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**BY EMAIL**

November 15, 2019

John Walsh  
Rideau St. Lawrence Distribution Inc.  
985 Industrial Road  
P.O. Box 699  
Prescott ON K0E 1T0  
[jwalsh@rslu.ca](mailto:jwalsh@rslu.ca)

Dear Mr. Walsh:

**Re: Rideau St. Lawrence Distribution Inc.  
Application for 2020 Rates  
Board File No. EB-2019-0066**

A preliminary review of the application has identified that certain sections of the evidence supporting the application do not comply with the Ontario Energy Board's Filing Requirements<sup>1</sup> for incentive rate-setting applications and/or the associated spreadsheets, models and workforms. As a result, the Ontario Energy Board (OEB) is unable to process Rideau St. Lawrence Distribution Inc.'s (Rideau St. Lawrence) application at this time. The OEB will commence processing the application after the noted information is filed.

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<sup>1</sup> Chapter 3 of the *Filing Requirements for Electricity Distribution Applications Rate Applications*, dated July 12, 2018 and the Addendum to Filing Requirements For Electricity Distribution Rate Applications - 2020 Rate Applications, dated July 15, 2019

The missing information is noted below:

Chapter 3 Filing Requirement Reference (page #)	Description
Addendum Pages 12-13	<p>On February 21, 2019, the OEB issued its letter entitled <i>Accounting Guidance related to Accounts 1588 Power and 1589 RSVA Global Adjustment</i>, as well as the related accounting guidance for Accounts 1588 and 1589. The accounting guidance is effective January 1, 2019 and is to be implemented by August 31, 2019. Distributors are expected to consider the accounting guidance in the context of historical balances that have yet to be disposed on a final basis (including the 2018 balances that may be requested for disposition in this rate application). Further, as part of their 2020 rate applications, distributors are required to provide a status update on the implementation of the new accounting guidance, a review of historical balances, results of the review, and any adjustments made to account balances.</p> <p>In the Addendum to Filing Requirements For Electricity Distribution Rate Applications - 2020 Rate Applications, dated July 15, 2019 (Addendum), the OEB sets out its expectations for final disposition of commodity pass-through account balances.</p> <p>Although Rideau St. Lawrence states that it has complied<sup>2</sup> with the accounting guidance, it has not provided any information with respect to its review of historical balances and related adjustments.</p> <p>Please provide an update on the status of Rideau St. Lawrence's review of historical balances in Accounts 1588 and 1589. Please also clarify whether Rideau St. Lawrence is proposing to dispose Accounts 1588 and 1589 on an interim or final basis. If final disposition is requested, please provide the information per the Addendum.</p>
Addendum Page 19	Please file Appendix A to the Instructions for Completing the GA Analysis Workform.

The OEB expects that Rideau St. Lawrence will file the above listed required information as soon as possible.

If any of the information that is identified as missing is located in sections other than those identified in the Filing Requirements, or if any of the information is not applicable in your circumstances, please provide an explanation when re-filing the application.

<sup>2</sup> Manager's Summary, pages 25 and 26

Any questions relating to this letter should be directed to Christiane Wong, Information Administrator, at 416-440-8115 or [Christiane.Wong@oeb.ca](mailto:Christiane.Wong@oeb.ca). The OEB's toll-free number is 1-888-632-6273.

Yours truly,

Christine E. Long  
Registrar and Board Secretary