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May 31, 2018

Delivered by Email, RESS & Courier

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street
Suite 2701
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: Enbridge Gas Distribution Inc., Union Gas Limited, EPCOR Natural Gas
Limited Partnership
2018 Cap-and-Trade Compliance Plan
(EB-2017-0224/EB-2017-0255/EB-2017-0275)
Written Submissions**

Pursuant to Procedural Order No. 4, please find enclosed Written Submissions from the Association of Power Producers of Ontario.

Yours very truly,

BORDEN LADNER GERVAIS LLP

Per:

Original signed by John A. D. Vellone

John A.D. Vellone

cc: David Butters, APPrO
John Wolnik, Elenchus
Applicant and Intervenor of record in EB-2017-0224/EB-2017-0255/EB-2017-0275

ONTARIO ENERGY BOARD

IN THE MATTER OF the Ontario Energy Board Act, 1998, S.O. 1998, c. 15, Sched. B, as amended;

AND IN THE MATTER OF Applications by Enbridge Gas Distribution Inc., Union Gas Limited and EPCOR Natural Gas Limited Partnership for an order or orders approving the cost consequences of their respective 2018 Cap and Trade Compliance Plan.

Final Submissions

Of

The Association of Power Producers of Ontario (“APPrO”)

May 31, 2018

A. Introduction

1. The Association of Power Producers of Ontario (“**APPrO**”) is a non-profit organization representing more than twenty independent power producers in Ontario, and over one hundred suppliers of services, equipment and consulting services. APPrO members produce power from co-generation, hydro-electric, gas, nuclear, wind energy, waste wood and other sources. APPrO’s members currently produce about 50% of the electricity made in Ontario. APPrO’s goal is to facilitate an economically and environmentally sustainable electricity sector in Ontario that supports the business interests of electricity generators, ratepayers and the provincial economy.
2. On November 9th, 2017, Enbridge Gas Distribution Inc. (“**Enbridge**”) filed application docket number EB-2017-0224 seeking an order or orders approving and/or accepting its 2018 Cap and Trade Compliance Plan (“**Compliance Plan**”) and approving or fixing rates and/or charges to recover the costs incurred undertaking its Cap and Trade Compliance Plan. Union Gas Limited (“**Union**”) also filed application docket number EB-2017-0255 also seeking certain approvals in respect of its Compliance Plan. EPCOR Natural Gas Limited Partnership (“**EPCOR**”) also filed application docket number EB-2017-0275 seeking approval of its Compliance Plan
3. Due to the similarity of the requests in the applications filed by the 3 gas utilities, Board determined that it will hear the applications in a combined proceeding¹.
4. Although this is a joint proceeding, APPrO has limited its submissions to Enbridge’s and Union’s applications. APPrO has not participated in the EPCOR portion of this

¹ The Board’s Decision and Order dated November 30, 2017

joint proceeding as APPrO has no members operating within EPCOR's franchise area at this time.

5. APPrO's submissions are informed by the Climate Change Mitigation and Low-carbon Economy Act, 2016, O.Reg. 144/16, the Report of the Board, Regulatory Framework for the Assessment of Costs of Natural Gas Utilities' Cap and Trade Activities, EB-2015-0363 dated September 26, 2016 (the "**Framework**") and the Board's Decision and Order dated September 21, 2017 in respect of the utilities applications for approval of 2017 Cap and Trade Compliance Plan cost consequences (EB-2016-0296/EB-2016-0300/EB-2016-0330) (the "**2017 Decision**").

B. Summary Position

6. The Board should find that reasonable 2018 budgets should not exceed:
 - a) for Enbridge, \$3,563,500; and
 - b) for Union \$2,948,500.
7. The above amounts should include a maximum amount of \$500,000 for the low carbon initiative fund (LCIF) for each utility to pursue carbon abatement activities for 2018.
8. Enbridge's request for approval of 2 FTE's for 2018 should be limited to 1 FTE.
9. APPrO is supportive of Enbridge's request to recover its 2016 GGIEDA balance of \$840,300, however the Board should limit Union's recovery of their 2016 GGEIDA balances to \$1,000,000.
10. The Board should direct the utilities to move from recovering these deferral costs as one-time payments and move towards a more prospective recovery mechanism.
11. With respect to ratepayer funded LCIF projects:

- a) All reasonable non-private LCIF project related information should be made publicly available on a timely basis to assist anyone doing research on similar low carbon initiatives, and
- b) Further that any value derived by the utilities from the intellectual property rights associated with a LCIF initiative should accrue solely to ratepayers.

C. APPrO Submissions

Issue 1.0 Cost Consequences - *Are the requested cost consequences of the Gas Utilities' Compliance Plans reasonable and appropriate?*

12. Union and Enbridge have asked that the Board find that their respective 2018 proposed administration costs, as outlined in Table 1, are reasonable. These totals are \$5.251 million for Enbridge and \$5.734 million for Union. The Union total includes the downward adjustment made by Union of \$270,000 from their original filing to reflect the current forecast of 11.25 FTEs vs their original forecast of 12.5 FTEs².
13. Each of these amounts also include up to \$2,000,000 that each utility has requested to pursue various carbon abatement projects. Enbridge's administration budget includes a request for approval of the funds related to 2 new FTEs to administer the projects associated with their low carbon initiative fund (LCIF)³. Union did not identify additional staffing resources to administer their LCIF, as their current complement reflected the additional workload associated with the LCIF projects.

² EB-2017-0255 Undertaking J1.1

³ EB-2017-0224 Exhibit A Tab 2 Schedule 1 paragraph 8g)

Table 1 – 2018 Proposed Administration Costs

2018 Forecasted Administration Costs (EB-2017-0255 Ex B.SEC.15 & JT1.1)		
(\$000)	Enbridge	Union
Staffing Resources Only	\$1,500,000	\$2,598,000
Union Adjustment for 11.25 FTE from 12.5 FTEs⁴		<u>(\$270,000)</u>
		\$2,328,000
LCIF	\$2,000,000	\$2,000,000
Other Costs	\$1,751,000	\$1,406,000
Total	\$5,251,000	\$5,734,000

14. On a combined basis, the utilities are seeking to recover almost \$11 million to administer Cap & Trade activities within their two organizations. Notwithstanding that the parent companies of Enbridge and Union amalgamated in early 2017, and the functions being performed by each of the two utilities to develop and administer the Cap & Trade programs are highly similar, they are proposing to continue to operate independent programs without seeking substantive synergies to reduce costs for ratepayers at this time.

Union and EGD have requested the OEB's approval to amalgamate effective January 1, 2019. Union and EGD will continue to operate as separate entities until they have received all necessary approvals. Only after the decision is made to proceed with the amalgamation will a detailed integration plan be developed⁵.

15. The Enbridge/Union mergers, acquisitions, amalgamations and divestitures (MAAD) proceeding is already underway and nearing completion. It is unlikely a decision from the MAAD application will occur until the third or fourth quarter 2018;

⁴ EB-2017-0255 Undertaking J1.1

⁵ EB-2017-0255 Exhibit B.Staff.14a)

roughly the same timing as a decision from this application. If the utilities wait for the MAAD decision, the 2018 Cap & Trade costs will have been finalized and ratepayers will not see any benefit for 2018 from the utilities working more closely together.

16. The argument advanced by the utilities is that they are separate corporate entities with their own strategies and programs to administer. While this may be partly true, there is nothing barring them from working more cooperatively to reduce costs now; even as separate corporate entities. Each of these utilities today share corporate services with other affiliates to not duplicate resources. Prior to amalgamating the Centra organization into Union, Union and Centra also operated under a shared service model. The same shared services model could be incorporated to administer at least a portion of the respective Cap & Trade programs until a broader amalgamation occurs.
17. These utility budgets each contain costs which are intended to accomplish a similar task or outcome. APPrO believes that the utilities should work more cooperatively to reduce the cost burden on ratepayers. APPrO recognizes however, that there are some costs that each will incur that are unavoidable until there is a formal amalgamation. For instance, it is not unreasonable that, until billing systems are amalgamated, each utility will have to work within their existing systems and make the necessary changes to be able to continue to operate. There are however other costs and projects that are being pursued that could result in lower costs for ratepayers. A good comparison of the costs for each utility by cost category can be found in EB-2017-0255 Exhibit B.SEC.15.
18. Staffing Resources make up the largest cost component of the Cap & Trade administration costs. Enbridge has forecasted \$1,500,000⁶ for 8 FTEs⁷, at an average cost of \$187,500/FTE (\$1,500,000/8). The 8 FTEs include 2 incremental

⁶ EB-2017-0255 Exhibit B.SEC.15

⁷ EB-2017-0224 Exhibit D Tab 1 Schedule 1 table 2

FTEs to pursue LCIF initiatives. Union has 11.25 FTEs at a cost of \$2,328,000 (see Table 1 above) at an average cost of \$206,900 ($\$2,328,000/11.25$) to perform similar tasks. Unlike Enbridge, Union is not seeking incremental resources to manage the incremental LCIF initiatives as their existing FTE complement already reflects this workload⁸.

19. A shared services model is a method to allow the individual corporate entities to maintain their corporate independence while finding efficiencies. It is not clear that the Board can unilaterally impose a shared service model on the utilities to help reduce total costs. Each of the utilities are however asking the Board for a finding that their forecasted administration costs are reasonable and for approval for funding of up to \$2 million each for the LCIF. As a result of Enbridge and Union's stated intention of waiting until amalgamation to actively seek to work closely together to reduce costs, the Board should find that the costs as filed are not reasonable in the circumstances. By failing to share services and avoid duplication, Enbridge and Union have not met the principle of cost effectiveness as stipulated in the Framework. Their proposed cap and trade activities have not been optimized for economic efficiency and risk management.

20. The Board can then determine that a lower cost level for 2018 would be reasonable. The utilities would then be incented to find ways to achieve the expected results with reduced funding.

21. Despite the utilities' submission that within their respective LCIF projects "*there is no overlap or redundancy as between the requests made by the two utilities in respect of the initiatives and technologies identified by each*"⁹, it is not clear that this is the case. Having both utilities pursue a similar application of an abatement program creates inefficiencies and duplication in getting up the learning curve, and in general administration costs. Any pursuit of a particular type of abatement

⁸ Transcript Volume 1 page 78

⁹ EB-2017-0225 Argument in Chief paragraph 26

program should be done solely within one company until proof of concept is determined. This approach avoids duplication and supports the development of centres of excellence rather than having ratepayers fund both utilities to develop this knowledge base. The utilities could decide between them which organization is best equipped to pursue a particular abatement program.

22. The utilities have tried to suggest that part of the reason they each need to pursue certain similar projects is that are different distribution companies with different operating characteristics and customer mixes. While these differences may exist, in trying to determine proof of concept for new technologies, these distinctions are largely irrelevant. If these distinctions were important considerations, then by extension, all natural gas distribution companies across North America should be building demonstration projects before a proof of concept for a new technology can be determined, as they all have some different characteristics.

23. Enbridge is seeking \$500,000 (or ¼ of their proposed LCIF) to address the technical aspect of the introduction of hydrogen into the distribution system¹⁰ through detailed engineering studies. Similarly, Union also is seeking approval of \$100,000 to pursue their hydrogen initiative. Part of Union's budget appears to be to monitor Enbridge's work:

Completion of P2G technology roadmap Planned work: Monitoring of Enbridge's Power to Gas pilot project and a pre-feasibility assessment and studies of potential demonstration concepts¹¹[Emphasis added]

This duplication of effort is further illustrated as Union is also independently pursuing the consequences of the introduction of hydrogen into the distribution system, though its participation in industry committees:

Union is currently a participant in the joint AGA/CGA North American Hydrogen/Power to Gas Task group. The purpose of this task group is to identify potential consequences of introducing hydrogen into the natural gas pipeline system. Union has not completed studies nor has the Task group issued its findings¹².

¹⁰ EB-2017-0225 Argument in Chief paragraph 67

¹¹ EB-2017-0255 Exhibit B.Staff.21

¹² EB-2017-0255 Exhibit B.APPrO.6

While APPrO acknowledges the importance of ensuring that hydrogen can be safely introduced into the distribution system, one might expect that it would be more efficient to have all of this work aligned in one company rather than both companies pursuing this initiative until proof of concept is determined.

24. Enbridge has budgeted \$300,000 in their LCIF to develop demonstration projects for CNG. The rationale provided by Enbridge was to evolve the CNG concept for the large transport market and to understand the barriers for this market:

MS. SIGURDSON: So for these demonstration projects, the idea is to evolve into the large transport truck market. We want to understand what some of the barriers to adoption might be. Perhaps it might be some technology advancement that's required¹³.

25. Based on Enbridge's response it appears that they are of the view that the large transport market is not ready for commercialization and ratepayer funds are required to build demonstration projects to understand potential barriers (notwithstanding that Enbridge has been in the CNG business since 1980s). On the other hand, in a press release by Union Energy Solutions (UES) dated April 19, 2018¹⁴, an unregulated affiliate of Union Gas (and by definition an affiliate of Enbridge) has already formed a commercial arrangement with Clean Energy Fuels Corp (CEFC) to construct three compressed natural gas (CNG) refuelling stations along Ontario's Highway 401. This press release goes on to say this network of CNG stations will enable heavy-duty truck fleets to confidently travel these routes ensuring that they have sufficient fuel as they cross Canadian and provincial borders as well as travelling in the United States. The press release also notes that UES is currently embarking on establishing a network of compressed natural gas (CNG) refuelling stations along Ontario's 400 series highways.

26. CEFC, UES' partner, is already is a major supplier of CNG to fleets with 570 stations already operational across North America¹⁵. One might expect that a

¹³ Technical Conference Day 2 pages 66-67

¹⁴ Exhibit K1.3

¹⁵ Transcript Day 3 page 69

company with such a deep penetration in the CNG market has sound grasp on the needs and the opportunities of this marketplace.

27. This issue was pursued with the Enbridge witness and the witness' knowledge of the UES and CEFC only came from the press release.

MR. WOLNIK: Okay, great. So I just wanted to pursue this a little bit further then. Are you familiar with this commercial venture by UES and Clean Energy Fuels?

MR. MCGILL: My knowledge of this endeavour doesn't go much past what has been disclosed in this press release¹⁶.

28. Enbridge was also not aware of at least one other CNG station in Ontario targeting the large vehicle market:

MR. WOLNIK: Are you aware that there is already at least one commercial NGV station in Ontario that's targeting the trucking industry, the one in Mount Forest?

MR. MCGILL: I don't have knowledge of that station, no.

29. UES and CEFC and at least one other private investor are already sufficiently confident that the large transport vehicle market is, or will soon be, commercially viable and have advanced to the point where they were comfortable investing private, at risk funds, to build commercial scale CNG stations with statements of building further stations along other highways for the large transport market. In light of very knowledgeable private industry participants actively stepping up to meet this need, it is completely inappropriate to have ratepayer funds used to build demonstration projects to understand the barriers to adoption.

30. This example demonstrates that the CNG project proposed by Enbridge is redundant, contrary to utility claims. It also demonstrates having Enbridge and Union independently pursuing own projects increases the likelihood of inefficient use of ratepayer funds.

31. APPrO would have preferred that the utilities set aside their position to continue to not seek out synergies in the implementation of their respective 2018 Cap & Trade Compliance Plans until the MAAD application has been determined. However, since they have declined to do so at this time, the Board should take action to limit

¹⁶ Transcript Day 3 page 69

the budgets of each company to encourage the utilities to find ways to work cooperatively.

32. The utilities should be actively combining their resources to better manage Cap & Trade costs now rather than waiting for the MAAD decision. In order to help encourage this cooperation, APPrO submits:

- a) In light of the redundancy and the fact that the utilities are unlikely to have a Cap & Trade decision until at least late in the third quarter or early fourth quarter 2018, the combined LCIF be reduced to a maximum of up to \$500,000 for each utility. This represents a reduction of \$1,500,000 from each of the utility's 2018 Administration costs.
- b) Enbridge has requested approval of 2 FTEs to manage a \$2 million LCIF. In light of the proposed reduction in LCIF funding for the balance of 2018 and the likely timing of the Cap & Trade decision, Enbridge's incremental FTEs should be limited to 1 FTE for 2018. This would result in a net reduction of Staffing Resources budget of \$187,500 (the average FTE cost from above) to \$1,312,500.
- c) Union's proposed Staffing Resources of \$2,598,000 are 73% higher than Enbridge's proposed \$1,500,000 to essentially perform the same function. The Board should limit Union's Staffing Resources budget to a similar amount as the Board recognizes for Enbridge. APPrO has already suggested that Enbridge's Staffing Resources budget be reduced to \$1,312,500 (rather than Enbridge's as filed amount of \$1,500,000). This amount should be the upper limit of what is acknowledged is reasonable for Union. This would represent a reduction of \$1,285,500 from Union's proposed amount.
- d) The LCIF is solely funded by ratepayers to allow the utilities to perform research and development to advance new low carbon initiatives. Some of this work may bear fruit and lead to the development of a technology while other work may

result in determination that a technology may not be appropriate at this time. It is highly likely that similar work may be undertaken by private industry to also develop low carbon initiatives. These other companies may benefit from the work funded by ratepayers; even for those projects that suggest that further work should not occur on such initiative. The utilities are doing this work as agent of ratepayers, it is not research and development paid for by the utility shareholder. APPrO submits that the Board should direct the utilities to make all reasonable non-private project information obtained from use of the LCIF funding publicly available on a timely basis to assist other companies in their research. Union would not commit to make such information readily available for all work and even when the information was released it would only be done in the context of a regulatory proceeding:

Question

Please discuss Union's position [SIC] regarding a potential condition of approval that all research activities undertaken using these ratepayer funds should be made available to the public.

Response

Union expects that initiatives that proceed to proposal for inclusion in the utility's Compliance Plan will be subject to the OEB process, and will therefore become public record as part of the regulatory filing. Therefore, such a condition of approval is not necessary¹⁷.

To the extent that the utilities derive any benefit from the intellectual property rights associated with the LCIF funding, APPrO submits that the Board should direct the utilities to have such benefit accrue entirely to ratepayers. Union would not unequivocally commit to provide such benefits to ratepayers:

MR. WOLNIK: If you were to sell the IP rights or somehow commercially benefit from the IP rights derived from investing in these projects, funded by ratepayers, will the commercial value that you'd obtain that Union gets from that, will that accrue to ratepayers?

¹⁷ EB-2017-0255 Exhibit B.SEC.11c)

MR. TROFIM-BREUER: So I think there's -- there are many variables that could come at play in this particular situation, and we haven't gotten there at this point, so I'm not -- I don't feel comfortable speculating on how we are going to address it. I think, as part of future proceedings, we will bring any -- as we always said, we will bring the initiatives as they go to the follows, and they come to a disposition, we will bring them to -- we will bring them for a test of prudence and disposition at that moment, and situation such as this would be covered under that. But I can't speculate on exactly what the mechanism would look like today, because it -- there's too many variables and I'm a practical person. I can't -- I don't feel comfortable speculating.¹⁸

33. These reductions encourage Enbridge and Union to cooperate and share resources to accomplish their broader goals for 2018.

34. In summary, APPrO proposes that the following 2018 Administration Costs be limited to the following:

Enbridge

-	As filed 2018 Administration Costs		\$5,251,000
-	Less		
o	Reduction of one FTE	\$187,500	
o	Reduction in 2018 LCIF	<u>\$1,500,000</u>	<u>\$1,687,500</u>
	Proposed Revised 2018 Budget		<u>\$3,563,500</u>

Union

-	As filed 2018 Administration Costs		\$5,734,000
-	Less		
o	Reduction in staffing resources of	\$1,285,500	
o	Reduction in 2018 LCIF	<u>\$1,500,000</u>	<u>\$2,785,500</u>
	Proposed Revised Budget		<u>\$2,948,500</u>

¹⁸ Transcript Volume 1 page 82

Issue 4.2 Are the proposed deferral account balances reasonable and appropriate?

35. As part of this proceeding, both Enbridge and Union have sought approval to recover the deferral balances in their respective 2016 Greenhouse Gas Emissions Impact Deferral Account (“**GGEIDA**”)¹⁹. The respective balances on these accounts are:

Table 2 - 2016 GGEIDA Balances

2016 GGEIDA Balances (EB-2017-0255 Ex B.SEC.15)		
(\$000)	Enbridge	Union
Staffing Resources Only	\$533.3	\$1,682
Other Costs	\$307.0	\$543
Total GGEIDA Balances	\$840.3	\$2,225

36. From the table included in Table 2, Union’s Staffing Resources cost are more than three times the Staffing Resources cost of Enbridge, and Union’s total 2016 GGEIDA balance is more than two and one-half times Enbridge’s balance. Union’s average 2016 Staffing Resources were 8.0 FTEs²⁰. Similarly, Enbridge’s average Staffing Resources for the same period was 2.8 FTEs²¹.

37. Both utilities are similar in size and are under the same Cap & Trade legislation requirement, but Union has spent considerably more in 2016 to meet those requirements. This raises a concern that a portion of Union’s costs may be excessive.

¹⁹ EB-2017-0224 Application paragraph 8d and EB-2017-0255 Application paragraph 5d

²⁰ EB-2017-0255 Exhibit B.SEC.15 Table 1

²¹ Ibid.

38. In response to SEC.15, in attempting to rationalize some of the differences in Staffing Resources costs, Union indicates that some of Enbridge's Cap & Trade costs were reflected in its IR model.

EGD's incremental Full Time Equivalents ("FTE") are dedicated staff to support implementation of Cap-and-Trade. Additional EGD staff provides support to the Cap-and-Trade function, in addition to the roles that those staff members play in other areas of EGD's operations. Given that these staff members are partly performing roles that were contemplated at the time that EGD's Custom incentive regulation ("IR") model was approved, and therefore their costs are included in the Custom IR model, EGD is not seeking recovery for their costs through the Greenhouse Gas Emissions Impact Deferral Account ("GGEIDA"²²).

39. This however is inconsistent with the evidence provided by Enbridge in seeking approval for its 2016 GGEIDA where they state that the intention of the deferral account is to account for any impacts of implementing the Cap & Trade program.

EGD is seeking approval of a Customized IR plan for a 2014 through 2018 period. While EGD has become aware of the intended timeline of the Ministry's program, the requirements and potential ramifications of the program to EGD and its ratepayers are currently unknown. As a result EGD believes it is appropriate to establish this deferral account as it is unable to analyze and account for any impacts the program might have on EGD within the 2014-2018 timeframe or in any future year beyond that timeframe.²³

40. Enbridge further confirms that no Cap & Trade costs were included in their budget used to set the Allowed Revenue in their Argument in Chief²⁴.

41. In addition to Staffing Resources being substantially higher than Enbridge, Union's 'Other Costs' are also 75% higher than similar costs for Enbridge.

42. The Board has only these two comparable observations to judge the reasonableness of the 2016 GGEIDA balances. Since both parties had virtually identical obligations, one would expect that the Staffing Resource costs should be similar. APPrO therefore believes that Union should be allowed to recover a similar amount for Staffing Resources that was incurred by Enbridge. APPrO submits that:

a) Enbridge's 2016 GGEIDA balance of \$840,300 be approved for recovery, and

²² EB-2017-0255 Exhibit b>SEC.15 page 3

²³ EB-2017-0255 Exhibit K1.3 (excerpt from EB-2012-0459 Exhibit D1, Tab 8, Schedule 5 paragraph 3)

²⁴ Enbridge Argument in Chief page 8, paragraph 19

- b) There is ample argument to suggest that Union's approved recovery of the 2016 GGEIDA be limited to a similar amount as spent by Enbridge, or \$840,300. However, given that this was the first year for Cap & Trade cost, APPrO would not be opposed to the Board allowing Union to recover \$1,000,000 in its 2016 GGEIDA. The \$1,000,000 represents an amount that is almost 20% higher than Enbridge's which APPrO sees as an upper limit of reasonableness.

Issue 4.3 Is the disposition methodology appropriate?

43. No. Union proposes to recover the deferral account amounts through a one-time charge.
44. APPrO explained in detail the problems created for power generators by a one-time retroactive disposition of these accounts in its submissions dated May 19, 2017 in the 2017 Cap and Trade compliance plan proceeding.²⁵ APPrO's concerns were reinforced by the IESO.²⁶ It is not APPrO's intent to repeat these detailed submissions here.
45. The OEB in the 2017 Cap and Trade Compliance proceeding deferred making a decision to give the OEB more time and information to consider the issues raised by APPrO. The OEB has now had this time and should deny Union's recovery request.
46. In summary - a retroactive recovery mechanism creates significant hardship for gas-fired generators and has the potential to cause distortions in the power market. APPrO once again encourages the Board to direct the utilities to develop a more balanced mechanism that provides for the recovery of the deferral amounts on a prospective basis.

²⁵ <http://www.rds.oeb.ca/HPECMWebDrawer/Record/571908/File/document>

²⁶ <http://www.rds.oeb.ca/HPECMWebDrawer/Record/571858/File/document>

ALL OF WHICH IS RESPECTFULLY SUBMITTED THIS 31ST DAY OF MAY, 2018

Per:



John Wolnik