

# **DECISION AND ORDER ON COST AWARDS**

**EB-2018-0269**

**HYDRO ONE NETWORKS INC.**

**2018 Transmission Revenue Requirement and Charge Determinants,  
Reconsideration of Future Tax Savings Issue**

**BEFORE: Cathy Spoel**  
Presiding Member

**Ken Quesnelle**  
Member

**Emad Elsayed**  
Member

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**April 22, 2019**

## INTRODUCTION AND SUMMARY

This is a decision of the Ontario Energy Board (OEB) on cost claims filed with respect to the Hydro One Networks Inc. (Hydro One) 2018 Transmission Revenue Requirement and Charge Determinants, Reconsideration of Future Tax Savings proceeding (EB-2018-0269).

This proceeding arose as a result of the OEB's determination in the Decision and Order<sup>1</sup> (Original Decision), that a portion of the future tax savings resulting from the Government of Ontario's decision to sell its ownership interest in Hydro One Limited by way of an Initial Public Offering on October 28, 2015 and subsequent sale of shares should be applied to reduce Hydro One Networks Inc.'s (Hydro One) revenue requirement for 2017 and 2018 (the Future Tax Savings Determination).

On October 18, 2017, Hydro One filed with the OEB, a Notice of Motion to Review and Vary portions of the Original Decision in accordance with Rules 40 and 42 of the OEB's *Rules of Practice and Procedure*. The OEB assigned case number EB-2017-0336 to the proceeding (the review and vary proceeding).

On August 31, 2018, the Review Panel issued its Decision and Order in the review and vary proceeding finding that the part of the Original Decision dealing with the Future Tax Savings Determination should be returned to the Original Panel to reconsider in light of its review findings and all the evidence and argument the Original Panel and the Review Panel heard on this issue thereby establishing this proceeding.

The OEB deemed the parties granted intervenor status in the EB-2016-0160 proceeding as intervenors in this proceeding. In addition, those parties that were granted cost eligibility status in the EB-2016-0160 case were also eligible for cost awards in this proceeding.

On March 7, 2019, the OEB issued its Decision and Order in which it set out the process for intervenors to file their cost claims, for Hydro One to object to the claims and for intervenors to respond to any objections raised by Hydro One.

The OEB received cost claims from the Building Owners and Managers Association (BOMA), Canadian Manufacturers & Exporters (CME) and the School Energy Coalition (SEC). No objection letter was received from Hydro One.

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<sup>1</sup> EB-2016-0160

## Findings

The OEB has reviewed the claims filed to ensure that they are compliant with the OEB's *Practice Direction on Cost Awards*.

The OEB finds that all parties are eligible for 100% of their reasonably incurred costs of participating in this proceeding. The OEB finds that the claims of BOMA, CME and SEC are reasonable and each of these claims shall be reimbursed by Hydro One.

### THE ONTARIO ENERGY BOARD ORDERS THAT:

1. Pursuant to section 30 of the *Ontario Energy Board Act, 1998*, Hydro One Networks Inc. shall immediately pay the following amounts to the intervenors for their costs:
  - Building Owners and Managers Association \$14,990.58
  - Canadian Manufacturers & Exporters \$1,785.40
  - School Energy Coalition \$16,095.72
2. Pursuant to section 30 of the *Ontario Energy Board Act, 1998*, Hydro One Networks Inc. shall pay the OEB's costs of, and incidental to, this proceeding immediately upon receipt of the OEB's invoice.

**DATED** at Toronto April 22, 2019

### ONTARIO ENERGY BOARD

*Original signed by*

Kirsten Walli  
Board Secretary