**Brantford Technical Conference (EB-2016-0058)**

4-Staff-55

BPI completed Appendix 2-KA, which compares OPEB amounts recovered in rates to the paid benefit amounts. From the chart, there have been excess recoveries from 2013 to 2015. What has BPI used these excess recoveries for?

9-Staff-66

Per the Filing Requirements dated June 28, 2012 and subsequent filing requirements, Account 1592 – sub-account HST/OVAT ITCs was to record variances up to the effective date of the rate order. BPI disposed of this sub-account in its last cost of service rate application, with the effective date of the rate order being March 1, 2014. However, in BPI’s response, the balance currently being requested for disposition in this application is for January 1, 2013 to Feb. 28, 2014.

1. Can you please confirm that the amount for January 1, 2013 to Feb. 28, 2014 was not forecasted and included in the already disposed amount in BPI’s 2013 rate application?
2. This account records PST savings that are to be returnable to rate payers. However, BPI is requesting a recovery of $37,559. Please explain how a debit amount of $37.6k was derived.
3. Please confirm that BPI is proposing to recover 50% of the requested balance. It appears that the revised DVA continuity schedule included the balance at 100%.

9-Staff-67

The allocated balance for Class B customers in Account 1589 in the table is $1.46M, which corresponded to the original application where BPI proposed its own methodology in calculating the allocation of Account 1589 to Class B customers who became Class A customers in 2015. BPI revised the allocation using the OEB’s DVA continuity schedule and the allocated balance for remaining Class B in the DVA continuity schedule is $1.56M. Can you confirm which one is the allocated balance BPI is proposing to dispose?

9-Staff-68

BPI updated the DVA continuity schedule to show the Account 1580 – CBR Class A and Class B sub-accounts separate from Account 1580 – WMS control account. Per the Accounting Guidance issued for CBR, dated July 25, 2016, if a distributor serves Class A customers, it must calculate the volumetric rate riders for non-WMP Class B customers outside of the DVA continuity schedule. BPI does have Class A customers, however, BPI has included this sub-account balance in the DVA continuity schedule for disposition, where it is rolled up into Account 1580 – WMS control account for disposition.

1. Can you explain why the sub-account was included as part of the DVA continuity schedule instead of being calculated outside the continuity schedule?
2. Please calculate rate riders accordingly.