



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

**DECISION AND ORDER ON COST
AWARDS**

EB-2017-0338

HYDRO ONE NETWORKS INC.

**Application for an Accounting Order approving the establishment
of a deferral account**

BEFORE: Lynne Anderson
Presiding Member

July 4, 2018

INTRODUCTION AND SUMMARY

This is a decision of the Ontario Energy Board (OEB) on cost claims filed with respect to a Hydro One Networks Inc. (Hydro One) proceeding.

Hydro One Networks Inc. (Hydro One) filed an application with the Ontario Energy Board (OEB) on November 2, 2017 under section 78.1 of the *Ontario Energy Board Act, 1998*, S.O. 1998, c. 15, (Schedule B). The application sought approval to establish a variance account effective January 1, 2018, to capture the financial impacts on its 2018 transmission revenue requirement associated with a change in the accounting standard for pensions and other post-employment benefit (OPEB) costs that was issued by the Financial Accounting Standards Board (FASB) in March 2017.

In its Notice of Application and Hearing and Procedural Order No. 1 dated March 16, 2018, the OEB stated that it would adopt the intervenors of record from Hydro One's 2017-2018 transmission rates proceeding¹ as intervenors in this proceeding.

On May 10, 2018, the OEB issued its Decision and Order in which it set out the process for the Building Owners and Managers Association (BOMA), the London Property Management Association (LPMA) and the Society of United Professionals (the Society)² to file their cost claims with the OEB and Hydro One no later than 7 days from the date of issuance of the Decision and Order. Hydro One had 14 days to object to any aspect of the costs claimed. Any responses to Hydro One's concerns were to be filed with the OEB and Hydro One within 21 days from the date of issuance of the Decision and Order.

The OEB received cost claims from BOMA and LPMA. No objections were received from Hydro One.

¹ EB-2016-0160

² The Society was inadvertently included with cost-eligible intervenors in the order section of the Decision and Order. Eligibility for costs in this proceeding was established in Procedural Order No. 1, which determined that any party eligible for costs in Hydro One's 2017-2018 transmission proceeding is eligible for costs in this proceeding. The Society was not eligible for costs in this proceeding, and did not file a claim.

Findings

The OEB has reviewed the claims filed by BOMA and LPMA to ensure that they are compliant with the OEB's *Practice Direction on Cost Awards*.

The OEB finds that BOMA and LPMA are eligible for 100% of their reasonably incurred costs of participating in this proceeding. The OEB finds that both cost claims are reasonable and shall be reimbursed by Hydro One.

THE ONTARIO ENERGY BOARD ORDERS THAT:

1. Pursuant to section 30 of the *Ontario Energy Board Act, 1998*, Hydro One Networks Inc. shall immediately pay the following amounts to the intervenors for their costs:
 - Building Owners and Managers Association \$1,876.81
 - London Property Management Association \$559.35
2. Pursuant to section 30 of the *Ontario Energy Board Act, 1998*, Hydro One Networks Inc. shall pay the OEB's costs of, and incidental to, this proceeding immediately upon receipt of the OEB's invoice.

DATED at Toronto **July 4, 2018**

ONTARIO ENERGY BOARD

Original Signed By

Kirsten Walli
Board Secretary