

**ONTARIO ENERGY BOARD**

**IN THE MATTER OF** the *Ontario Energy Board Act, 1998*,  
S.O. 1998, c.15, Schedule B;

**AND IN THE MATTER OF** an Application by Alectra Utilities  
Corporation for an order approving just and reasonable rates  
and other charges for electricity distribution to be effective  
January 1, 2020.

**INTERROGATORIES FROM THE  
SCHOOL ENERGY COALITION  
ON CAPITALIZATION EVIDENCE**

**SEC-59**

[Submission, p. 3] With respect to the proposed change to the method of  
calculating the impact of the change in capitalization policy:

- a. Please file the order or other communication from the Board authorizing the Applicant to cease to record the impact of the change in capitalization policy after 2018.
- b. In the event that the Board has not authorized the cessation of record-keeping on this issue, please advise the basis on which the Applicant determined that it could cease keeping those records, consistent with the Board's past deferrals of consideration of this issue.
- c. Please provide a detailed estimate for each rate zone, with all relevant calculations, of the difference between the new methodology proposed by the Applicant, and the actual differences in rate base and revenue requirement estimated to arise over the period 2017-2026 based on the Applicant's capital plans.
- d. Please provide all internal documents, reports, calculations, spreadsheets and other materials relating to the future estimates of the impact of the capitalization policy. If the Applicant wishes to claim confidentiality or privilege with respect to any of those materials, please identify the date and type of document, and the nature of the information in the document relevant to the impact of the capitalization policy change.

**SEC-60**

[Ex. 2/1/5, p. 7] Please provide all supporting calculations behind Table 20.

**SEC-61**

[Ex. 2/1/5, p. 8] Please prepare the Board's form 2-EB for each of the rate zones, and for the entire period from the time the capitalization policy changed, to the end of the

deferred rebasing period (2017-2026), and in that form treat “former CGAAP” as the accounting rules used in that rate zone prior to 2017, and “revised CGAAP” as the new accounting rules used in the rate zone from 2017 to 2026. Please ensure that forecast capital additions and depreciation is used for all years, and do not make any changes to reflect the proposed changes in Table 22. If the Applicant wishes, it can also file the same 2-EB for each rate zone, on the same basis, but adding the changes in Table 22.

**SEC-62**

[Ex. 2/1/5, p. 8] Please provide a complete rate base continuity table from 2017 to 2026 for each rate zone, on a forecast basis, using the capitalization policies actually expected to be in effect during that period.

**SEC-63**

[Ex. 2/1/5, p. 9] Please provide the full calculations, in Excel format, supporting Table 22. Please provide a similar table, with full supporting calculations, for each of the years 2018-2026.

**SEC-64**

[Ex. 3/1/2, p. 2-10] Please provide the full calculations, in Excel format, supporting Tables 24-31.

**SEC-65**

[Ex. 3/1/2, p. 2-10] Please provide Tables 24-31 on the assumption that the pre-2017 capitalization policy for each of the rate zones remains in place. Please provide the full calculations, in Excel format, supporting those revised Tables.

**SEC-66**

[Ex. 3/1/2, p. 2-10] Please provide Tables 24-31 for the twelve months ended December 31, 2019, in two versions: a) using the capitalization assumptions as filed, and b) on the assumption that the pre-2017 capitalization policy for each of the rate zones remains in place. Please provide the full calculations, in Excel format, supporting those Tables.

**SEC-67**

[Ex. 3/1/3, p. 2] Please add a column to Table 51 showing the impact in each year of the change in capitalization policy in the Horizon rate zone.

Respectfully submitted on behalf of the School Energy Coalition this September 23<sup>rd</sup> , 2019.

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Counsel for the School Energy  
Coalition