



**Ontario Energy Board  
Commission de l'énergie de l'Ontario**

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**DECISION AND ORDER**

**EB-2017-0056**

**KITCHENER-WILMOT HYDRO INC.**

**Application for rates and other charges to be effective January 1, 2018**

**BEFORE: Lynne Anderson**  
Presiding Member

**Allison Duff**  
Member

**Susan Frank**  
Member

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**March 1, 2018**

## 1 INTRODUCTION AND SUMMARY

Kitchener-Wilmot Hydro Inc. (Kitchener-Wilmot Hydro) filed an incentive rate-setting mechanism (IRM) application with the Ontario Energy Board (OEB) on August 14, 2017. On December 6, 2017, Kitchener-Wilmot Hydro filed a letter requesting that the OEB hear its application in two parts. The first being the price cap adjustment to allow any changes to base rates from this application to coincide with Kitchener-Wilmot Hydro's January 1, 2018 rate year, as well as changes to retail transmission service rates (RTSRs). The second part was the disposition of group 1 deferral and variance accounts.

The OEB accepted Kitchener-Wilmot Hydro's request and issued a Partial Decision and Rate Order on December 20, 2017. The OEB indicated that it will address Kitchener-Wilmot Hydro's proposal for disposition of its group 1 deferral and variance account balances separately due to the complexity of the issues relating to those accounts.

Through this Decision and Order (Decision) addressing the disposition of Kitchener-Wilmot Hydro's deferral and variance accounts, the OEB denies Kitchener-Wilmot Hydro's proposal to correct certain group 1 accounts, namely the Retail Settlement Variance Account (RSVA) balances that were previously approved by the OEB. These accounts were disposed on a final basis. To correct the balances would result in retroactive rate-making. While the OEB has determined that this Decision is appropriate for these circumstances, taking into consideration past rulings in the courts, the OEB also recognizes the current approach to group 1 accounts does not recognize the potential for ongoing adjustments. The OEB will be reviewing its directions for the RSVAs to determine if it is appropriate to recognize the potential for ongoing adjustments even if a particular balance has been disposed.

The OEB approves disposition of the group 1 deferral and variance balances as at December 31, 2016, without the adjustments proposed by Kitchener-Wilmot Hydro. The total group 1 balance is a credit of \$5,297,381 plus interest. The disposition of these balances will result in a credit refunded to all customer classes.

## 2 THE PROCESS

Kitchener-Wilmot Hydro filed its application on August 14, 2017, under section 78 of the *Ontario Energy Board Act, 1998* (OEB Act) and in accordance with the Filing Requirements.

Notice of Kitchener-Wilmot Hydro's application was issued on October 12, 2017. The School Energy Coalition (SEC), and the Vulnerable Energy Consumers Coalition (VECC) responded to the Notice and became parties to the proceeding. OEB staff also participated in the proceeding. Cost awards were allowed only in relation to Kitchener-Wilmot Hydro's proposal to correct balances previously approved by the OEB in Kitchener-Wilmot Hydro's affected RSVAs.

Procedural Order No.1, issued November 1, 2017, set out dates for various procedural steps in this proceeding.

During the course of the proceeding, the applicant responded to interrogatories and, where required, updated and clarified the evidence. SEC, VECC and OEB staff provided submissions on the disposition of the group 1 deferral and variance accounts that were considered for this Decision.

Kitchener-Wilmot Hydro's reply submission was filed on January 12, 2018 in accordance with Procedural Order No. 1.

### **3 ORGANIZATION OF THE DECISION**

In this Decision, the OEB addresses the group 1 deferral and variance accounts, and provides reasons for denying Kitchener-Wilmot Hydro's proposal.

In the Order section, the OEB addresses the steps to establish the rates that flow from this Decision.

## 4 GROUP 1 DEFERRAL AND VARIANCE ACCOUNTS

In each year of an IRM term, the OEB reviews a distributor's group 1 deferral and variance accounts in order to determine whether their total balance should be disposed.<sup>1</sup> OEB policy requires that group 1 accounts be disposed if they exceed (as a debit or credit) a pre-set disposition threshold of \$0.001 per kWh, unless a distributor justifies why balances should not be disposed.<sup>2</sup> If the balance does not exceed the threshold, a distributor may elect to request disposition.

The 2016 actual year-end total balance for Kitchener-Wilmot Hydro's group 1 accounts including interest projected to December 31, 2017 was a credit of (\$5,297,381) plus interest. This total balance is not affected by the adjustment proposed by Kitchener-Wilmot Hydro, except for the calculation of interest. This amount represents a total credit claim of \$0.0030 per kWh, which exceeds the disposition threshold. Kitchener-Wilmot Hydro proposes the disposition of this credit amount back to customers over a one-year period.

Included in the balance of the group 1 accounts is the Global Adjustment (GA) account balance of a debit of \$417,070 plus interest, including the adjustment proposed by Kitchener-Wilmot Hydro. A customer's costs for the commodity portion of its electricity service reflects the sum of two charges: the price of electricity established by the operation of the Independent Electricity System Operator (IESO) administered wholesale market, and the GA.<sup>3</sup>

The GA is paid by consumers in several different ways:

- For Regulated Price Plan (RPP) customers, the GA is incorporated into the standard commodity rates, therefore there is no variance account for the GA.
- Customers who participate in the Ontario Industrial Conservation Initiative program are referred to as "Class A" customers. These customers are assessed GA costs through a peak demand factor that is based on the percentage their

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<sup>1</sup> Group 1 accounts track the differences between the costs that a distributor is billed for certain IESO and host distributor services (including the cost of power) and the associated revenues that the distributor receives from its customers for these services. The total net difference between these costs and revenues is disposed to customers through a charge or credit known as a rate rider.

<sup>2</sup> Report of the OEB – "Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR)." EB-2008-0046, July 31, 2009

<sup>3</sup> The GA is established monthly, by the IESO, and varies in accordance with market conditions. It is the difference between the market price and the sum of the rates paid to regulated and contracted generators and conservation and demand management (demand response) program costs.

demand contributes to the top five Ontario system peaks. This factor determines a Class A customer's allocation for a year-long billing period that starts in July every year. As distributors settle with Class A customers based on the actual GA costs there is no resulting variance.

- “Class B” non-RPP customers pay the GA charge based on the amount of electricity they consume in a month (kWh). Class B non-RPP customers are billed GA based on an IESO published GA price. For Class B non-RPP customers, distributors track any difference between the billed amounts and actual costs in the GA variance account for disposal, once audited.

Kitchener-Wilmot Hydro proposed the recovery of its GA variance account balance as at December 31, 2016 from customers who were Class B for the entire period from January 2014 to December 2016. The balance of the group 1 accounts includes \$387,750 plus interest for the recovery of Capacity Based Recovery (CBR) charges for Class B customers related to the IESO's wholesale energy market Demand Response 3 program. Distributors paid CBR charges to the IESO in 2016 and recorded these to a dedicated sub-account. The disposition of this sub-account is impacted by whether or not a distributor had any customers who were part of Class A during the period from January 2015 to December 2016.

Kitchener-Wilmot Hydro had Class A customers during the period from January 2014 to December 2016 so it applied to have the balance of this account disposed through a separate kWh rate rider for Class B customers in order to ensure proper allocation between Class A and Class B customers.

The remaining group 1 accounts being sought for disposition, through the general Deferral and Variance Account rate rider, include the following flow through variance accounts: Smart Meter Entity Charges, Wholesale Market Service Charges, Retail Transmission Service Charges, Commodity (Power) Charges, and Account 1595 residual balances.

#### Account 1595 (2014) Error

Kitchener-Wilmot Hydro is requesting disposition of a residual amount in Account 1595 (2014) of a debit of \$917,990 plus interest. In response to an OEB staff interrogatory<sup>4</sup> questioning the large balance remaining, Kitchener-Wilmot Hydro indicated that the remaining balance is high because the GA rate rider was calculated incorrectly in its previous cost of service application<sup>5</sup>. In that application, incorrect billing determinants

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<sup>4</sup> EB-2017-0056, Interrogatory Responses, Staff-4, November 29, 2017

<sup>5</sup> EB-2013-0147

were used to calculate the GA rate rider and therefore, Kitchener-Wilmot Hydro under-collected from non-RPP customers for GA costs attributable to that customer base.

OEB staff submitted that although some intergenerational inequity may exist should the OEB approve the disposition of this residual amount, this error can be corrected as part of the residual balance disposition given that the purpose of Account 1595 is to true-up approved balances.

OEB staff also submitted that should the OEB approve the disposition of this residual amount, it may choose to direct Kitchener-Wilmot Hydro to separate the GA residual amount applicable to non-RPP customers remaining in this sub-account from the overall remaining balances. The GA residual amount should be allocated only to non-RPP customers, while the remaining amount would be recovered from all customers. OEB staff invited Kitchener-Wilmot Hydro to comment on its billing system capabilities in doing this separation in its reply submission.

In its reply submission, Kitchener-Wilmot Hydro commented that it currently does not have the billing system capabilities of doing this separation.

## Findings

The OEB approves the disposition of the balance in Account 1595 (2014). The purpose of Account 1595 is to true-up between amounts approved for disposition and the amount actually disposed. The OEB approved an amount to be collected that was not collected due to the error in the rate rider calculation. Disposing of Account 1595 (2014) addresses this issue.

Given this error was for the GA rate rider, the residual balance is expected to be predominately related to non-RPP customers. As part of the rate order process, Kitchener-Wilmot Hydro is expected to develop an approach for separating the non-RPP and RPP components of Account 1595 (2014).

### Accounts 1588-Power and 1589-Global Adjustment Errors

In the current proceeding, Kitchener-Wilmot Hydro summarized the findings of an audit completed by the OEB's Audit and Performance Assessment unit during October 2016 to March 2017. The audit was in response to an error Kitchener-Wilmot Hydro discovered in its 2016 rate application<sup>6</sup>. Kitchener-Wilmot Hydro discovered that in

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<sup>6</sup> EB-2015-0084

December 2013, a manual recording error (error 1) was made affecting Account 1588 - Power and Account 1589 – GA. In that decision, the OEB did not approve the disposition of any balances for the 2014 period and ordered the above noted audit. The OEB also noted that adjusting the 2013 balances in the 2016 rate proceeding could have raised questions of potential retroactive rate-making that went beyond the scope of that proceeding<sup>7</sup>.

Prior to the commencement of the audit, Kitchener-Wilmot Hydro discovered another error (error 2) also relating to the December 31, 2013 balances of the same accounts. Error 2 relates to a misallocation of the December 31, 2013 unbilled revenue as Kitchener-Wilmot Hydro did not have separate 1588/1589 Accounts when the entry was made, and it mistakenly put the entire unbilled revenue amount into Account 1588. As per Kitchener-Wilmot Hydro's response to OEB staff interrogatory #10, an unbilled revenue correction was made as of December 2014 relating to December 31, 2013 and was built into the 2014 and 2015 closing balances (which are being requested for disposition in the current 2018 proceeding along with the 2016 balances).

During the audit, audit staff found a third error that resulted in an immaterial impact to the 2013 balances as well. Audit staff examined entries in Kitchener-Wilmot Hydro's deferral and variance accounts from January 1, 2013 to December 31, 2015. Audit staff made no other findings with respect to Kitchener-Wilmot Hydro's Account 1588 and 1589 balances or processes.

In the current proceeding, Kitchener-Wilmot Hydro summarized the findings of the now completed audit and requests to clear balances for the period 2014 to 2016. The audit confirmed three errors related to previously disposed (i.e. 2013) balances:

1. A manual adjustment error
2. Misallocation of unbilled revenues as at December 31, 2013 – Kitchener-Wilmot Hydro did not separate the Power expense into its components of GA and Power until December 2014
3. Kitchener-Wilmot Hydro used the final settlement amount instead of the actual IESO bill to record the GA variance

Table 4.1 depicts the quantum of each error. The net impact is \$2.2M and represents an overall allocation error between RPP and non-RPP customers. RPP customers have underpaid by \$2.2M and non-RPP customers have overpaid by this amount for the 2013 period.

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<sup>7</sup> Ibid

Table 4.1: Summary of Account 1588 and 1589 Errors

	<b>Error 1: Manual Adjustment Error (\$)</b>	<b>Error 2: Misallocation of Unbilled Revenues as at December 31, 2013 (\$)</b>	<b>Error 3: Final Settlement vs. Power Bill (\$)</b>	<b>Net Impact (\$)</b>	
Account 1588 – Principle	(3,443,918)	5,637,187	(83)	2,193,186	
Account 1588 – Interest	(3,217)	5,131	4	1,918	
<b>Sub-Total</b>	<b>(3,447,135)</b>	<b>5,642,318</b>	<b>(79)</b>	<b>2,195,104</b>	
Account 1589 – Principle	3,443,918	(5,637,187)	83	(2,193,186)	
Account 1589 – Interest	3,217	(5,131)	(4)	(1,918)	
<b>Sub-Total</b>	<b>3,447,135</b>	<b>(5,642,318)</b>	<b>79</b>	<b>(2,195,104)</b>	

In order to correct these errors, Kitchener-Wilmot Hydro proposed an adjustment and re-allocation between its RPP and non-RPP customers. The proposed accounting adjustments included a debit to Account 1588 – Power and a credit to Account 1589 – GA. Kitchener-Wilmot Hydro proposed that the adjusted balanced be disposed to customers over a one year period.

### Positions of the Parties

VECC, SEC and OEB staff (Parties) submitted that the over-collected amounts from non-RPP customers should be refunded, and as such, the adjustment to Account 1589 should be approved, but no retroactive adjustment should be made to Account 1588 for the under-billed amounts attributable to RPP customers. This would be an asymmetrical treatment.

The submissions of SEC and OEB staff provide, to various degrees, detailed synopsis' of the law and previous cases dealing with retroactivity that have come before the OEB. SEC and OEB staff submitted that retroactive (or out of period) rate adjustments are

generally not permitted; however, there are exceptions to the rule against retroactivity and the OEB's own jurisprudence shows a number of approaches to this issue.

SEC and OEB staff note that the OEB has, in the past, concluded that it has the authority to order repayment to customer who have been historically overcharged. SEC noted that "this should not come as much of a surprise, since utilities have a significant asymmetry of information over ratepayers and the Board. They should not be allowed to benefit from their mistakes, which only they have the ability to reveal."<sup>8</sup> VECC supported SEC's submissions.

The common theme amongst the submissions of the Parties was that utilities have ultimate control of their books and therefore are responsible for ensuring the accuracy of their filings with the OEB. Utilities are entrusted by ratepayers to ensure its calculations of these costs are correct. Parties noted that in this case, Kitchener-Wilmot Hydro did not meet its responsibility to do so. Parties noted that while errors by Kitchener-Wilmot Hydro were unintentional, certain customers were in fact overcharged. Non-RPP customers overpaid for a prior period and should not be out-of-pocket for errors of the utility. Similarly, RPP customers should not be burdened by out of period costs in future years after rates have been declared final.

Parties noted that in effect, an asymmetrical outcome would therefore act as a consequence for the errors of Kitchener-Wilmot Hydro while refunding customers that were harmed by the error.

In its reply submission, Kitchener-Wilmot Hydro disagreed with the submissions of the Parties.

Kitchener-Wilmot Hydro noted the errors were the result of inadvertent mistakes and not the result of any negligence or intentional misconduct. Kitchener-Wilmot Hydro noted:

Each of the Parties have argued that the OEB should apply the principle of "no retroactive ratemaking" to Account 1588 to prevent a retroactive adjustment that would charge RPP customers \$2,195,104 which they were previously under-billed, however the Parties at the same time argue that the OEB should ignore the principle of "no retroactive ratemaking" to permit the refunding of \$2,195,104 to non-RPP customers that were previously over-billed. What the Parties fail to acknowledge is that the OEB has never once approved such an "asymmetric disposition" of accounts previously disposed of on a final basis to account for errors to a utility's detriment in the absence of express consent from the utility.<sup>9</sup>

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<sup>8</sup> EB-2017-0056, SEC Submission, December 18, 2017, Page 4

<sup>9</sup> EB-2017-0056, Kitchener-Wilmot Hydro Reply Submission, January 12, 2018, Page 16

Kitchener-Wilmot Hydro submitted that if the OEB approves an asymmetric correction, its forecasted net income for 2018 would fall by approximately \$2M and its return on equity (ROE) in 2018 would fall to 4.78%.

Kitchener-Wilmot Hydro also noted that an asymmetric correction would amount to a penalty that is entirely disproportionate to the errors that occurred. Kitchener-Wilmot Hydro proposed to voluntarily compensate the OEB for the costs it incurred in respect of its now completed audit, up-to a maximum of \$50,000, if the OEB elects to approve the adjustments as proposed by Kitchener-Wilmot Hydro.<sup>10</sup>

## Findings

The OEB approves disposition of the December 31, 2016 balances in the group 1 accounts, with interest projected to April 30, 2018, without the adjustments proposed by Kitchener-Wilmot Hydro. The OEB denies Kitchener-Wilmot Hydro's proposal to correct the Account 1588 and 1589 RSVA balances for errors that occurred related to 2013. The account balances at December 31, 2013 were disposed through final tariffs approved by the OEB. The OEB recognizes that the errors in the account balances resulted in an overpayment by non-RPP customers, and a commensurate underpayment by RPP customers, of more than \$2M. However, to correct the balances now would be retroactive rate-making.

Kitchener-Wilmot Hydro had proposed to adjust balances to correct for the errors shown in Table 4.1. The OEB has amended the principal account balances proposed by Kitchener-Wilmot Hydro by adding back the \$2,193,186 from Table 4.1 to Account 1588 and subtracting it from Account 1589.<sup>11</sup> The revised balances are shown in Table 4.2. As part of the rate order process, Kitchener-Wilmot Hydro is required to confirm that these principal balances correctly reflect the OEB's decision not to adjust for the 2013 errors.

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<sup>10</sup> Ibid, Page 20

<sup>11</sup> Kitchener-Wilmot Hydro proposed principle balances in Account 1588 and Account 1589 of \$417,070 and \$1,221,769 respectively. With the adjustment removed, the principle balance for Account 1588 becomes a credit of \$971,417 and Account 1589 becomes a debit of \$2,610,256.

**Table 4.2: Group 1 Deferral and Variance Account Balances**

<b>Account Name</b>	<b>Account Number</b>	<b>Principal Balance (\$) A</b>
Smart Meter Entity Variance Charge	1551	(47,280)
RSVA - Wholesale Market Service Charge	1580	(5,934,113)
Variance WMS - Sub-account CBR Class B	1580	387,750
RSVA - Retail Transmission Network Charge	1584	(2,431,822)
RSVA - Retail Transmission Connection Charge	1586	297,607
RSVA - Power	1588	(971,417)
RSVA - Global Adjustment	1589	2,610,256
Disposition and Recovery of Regulatory Balances (2014)	1595	917,990
Disposition and Recovery of Regulatory Balances (2015)	1595	(126,352)
Total for all Group 1 accounts excluding Global Adjustment and CBR		(8,295,387)
<b>Total for all Group 1 accounts</b>		<b>(5,297,381)</b>

Kitchener-Wilmot Hydro is ordered to re-calculate interest projected to April 30, 2018 reflecting this Decision.

The total group 1 balance is a credit of \$5,297,381 plus interest. The disposition of these group 1 balances will result in a credit going back to all customer classes.

Intervenors and OEB staff provided references to the court cases dealing with rate retroactivity. Although the OEB's powers to set just and reasonable rates are broad, the rule against rate retroactivity is not discretionary (other than with respect to certain exceptions that the OEB does not find apply in this circumstance). As noted in a recent

decision of the Ontario Court of Appeal: “It is well established that an economic regulatory tribunal, such as the Board, operating under a positive approval scheme of ratemaking must exercise its rate-making authority on a prospective basis. Generally speaking, absent express statutory authorization, such a regulator may not exercise its rate-making authority retroactively or retrospectively.”

The Supreme Court of Canada has stated that retroactive rate making “is to remedy the imposition of rates approved in the past and found in the final analysis to be excessive” and “the power to review its own previous final decision on the fairness and reasonableness of rates would threaten the stability of the regulated entity’s financial situation”.<sup>12</sup> The tariff approved by the OEB under which the accounts containing the errors were disposed was final and both the utility and the customers should be able to rely on the finality of rates.

Kitchener-Wilmot Hydro did and does have control of its books and is expected to maintain accurate accounts. They did not in this instance. However, there was no willful misconduct by the Kitchener-Wilmot Hydro, nor has it been enriched by the error. The OEB’s audit did not uncover systemic problems with Kitchener-Wilmot Hydro’s processes for the RSV Accounts 1588 and 1589.

One principle of importance in determining whether an adjustment is retroactive rate-making is whether there was prior knowledge by the utility and its customers that there may be retrospective adjustments. The Alberta Court of Appeal has stated that the critical factor for determining whether the regulator is engaged in retroactive ratemaking is the parties’ knowledge of whether the rate is subject to future change<sup>13</sup>. The OEB has not previously established an expectation that there could be subsequent adjustments related to a specific period of time once final tariffs have been approved to dispose of account balances for that period.

The OEB has determined that this Decision is appropriate for the circumstances of this case, taking into consideration past rulings in the courts. The OEB also recognizes the current approach to group 1 accounts does not explicitly recognize the potential for ongoing adjustments to these accounts once final rates are approved. The OEB will be reviewing its directions for the RSVAs to determine if it is appropriate to recognize the potential for ongoing adjustments, given the nature of these accounts, even if a

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<sup>12</sup> *Bell Canada v. Canada (Canadian Radio-Television and Telecommunications Commission)*, 1989 CanLII 67 (SCC), [1989] 1 S.C.R. 1722, (“*Bell Canada 1989*”), at p. 1749 and 1759

<sup>13</sup> *Atco Gas and Pipelines Ltd. v. Alberta (Utilities Commission)*, 2014 ABCA 28(CanLII), at para 57

particular balance has been disposed on a final basis. The OEB notes that these RSVA accounts are not closed and re-opened each time a balance is disposed.

Furthermore, as noted by Kitchener-Wilmot Hydro, the IESO Market Rules permit adjustments to the commodity settlement amounts for information that is found incorrect. This can result in adjustments to prior periods that may or may not be in the control of a distributor. Host distributors can adjust charges to embedded distributors for prior periods for which the embedded distributor has already disposed of account balances. The OEB will consider this when reviewing the appropriate treatment for the disposition of RSVAs.

The OEB has already introduced additional regulatory processes for the review of the commodity RSVAs to assist distributors in minimizing errors and to find issues before accounts are disposed.

The OEB will not charge Kitchener-Wilmot Hydro for the cost of the audit. The audit confirmed the balances provided by Kitchener-Wilmot Hydro, and did not find any other material issues.

## 5 IMPLEMENTATION AND ORDER

### THE ONTARIO ENERGY BOARD ORDERS THAT:

- 1) Kitchener-Wilmot Hydro Inc. shall file a draft Rate Order by March 15, 2018 reflecting the OEB's Decision, including:
  - i) An RPP and non-RPP separation for the balance in Account 1595 (2014)
  - ii) Review and confirmation of the principal balances in Table 4.2
  - iii) Calculation of interest projected to April 30, 2018
  - iv) Calculation of rate riders to dispose of December 31, 2016 balances over a one-year period.
- 2) Intervenors and OEB staff may file any comments on the draft Rate Order with the OEB and forward to Kitchener-Wilmot Hydro Inc. within 7 days of the date of filing of the draft Rate Order. The OEB does not intend to allow for an award of costs for the review of the draft Rate Order or for the filing of any comments on the draft Rate Order.
- 3) Kitchener-Wilmot Hydro Inc. may file with the OEB responses to any comments on its draft Rate Order within 7 days of the date of receipt of comments.
- 4) Intervenors shall submit their cost claim no later than 7 days from the date of issuance of the Rate Order.
- 5) Kitchener-Wilmot Hydro Inc. shall file with the OEB and forward to intervenors any objections to the claimed costs within 17 days from the date of issuance of the rate order.
- 6) Intervenors shall file with the OEB and forward to Kitchener-Wilmot Hydro Inc. any responses to any objections for cost claims within 24 days from the date of issuance of the rate order.
- 7) Kitchener-Wilmot Hydro Inc. shall pay the OEB's costs incidental to this proceeding upon receipt of the OEB's invoice.

All filings to the OEB must quote the file number, EB-2017-0056 and be made electronically through the OEB's web portal at <http://www.pes.ontarioenergyboard.ca/eservice/> in searchable/unrestricted PDF format. Two paper copies must also be filed at the OEB's address provided below. Filings must clearly state the sender's name, postal address and telephone number, fax number and e-mail address. Parties must use the document naming conventions and document submission standards outlined in the RESS Document Guideline found at [https://www.oeb.ca/oeb/Documents/e-Filing/RESS\\_Document\\_Guidelines\\_final.pdf](https://www.oeb.ca/oeb/Documents/e-Filing/RESS_Document_Guidelines_final.pdf). If the web portal is not available parties may email their documents to the address below. Those who do not have internet access are required to submit all filings on a USB flash drive in PDF format, along with two paper copies. Those who do not have computer access are required to file 7 paper copies.

All communications should be directed to the attention of the Board Secretary at the address below, and be received no later than 4:45 p.m. on the required date.

### **ADDRESS**

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Attention: Board Secretary

E-mail: [boardsec@oeb.ca](mailto:boardsec@oeb.ca)  
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**DATED** at Toronto, March 1, 2018

### **ONTARIO ENERGY BOARD**

*Original Signed By*

Kirsten Walli  
Board Secretary