



EB-2015-0374

Ontario Power Generation Inc.

**Application for deferral account related to nuclear liabilities,
depreciation and amortization expense**

**NOTICE OF APPLICATION AND HEARING, INTERIM ORDER AND
PROCEDURAL ORDER NO. 1**

January 27, 2016

Ontario Power Generation Inc. (OPG) filed an accounting order application with the Ontario Energy Board (OEB) on December 22, 2015 under section 78.1 of the *Ontario Energy Board Act, 1998*, S.O. 1998, c.15, (Schedule B). The application seeks approval to establish a deferral account to record changes to nuclear liabilities and depreciation and amortization expense arising from changes to station end-of-life dates for Bruce Power, Pickering and Darlington that are effective December 31, 2015.

The OEB will adopt as intervenors and observers in this proceeding, the same intervenors and observers from the 2014-2015 payment amounts proceeding.¹ A list of the intervenors of record in that proceeding is attached as Schedule A. Any party that was determined to be eligible for costs in the 2014-2015 payment amounts proceeding will be eligible for costs in this proceeding.

The Deferral Account Application

The application is filed in response to the OEB's deferral and variance account payment amounts order² issued on April 18, 2013 and the 2014-2014 payment amounts order³ issued on December 18, 2014. The OEB requires OPG to file an accounting order application if a proposed accounting change (not the result of an Ontario Nuclear Funds Agreement Reference Plan update) impacts the calculation of nuclear liabilities and

¹ The parties in the EB-2012-0002 proceeding were also parties in the EB-2013-0321 proceeding

² EB-2012-0002

³ EB-2013-0321

revenue requirement, or if a change in prescribed nuclear station lives for depreciation and amortization purposes results in a revenue requirement impact related to non-asset retirement cost.

The Province of Ontario has announced that it will proceed with refurbishment of 6 units at Bruce Power and the end-of-life dates for these units have been extended accordingly. OPG has extended the life for Pickering units 5-8 by 8 months for fuel channel life extension project and other work. In addition, OPG has extended the life for Darlington units by 12 months for formalized planning and scheduling for refurbishment and assumed post-refurbishment operating life. As a result, the end-of-life dates for units at Bruce Power, units 5-8 at Pickering, and units 1-4 at Darlington will be extended effective December 31, 2015.

OPG proposes that a new deferral account be approved to record the revenue requirement impact effective January 1, 2016 until the effective date of new nuclear payment amounts incorporating the impacts of the new end-of-life dates.

OPG indicated that it was unable to provide an estimate of the annual revenue requirement impact at this time because actual year-end information is required to calculate nuclear liability adjustments. OPG requested an interim order to establish the new account, pending a final order by the OEB.

Procedural Matters

OPG requested that the application proceed by way of written hearing. OPG indicated that there is no immediate rate impact to electricity customers as the balance in the new account would be reviewed and disposed in a future payment amounts application.

The OEB approves the establishment of the new deferral account on an interim basis to allow OPG to begin booking entries in January 2016. The approval of the new account on an interim basis will enable the OEB to request more information from OPG, enable intervenors to review the application and evidence and for all parties to file submissions.

The OEB would be assisted by additional information from OPG regarding the proposed entries to the new account. The OEB requires OPG to file a draft accounting order which must include a description of the mechanics of the deferral account and examples of general ledger entries.

The OEB invites submissions from parties on OPG's application and draft accounting order. Submissions should also include whether there is a need for further discovery of

OPG's evidence. Following review of the submissions, the OEB will either issue a final decision on OPG's application or reassess the need for further discovery of OPG's evidence.

The OEB considers it necessary to make provision for the following matters related to this proceeding.

THE ONTARIO ENERGY BOARD ORDERS THAT:

1. OPG shall establish the following new deferral account on an interim basis pending the outcome of this proceeding: Impact Resulting from Changes in Station End-of-Life Dates (December 31, 2015).
2. OPG shall file a draft accounting order with the OEB and deliver it to all other parties to the proceeding on or before **February 3, 2016**.
3. OEB staff and intervenors who wish to file a written submission on this issue shall file the submission with the OEB and deliver it to all other parties to the proceeding on or before **February 10, 2016**.
4. If OPG wishes to respond to any submissions, it may do so by filing a response with the OEB and delivering it to all other parties to the proceeding on or before **February 17, 2016**.

All filings to the OEB must quote the file number, **EB-2015-0374**, be made in searchable / unrestricted PDF format electronically through the OEB's web portal at <https://www.pes.ontarioenergyboard.ca/eservice/>. 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 <http://www.ontarioenergyboard.ca/OEB/Industry>. 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 CD 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.

With respect to distribution lists for all electronic correspondence and materials related to this proceeding, parties must include the Case Manager, Violet Binette at violet.binette@ontarioenergyboard.ca and OEB Counsel, Michael Millar at michael.millar@ontarioenergyboard.ca.

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ISSUED at Toronto, January 27, 2016

ONTARIO ENERGY BOARD

Original Signed By

Kirsten Walli
Board Secretary

**SCHEDULE A
TO
NOTICE OF APPLICATION AND HEARING AND
PROCEDURAL ORDER NO. 1
EB-2015-0374
ISSUED: JANUARY 27, 2016**

**Ontario Power Generation Inc.
EB-2015-0374**

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