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DECISION AND ORDER

EB-2023-0106

SYNERGY NORTH CORPORATION

**Application to dispose of Certain Group 1 Deferral and Variance
Accounts**

BEFORE: Pankaj Sardana
Presiding Commissioner

David Sword
Commissioner

July 6, 2023

1 INTRODUCTION AND SUMMARY

Thunder Bay Hydro Electricity Distribution Inc. and Kenora Hydro Electric Corporation Ltd. began operating under the name Synergy North Corporation (Synergy North) effective January 1, 2019, pursuant to the Ontario Energy Board (OEB) approving the amalgamation of the two utilities.

Synergy North serves approximately 51,400 mostly residential, and commercial electricity customers in the City of Thunder Bay and Fort William First Nation Reserve in the Thunder Bay rate zone, and approximately 5,600 mostly residential and commercial electricity customers in the City of Kenora in the Kenora rate zone.¹

Synergy North has not yet been rebased as an amalgamated company and continues to maintain two sets of tariffs of rates and charges separately as the Thunder Bay rate zone and Kenora rate zone.²

In this Decision and Order, the OEB addresses Synergy North's request to dispose of the principal balances as of December 31, 2021, plus interest until April 30, 2023, in two deferral and variance accounts (DVAs), Account 1588 – Retail Settlement Variance Account (RSVA) Power and Account 1589 - RSVA Global Adjustment (GA), for both Thunder Bay and Kenora rate zones, over a revised period of 10-months, effective July 1, 2023.³ The request, if approved through this application, would result in a net payment to customers in the Thunder Bay rate zone and the Kenora rate zone.⁴

The disposition request includes adjustments to accounts that were previously disposed on a final basis in the 2022 and 2021 proceedings respectively.⁵ As outlined in the OEB's guidance document on retroactive adjustments, based on the particulars of each case, the OEB will on a case-by-case basis determine whether to make a retroactive adjustment.⁶

In this Decision and Order, the OEB approves the disposition of the requested DVA balances, reflecting a partial disposition of the principal amount of the error at a cost to specific customers.

¹ EB-2022-0063

² EB-2018-0124

³ EB-2023-0106, Staff submission, p.1

⁴ Synergy North reply submission, p. 4

⁵ EB-2021-0058 Decision and Rate Order, March 24, 2022 & EB-2020-0055, Decision and Rate Order, March 25, 2021

⁶ Adjustments to Correct for Errors in Electricity Distributor "Pass-Through" Variance Accounts After Disposition, October 31, 2019

The OEB disallows a principal balance of \$47,088 related to the error, which will be written off at the cost of Synergy North's shareholders. In addition, the OEB denies recovery of \$14,073 in interest proposed to be collected from customers.

2 CONTEXT AND PROCESS

On November 9, 2022, Synergy North filed an Incentive Rate-setting Mechanism (IRM) application for 2023 electricity rates.⁷ Synergy North had originally requested to dispose of the two accounts in this proceeding as part of its 2023 IRM application but withdrew the disposition request due to an accounting error that impacted the two accounts.⁸

The OEB issued a combined Notice and Procedural Order No.1 on March 28, 2023, which established, among other things, the dates for a written interrogatory discovery process and written submissions. The application proceeded by way of a written hearing. There was an intervention, by the Vulnerable Energy Consumers Coalition (VECC), which also applied for cost award eligibility.

The application was supported by pre-filed written evidence, a completed Rate Generator Model, accounting workforms, and evidence that was updated as required during the proceeding, Synergy North updated and clarified the evidence.

All the required documents were filed by the parties in the proceeding (Synergy North, VECC, and OEB staff) in accordance with the dates established by the OEB.

⁷ EB-2023-0106, Staff submission, p.4

⁸ EB-2022-0063

3 DECISION ON GROUP 1 DEFERRAL AND VARIANCE ACCOUNT BALANCES

In this application, Synergy North requested approval to dispose of balances in Account 1588 – RSVA Power and Account 1589 – RSVA GA, for the Thunder Bay and Kenora rate zones. Synergy North populated the relevant sections in the IRM rate generator model pertaining to the DVA disposition request.

Synergy North requested disposition of the following:

- Thunder Bay rate zone: total debit of \$603,990 in Account 1588 (including retroactive adjustments in 2019 and 2020)
- Thunder Bay rate zone: total credit of \$(1,018,658) in Account 1589
- Kenora rate zone: total debit of \$67,334 in Account 1588
- Kenora rate zone: total credit of \$(108,096) in Account 1589⁹

Thunder Bay rate zone

Synergy North is requesting to dispose of the 2021 balances of \$603,990 in Account 1588 and \$(1,018,658) in Account 1589 as shown in Table 1. The total claim includes the principal balances as of December 31, 2021, interest up to April 30, 2023, and proposed adjustments for the accounting error. The error impacted the balances of Account 1588 for the years 2016 to 2021. Synergy North stated that it would not propose retroactive adjustments for 2016 to 2018 since the amounts involved were not material and fell below the materiality threshold of the 2017 distribution revenue requirement.¹⁰ However, Synergy North seeks to dispose of the 2021 amount as principal adjustments, and the 2019 to 2020 amounts as retroactive adjustments.¹¹ The balances in Account 1588 for 2019 and 2020 had previously been approved for final disposition in Synergy North's 2021 and 2022 rate applications, respectively.¹² Synergy North noted that there was no impact on Account 1589 because claims and true-ups for Account 1588 and Account 1589 are handled separately in monthly true-ups.¹³

⁹ Case information sheet, p.2

¹⁰ EB-2022-0063, Response to Staff Interrogatories #8

¹¹ *Ibid*, p.2

¹² EB-2021-0058, Decision and Rate Order, March 24, 2022 & EB-2020-0055 Decision and Rate Order, March 25, 2021

¹³ EB-2022-0063, Response to OEB staff follow-up questions #3

Synergy North stated that once this issue is resolved in this application, it will remit the 2019 to 2021 adjustments to the Independent Electricity System Operator (IESO); however, it will not seek the settlement with the IESO for the adjustments between 2016 to 2018.¹⁴

**Table 1 – Principal Adjustments and Balances Requested for Disposition–
Thunder Bay Rate Zone**

Account	2016 to 2021 Error (\$)	Proposed Adjustments to be Written-Off 2016 ~ 2018 (\$)	Proposed Retroactive Adjustments 2019 & 2020 (\$)	Principal Adjustment in 2021 (\$)	Total Proposed Adjustments 2019 ~ 2021 (\$)	Balance Requested for Disposition (\$)*
1588, RSVA Power	(1,673,005)	129,731	679,034	864,240	1,543,274	603,990
1589, RSVA Global Adjustment	0	0	0	0	0	(1,018,658)
Total	(1,673,005)	129,731	679,034	864,240	1,543,274	(414,668)

* Included total proposed Adjustments for 2019 to 2021 errors

¹⁴ EB-2022-0063, Response to Staff Interrogatories #8

Kenora rate zone

Synergy North is requesting to dispose of the 2021 balances of \$67,334 in Account 1588 and \$(108,096) in Account 1589 shown in Table 2. The total claim includes the principal balances as of December 31, 2021, and interest up to April 30, 2023. The accounting error impacts the balance of Account 1588 from 2020 to 2021. Synergy North did not propose adjustments for 2020 because the amounts involved were immaterial. Synergy North seeks to record the 2021 amount as principal adjustments and dispose of the adjustment as part of the 2021 Account 1588 balance. Synergy North further stated that it would not seek a settlement with the IESO for the 2020 amount.

Table 2 –Balances Requested for Disposition - Kenora Rate Zone

Account	2020 to 2021 Error (\$)	Proposed Adj to be Written- Off 2020 (\$)	Proposed Principal Adjustments in 2021 (\$)	Balance Requested for Disposition (\$)*
1588, RSVA Power	(167,868)	31,084	136,784	67,334
1589, RSVA Global Adjustment	0	0	0	(108,096)
Total	(167,868)	31,084	136,784	(40,762)

* Included proposed adjustments for 2021 errors

Accounting Error

A question asked by OEB staff about the high variance in the Thunder Bay rate zone Global Adjustment Analysis Workform during the 2023 IRM application, necessitated Synergy North to perform a more detailed review of its GA analysis which confirmed the existence of errors. In responding to OEB staff's question, Synergy North disclosed that it discovered a billing code error for one group of customers in the GS>50 rate class, which started in 2016 when this group of customers transitioned from non-interval meters to real-time meters.¹⁵ There are differences in the billing components of

¹⁵ EB-2023-0106, Response to Staff Interrogatories, #2

customer accounts between non-interval and real-time meters. During the transition to real-time meters, extra components for the latter were added to accounts, but those for non-interval meters were not removed. As a result, price-protected accounts with real-time meters showed two debits recorded to the IESO settlement general ledger account (one from real-time metering and the other from non-interval meters). These additional billing components caused underpayments in the monthly Regulated Price Plan (RPP) settlements with the IESO because of the overstated costs for this group of customers since 2016. As a result, the commodity variances that were recorded in Account 1588 were over credited by a total amount of \$1,673,005, from 2016 to 2021, for the Thunder Bay rate zone, and by a total amount of \$167,868, from 2020 to 2021, for the Kenora rate zone. Synergy North further said that the error had previously gone undetected because historically, not many customers in this class had transitioned to real-time meters.¹⁶

In its response to OEB staff's follow-up questions,¹⁷ Synergy North confirmed that Account 1589 was not impacted because claims and true-ups for Account 1588 and Account 1589 were handled separately in monthly true-ups. In its response to an OEB staff question,¹⁸ Synergy North further stated that the duplication of components had no effect on the total amounts charged on any bill to any customer class.

Synergy North proposed in this application, to adjust its Account 1588 balances for the Thunder Bay rate zone for 2021 with principal adjustments, as well as retroactively adjust for 2019 and 2020, which were disposed of on a final basis in the 2022 and 2021 proceedings respectively.¹⁹ However, Synergy North stated that for the Thunder Bay rate zone, it would not pursue retroactive adjustments for years prior to 2019 due to the requested amounts being below the materiality level.²⁰ Similarly, Synergy North stated that it would not seek any retroactive recovery for 2020 Account 1588 balances in the Kenora rate zone, based on the same reasoning.

In the OEB's letter *Adjustments to Correct for Errors in Electricity Distributor "Pass-Through" Variance Accounts After Disposition*,²¹ (OEB Guidance Letter) the OEB provided guidance on adjustments to commodity accounts resulting from errors after final disposition and indicated that an asymmetrical approach to the correction of the

¹⁶ EB-2023-0106, Staff submission, p.5

¹⁷ EB-2022-0063, Response to OEB staff follow-up questions #3

¹⁸ EB-2022-0063, Response to OEB staff question #8

¹⁹ EB-2021-0058 Decision and Rate Order, March 24, 2022 & EB-2020-0055, Decision and Rate Order, March 25, 2021

²⁰ EB-2022-0063, Response to OEB staff interrogatory #8

²¹ Adjustments to Correct for Errors in Electricity Distributor "Pass-Through" Variance Accounts After Disposition, October 31, 2019

error may be appropriate in some circumstances. The OEB Guidance Letter also provided an example of this where, if a distributor repeats an error, and if correcting the error is solely to the benefit of the distributor, the OEB may not approve a part or all of the correction and of any associated carrying charges.

In its response to an OEB staff question,²² regarding the four factors in the OEB Guidance letter, Synergy North described the error as follows:

- The error was within their control but was unintentional and not easily noticeable due to the small variance.
- It was the first occurrence of such an error for Synergy North.
- The error was inadvertent and not a result of a lack of guidance from the OEB.
- Other distributors have made similar errors in 1588 given the accounting complexities to calculate the accounting entries.

Synergy North also confirmed that it complied with the Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589 and related Illustrative Model (Accounting Guidance) issued by the OEB in February 2019.²³ In its 2022 IRM proceeding, Synergy North indicated that it had complied with the Accounting Guidance except for the monthly true-up settlement with the IESO, which was implemented as of July 2021.

In its submission, OEB staff supported the proposed disposition of Synergy North 2021 balances of Account 1588 and Account 1589 in both rate zones. OEB staff agreed with the 2021 principal adjustments made by Synergy North to accommodate the accounting error since these adjustments were recorded in the current period to correct the billing code error.

OEB staff, however, submitted that the OEB should deny Synergy North's proposed retroactive adjustment of \$442,963 in 2020 and \$236,071 in 2019 for the Thunder Bay rate zone, plus the associated interest amount of \$14,073. OEB staff noted that some of Synergy North's current customers were not part of Synergy North's system during the 2019 and 2020 period when the balances that included the error occurred. As such that they would not have received the credit, so nor should this class of customers be now paying for the accounting error.

²² EB-2023-0106, Response to OEB staff interrogatory #1

²³ [Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589 \(February 21, 2019\) \(oeb.ca\)](https://www.oeb.ca/Accounting-Guidance-Related-to-Commodity-Pass-Through-Accounts-1588-&-1589-(February-21,-2019))

Moreover, OEB staff argued that Synergy North should have had sufficient internal controls to ensure the accuracy of the Account 1588 balance.²⁴ In OEB staff's view, the reasonability test for Account 1588 provided a generic check for the reasonableness of the balance, but meeting the reasonability test itself alone does not indicate that the balance in the account is accurate.

OEB staff acknowledged that if Synergy North is denied a retroactive adjustment of \$679,034, there would be a negative impact on its Return on Equity (ROE). However, OEB staff argued that such a result is a one-time impact which would not impair Synergy North's ability to earn a reasonable rate of return in future years.

In its submission, VECC argued that Synergy North had not met the third factor in the OEB's Guidance letter, pointing specifically at extensive accounting guidance for electricity distributors related to Accounts 1588 and 1589 in February 2019. Despite this fact, VECC supported Synergy North's retroactive corrections to customers. In VECC's view, the error should be corrected to ensure proper payment is remitted to the IESO.²⁵ VECC further provided explanations on steps already taken by Synergy North to detect any errors that would impact the IESO settlement from a similar setup error.²⁶

While Synergy North agreed with VECC's submission that the approval of the proposal is appropriate in current circumstances, the utility disagreed that it failed to follow guidance provided by the OEB.²⁷ However, in doing so, Synergy North did not specifically speak to the February 2019 guidance that had been provided to electricity distributors.

Synergy North also disagreed with OEB staff's position that the requested retroactive adjustment should be denied. Synergy North argued that OEB staff's position fails to recognize that intergenerational inequity is inherent in any rate-making and that nearly all its customers are the same. Synergy North stated that majority of its customers have remained unchanged between 2019 and 2023. It stated further that (i) in the residential class, 85% of customers in 2023 are the same customers as in 2019, while 87% of customers in 2023 are the same as those in 2020; (ii) in the GS < 50 kW class, 91% of customers in 2023 are the same as those in 2019, and 93% are identical to the 2020 customer base; (iii) in the GS 50 to 999 kW class, 93% of customers in 2023 remain unchanged from 2019, with 94% remaining the same as in 2020; and (iv) in the GS >

²⁴ EB-2023-0106, Staff submission, p.7

²⁵ VECC submission, p.5

²⁶ VECC submission, p.5

²⁷ Synergy North reply submission, pp.5-6

1000 kW class, all customers in 2023 are identical to those in 2019 and 2020, amounting to a 100% retention rate.²⁸ Synergy North mentioned that the OEB staff proposal fails to recognize that Account 1588 met the OEB prescribed reasonability test, completely unprecedented and inconsistent with the OEB's obligation to establish both just and reasonable rates.²⁹

Synergy North further submitted that the OEB staff proposal is difficult to reconcile with the position taken by VECC in this proceeding.³⁰ Synergy North argued that OEB staff's proposal is unreasonable, disproportionate, and punitive.³¹

Synergy North conceded that the two errors amounting to \$442,963 (2020 year) and \$236,071 (2019 year) in its 2022 IRM application went undetected. Synergy North stated that this oversight was due to the fact that the Account 1588 reasonability test in the 2022 IRM proceeding was met (i.e., less than 1%), which led Synergy North to conclude that no further investigation was required.³² Synergy North disagreed with OEB staff's submission on the reasonability test, arguing that the nature of the reasonability test is to ascertain the accuracy of Account 1588, which was acceptable within a variance tolerance of +/-1 annually. It explained further that Synergy North complied with the OEB's work form instructions as the billing error was within OEB's tolerances.

Synergy North stated that it was willing to forego the debit interest amount of approximately \$14,073 if the OEB approves its claim of the receivable balance of \$679,034 in Account 1588, from January 2022 to April 2023.³³

Synergy North submitted that the OEB should depart from its typical policy of no retroactive ratemaking in this application, to collect over-credited amounts to Account 1588 because: it will result in an unjust enrichment of Synergy North's customers, it will be inconsistent with the conservation and Demand management of the Government of Ontario since it will not promote the education of consumers with regards to the true costs of electricity, it could perpetuate a systemic imbalance that has the potential of bankrupting utilities, and the correction of the errors will not benefit Synergy North financially.³⁴

²⁸ Synergy North reply submission, p.12

²⁹ Synergy North reply submission, p.29

³⁰ VECC submission, p.5

³¹ Synergy North reply submission, p.12

³² EB-2023-0106, Response to OEB staff interrogatory #1

³³ Synergy North reply submission, p.7

³⁴ *Ibid*

Synergy North stated that, should the OEB accept OEB staff's proposal and deny the disposition of these Group 1 DVA accounts, its ROE is estimated to fall by 735 basis points below its regulated ROE of 8.85% to 1.50%. Further, a disallowance would cause the utility to breach its debt covenants³⁵, and the denial of the retroactive request would also adversely impact Synergy North's cash flow.³⁶

Remittance to the IESO

Synergy North indicated that it had not remitted the 2021 principal adjustments for both rate zones, as well as 2019 to 2020 retroactive adjustments for the Thunder Bay rate zone to the IESO. Rather, it said that it would do so once a decision is issued in this case. Synergy North further stated that it will not seek settlements with the IESO for the 2016 to 2018 adjustments for the Thunder Bay rate zone, as well as the 2020 adjustment for the Kenora rate zone as those amounts were immaterial.³⁷

OEB staff disagreed with this wait-and-see approach by Synergy North and explained that this application and the settlement with the IESO were two separate matters. In doing so, OEB staff referenced a Decision and Order in Canadian Niagara Power Inc.'s 2023 IRM application where the OEB stated that it is the obligation of a utility:

to settle RPP accurately with the IESO. Correcting settlement errors with the IESO should not wait for the OEB to provide direction. It is a separate matter for the OEB to consider the appropriate disposition of amounts recorded in deferral and variance accounts... The OEB expects the settlement errors to be corrected at the first opportunity to do so.³⁸

OEB staff submitted that in line with the previous direction of the OEB, Synergy North should contact the IESO to correct all prior period settlements, to the extent it had not already done so.

VECC did not make any specific submission regarding contacting the IESO.

Synergy North, in its reply submission, mentioned that it had already contacted the IESO to discuss the correction of the amounts outstanding to the IESO that resulted from the accounting error in Account 1588.³⁹ Synergy North explained that it was important to the utility to ensure that all adjustments were correct and survived scrutiny

³⁵ VECC submission, p.29

³⁶ Synergy North reply submission, p.28

³⁷ EB-2022-0063, Response to Staff Interrogatories, #8

³⁸ EB-2022-0019, Decision and Rate Order, December 8, 2022, pp. 8-9

³⁹ Synergy North reply submission, p.28

through the discovery process. Synergy North argued that, in any event, this is not an issue that needs to be determined by the OEB and is outside the scope of the application.

Findings

The coding errors that occurred originated from GS>50kW customers who transitioned from non-interval meters to real-time meters. However, these coding errors resulted in excess credits being distributed to all non-Wholesale Market Participant (WMP) customers in the 2021 and 2022 IRM on a final basis. The coding error resulted in excess credits being distributed to customers back to 2016 which impacted the balances disposed of in Synergy North's IRM applications.

Synergy North, in its reply submission, provided information regarding the percentage of customers in 2023 who were also present in either 2020 or 2019. On average, approximately 92.25% of customers in 2023 were the same as those in 2019, while 93.5% were identical to the 2020 customer base. That means that approximately 6.5% to 7.75% of the customers in 2023 should not be held accountable for the retroactive correction amounts of \$442,963 in 2020 and \$236,071 in 2019. Therefore, the OEB finds a total disallowance of \$47,088 out of the total retroactive correction of \$679,034, reasonable and justified. For clarity, the \$47,088 disallowance is derived as the sum of 6.5% of the 2020 correction amount of \$442,963 and 7.75% of the 2019 correction amount of \$236,071.

The OEB approves the recovery of \$631,946 from all non-WMP Class A and Class B customers out of the total proposed retroactive correction of \$679,034 (see Tables 3 below).

As a practical billing matter⁴⁰, the OEB does not require Synergy North to identify individual customers that are currently connected to the utility's system but who were not customers in 2019 and 2020, and only seek recovery from the remaining non-WMP Class A and Class B customers.

⁴⁰ The OEB acknowledges that its approach in this Decision differs from another recent decision involving a retroactive adjustment to an account that had been disposed of on a final basis – EB-2022-00305, Decision and Order, June 15, 2023. In that previous decision, the OEB directed the distributor to calculate and implement a rate rider that excluded customers who had not previously received an over-credit. However, such an approach is not practical in this application because Synergy North's billing system may not be able to exclude individual customers that are currently connected to the utility's system but who were not the customers in 2019 and 2020.

Rather, the disallowance outlined above is intended to reflect, on an overall class basis, the percentage of customers that were not previously connected to Synergy North's system (and therefore did not receive a credit), thereby lowering the total recoverable amount on a class basis.

The OEB will also disallow recovery from customers of the \$14,073 in interest costs to prevent the utility from earning interest on its own error. The OEB finds it appropriate for Synergy North's shareholders to bear a total cost of \$61,161 to ensure the error, an error for which Synergy North's management is responsible, is fair and equitable among its current customers.

The approval in this proceeding related to the requested retroactive adjustment is summarized below:

Table 3: Synergy North Total Retroactive Recovery Approved by the OEB

Description	Total (\$)
2019 Thunder Bay Rate Zone Account 1588 adjustments.	236,071
2020 Thunder Bay Rate Zone Account 1588 adjustments.	442,963
Account 1588 Interest	14,073
Total adjustments	693,107
Less Retroactive Correction disallowed.	(47,088)
Less Account 1588 Interest disallowed.	(14,073)
Net Total	631,946

On the issue of the sufficiency of the Synergy North internal controls raised by OEB staff, the OEB makes no finding but agrees that meeting the reasonability tests alone may not necessarily guarantee the accurate balances in the accounts. The OEB notes that the onus is on distributors to conform with the Accounting Procedures Handbook and related guidance and to implement internal control processes and procedures to ensure that account balances in the DVAs are accurate.

Additionally, the OEB makes no findings on Synergy North's non settlement of account with the IESO. Nevertheless, the OEB expects Synergy North (and indeed all distributors) to settle accounts expeditiously and fully with the IESO on an on-going

basis irrespective of errors that may be the subject of a review or a hearing with the OEB.

The OEB approves the disposition of an adjusted credit balance of \$(495,837) in Thunder Bay rate zone and \$(41,462) in the Kenora Bay rate zone as of December 31, 2021, excluding interest projected to December 31, 2022, for Group 1 accounts on a final basis.

Tables 4 and 5 below identify the principal and interest amounts, which the OEB approves for disposition. The OEB approves the adjusted principal balances to be disposed through final rate riders, charges, or payments, as applicable, in effect over a 10 month period from July 1, 2023, to April 30, 2024.

Table 4 – Group 1 Deferral and Variance Account Balances – Thunder Bay Rate Zone

Account/ Name	Balance before Bifurcati on (\$)	Principal Balance 2019- 2020 (\$)	Interest Balance (\$)	Retroactive correction disallowed by the Panel (\$)	Total Claim/Refu nds (\$)*
1588, RSVA Power	(89,510)	679,034	0	(47,088)	542,436
1589, RSVA Global Adjustment	0	0	0	0	(1,038,273)
Total	(89,510)	679,034	0	(47,088)	(495,837)

Table 5 – Group 1 Deferral and Variance Account Balances – Kenora Rate Zone

Account/ Name	Balance before Bifurcation (\$)	Principal Balance (\$)	Interest Balance (\$)	Retroactive correction disallowed by the Panel (\$)	Total Claim/Refu nds (\$)*
1588, RSVA Power	68,385	0	0	0	68,385
1589, RSVA Global Adjustment	0	0	0	0	(109,847)
Total	68,385	0	0	0	(41,462)

4 ORDER

THE ONTARIO ENERGY BOARD ORDERS THAT:

1. Synergy North Corporation shall file with the Ontario Energy Board a draft rate order with a proposed Tariff of Rates and Charges that reflects the Ontario Energy Board's findings in this Decision and Order no later than July 13, 2023, 2023, reflecting the Ontario Energy Board's finding in this Decision and Order. Synergy North Corporation shall also include customer rate impacts and detailed information in support of the calculation of final rates in the draft rate order.
2. VECC and OEB staff may file any comments on the draft rate order with the Ontario Energy Board by July 20, 2023. A copy of any comments on the draft rate order shall be provided to Synergy North Corporation and all other intervenors.
3. Synergy North Corporation shall file with the Ontario Energy Board and forward to intervenors, responses to any comments on its draft rate order no later than July 27, 2023.

Parties are responsible for ensuring that any documents they file with the OEB, such as applicant and intervenor evidence, interrogatories and responses to interrogatories or any other type of document, **do not include personal information** (as that phrase is defined in the Freedom of Information and Protection of Privacy Act), unless filed in accordance with rule 9A of the OEB's [Rules of Practice and Procedure](#).

Please quote file number, **EB-2023-0106** for all materials filed and submit them in searchable/unrestricted PDF format with a digital signature through the [OEB's online filing portal](#).

- Filings should clearly state the sender's name, postal address, telephone number and e-mail address
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- Cost claims are filed through the OEB's online filing portal. Please visit the [File documents online page](#) of the OEB's website for more information. All participants shall download a copy of their submitted cost claim and serve it on all required parties as per the [Practice Direction on Cost Awards](#).

All communications should be directed to the attention of the Registrar and be received by end of business, 4:45 p.m., on the required date.

With respect to distribution lists for all electronic correspondence and materials related to this proceeding, parties must include the Case Manager, Katherine Wang at Katherine.Wang@oeb.ca, and OEB Counsel, Lawren Murray at Lawren.Murray@oeb.ca

Email: registrar@oeb.ca

Tel: 1-877-632-2727 (Toll free)

DATED at Toronto July 6, 2023

ONTARIO ENERGY BOARD

Nancy Marconi
Registrar