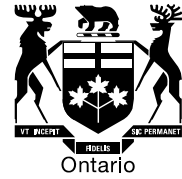


**Ontario Energy Board**  
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**BY E-MAIL**

May 24, 2018

Kirsten Walli  
Board Secretary  
Ontario Energy Board  
2300 Yonge Street, 27<sup>th</sup> Floor  
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: Essex Powerlines Corporation (Essex Powerlines)  
Application for 2018 electricity distribution rates  
OEB Staff Interrogatories #2  
Ontario Energy Board File Number: EB-2017-0039**

In accordance with Procedural Order No. 2, please find attached OEB staff's interrogatories in the above noted proceeding. Essex Powerlines and all intervenors have been copied on this filing.

Essex Powerlines' responses to interrogatories are due by June 7, 2018.

Yours truly,

*Original Signed By*

Donald Lau  
Project Advisor – Rates Major Applications

Attach.

**OEB Staff Interrogatories #2**  
**2018 Electricity Distribution Rates Application**  
**Essex Powerlines Corporation (Essex Powerlines)**  
**EB-2017-0039**  
**May 24, 2018**

**IR2-Staff-1**

**DVA accounts**

**Ref: Essex Powerlines Corporation – Chronology (6)**

In the 2014 IRM proceeding, Essex Powerlines indicated that it had refunded the net amount of \$1.8M in Group 1 DVAs to customers twice as a result of not transferring Group 1 DVA balances to account 1595 for the amounts approved for final disposition in the 2012 IRM proceeding. In the reference above, Essex Powerlines indicated that the DVA balances as at January 1, 2013 were adjusted in the 2015 IRM proceeding to offset the duplicative refund approved for final disposition in the 2014 IRM proceeding.

- a) For each DVA account involved in the double refund in the 2015 IRM. Please complete the table in the excel file provided, tab IR2-Staff-1, with the following information. The total balances pertaining to the recovery of duplicative refund for each Group 1 account involved; the dollars allocated to each customer class; a reconciliation of the recovery amount and the disposition approved on an interim basis; and the calculation of a rate rider relating to the recovery amount.
  
- b) Please also provide the number of customers affected for each rate class and the total dollar bill impact in this proceeding for each customer class if the duplicative refund is reversed.

**IR2-Staff-2**

**DVA accounts**

**Ref: Essex Powerlines Corporation – Chronology (6)**

In the reference above, Essex Powerlines advised that it submitted a revised 2015 IRM DVA continuity schedule after it realized that the OEB approved disposition amounts for 2012 had not been moved to their respective 1595 accounts.

- a) Please provide, in electronic format, the 2015 DVA continuity schedule before and after the revision

- b) Please indicate how Essex Powerlines recorded the 2012 rate rider refunds to customers in its general ledger (GL) (i.e. Account 1595, Sub-account 20xx or another GL account).

**IR2-Staff-3**

**DVA accounts**

**Ref: Essex Powerlines Corporation – Chronology Schedule A**

In Table 8 of Schedule A, Essex Powerlines showed a balance of \$1,715,784 in account 1595.

- a) Please complete the table in the excel file provided, tab IR2-Staff-3, with the requested information.
- b) OEB staff's understanding is that Essex Powerlines realized that the 2012 balances had not been moved to 1595 accounts and that it adjusted all the 2013 opening balances of the principal accounts and 1595 as if the 2012 balances were moved in 2012, and that Table 8 is an illustration of those adjustments. Please confirm that OEB staff understanding is correct. If that understanding is incorrect, please provide an accurate explanation.
- c) Please provide the proposed disposition method for the \$1,715,784 debit in account 1595 if it were to be approved for disposal.