**EB-2024-0022 Essex Powerlines Corporation**

**Error Checking Review**

The following errors and discrepancies have been identified. Please reconcile and update all evidence as necessary.

1. Most of the values do not reconcile between
   1. Chapter 2 Appendices 2-AA
   2. Chapter 2 Appendices 2-AB
2. The historic values (i.e. 2018-2024) do not match in the following two tables
3. DSP page 10, Table 5.2-1: Historical and Forecast Capital Expenditures and System O&M
4. Chapter 2 Appendices 2-AB
5. The following have Draft watermarks
6. DSP Pages 76-77 (Exhibit 2 pdf page 151-152)
7. There is an error in Chapter 2 Appendices, Tab 2L. The Line Admin expenses should reference row 21 in 2-JA instead of row 22.
8. Exhibit 1, page 71 states “Poles, Towers O & M - EPLC’s 5-year average unit cost index is $9.97, while the industry 5-year average unit cost index is $11.65.” This statement does not reconcile with Table 1-25 on the same page.
9. Exhibit 1, page 70 states “Vegetation Management O & M - EPLC’s 5-year average unit cost index is $71.03, while the industry 5-year average unit cost index is $67.76.” This statement does not reconcile with Table 1-23 on the same page.
10. The Gross Revenue Deficiency does not match between Table 6-4 (Exhibit 6, page 6)/Table 6-5 and the RRWF.
11. The 2018 OEB Approved Operations and Maintenance numbers do not match in the following three tables
    1. Table 4-2
    2. Table 4-4
    3. Chapter 2 Appendices 2-JA
12. The Total Closing Balance in Table 4-5 is incorrect due to a blank Total Opening Balance.
13. The historic values (i.e., 2018-2022) do not match in the following three tables
    1. Table 4-7
    2. Chapter 2 Appendices 2-JA
    3. Chapter 2 Appendices 2-L
14. The following do not match between Table 2-14 and Chapter 2 Appendices 2-K
    1. 2024 Bridge Year Total Salary and Wages including overtime and incentive pay for Non-Management (union and non-union)
    2. 2024 Bridge Year Total Compensation (Salary, Wages, & Benefits) for Non-Management (union and non-union)
    3. 2025 Test Year Total Benefits (Current + Accrued) for Non-Management (union and non-union)
    4. 2025 Test Year Total Compensation (Salary, Wages, & Benefits) for Non-Management (union and non-union)
15. The RTSR rates in the RTSR Workform do not match the RTSR rates in Chapter 2 Appendix 2-ZB
16. In the PILs Model, please update the following:
    1. PILs Model Tab B8: Relevant factors in Line 15, 16, 32 and 33 should be 0
    2. PILs Model Tab H0: PILs amount does not agree to Table 6-6's 2023 Projected $(25,477)
    3. Exhibit 6 - Table 6-7: The unaccelerated CCA does not agree to amounts in Attachment 6-B
17. OEB Staff identified an error in the Tariff Schedule and Bill Impact Model where the Additional Rates for the Embedded Distributor Service Classification were not being populated in Tab 5- Final Tariff Schedule and Tab 6 -Bill Impacts tab.
    1. Please confirm that the attached updated model is correct.