

November 17, 2017

**VIA Email, Courier and RESS**



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Ms. Kirsten Walli  
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Ontario Energy Board  
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Dear Ms. Walli:

**Re: Independent Electricity System Operator  
2017 Expenditure and Revenue Requirement Submission  
Ontario Energy Board File No.: EB-2017-0150**

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On April 21, 2017, pursuant to subsection 25 (1) of the *Electricity Act*, 1998, the Independent Electricity System Operator (“IESO”) filed with the Ontario Energy Board (“OEB”) an application for review and approval of its 2017 expenditure and revenue requirement and the fees that it proposes to charge in 2017. A decision by the OEB approving fees on an interim basis, effective January 1, 2017, was issued on December 29, 2016.

On October 31, 2017, the OEB accepted a settlement agreement that addressed all but the following two issues on the approved issues list:

Issue 4.4: *Should the IESO establish a separate Market Renewal Program Deferral Account?*  
and

Issue 5.1: *Is the IESO’s proposed Regulatory Scorecard appropriate?*

In Procedural Order No. 3, the OEB decided that the two unsettled issues would proceed by way of written hearing.<sup>1</sup> The IESO filed its submission (“Argument-in-Chief”) with the OEB on November 3, 2017, and intervenors and OEB staff filed their submissions on November 10, 2017. The IESO’s reply submission (“Reply Argument”) is due by November 17, 2017 and is provided below.

The IESO’s Reply Argument focuses on intervenor arguments that are within the scope of the two unsettled issues, namely Issue 4.4 and Issue 5.1. To the extent that, as a result of its focus on arguments within the scope of the unsettled issues, the IESO does not respond to any particular

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<sup>1</sup> Procedural Order No. 3, October 13, 2017, page 2

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intervenor submissions, the lack of response should not be taken as acceptance of those submissions.

#### **Issue 4.4: Should the IESO establish a separate Market Renewal Program Deferral Account?**

The IESO's Argument-in-Chief describes the evolution of Issue 4.4 from a deferral account to a variance account as clarified in the OEB-approved settlement agreement. This agreement states:

*The Parties also note that while the issue refers to the establishment of a deferral account, **the disputed issue is about the creation of a specific variance account related to the Market Renewal Program.***<sup>2</sup> (emphasis added)

While parties agreed, in the settlement agreement, that the disputed issue is about the creation of a specific variance account related to the Market Renewal Program ("MRP"), it is not clear from the intervenors' written submissions that a variance account is, in fact, what intervenors are requesting.

For example, in its submission, the Vulnerable Energy Consumers Coalition ("VECC") states:

*In its Argument-in-Chief, IESO also states that what would be established, if MRP costs were to go into a separate account, is an MRP variance account, and not necessary a deferral account. **However, evidence suggests that to a certain extent, the separate MRP account would be both a deferral and a variance account.***<sup>3</sup> (emphasis added)

In its submission, Canadian Manufacturers & Exporters ("CME") states:

*Regarding Issue 4.4, CME submits that the **IESO should establish a separate Market Renewal Program variance account.** While the IESO's current cost tracking proposal may provide more transparency than the IESO would usually provide; given the size of the Market Renewal Project ("MRP"), CME submits that **costs for it should be tracked in a separate variance account to allow intervenors the opportunity to test the IESO's evidence in a more rigorous manner before allowing the IESO to collect that money from ratepayers.***<sup>4</sup> (emphasis added)

Further, in its submission, the Power Workers' Union states:

*While the market design is in the IESO's mandate and the government can always issue policies, the OEB has the responsibility to ensure that the costs of the project are prudent and Ontarians are not exposed to unexpected cost hikes, therefore, **the PWU submits that the creation of a***

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<sup>2</sup> Exhibit S, Tab 1, Schedule 1, page 17

<sup>3</sup> VECC Submission on IESO's Argument-in-Chief, November 10, 2017, page 4

<sup>4</sup> CME Submission on IESO's Argument-in-Chief, November 10, 2017, page 1

*separate deferral account is warranted to facilitate the scrutiny of the MRP costs and benefits going forward.*<sup>5</sup> (emphasis added)

Given the reference to both variance and deferral accounts throughout the intervenor submissions, it is not clear to the IESO what parties are seeking.

Parties have also made submissions that given the magnitude and complexity of the MRP, a deferral or variance account is required. The IESO respectfully submits that these are not reasons for establishing a deferral or variance account. The magnitude or complexity of a project is not itself a basis for establishing a deferral or variance account, and the proposition that a deferral or variance account should be established because a project is large or complex would vastly expand the range of potential deferral and variance accounts for entities regulated by the OEB.

As VECC correctly states, in the OEB's Filing Requirements for Electricity Distribution Rate Applications (dated July 14, 2016), the OEB sets out criteria, including causation, materiality and prudence, that must be met to establish a new deferral and/or variance account. The IESO submits that the MRP does not meet the causation criterion and, as such, does not satisfy the criteria for establishing a new deferral and/or variance account. The causation criterion states:

*Causation – The forecasted expense must be clearly outside of the base upon which rates were derived*<sup>6</sup>

In its November 10, 2017 submission, VECC argued that:

*... the associated [MRP] expenses will be clearly outside of the base upon rates were derived, given that the MRP will be a new and massive undertaking on IESO's part, and would not have been part of prior revenue requirements normally.*<sup>7</sup> (emphasis added)

The IESO respectfully disagrees with this argument and submits that the associated MRP costs are within the base upon which the IESO's 2017 fees were derived. The forecasted MRP costs are included in the IESO's 2017-2019 Business Plan<sup>8</sup> that was approved by the Minister of Energy.<sup>9</sup> The IESO's forecasted total operating expenses (which includes MRP costs) formed the base of the IESO's proposed 2017 revenue requirement<sup>10</sup> and was used to derive the IESO's proposed 2017 domestic and export usage fees.<sup>11</sup> The IESO's proposed 2017 revenue requirement and domestic and export usage fees were ultimately agreed to by parties in

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<sup>5</sup> PWU Submission on IESO's Argument-in-Chief, November 10, 2017, page 4

<sup>6</sup> Filing Requirements for Electricity Distribution Rate Applications, July 14, 2016, Chapter 2, page 70

<sup>7</sup> VECC Submission on IESO's Argument-in-Chief, November 10, 2017, page 3

<sup>8</sup> Exhibit A, Tab 2, Schedule 2, pages 12-13

<sup>9</sup> Exhibit A, Tab 2, Schedule 3

<sup>10</sup> Exhibit B, Tab 1, Schedule 1

<sup>11</sup> Ibid

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settlement and accepted by the OEB. The IESO submits that, as a result, the causation criterion is not met. The IESO further submits that MRP costs will continue to be included in the IESO's business plans and submitted to the Minister of Energy for approval and, if approved, will continue to be incorporated into the IESO's proposed fees as appropriate. As the Minister of Energy stated in his letter approving the IESO's 2017-2019 Business Plan:

*I expect future market renewal resourcing beyond 2017 will be further reassessed in future business plans and revenue requirements applications with the Ontario Energy Board as required.<sup>12</sup>*

The very nature of a deferral account would be contrary to this. Should a deferral account be established for MRP costs, these costs would be included in the IESO's forecast revenue requirement and yet also recorded in the deferral account.

Intervenors have indicated that they are seeking the ability for detailed review and testing of MRP spending. In its submission, Energy Probe states:

*The MRP is a much broader and extensive project than that typically undertaken by IESO. It's expected to be the largest capital expenditure ever undertaken by the agency, totaling more than \$189 million from inception to completion and its implementation is expected to run well into the next decade. As such, it will require a more detailed review – rather than the very limited review regarding any variances in the FVDA – done by the Board and other parties to ensure all spending needed to complete it was prudent.<sup>13</sup> (emphasis added)*

In its submission, the Canadian Manufacturers & Exporters ("CME") states:

*While the IESO's current cost tracking proposal may provide more transparency than the IESO would usually provide; given the size of the Market Renewal Project ("MRP"), CME submits that costs for it should be tracked in a separate variance account to allow intervenors the opportunity to test the IESO's evidence in a more rigorous manner before allowing the IESO to collect that money from ratepayers.<sup>14</sup> (emphasis added)*

The IESO continues to submit that its proposed cost centre approach to reporting and tracking MRP costs, as described throughout this proceeding, will provide the transparency into MRP costs and the opportunity for detailed review that intervenors are seeking. In its July 11, 2017 response to parties' comments on the draft Issues List, the IESO outlined its cost centre approach to the MRP:

*...As the MRP is larger in scope, cost and profile than most projects it is being treated as a cost centre and will have the costs of staff and external resources dedicated to it*

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<sup>12</sup> Exhibit A, Tab 2, Schedule 3

<sup>13</sup> Energy Probe Submission on IESO's Argument-in-Chief, November 10, 2017, page 2

<sup>14</sup> CME Submission on IESO's Argument-in-Chief, November 10, 2017, page 2

*tracked and reported against planned costs and resources. The IESO will regularly review the planned MRP work and reprioritize work where required to ensure maximum value results from the investment in the MRP. The IESO recognizes that the MRP is and will continue to be subject to a greater level of review than most of its projects and will continue to work with stakeholders on the project in an open and transparent manner as described in its evidence.*

*As the MRP's costs are being tracked as described above, the IESO suggests that the establishment of a deferral account for the MRP is neither required nor useful.<sup>15</sup> (emphasis added)*

The IESO further clarified its approach in its Argument-in-Chief:

*...consistent with previous applications filed, the IESO will continue to report previous year-end financials and staffing levels as part of the IESO's annual revenue requirement submission. The reporting of year-end financials and staffing levels will include a breakdown of MRP-related actual and budgeted costs, actual and budgeted staffing levels, and the associated variance drivers.<sup>16</sup>*

As the IESO is proposing to track and report, as part of its annual revenue requirement submission, year-end MRP-related actual and budgeted costs, actual and budgeted staffing levels, and the associated variance drivers, the IESO continues to submit that parties will be able to readily determine costs or cost savings associated with the MRP without creating a new variance account. To the extent that there is any difference between actual and budgeted costs or staffing levels, the information will be transparent to intervenors and the OEB, and parties can examine these further throughout the proceeding. In addition, as MRP costs will be included in the IESO's expenditure and revenue requirement submissions, parties will also have the opportunity to fully examine these costs as they did in this proceeding.

The IESO's arguments are further supported by OEB staff:

*OEB staff agrees with the IESO that the creation of a separate cost centre related specifically to the MRP and the IESO's internal financial controls will allow the IESO to accurately track planned versus actual costs related to the MRP, and will in turn allow the OEB (and intervenors) to scrutinize MRP spending in the IESO's annual fees proceedings. **OEB staff does not see how the establishment of a separate variance account would improve the IESO's accountability in respect of MRP spending, and the ability for the OEB, OEB staff and intervenors to scrutinize any variances between actual and forecast costs.** To*

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<sup>15</sup> IESO Submission on draft Issues List, July 10, 2017, page 8

<sup>16</sup> IESO's Argument-in-Chief, November 3, 2017, page 4

*allow for appropriate scrutiny, the cost centre should be developed in a manner that will allow for full transparency of all MRP related expenditures.<sup>17</sup> (emphasis added)*

It its submission, OEB staff also stated that:

*OEB staff does not support the establishment of a separate MRP variance account at this time given the above. In addition, it is OEB staff's view that **in regulation generally, the use of variance accounts should be minimized to the extent possible.**<sup>18</sup> (emphasis added)*

Given the lack of clarity of what parties are seeking, the causation criterion not being met (and will continue not to be met in future IESO submissions as MRP costs will form part of the IESO's revenue requirement), and the IESO's proposed tracking and reporting mechanisms, the IESO submits that a MRP deferral or variance account is not required nor appropriate.

### **Issue 5.1: Is the IESO's proposed Regulatory Scorecard appropriate?**

As stated throughout this proceeding, the intended purpose of the regulatory scorecard is a tool for the OEB and intervenors to use in evaluating the IESO's proposed expenditure and revenue requirement.

The IESO is supportive of a scorecard to assist the OEB in its review of the IESO's proposed expenditure and revenue requirement. As such, the IESO filed a draft regulatory scorecard as Exhibit C, Tab 1, Schedule 1, Attachment 2.

As discussed in its Argument-in-Chief, the IESO is seeking direction from the OEB on which measures the OEB would find useful in its review of the IESO's proposed expenditure and revenue requirement. If there are measures in the IESO's draft regulatory scorecard that the OEB does not find useful, the IESO respectfully submits that these measures be removed from the IESO's regulatory scorecard and that no further reporting on these measures be required.

From intervenor submissions, it is clear that intervenors support inclusion of a broader set of metrics in the regulatory scorecard. While the IESO is supportive of evolving the regulatory scorecard under the direction of the OEB, there is a balance to be sought. As SEC acknowledges in its submission:

*SEC recognizes that by its nature, nobody will be entirely satisfied by the scorecard as there is a balance to be struck between number of measures, and the potential universe of them.<sup>19</sup>*

The regulatory scorecard should help the OEB and intervenors evaluate the IESO's proposed expenditure and revenue requirement. The IESO respectfully submits that many of the metrics

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<sup>17</sup> OEB Staff Submission on IESO's Argument-in-Chief, November 10, 2017, page 2

<sup>18</sup> OEB Staff Submission on IESO's Argument-in-Chief, November 10, 2017, page 2

<sup>19</sup> SEC Submission on IESO's Argument-in-Chief, November 11, 2017, page 3

put forward by intervenors are more informative metrics and would not assist the OEB in assessing the cost-effectiveness of IESO operations. The IESO further submits that for many of these informative measures, that information is already publicly available (for example, the cumulative amount of renewable energy as requested by Ontario Sustainable Energy Association<sup>20</sup> ("OSEA") is posted and updated quarterly in the Ontario Energy Report<sup>21</sup>).

In addition, the IESO submits that a number of the intervenor-proposed measures are outside of the IESO's control and, consistent with the findings in the Elenchus Research Associates Inc.'s ("Elenchus") report, should not be included in a regulatory scorecard:

*It became apparent during the stakeholder process that there are two schools of thought regarding the appropriate scope of the Scorecard. For purposes of this report, they have been labelled as (i) the IESO Cost Effectiveness View which focuses on metrics that the Board and intervenors can use in evaluating the IESO's proposed expenditure and revenue requirement and (ii) the System View which would also include metrics that relate to the high-level oversight role of the IESO with respect to Ontario's electricity system. The essential difference is that the System View implies that metrics for outcomes that are important to customers but are not controlled by the IESO would be included in the Scorecard. Elenchus concluded that there is merit in both views; however, the most practical approach to implementing the System View would be to create a reporting system that clearly differentiates between (a) the metrics implied by the IESO Cost Effectiveness View and (b) the additional metrics implied by the System View. Only the metrics consistent with the IESO Cost Effectiveness View would be used in assessing its revenue requirement.*<sup>22</sup> (emphasis added)

The IESO examines these issues further below. The IESO submits that the following intervenor-proposed metrics should not be included in the regulatory scorecard as these measures would not assist the OEB in determining the cost-effectiveness of the IESO's operations. The IESO would like to reiterate that if a proposed scorecard metric is not discussed in this Reply Argument, it should not be assumed as acceptance of the metric by the IESO.

#### Annual Net TRC benefits (\$) in place of Conservation Portfolio Costs (\$/kWh)

The IESO maintains its response to Environmental Defence Interrogatory 16 and does not support the replacement of the conservation portfolio cost (\$/kWh) metric with the annual net Total Resource Cost ("TRC") benefits (\$) in the Regulatory Scorecard.

*While the TRC test net benefit data for the CDM programs is available, the IESO believes such a metric would provide limited value to the regulatory scorecard and does not recommend that it be included. The TRC includes program costs, participant costs and the cost of other externalities,*

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<sup>20</sup> OSEA Submission on IESO's Argument-in-Chief, November 10, 2017, page 2

<sup>21</sup> <https://www.ontarioenergyreport.ca/>

<sup>22</sup> Exhibit C, Tab 1, Schedule 1, Attachment 1, page 5

*such as equipment, which can cause the TRC to change, even though the cost may be out of the IESO's control. As such, the IESO does not believe that the TRC provides significant insight in evaluating the IESO's proposed expenditure and revenue requirement.*

*As described in Exhibit C-1-1 and its Attachment 1 (the "Elenchus" report), stakeholders were generally supportive of the proposed metrics for conservation in the IESO regulatory scorecard, which include annual reporting of portfolio costs (\$/kWh) and achievement of 2020 energy savings target milestones (TWh). Together, these metrics will show whether adequate progress is being made toward the conservation targets that have been established by the Province.<sup>23</sup>*

#### Annual Greenhouse Gas ("GHG") Emissions from the Electricity Sector in CO<sub>2</sub>eq

The IESO does not support the inclusion of an annual GHG emissions measure in its regulatory scorecard, as it is not clear to the IESO how this measure would assist the OEB in evaluating the IESO's proposed expenditure and revenue requirement. Further, while reducing emission levels is a priority of the government, it is not within the IESO's direct mandate. The requested information is publically available as the IESO provides a preliminary estimate of year-to-date GHG emissions every quarter in the Ontario Energy Report.<sup>24</sup>

#### NERC Metrics: Reliability Metrics and Violation Risk Factors

The reliability metric included in the IESO's draft regulatory scorecard is consistent with the North American Electric Reliability Corporation's risk-based approach to reliability standards compliance, monitoring and enforcement. The IESO does not support the inclusion of additional reliability metrics as it is not clear to the IESO how this information would assist the OEB in determining the cost-effectiveness of the IESO's proposed expenditure and revenue requirement.

#### Cost-Benefit Analysis of Projects in the Ontario-Quebec Interconnection Capability Report

In its submission, Environmental Defence submitted that the IESO should be directed to complete a cost-benefit analysis of implementing the projects in the *Ontario-Quebec Interconnection Capability Report*.<sup>25</sup>

The IESO maintains its position that:

*The IESO is of the view that metrics linked to a cost-benefit analysis of options for increasing Ontario's capacity to import more electricity from Quebec are not appropriate for inclusion in the IESO's scorecard.*

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<sup>23</sup> Exhibit I, Tab 5.1, Schedule 4.16

<sup>24</sup> <https://www.ontarioenergyreport.ca/>

<sup>25</sup> Environmental Defence Submission on IESO's Argument-In-Chief, November 10, 2017, page 4



*As stated in the settlement proposal in the IESO's 2016 revenue requirement submission, the scorecard is intended to "be a tool for the Board and intervenors to use in evaluating the IESO's proposed expenditure and revenue requirement". The IESO is of the view that completion of cost-benefits analyses with respect to Ontario's capacity to import electricity from Quebec would not aid in evaluating the IESO's proposed expenditure and revenue requirement and is not an indicator of the cost-effectiveness of IESO activities.*

*In addition, evaluating Ontario's interties with Quebec is one of many system studies that the IESO engages to fulfil its object to conduct system planning.<sup>26</sup>*

It is not clear to the IESO how a cost-benefit analysis of implementing projects outlined in the Ontario-Quebec Interconnection Capability Report would help the OEB in evaluating the IESO's proposed expenditure and revenue requirement. Further, the IESO submits that a request such as this, if approved, ventures into an area where the OEB is managing the work the IESO performs and the IESO respectfully submits that, as stated in the OEB's Issues Decision in OPA proceeding EB-2010-0279, this is not the role of the OEB:

*It is also not the Board's intention or role to attempt to micro-manage the OPA's work.<sup>27</sup>*

#### Market Renewal Program Reporting

In their submissions, intervenors submitted that improved reporting on the MRP is needed. The IESO will be engaging stakeholders in Q4 2017 on the MRP project plan, which will include the consideration of project level key performance indicators.<sup>28</sup> Thus, determination of any improved metrics for the MRP should take place through these stakeholder discussions on the project plan.

#### Transmission Losses

In its Decision and Procedural Order No. 5, the OEB determined that:

*...it is premature to consider for the IESO's 2017 revenue requirement submission whether transmission losses should be included in the IESO's Regulatory Scorecard given the recent OEB decision in Hydro One's transmission rates case. That decision requires Hydro One to work jointly with the IESO to "explore cost effective opportunities for line loss reduction". The OEB expects the IESO to work with Hydro One and to report on initiatives for economically reducing transmission line losses in the first revenue requirement submission following the completion of the joint work with Hydro One. It would be more appropriate to determine whether transmission*

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<sup>26</sup> Exhibit I, Tab 5.1, Schedule 4.21

<sup>27</sup> Issues Decision and Procedural Order No. 2, EB-2010-0279, page 6

<sup>28</sup> Exhibit I, Tab 5.1, Schedule 10.16

*line losses should be included in the IESO's Regulatory Scorecard once this report has been reviewed.<sup>29</sup>*

In its Argument-in-Chief, the IESO states:

*The IESO confirms that it will work jointly with Hydro One to explore cost effective opportunities for line loss reduction and will report on this in its first revenue requirement submission following the completion of this joint work.<sup>30</sup>*

In its submission, Building Owners and Managers Association ("BOMA") suggests that it would be helpful if the OEB were to also set a deadline for the IESO to file this work:

*BOMA suggests that it would be helpful if the Board were to also set a deadline for the IESO (to encourage both the IESO and Hydro One to prioritize the project) to also report, in its 2019 revenue requirement submission, at the latest, on the Hydro One/IESO initiative.<sup>31</sup>*

The IESO maintains its position that opportunities for line loss reduction will be reported on in the first revenue requirement submission following the completion of the joint work with Hydro One, consistent with the OEB's Decision and Procedural Order No. 5.

### *Targets*

In their submissions, intervenors are seeking annual targets for each measure in the regulatory scorecard. As stated in Exhibit C, Tab 1, Schedule, 1, the IESO submits that it would be more effective to have a history on the measure before setting a target to ensure that is a realistic and attainable target. To the extent that a target exists in the IESO Corporate Performance Measures or there is a pre-existing requirement, these targets will be included. For all other measures, judgement on a case-by-case basis will be required to determine how much history is required before a target is set. Future filings will include those targets that have been set, and status updates on those that have not.<sup>32</sup> As such, the IESO submits that the IESO's approach will not hinder the OEB in using the scorecard as a tool to evaluate the IESO's proposed expenditure and revenue requirement.

### *Annual Review of Regulatory Scorecard*

In its submission, OEB staff supported the IESO's draft regulatory scorecard and stated:

*In OEB staff's view, the IESO's proposed scorecard is appropriate and is likely to be of assistance to the OEB in future fees cases. However, the scorecard measures and metrics should be reviewed*

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<sup>29</sup> Decision and Procedural Order No. 5, October 31, 2017, pages 2-3

<sup>30</sup> IESO Argument-in-Chief, dated November 3, 2017, page 6

<sup>31</sup> BOMA Submission on IESO's Argument-in-Chief, November 10, 2017, page 12

<sup>32</sup> Exhibit I, Tab 5.1, Schedule 1.11

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*annually as part of the IESO fees case to ensure that it remains up-to-date and consistent with the IESO's approved Business Plans and overall operations.*<sup>33</sup>

Other parties also supported this proposal. The IESO is supportive of ongoing review of the scorecard measures and metrics to ensure that the regulatory scorecard remains useful to the OEB and intervenors in evaluating the IESO's proposed expenditure and revenue requirement.

### *Conclusion*

In summary, with respect to Issue 4.4: *Should the IESO establish a separate Market Renewal Program Deferral Account?*, given the lack of clarity of what parties are seeking, the causation criterion not being met (and will continue not to be met in future IESO submissions as MRP costs will form part of the IESO's revenue requirement), and the IESO's proposed tracking and reporting mechanisms, the IESO submits that an MRP deferral or variance account is not required nor appropriate.

With respect to Issue 5.1: *Is the IESO's proposed Regulatory Scorecard appropriate?*, the IESO filed a draft regulatory scorecard as Exhibit C, Tab 1, Schedule 1, Attachment 2, to assist the OEB in its review of the IESO's proposed expenditure and revenue requirement. To the extent that certain measures in the IESO's draft regulatory scorecard would not be useful to the OEB in reviewing the IESO's proposed expenditure and revenue requirement, the IESO submits that these measures should be removed from the regulatory scorecard that the IESO would be reporting in future revenue requirement submissions. By approving the IESO's draft regulatory scorecard in full or in part and providing direction on those metrics it does or does not find useful, the OEB will allow the IESO to begin to build a record of historical, or actual, results with its next revenue requirement submission. In addition, the IESO submits that an ongoing review of the scorecard measures and metrics is appropriate to ensure its usefulness to the OEB and intervenors.

All of which is respectfully submitted.

Yours truly,



Tam Wagner  
Senior Manager, Regulatory Affairs

cc: Mr. Fred Cass, Aird & Berlis (email)  
Intervenors to EB-2017-0150 (email)  
Michael Lesychyn, Case Manager, OEB (email)

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<sup>33</sup> OEB Staff Submission on IESO's Argument-in-Chief, November 10, 2017, page 3