

**From:** Muir, Liz <LMuir@KWHydro.ca>  
**Sent:** Monday, August 27, 2018 3:49 PM  
**To:** Judy But <Judy.But@oeb.ca>  
**Cc:** Nanninga, Margaret <MNanninga@KWHydro.ca>  
**Subject:** RE: 1595 workform

Judy

As per the OEB Chapter 3 Filing Requirements, Appendix B dated July 15, 2015:

Occasionally, the calculated rate adders or rate riders for one or more rate classes may be negligible. In the event where the calculation of any rate adder or rate rider results in a volumetric rate rider that rounds to zero at five significant digits (ie, the fourth decimal place) per kWh or per kW, the entire OEB-approved amount for recovery or refund will typically be recorded in a USoA account to be determined by the OEB for disposition in a future rate setting. Distributors may propose alternatives to this approach in the event that there is a significant discrepancy in the size of the riders among classes – e.g., if a rider is of a non-negligible size for one or more classes, but negligible or insignificant for another class.

The balance in 1595 was incurred by the moving the balance of the calculated shared tax savings adjustment as a result of the Decision in EB-2015-0084, page 5.

I agree with Kitchener-Wilmot Hydro's request to record the tax amount in the variance account for future disposition. Accordingly, I direct Kitchener-Wilmot Hydro to record the tax sharing refund of \$30,735 in variance Account 1595 by March 31, 2016 (Q1) for disposition at a future date.

As explained in the Application, I cannot complete the form 1595 Workform as the balance in the account was not generated as a result of the collection of a rate rider. As I was completing the application, I discussed this with Rajvinder, and she said if there was an explanation, I did not need to fill out the Workform. If I fill out the Workform, there is a variance generated that needs to be explained. 100% of the variance is explained by the fact that there was no rate rider and therefore no collection on the balance.

Should I fill out the Workform? And if I do, can it be modified so that a fixed rate rider can be shown for the residential class?

Thanks!

Liz Muir, BBA, CPA, CGA  
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**From:** Nanninga, Margaret  
**Sent:** August-27-18 2:22 PM  
**To:** Muir, Liz  
**Subject:** FW: 1595 workform  
**From:** Judy But [<mailto:Judy.But@oeb.ca>]  
**Sent:** August 27, 2018 2:00 PM  
**To:** Nanninga, Margaret <[MNanninga@KWHydro.ca](mailto:MNanninga@KWHydro.ca)>  
**Subject:** RE: 1595 workform

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Hi Margaret,

As a follow-up to your 2019 IRM application, we would like you to complete the 1595 workform as you are requesting dispositions in this account. Further clarification was provided as a follow-up FAQ from the 2019 IRM webinar.

<https://www.oeb.ca/sites/default/files/2019-IRM-Webinar-QandAs.pdf>

Please let me know if this can be done as soon as possible.

Thanks,

Judy

Judy But

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