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DECISION AND ORDER

EB-2019-0018

ALECTRA UTILITIES CORPORATION

**Application for electricity distribution rates beginning
January 1, 2020**

BEFORE: Emad Elsayed
Presiding Member

Lynne Anderson
Member

Michael Janigan
Member

September 5, 2019

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1 INTRODUCTION AND SUMMARY

Alectra Utilities Corporation (Alectra Utilities) filed a complete application with the Ontario Energy Board (OEB) on May 28, 2019 under section 78 of the *Ontario Energy Board Act, 1998* (OEB Act), seeking approval for changes to the rates that Alectra Utilities charges for electricity distribution, effective January 1, 2020. The application contains a number of requests. In Procedural Order No. 1, the OEB determined that it would process Alectra Utilities application in different stages. This Decision relates to Alectra Utilities' request to reverse the outcome of a prior OEB decision on the capitalization policy for Alectra Utilities.

The capitalization policy request noted above relates to Alectra Utilities' earlier application to change its electricity distribution rates effective January 1, 2018 (2018 rate application).¹ The 2018 rate application was the first rate application filed by Alectra Utilities following the amalgamation of Enersource Hydro Mississauga Inc. (Enersource), Horizon Utilities Corporation (Horizon), PowerStream Inc. (PowerStream), and Hydro One Brampton Networks Inc. (Brampton). As a result of the amalgamation, as required under the International Financial Reporting Standards (IFRS), the capitalization policies of the former Enersource, Horizon, and Brampton changed to conform with the capitalization policy of the identified acquirer, the former PowerStream.

On December 20, 2017, the OEB ordered Alectra Utilities to establish capitalization policy-related deferral accounts for each of the Brampton, Enersource and Horizon rate zones (capitalization deferral accounts). The three capitalization deferral accounts are to record the changes to the revenue requirement resulting from the change in Alectra Utilities' capitalization policy. The accounts were effective February 1, 2017.²

The OEB received submissions on whether Alectra Utilities' request constitutes a motion to vary the previous decision and if so, whether the threshold test for such a review has been met.

The OEB finds that Alectra Utilities' request to reverse the outcome of OEB's previous decision to create the capitalization deferral accounts can be characterized as a motion to vary that decision. The OEB also finds that Alectra Utilities' request does not meet the threshold test for such a motion.

The OEB will address the disposition of the amounts accumulated in these variance accounts as part of the current proceeding.

¹ Alectra Utilities' 2018 rate application, EB-2017-0024, filed on July 7, 2017

² Decision and Partial Accounting Order, EB-2017-0024, December 20, 2017

2 THE PROCESS

Alectra Utilities filed an application on May 28, 2019 for 2020 rates under the Price Cap Incentive Rate-setting option (Price Cap IR) for the Horizon, Brampton, Enersource, PowerStream and Guelph Hydro Electric Systems Inc. (Guelph) rate zones. The OEB issued a Notice of Application on June 18, 2019, inviting parties to apply for intervenor status. The Association of Major Power Consumers in Ontario (AMPCO), the Building Owners and Managers Association of Greater Toronto (BOMA), the Consumers Council of Canada (CCC), the Distributed Resource Coalition (DRC),³ Energy Probe Research Foundation (Energy Probe), Max Aicher (North America) Ltd. and Max Aicher (North America) Bloom Mill (collectively, MANA), the Power Workers' Union (PWU),⁴ the School Energy Coalition (SEC), and the Vulnerable Energy Consumers Coalition (VECC) applied for and were granted intervenor status. OEB staff is also participating in this proceeding.

The OEB issued Procedural Order No. 1 on July 9, 2019. This Procedural Order established the timetable for three separate streams of the application, namely the incentive rate-setting mechanism (IRM), M-factor, and capitalization policy. With respect to the capitalization policy stream, in Procedural Order No. 1, the OEB invited submissions from the parties and OEB staff on two preliminary questions related to Alectra Utilities' capitalization policy-related request.

On July 19, 2019, Alectra Utilities filed submissions on the preliminary questions regarding its capitalization policy-related request.

On July 29, 2019, OEB staff, PWU, BOMA, VECC, SEC and Energy Probe filed their submissions on the preliminary questions regarding the capitalization policy. CCC filed its submission on July 30, 2019.

On August 9, 2019, Alectra Utilities filed a reply submission in relation to the preliminary questions.

³ The OEB approved DRC's intervenor status on August 12, 2019.

⁴ The OEB approved PWU's intervenor status on July 23, 2019.

3 DECISION

Background

As noted above, Enersource, Horizon, PowerStream, and Brampton amalgamated to form Alectra Utilities. Under the IFRS, the capitalization policies of the former Enersource, Horizon, and Brampton changed to conform with the capitalization policy of the identified acquirer, the former PowerStream.

On December 20, 2017, the OEB ordered Alectra Utilities to establish capitalization deferral accounts for each of the Brampton, Enersource and Horizon rate zones. The three deferral accounts were to record the changes to the revenue requirement resulting from the change in Alectra Utilities' capitalization policy. The accounts were effective February 1, 2017.⁵

In its argument-in-chief⁶ and reply submission⁷ filed for the 2018 rate proceeding, Alectra Utilities submitted that the capitalization deferral accounts should be closed and any amounts recorded in them reversed.

In April 2018, the OEB issued the Decision and Order in respect of the 2018 rate application (2018 Decision). In the 2018 Decision, the OEB denied Alectra Utilities' request to close the capitalization deferral accounts and reverse the amounts recorded in them. The OEB stated that "Alectra Utilities shall retain the deferral account opened for Horizon Utilities [rate zone], however, the first entries to the account shall begin January 1, 2020." and the OEB found "it appropriate to retain the balances recorded in the deferral accounts approved in the Decision and Partial Accounting Order effective February 1, 2017." The OEB also directed Alectra Utilities to "file a proposal for disposition of the deferral accounts in its application for 2019 rates for the Brampton and Enersource [rate zones]."⁸

On June 7, 2018, Alectra Utilities filed an application to change its electricity distribution rates effective January 1, 2019 (2019 rate application).⁹ In the 2019 rate application, Alectra Utilities proposed to clear the capitalization deferral account balances to its customers on an annual basis and provided an explanation as to how the balances in

⁵ Decision and Partial Accounting Order, EB-2017-0024, December 20, 2017

⁶ Applicant's Argument-in-Chief, EB-2017-0024, December 22, 2017, pages 40-46

⁷ Applicant's Reply Submission, EB-2017-0024, January 30, 2018, pages 4-5

⁸ Decision and Order, EB-2017-0024, Revised April 6, 2018, pages 81 and 82

⁹ Alectra Utilities' 2019 rate application, EB-2018-0016, filed on June 7, 2018

these accounts were calculated.¹⁰ During the 2019 rate proceeding, a number of intervenors raised concerns about the completeness of the evidence that had been filed on this issue. In addition, SEC raised a couple of different proposals for disposition of these accounts and a different approach to calculating balances in them.¹¹ In light of these circumstances, in the Decision on Confidentiality and Procedural Order No. 3, the OEB determined that “it will not clear the balances in the capitalization deferral accounts for the Enersource and Brampton rate zones in this 2019 rate proceeding so that additional options can be considered in the 2020 rate proceeding.”¹²

In the current proceeding, Alectra Utilities has requested that (i) “the OEB reverse the outcome of its previous decision to create the capitalization deferral accounts for each of the Brampton, Enersource and Horizon Utilities [rate zones]...” and (ii) subject to the OEB’s determination of the first issue that “the OEB determine the basis for recording balances in the capitalization deferral accounts and the treatment of the ESM for the Horizon Utilities rate zone, in light of the capitalization policy change.”¹³

OEB Questions

The OEB sought submissions from parties on the following questions:

- 1 Does Alectra Utilities’ request to reverse the outcome of the OEB’s decision to create the capitalization related deferral accounts for the Enersource, Brampton and Horizon rate zones, constitute a motion to vary pursuant to Rule 40.02 [sic] of the OEB Rules?
- 2 If Alectra Utilities’ request constitutes a motion to vary, has the threshold test been met such that the request should be reviewed on the merits?

Alectra Utilities noted that the capitalization deferral accounts were established pursuant to a Partial Accounting Order issued December 20, 2017, and argued that the Partial Accounting Order has all the characteristics of an interim order. Alectra Utilities submitted that the request does not constitute a motion to vary because it does not aim to vary a “final order or decision” as required by Rule 40.01 of the OEB *Rules of Practice and Procedure* (Rule 40.01). Alectra Utilities took the position that no order or decision has been made on how to dispose of the account balances in the three deferral accounts.

¹⁰ Alectra Utilities’ 2019 application evidence, EB-2018-0016, Exhibit 2, Tab 2, Schedule 7 and Exhibit 2, Tab 4, Schedule 7

¹¹ School Energy Coalition Submission, EB-2018-0016, October 31, 2018, pages 3-4

¹² Decision on Confidentiality and Procedural Order No. 3, EB-2018-0016, November 8, 2018, page 2

¹³ Alectra Utilities’ application evidence, EB-2019-0018, Exhibit 2, Tab 1, Schedule 5, page 2

Alectra Utilities noted that the OEB deferred the disposal issue to the present 2020 rate proceeding “to facilitate consideration of a range of options”. Alectra Utilities argued that “disposition of the balances recorded in the accounts could include, and Alectra Utilities proposes that it involve, disposing of the amounts to Alectra Utilities.”¹⁴ Thus, Alectra Utilities submitted that its request to close the capitalization deferral accounts or dispose of their balances to Alectra Utilities does not fall within the scope of Rule 40.01, and does not constitute a motion to vary.

As it takes the view that the capitalization request is not a motion to vary, Alectra Utilities elected not to address the second (threshold test) question in its submission.

With the exception of PWU, all intervenors and OEB staff submitted that the request was a motion to review under the OEB’s Rule 40.01, and that as a motion to review it failed to meet the threshold test.

In OEB staff’s view, Alectra Utilities’ request is an attempt to reargue an issue for which the OEB has already issued a decision. In its 2020 rate application, Alectra Utilities asked the OEB to “reverse the outcome of its previous **decision** to create capitalization deferral accounts” and “reconsider its **capitalization decision** in EB-2017-0024”.¹⁵ On its face, OEB staff argued, such words support a finding that Alectra Utilities’ request is a motion to review.

OEB staff noted that motions to review apply to both “final orders” and “decisions”, and Alectra Utilities’ request to close the capitalization deferral accounts was rejected by the OEB as part of the 2018 Decision. OEB staff acknowledged that some of the OEB’s previous orders in the 2018 and 2019 rate proceedings discussed parties submitting to the OEB “options” for disposition of these accounts. OEB staff submitted that, when viewed in light of the 2018 Decision denying Alectra Utilities’ request to close the capitalization deferral accounts, the “options” relate to calculation of balances, the distribution of balances amongst customer classes, the billing determinants to be used, and the duration of the rate riders. Therefore, OEB staff submitted that Alectra Utilities’ request should be considered a motion to vary a previous decision of the OEB.

To answer the second preliminary question regarding the threshold test, OEB staff noted that Alectra Utilities has not raised a question as to the correctness of the 2018 Decision, and no error in the previous decision has been identified. OEB staff further noted that the fact that Alectra Utilities disagrees with the OEB’s previous capitalization

¹⁴ Alectra Utilities’ Submission on Preliminary Questions Regarding Capitalization Policy, EB-2019-0018, July 19, 2019, page 3

¹⁵ Alectra Utilities’ application evidence, EB-2019-0018, Exhibit 2, Tab 1, Schedule 5, page 2 [Emphasis added]

policy decision does not, on its own, provide a valid basis to review that decision. OEB staff submitted that Alectra Utilities has not passed the threshold test.¹⁶

BOMA did not agree that the 2018 Decision is an interim order which would mean that a motion to vary is not required.¹⁷ BOMA noted that an interim order and a partial order are different. BOMA explained that the OEB issued a partial order because it had to create the capitalization deferral accounts before December 31, 2017 in order to capture the 2017 impacts of the capitalization policy change without engaging an issue of retroactive rate-making.

VECC submitted that it is clear that Alectra Utilities is seeking a variance from the OEB's decision in the 2018 rate application. VECC noted that "[t]he deferral accounts were not, as is suggested by Alectra, created as mechanism in which to review the decision at some future date. Rather they were established to ensure the cost consequences of the change are appropriately dealt with as is clearly stated in the Decision.¹⁸" VECC further noted that "it is clear that the [OEB] was not anticipating or inviting a re-visitation of the merits upon which the accounts were created or their duration over the deferred rebasing period."¹⁹

SEC argued that Alectra Utilities' request is, in substance, a motion to review the OEB's decision in the 2018 rate proceeding that a change in capitalization policy is not a benefit for the account of the shareholders, as Alectra Utilities had claimed, but the impact should instead be accounted for in amounts paid by the customers.²⁰

SEC submitted that Alectra Utilities' submission confuses the issue of who gets the money with the issues of how to calculate the amount, and what mechanism should be used to make the customers whole. SEC submitted that the issue of "who should get the money" was decided by the OEB as part of the 2018 rate proceeding:

In short, the [OEB] made clear [in its April 2018 Decision and Order] that, where accounting changes affect the mix between capital and operating costs, as here, the customers must be made whole, and the impact was not going to be a shareholder benefit.

¹⁶ OEB Staff Submission on Preliminary Questions Related to Capitalization Policy, EB-2019-0018, July 29, 2019

¹⁷ Written Submissions on Preliminary Questions Regarding Capitalization Policy of Building Owners and Managers Association, Greater Toronto, EB-2019-0018, July 29, 2019, pages 3-4

¹⁸ EB-2017-0024, *Op. Cit.*, page 81

¹⁹ VECC's Submissions With Respect To Capitalization Policy, EB-2019-0018, July 29, 2019, page 1

²⁰ SEC's Submission on Preliminary Questions, EB-2019-0018, July 29, 2019, page 2

This is the [OEB] decision that Alectra now seeks to overturn. After the Board's EB-2017-0024 Decision, there was never any doubt that the impact of the change would be reflected in rates, starting with the 2017 impacts.²¹

Prior to answering the second question, SEC submitted that it is necessary to deal with the question of whether an extension of time should be granted under Rule 7 of the OEB *Rules of Practice and Procedure*. SEC is of the view that "[t]he motion is long out of time, and Alectra has provided no evidence to justify an extension of time by the [OEB]."²²

If the second question still arises, SEC would answer it as follows:

The threshold test is not met, because the arguments being presented by Alectra in this proceeding are the same as it made in EB-2017-0024, which were considered and rejected by the Board on the basis of sound principles and good reasoning.²³

CCC noted that the OEB *Rules of Practice and Procedure* requires that a motion to review must be filed and served within 20 calendar days of the date of the order and decision. CCC argued that Alectra Utilities had every opportunity to do that and did not. Therefore, CCC submitted that Alectra Utilities' request to "reverse" the decision should be rejected.²⁴

The PWU argued that Alectra Utilities is not seeking to re-open the OEB's disposition decisions in respect of 2018 and 2019, but Alectra Utilities is seeking an order regarding the disposition of the capitalization deferral accounts in 2020. The PWU argued that "it is not a 'review and variance' of a prior [OEB] decision for a party to renew an argument that it had made (unsuccessfully) in a prior case, in respect of a prior rate year."²⁵

In its reply submission, Alectra Utilities stated that it is not seeking to vary a previous order or decision, but it is seeking to reverse the outcome of the OEB's decision to create the capitalization deferral accounts for the three rate zones:

²¹ SEC's Submission on Preliminary Questions, EB-2019-0018, July 29, 2019, page 6, paragraphs 14-15

²² SEC's Submission on Preliminary Questions, EB-2019-0018, July 29, 2019, page 2

²³ SEC's Submission on Preliminary Questions, EB-2019-0018, July 29, 2019, page 13

²⁴ CCC's Submission on Preliminary Questions, EB-2019-0018, July 30, 2019

²⁵ Submissions of The Power Workers' Union on Preliminary Questions Regarding Capitalization Policy, EB-2019-0018, July 29, 2019

Alectra Utilities is requesting that this be done by disposing of the deferral accounts to Alectra Utilities in 2020. This disposition request does not require the variation of any order or decision in respect of a prior rate year.²⁶

Alectra Utilities argued that the OEB's decision in the 2018 rate proceeding did not decide the issue of disposition and thus Alectra Utilities may make submissions on the appropriate disposition. Alectra Utilities submitted that the settlement proposal filed as part of the 2019 rate proceeding confirmed that the issue of disposition would be deferred to the present application.

Alectra Utilities further submitted that even if its request "to reverse the outcome of the OEB's decision" could be characterized as a request to close the capitalization deferral accounts, a motion to vary is still unnecessary. Alectra Utilities stated that the Partial Accounting Order is the sole order or decision responsible for the creation of the accounts. It provides that the accounts may be closed by further order of the OEB,²⁷ so Alectra Utilities believes that no term of the Partial Accounting Order would need to be varied in order to close the accounts.²⁸

Alectra Utilities also argued that findings made in a subsequent "decision" in relation to the Partial Accounting Order cannot have the effect of making the Partial Accounting Order final as section 19(2) of the OEB Act provides that "[t]he [OEB] shall make any determination in a proceeding by order." In this case, the OEB has only issued an interim accounting order, and no subsequent decision has included a final accounting order. As such, it is Alectra Utilities' view that the decision to create the capitalization deferral accounts remains encumbered by the need for the OEB to make a final determination on how the accounts are to be disposed. Moreover, Alectra Utilities argued that it is open to the OEB in this proceeding to vary the Partial Accounting Order from the 2018 proceeding, notwithstanding that the Partial Accounting Order expressly contemplates that the OEB may close the accounts by a subsequent order.²⁹

²⁶ Alectra Utilities' Reply Submissions on Preliminary Questions Regarding Capitalization Policy, EB-2019-0018, August 9, 2019, page 1

²⁷ Decision and Partial Accounting Order, EB-2017-0024, December 20, 2017, page 4

²⁸ Alectra Utilities' Reply Submissions on Preliminary Questions Regarding Capitalization Policy, EB-2019-0018, August 9, 2019, page 2

²⁹ Alectra Utilities' Reply Submissions on Preliminary Questions Regarding Capitalization Policy, EB-2019-0018, August 9, 2019, page 8

Findings

The OEB denies Alectra Utilities' request to reverse the outcome of the OEB's decisions in the 2018 rate proceeding. The outcome was the result of the OEB's Partial Accounting Order of December 20, 2017 that created the capitalization deferral accounts and the April 2018 Decision in the same proceeding that denied Alectra Utilities' request to close the accounts and reverse the amounts recorded in them. Alectra Utilities' request once again to rescind the creation of the capitalization-related deferral accounts, and dispose of their balances to Alectra Utilities can be characterized as a motion to vary those decisions in the 2018 rate proceeding. The OEB finds that Alectra Utilities has not established the grounds for such motion to meet the threshold for consideration, and furthermore the motion to vary is considerably beyond the deadline established by the OEB in its *Rules of Practice and Procedure*.

Alectra Utilities maintains that the Partial Accounting Order issued in 2018 rate proceeding, establishing the capitalization deferral accounts was an interim order, as it provided no details on the disposition or end date of those accounts. Alectra Utilities submits that because it was interim and the OEB requested options for disposition, the relief sought by Alectra Utilities in this application is simply part of the determination of the final disposition of the accounts and not a request for variance of the OEB's decision in the 2018 rate proceeding.

The OEB did not establish the deferral accounts on an interim basis as argued by Alectra Utilities. The OEB agrees with Alectra Utilities that final determination of the method of disposition of the accounts has not been made. That was why the OEB directed Alectra Utilities to file a comparison of different options and its preferred option in its 2020 rate application, with supporting evidence.³⁰ However, the OEB did establish the framework and purpose of these deferral accounts in the 2018 rate proceeding. In that proceeding, Alectra Utilities requested to close the three capitalization-related deferral accounts and to reverse any amounts recorded in those accounts. This request was rejected by the OEB in the 2018 Decision. The OEB did not accept Alectra Utilities' argument that the capitalization accounting changes were a benefit arising from integration efficiencies that should accrue to the shareholder.³¹ While the OEB acknowledged that the changes were a non-cash event, there were changes to the type of costs and the timing of cost recognition, which are relevant to setting rates.³²

³⁰ Procedural Order No. 3, EB-2018-0016, November 8, 2018

³¹ Decision and Order, EB-2017-0024, Revised April 6, 2018, page 79

³² Decision and Order, EB-2017-0024, Revised April 6, 2018, pages 79-80

As noted by SEC in its submission, Alectra Utilities also acknowledged the import of the 2018 Decision in the subsequent 2019 rate proceeding by way of its proposal to refund the net financial impact to Enersource rate zone customers (and charge the impact to Brampton rate zone customers) over a one-year period effective January 1, 2019. It is thus difficult to reconcile the finality of the language of that 2018 Decision providing for the terms of the operation and the beneficiaries of these accounts, as well as the position of Alectra Utilities in the 2019 rates proceeding, with its current request. The requested closure of these deferral accounts without addressing the balances is in direct contradiction to the clearly expressed terms of the 2018 Decision that provided that Alectra Utilities was not to be the beneficiary of the account balances:

The OEB finds that the change in capitalization policy is not a "benefit" accruing to shareholders as claimed by Alectra Utilities...

The change in capitalization policy has no impact on underlying total costs and therefore on efficiency. It simply moves some costs from OM&A to capital (for Enersource RZ and Horizon Utilities RZ) and vice versa (for Brampton RZ). The OEB finds that it is neither an efficiency gain nor a "benefit" of the merger that should accrue to shareholders, to be used to offset the costs of the merger transaction, as claimed by Alectra Utilities.³³

The OEB finds that the 2018 Decision was a final decision with respect to the creation of accounts to record amounts associated with the change in capitalization policy, a determination now sought to be reviewed and varied by Alectra Utilities. If Alectra Utilities had wished to challenge that decision, a motion to review and vary should have been filed in accordance with the OEB *Rules of Practice and Procedure*³⁴ within 20 calendar days.

Apart from Alectra Utilities' request being significantly out of time, the OEB also finds that Alectra Utilities' request would not meet the threshold test for motions to review and vary. It does not raise a question of correctness of the original decision within the meaning of the grounds set out in Rule 42.01 of the OEB *Rules of Practice and Procedure*. Rather, Alectra Utilities' request is essentially a re-argument of Alectra Utilities' previous submissions without identifying new facts or errors in the conclusions reached by the OEB in the 2018 rate proceeding, as required by the Rules to meet the threshold for consideration of the merits of the motion request.

³³ Ibid at pages 79-80

³⁴ OEB Rules of Practice and Procedure, Sec. 40.03

The OEB finds that it was reasonable for the panel in the 2018 rate proceeding to conclude that the change in the capitalization policy was not a benefit of the amalgamation accruing to the shareholders of Alectra Utilities. The OEB also finds that the 2018 Decision required Alectra Utilities to continue accumulating amounts in these accounts and file a proposal for disposition.

Based on the above, Alectra Utilities' request to reverse the outcome of the OEB's decision in the 2018 rate proceeding associated with the capitalization deferral accounts is denied.

The OEB finds that the disposition of the amounts accumulated in these variance accounts shall be addressed as part of the current proceeding.³⁵

³⁵ Alectra Utilities' 2020 rate proceeding, EB-2019-0018

4 IMPLEMENTATION

The OEB's Decision on Confidentiality and Procedural Order No. 3 in the 2019 rate proceeding³⁶ required Alectra Utilities to present different options for disposition of the three capitalization related deferral accounts for assessment by the OEB, with supporting evidence, including:

- options proposed by parties in the 2019 rate proceeding
- options involving adjustments to rate base

The OEB agrees with OEB staff that different options can relate to calculation of balances, the distribution of balances amongst customer classes and the billing determinants to be used. The OEB also agrees that options can consider the timing and duration for the disposition, but the OEB does not agree with OEB staff that all options must result in the calculation of rate riders (e.g. a rate base option may use a different approach to disposition).

As part of Exhibit 2, Tab 1, Schedule 5, Alectra Utilities considered different options to the calculation of the impact of the capitalization policy change, and provided various treatments for the disposition of the capitalization policy balances in the capitalization deferral accounts. Given the findings of this Decision and Order, the OEB is providing Alectra Utilities the opportunity to augment any of its evidence on these options for consideration in this proceeding. The OEB is also scheduling interrogatories on the evidence related to the capitalization policy change.

³⁶ EB-2018-0016, November 8, 2018, page 2

5 ORDER

THE ONTARIO ENERGY BOARD ORDERS THAT:

1. Alectra Utilities Corporation may file with the OEB and forward to parties additional evidence on the different options for disposition of the capitalization deferral accounts by **September 16, 2019**.
2. Intervenors and OEB staff shall request any relevant information and documentation from Alectra Utilities Corporation on the different options for disposition of the capitalization deferral accounts, as well as related issues, such as the earnings sharing mechanism for the Horizon rate zone and the Horizon rate zone's Capital Investment Variance Account, by written interrogatories filed with the OEB and served on all parties by **September 23, 2019**.
3. Alectra Utilities Corporation shall file complete written responses to all interrogatories on the different options for disposition of the capitalization deferral accounts, as well as related issues, such as the earnings sharing mechanism for the Horizon rate zone and the Horizon rate zone's Capital Investment Variance Account, with the OEB and serve them on all parties by **October 7, 2019**.

DATED at Toronto September 5, 2019

ONTARIO ENERGY BOARD

Original Signed By

Kirsten Walli
Board Secretary