

Hydro One Networks Inc.

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**Kathleen Burke**

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**BY EMAIL AND RESS**

December 9, 2024

Ms. Nancy Marconi  
Registrar  
Ontario Energy Board  
Suite 2700, 2300 Yonge Street  
P.O. Box 2319  
Toronto, ON M4P 1E4

Dear Ms. Marconi,

**EB-2024-0032 – Hydro One Networks Inc. – Application for 2025 Distribution Rates – Reply Submission – Attachment**

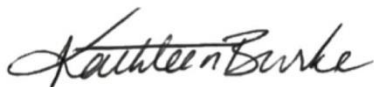
In accordance with OEB staff's request on December 3, 2024, please find attached the updated Consolidated DVA Continuity Schedule.

Hydro One is including this document as Attachment 5 to the reply submission filed on November 27, 2024.

- Attachment 5: Hydro One Consolidated DVA Continuity (revised)

An electronic copy of the attachment has been submitted using the Board's Regulatory Electronic Submission System.

Sincerely,

A handwritten signature in black ink that reads "Kathleen Burke". The signature is written in a cursive, flowing style.

Kathleen Burke

Account Descriptions	Account Number	2022										2023										
		Opening Principal Amounts as of Jan-1-22	Transactions(1) Debit / (Credit) during 2022	OEB-Approved Disposition during 2022	Principal Adjustments during 2022	Closing Principal Balance as of Dec-31-22	Opening Interest Amounts as of Jan-1-22	Interest Jan-1 to Dec-31-22	OEB-Approved Disposition during 2022	Interest Adjustments(1) during 2022	Closing Interest Amounts as of Dec-31-22	Opening Principal Amounts as of Jan-1-23	Transactions Debit / (Credit) during 2023	OEB-Approved Disposition during 2023	Principal Adjustments(1) for 2023	Closing Principal Balance as of Dec-31-23	Opening Interest Amounts as of Jan-1-23	Interest Jan-1 to Dec-31-23	OEB-Approved Disposition during 2023	Interest Adjustments(1) during 2023	Closing Interest Amounts as of Dec-31-23	
<b>Group 1 Accounts</b>																						
LV Variance Account	1550				11,269,561	11,269,561			407,041	407,041	11,269,561	1,305,825	6,851,134		5,724,253	407,041	281,703	344,057			344,687	
Smart Metering Entity Charge Variance Account	1551				(4,879,430)	(4,879,430)			(52,638)	(52,638)	(4,879,430)	(2,274,712)	(198,261)		(6,955,881)	(52,638)	(269,649)	(11,217)			(311,071)	
RSVA - Wholesale Market Service Charge <sup>2</sup>	1580				29,399,157	29,399,157			7,726	7,726	29,399,157	(42,536,845)	(24,955,531)		11,817,843	7,726	1,890,529	(998,621)			2,896,876	
Variance WMS – Sub-account CBR Class A <sup>3</sup>	1580				-	-			-	-	-	-	-		-	-	-	-			-	
Variance WMS – Sub-account CBR Class B <sup>3</sup>	1580				(13,136,104)	(13,136,104)			(285,589)	(285,589)	(13,136,104)	906,518	(3,277,802)		(8,951,783)	(285,589)	(601,930)	133,379			(1,020,897)	
RSVA - Retail Transmission Network Charge	1584				25,511,733	25,511,733			247,395	247,395	25,511,733	(22,725,829)	(14,167,062)		16,952,967	247,395	1,460,134	(394,704)			2,102,233	
RSVA - Retail Transmission Connection Charge	1586				(29,709,976)	(29,709,976)			(763,551)	(763,551)	(29,709,976)	(14,767,093)	(14,093,701)		(30,383,367)	(763,551)	(1,139,801)	39,083			(1,942,435)	
RSVA - Power (excluding Global Adjustment) <sup>4</sup>	1588				(40,437,489)	(40,437,489)			(995,854)	(995,854)	(40,437,489)	1,056,929	(4,231,111)	(40,348,764)	(75,498,213)	(995,854)	(1,739,188)	(113,230)	(824,131)			(3,445,943)
RSVA - Global Adjustment <sup>4</sup>	1589				(33,631,694)	(33,631,694)			(641,263)	(641,263)	(33,631,694)	(21,442,314)	(11,520,396)	48,700,352	5,146,740	(641,263)	(328,124)	(246,274)	824,131			101,018
Disposition and Recovery/Refund of Regulatory Balances (2019) - HONI	1595				9,026,160	9,026,160			(3,299,285)	(3,299,285)	9,026,160.26	2,124			9,028,284	(3,299,285)	455,560	-			(2,843,725)	
Disposition and Recovery/Refund of Regulatory Balances (2020)	1595				-	-			-	-	-	-	-		-	-	-	-			-	
Disposition and Recovery/Refund of Regulatory Balances (2021) - HONI and Acquired LDCs	1595				(5,050,079)	(5,050,079)			3,073,745	3,073,745	(5,050,079)	17,309			(5,032,770)	3,073,745	(254,362)				2,819,383	
Disposition and Recovery/Refund of Regulatory Balances (2021) - OPDC PDI	1595				326,083	326,083			199,162	199,162	326,083		326,081		1	199,162	1,310	200,857			(385)	
Disposition and Recovery/Refund of Regulatory Balances (2021) - DTA -HONI	1595				20,891,046	20,891,046			3,394,799	3,394,799	20,891,046	(23,805,063)			(2,914,017)	3,394,799	(724,158)				2,670,641	
Disposition and Recovery/Refund of Regulatory Balances (2022)-Acquired LDCs Group 2	1595				(34,291)	(34,291)			29,635	29,635	(34,291)	(34)			(34,324)	29,635	(1,734)				27,901	
Disposition and Recovery/Refund of Regulatory Balances (2022)-Acquired LDCs LRAMVA	1595				983,757	983,757			166,319	166,319	983,757	(1,209,262)			(225,505)	166,319	21,031				187,351	
Disposition and Recovery/Refund of Regulatory Balances (2022)-CGAAP-Woodstock	1595				(106,027)	(106,027)			-	-	(106,027)	159,878			53,852	-	-	-			-	
Disposition and Recovery/Refund of Regulatory Balances (2022) CGAAP-OPDC	1595				(2,342,725)	(2,342,725)			-	-	(2,342,725)	2,326,088			(16,637)	-	-	-			-	
Disposition and Recovery/Refund of Regulatory Balances (2023) HONI and LDCs	1595				-	-			-	-	-	(132,575,220)	(83,476,172)		(49,099,048)	-	(11,109,290)	(3,691,826)			(7,417,464)	
Disposition and Recovery/Refund of Regulatory Balances (2023) OPDC PDI	1595				-	-			-	-	-	3,722,841	3,519,899		202,942	-	743,031	329,676			413,355	
<i>Refer to the Filing Requirements for disposition eligibility.</i>																						
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		-	-	-	(31,920,317)	(31,920,317)	-	-	1,487,641	1,487,641	(31,920,317)	(251,838,858)	(145,222,923)	8,351,588	(130,184,664)	1,487,641	(11,314,938)	(4,408,821)	-		(5,418,476)	
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		-	-	-	1,711,378	1,711,378	-	-	2,128,904	2,128,904	1,711,378	(230,396,544)	(133,702,527)	(40,348,764)	(135,331,404)	2,128,904	(10,986,813)	(4,162,547)	(824,131)		(5,519,493)	
<b>RSVA - Global Adjustment</b>	<b>1589</b>	-	-	-	(33,631,694)	(33,631,694)	-	-	(641,263)	(641,263)	(33,631,694)	(21,442,314)	(11,520,396)	48,700,352	5,146,740	(641,263)	(328,124)	(246,274)	824,131		101,018	
<b>Total Regulatory Accounts Seeking Disposition – Group 1</b>																						
<b>Total Regulatory Accounts Not Seeking Disposition – Group 1</b>																						

(32,116,713.36)  
\$196,397

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (e.g; debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related OEB decision.

<sup>1</sup> Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB-Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

<sup>2</sup> 1) If the LDC's rate year begins on January 1, 2021, the projected interest is recorded from January 1, 2020 to December 31, 2020 on the December 31, 2019 balances adjusted to remove balances approved for disposition in the 2020 rate decision.  
2) If the LDC's rate year begins on May 1, 2021, the projected interest is recorded from January 1, 2020 to April 30, 2021 on the December 31, 2019 balances adjusted to remove balances approved for disposition in the 2020 rate decision.

<sup>3</sup> The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in "OEB Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. Any vintage year of Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor.

<sup>4</sup> New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.

<sup>5</sup> Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately. There is no disposition of Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exists for Account 1580, sub-account CBR Class A as at Dec. 31, 2018, the balance must be explained.

<sup>6</sup> RRR balance for Account 1580 RSVA - Wholesale Market Service Charge should equal to the control account as reported in the RRR. This would include the balance for Account 1580, Variance WMS – Sub-account CBR Class B.

