



EB-2017-0338

Hydro One Networks Inc.

**Application to establish a variance account to capture
the 2018 transmission revenue requirement impact
associated with a change in the accounting standard for
pensions and other post-employment benefit costs**

**NOTICE OF APPLICATION AND HEARING AND
PROCEDURAL ORDER NO. 1
March 16, 2018**

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 seeks 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.

The OEB will adopt the intervenors of record from Hydro One's 2017-2018 transmission rates proceeding¹ as intervenors in this proceeding. 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 2017-2018 transmission rates proceeding will be eligible for costs in this proceeding.

The application was filed in response to the issuance of Accounting Standards Update, ASU 2017-07 by the FASB in March 2017, which impacts the accounting for pensions and OPEB costs. This accounting standard change is effective January 1, 2018 and

¹ EB-2016-0160

limits the amount of pension and OPEB costs that a utility is permitted to capitalize under Generally Accepted Accounting Principles (United States). Hydro One's application indicates that ASU 2017-07 is expected to have an impact on Hydro One's 2018 transmission revenue requirement because the forecast costs approved by the OEB in the 2017-2018 transmission rates proceeding did not reflect this accounting standard change. Hydro One is proposing to capture the revenue requirement impact in a new variance account that would be effective January 1, 2018.

Parties are reminded to consult sections 26 and 27 of the OEB's *Rules of Practice and Procedure* regarding required naming and numbering conventions and other matters related to interrogatories.

It is necessary to make provision for the following matters related to this proceeding. The OEB may issue further procedural orders from time to time.

IT IS THEREFORE ORDERED THAT:

1. OEB staff and intervenors shall request any information and material from Hydro One that is in addition to Hydro One's evidence and that is relevant to the hearing by written interrogatories filed with the OEB and delivered to Hydro One and all other parties by **March 26 2018**.
2. Hydro One shall file with the OEB complete written responses to the interrogatories and deliver them to intervenors by **April 2, 2018**.
3. Unless the OEB orders otherwise, any written submission by OEB staff and intervenors shall be filed with the OEB and delivered to all other parties by **April 9, 2018**.
4. Unless the OEB orders otherwise, Hydro One may file a written reply submission with the OEB, and deliver it to intervenors by **April 16, 2018**.

All filings to the OEB must quote the file number, EB-2017-0338 and be made electronically in searchable/unrestricted PDF format through the OEB's web portal at <https://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.oeb.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, Mark Rozic at mark.rozic@oeb.ca and OEB Counsel, Michael Millar at michael.millar@oeb.ca.

ADDRESS

Ontario Energy Board
P.O. Box 2319
2300 Yonge Street, 27th Floor
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E-mail: boardsec@oeb.ca
Tel: 1-888-632-6273 (Toll free)
Fax: 416-440-7656

DATED at Toronto, **March 16, 2018**

ONTARIO ENERGY BOARD

By delegation, before: Kristi Sebalj

Original signed by

Kristi Sebalj
Registrar

Schedule A

To

Notice of Application and Hearing and Procedural Order No. 1

Hydro One Networks Inc.

EB-2017-0338

Applicant and List of Intervenors

March 16, 2018

**Hydro One Networks Inc.
EB-2017-0338**

APPLICANT & LIST OF INTERVENORS

March 16, 2018

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