



**Hydro One Networks Inc.**

**Application for an accounting order to establish a new  
regulatory account effective May 28, 2021**

**DECISION ON ISSUES LIST  
July 21, 2021**

Hydro One Networks Inc. (Hydro One) filed an application with the Ontario Energy Board (OEB) on May 28, 2021 under section 78.1 of the *Ontario Energy Board Act, 1998*, for an accounting order authorizing Hydro One to establish a new regulatory account, referred to as the Affiliate Transmission Projects Account (ATP Account). Hydro One also requested approval to establish the ATP Account on an interim basis and in advance of the OEB's final decision on this matter.

On July 12, 2021, the OEB issued Procedural Order No.1 and Decision on Interim Order establishing the ATP Account on an interim basis to enable Hydro One to record costs as of May 28, 2021, and in advance of a final decision from the OEB. In Procedural Order No. 1 the OEB directed Hydro One, the intervenors, and OEB staff to jointly develop a proposed issues list.

A virtual meeting among Hydro One, the intervenors, and OEB staff was held on July 15, 2021, to discuss the proposed issues list. At that meeting, Hydro One advised that it planned to update its pre-filed evidence. OEB staff filed a proposed issues list on July 16, 2021, and indicated that consensus had been achieved among all parties. The parties were also satisfied that Hydro One's updated evidence would not necessitate revisions to the proposed issues list.

On July 20, 2021, Hydro One submitted updated evidence.

The OEB has reviewed the proposed issues list in the context of both the pre-filed and updated evidence and approves it for the purposes of this proceeding.

**THE ONTARIO ENERGY BOARD ORDERS THAT:**

1. The issues list attached as Schedule A is approved.

**DATED** at Toronto, **July 21, 2021**

**ONTARIO ENERGY BOARD**

*Original Signed By*

Christine E. Long  
Registrar

**SCHEDULE A**  
**HYDRO ONE NETWORKS INC.**  
**APPLICATION FOR AN ACCOUNTING ORDER TO ESTABLISH A REGULATORY**  
**ACCOUNT FOR AFFILIATE TRANSMISSION PROJECTS**  
**EB-2021-0169**  
**APPROVED ISSUES LIST**  
**JULY 21, 2021**

**HYDRO ONE NETWORKS INC.**  
**APPLICATION FOR AN ACCOUNTING ORDER TO ESTABLISH A REGULATORY**  
**ACCOUNT FOR AFFILIATE TRANSMISSION PROJECTS**  
**EB-2021-0169**  
**APPROVED ISSUES LIST**

1. Is the proposed regulatory account appropriate?
2. Has Hydro One complied with all the filing requirements necessary to establish an Accounting Order, including, without limitation, the eligibility criteria of causation, materiality, and prudence?
3. Is the draft accounting order filed by Hydro One, including the proposed accounting entries set out therein, appropriate?
4. Is the proposed methodology of allocation of Hydro One's direct and indirect costs to a project that is subject to the proposed account appropriate; and is the allocation methodology of common costs to Lines and Stations appropriate?
5. Are the notification and reporting requirements for the proposed regulatory account appropriate?
6. Is the proposed manner and timing for disposition of this account appropriate?