**Centre Wellington Hydro Ltd. – 2025 Cost of Service Application (EB-2024-0012)**

**Error Checking Items – Round 1**

**May 17, 2024**

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| **Item #** | **Reference 1** | **Reference 2**  **If applicable** | **Description** | **CWH Comments/Notes** |
| 1 | Exhibit 1, p. 7, line 35 |  | The station name should read MS 5 instead of MS 2. Please confirm and revise the evidence as needed. | The evidence has been corrected accordingly. |
| 2 | Exhibit 1, Table 6, p. 18  Exhibit 4, Table 2, p. 14 |  | Please provide % change (year-over-year) for the Total OM&A for 2018 Actuals. | The tables referenced have been corrected accordingly – CWH requested changes to the model that have been completed. |
| 3 | Exhibit 1, Table 2, p. 15  Exhibit 4, Table 1, p. 11 Exhibit 4, Table 2, p. 14 Exhibit 4, Table 4, p. 16  Exhibit 4, Tables 6-10, pp. 20-27 | Ch2 Apps. 2-JA | The total OM&A numbers in reference 1 from 2018 to 2022 do not reconcile with those in reference 2.  The percentage change for the total OM&A in 2018 in reference 1 does not reconcile with that in reference 2.  Please reconcile and update all the evidence as needed. | In Tab 2-JA of Chapter 2 Appendices, Admin category is missing Account 6225 which is an OM&A Account. This amount is missing from 2018-2022.  The OEB Rates Model contact was advised of this issue and requested CWH unlock the model and update the number. |
| 4 | Exhibit 1, Table 2, p. 15 | Ch2 Apps. 2-BA | Depreciation Expense numbers in Table 2 (reference 1) for years 2019, 2022 and 2024 do not reconcile with net depreciation calculated in cells J199, J454 and J709 in reference 2 respectively. Please reconcile and revise the numbers and all the evidence affected by this revision as needed. | The fixed asset continuity for 2018 and 2019 have been corrected (some amounts disposed of were accidentally recorded in the additions column vs disposal – no change to the GL closing balance.  2022 continuity sch was incorrectly reducing the depreciation by the transfer from Stations to Poles.  2025 (J709) appears to match $722,029 to Ex 1 Tb 2 $722,029. |
| 5 | Exhibit 1, Table 2, p. 15  Exhibit 6, Table 4, p. 7 | [2018 Rev Reqt Work Form\_CoS Settlement ProposalP\_20180109](about:blank), Tab 9  [OEB’s Decision and Order, January 4, 2018](about:blank), Settlement Proposal, Table 6 (page 32 of PDF) and Table 5 (page 30 of PDF) | (a) The regulated return on capital amount of $1,014,965 for the 2018 Board Approved in reference 1 differs from the approved number in reference 2 which is $1,014,937 (cells O22+O23 in the RRWF and Table 6 in the Decision and Order). Please explain why they are different and revise the number as needed.  (b) The service revenue requirement amount of $3,956,215 for the 2018 Board Approved in reference 1 differs from the approved number in reference 2 which is $3,958,037 (cell O25 in the RRWF and Table 5 in the Decision and Order). Please explain why they are different and revise the number as needed.  (c) The base revenue requirement amount of $3,663,815 for the 2018 Board Approved in reference 1 differs from the approved number in reference 2 which is $3,665,637 (cell O28 in the RRWF). Please explain why they are different and revise the number as needed. | (a) The $28 difference is due to a rounding issue with the rates.  The 2018 RRWF used 4.03970338435387% as a result of linking without rounding.  (b) The 2018BA used as a comparison in the current application was missing the LEAP funds of $4800 and mistakenly included a special purpose expense of $2900.  (c) 2018BA has been corrected and now reconciles with the references including the 2018 RRWF CoS Settlement file. |
| 6 | Exhibit 1, Table 4, p. 16  Exhibit 2, Table 2, p. 6  Exhibit 2, Table 38, p. 47  Exhibit 4, Table 2, p. 14 | Ch2, Apps. 2-JA  Ch2, Apps. 2-JC | Administrative and General Expense amounts in reference 1 reconcile with Table 2-JC in reference 2 for all the years, however, they do not reconcile with Table 2-JA in reference 2 for the years 2018 to 2022.  Please reconcile and update all the evidence affected by the revision as needed. | The tables referenced have been updated accordingly, See response to item 3 for difference. |
| 7 | Exhibit 1, Table 7, p. 20 |  | The percentage changes in customers/connections, consumption, and demand from 2018 OEB approved to 2025 for the GS >50 rate class should be calculated based on the total customers/consumption/demand for the GS>50 rate class in 2025 relative to the sum of GS>50 to 2999 kW and GS>3000 to 4999 kW rate classes for the year 2018 OEB approved (instead of only the GS>50 to 2999 kW rate class).  Please confirm OEB staff’s observation and update the numbers as needed. | CWH has revised the percentage comparison to include the two GS classes proposing to be merged as part of this application. |
| 8 | Ch2, Apps. 2-JA  Ch2, Apps. 2-JC | [2018 Chapter 2 Appendices Settlement Proposal](about:blank), Tab App. 2-JC  [OEB’s Decision and Order, January 4, 2018](about:blank), Settlement Proposal, Table 4, p. 14 (page 28 of PDF) | In reference 1, the total OM&A for 2018 OEB approved is $2,342,450 (cell B25) in 2-JA and 2-JC.  In reference 2, the approved total OM&A for 2018 from the approved settlement proposal (2018 cost of service) is $2,344,300.  Please explain why the total OM&A for 2018 OEB approved in reference 1 differs from the total OM&A for 2018 from the approved settlement in reference 2. Please revise the total OM&A for 2018BA as needed as well as update all the evidence affected by this change. | Revision has been completed, see responses to items 5 & 6. |
| 9 | Exhibit 1, Table 5, p. 17 | [OEB’s Decision and Order, January 4, 2018](about:blank), Settlement Proposal, Table 3, p. 13 (page 27 of PDF) | System Renewable expenditure for 2018BA in reference 1 does not reconcile with the approved number for 2018 in reference 2. Please explain why and revise the number as needed. | The tables referenced have been corrected accordingly. |
| 10 | Exhibit 1, Table 5, p. 17 | Ch2 Apps. AB | System Renewable and General Plant expenditures for 2018BA in reference 1 do not reconcile with the numbers for 2018 (Plan) in reference 2.  System Access expenditure for 2023 Actual (reference 1) does not reconcile with that in reference 2.  System Renewable expenditure for 2024 Actual (reference 1) does not reconcile with that in reference 2.  Please reconcile and revise all the evidence affected by the changes as needed. | The tables referenced have been corrected accordingly.  2023 Sys Access actual on 2-AB has been corrected.  2024 -Sys Access, Sys Renewal on table 5 has been corrected. |
| 11 | Exhibit 1, Table 8, p. 21  Exhibit 5, Tables 1 and 2, pp. 3- 4  Ch2 Apps. 2-OA | Ch2 Apps. 2-OB  Exhibit 5, Table 3 | For 2025, the long-term debt rate in reference 1 is 4.58%. However, in reference 2, the weighted average long-term debt rate for 2025 is 5.40%.  Please reconcile and revise evidence as needed | CWH is seeking the deemed debt rate as indicated in the references quoted.  This issue would be best addressed in IRs if Staff disagrees with the request in question. |
| 12 | Exhibit 1, Table 10, p. 23  Exhibit 8, Table 6, p. 12  Exhibit 8, pp. 10-11 | Rev Reqt Workform, Tab 13 | The fixed rate for GS < 50 kW, GS > 50 to 2999 kW, and Street Lighting rate classes in reference 1 do not reconcile with those in reference 2 (cells AA29, AA30, and AA33).  The variable rate for GS 50 to 2999 kW, Sentinel Lighting, and Street Lighting rate classes in reference 1 do not reconcile with those in reference 2 (cells AE30, AE32 and AE33).  In reference 1, some of the fixed and variable rates stated on pages 10-11 (Exhibit 8) do not match with Table 6 (Exhibit 8).  Please reconcile and revise the evidence as needed. | The fixed to variable split in the RRWF was not updated to reflect the applied for split.  The RRWF has been updated and the resulting rates now reconcile with the referenced quoted.  CWH notes that the tables referenced are correct, the RRWF was incorrect. |
| 13 | Exhibit 1, Table 11, p. 25 |  | Account 1580 RSVA – Wholesale Market Service Charge interest and total claim including interest amounts appear to be missing from the table in reference 1. Please revise the table to include the missing information. | The table referenced has been corrected accordingly. |
| 14 | Exhibit 1, Table 17, p. 51 | Excel file: Benchmarking\_20240502, Tab Results | The numbers in reference 1 do not reconcile with reference 2. Please reconcile and revise the evidence as needed. | The Benchmarking model filed was not updated to reflect the most up to date OM&A.  The file has been corrected and revised with these responses. |
| 15 | Exhibit 1, Section 1.8.3, pp. 52-56 | [APB Unit Cost Calculations\_OEB-2022 Results\_20231011](about:blank) | Several APB unit costs in reference 1 do not reconcile with those in reference 2. Please explain why they are different and update the evidence as needed. | Corrected Tables 19-28 in Exhibit 1. |
| 16 | Exhibit 2, Section 2.3.2, Table 19 | Ch2 Apps. 2-BA | Table 19 in reference 1 does not match 2-BA in reference 2 for 2023 as it does not include CWIP like all the other years.  Please explain and reconcile as needed. | CWH has corrected Table 19 in Exhibit 2. 2018-2022 Gross Capital Opening and Closing balances included WIP in error. The table is for in service amounts and should not include WIP. |
| 17 | Ch2 Apps. 2-BA |  | Please unhide hidden rows in 2024/2025 tables if possible. If not possible, please send the model to ratemodels@oeb.ca. | CWH can unhide the rows but they then lock again once the model is closed. OEB Rate Model Contact corrected this error. |
| 18 | Ch2 Apps. 2-BA |  | Ending 2023 CWIP does not match opening 2024 CWIP.  Please explain why there are no movements in CWIP for the years when the ending 2024 balance is $0. | 2023 WIP is anticipated to be completed in 2024, updated 2024 opening to reflect 2023 closing balance. |
| 19 | Ch2 Apps. 2-AA  Exhibit 2, Table 40 |  | What is the line item for ‘Mill Street Conversion – Twp CoShare’? There is no expenditure value in the table for this item.  Exhibit 2: Table 40 – Under what account is the ‘Gartshore St Rebuild between Glengarry and Trail’ project?  Please add the missing information if applicable. | Mill Street Conversion is part of 2024 – System Access – Corrected. Updated Table 39 and 40  Updated Table 40 with allocation for “Gartshore St” job. |
| 20 | Ch2 Apps. 2-AB |  | If Centre Wellington Hydro has planned contribution values from 2018-2022, please complete the table with both gross and net amounts. If Centre Wellington Hydro does not have planned contribution amounts from 2018-2022, please state so in the notes of 2-AB and clarify if the values for each category are net planned values.  Please complete O&M for the forecast period.  Please adjust the prepopulated O&M data on a per-dollar basis to match the other data and remove (‘000s) if Centre Wellington Hydro wishes to file on a per-dollar basis. | Contributed Capital was not in the 2018-2022 DSP amounts – A note has been in 2AB row 37.  OMA is just increased for 2026-2029 using inflation, CWH doesn’t budget OMA that far out |
| 21 | Ch2 Apps. 2-AB & Other DSP tables with historical planned amounts | [2018 Chapter 2 Appendices\_Settlement Proposal](about:blank), Tab App. 2-BA | Why are the planned amounts from the 2018 COS (2018-2022) not the same as the planned amounts for the 2025 COS (2018-2022)? If the 2018 COS planned amounts are not being used, how were the 2025 COS planned amounts (2018-2022) derived? | Corrected 2018 BA and 2021 planned amounts in 2-AB. |
| 22 | Ch2 Apps. 2-AA/2-AB | Ch2 Apps. 2-BA | Please explain or reconcile the variance in the totals/additions between the tabs.  Please reconcile row 112 (Continuity Schedules) in Table 2-AA in reference 1 with Table 2-BA in reference 2. | Completed – there is still a variance in 2019. An entry for contributed capital was done in 2019 for $219,438. The contributed capital was for previously completed subdivisions and the entry was not done at the time the subdivisions were energized. The entry was completed as there was a change in management and it was determined the entry was not completed. CWH did not record this on the capital schedules as it does not reflect contributions from the historical projects between 2018-2023.  Row 112 was updated to reflect the annual capital additions, not including the WIP. When WIP has a balance it reflects the amount of capital work that was started but not completed and therefore should not be labeled as capital expenditures. |
| 24 | Exhibit 2, Section 2.6.1, Table 39  (Ch2 Apps. 2-BA also if applicable) | Ch2 Apps. 2-AA/2-AB | In Table 39 in reference 1, there are $40k in contributions, with a total System Access spend of $243k. In Table 2-AA in reference 2, contributions are $79k and the total spend was reported as $246k.  Please reconcile the System Access expenditures and total amounts for 2023. | Completed – Both tables (2-AA and Table 39 in Exhibit 2) were updated to reflect the 2023 actual and 2024 budget and capital contributions. |
| 25 | DSP, Section 5.2.1.2, Table 2-4  (Ch2 Apps. 2-BA also if applicable) | Ch2 Apps. 2-AA/2-AB | Table 2-4 in reference 1 has a gross System Access spend in 2023 of $283k while Table 2-AA in reference 2 states $325k. The total for 2023 in Table 2-4 is 1,139k while Table 2-AA/AB (reference 2) shows 1,142k. Please reconcile the System Access expenditures and total amounts for 2023.  In Table 2-4, the total for 2024 is $3,001k while in Table 2-AA shows $2,815k. In Table 2-AB the total is $3,428k for plan and $2,815k for actual for 2024. Please reconcile the 2024 data between the two references. | Ch 2 Apps -2-AA/2-AB have been updated to ensure that they are in balance with each other and Table 2-4 in the DSP. |
| 26 | DSP, Section 5.2.3.2.2, Tables 2-9 & Tables 2-10 | Ch2 Apps. 2-G | Both SAIDI and SAIFI in many of the years in reference 1 and reference 2 do not reconcile Please reconcile the reliability data between the two references.  Please adjust the rest of the section/explanations in the DSP as needed. | Table 2-9 and 2-10 in the DSP have been updated. Any differences are 0.01 and due to rounding. |
| 27 | DSP, Section 5.4.1, Table 4-1  (Also Exhibit 1, Section 1.3.3, Table 5 as actuals don’t reconcile for 2023 and 2024 with reference 2) | Ch2 Apps. 2-AA/2-AB | The planned amounts do not match between the tables for any year. Please reconcile the data in the references.  The actual amounts do not match for 2023 as there is variance in the System Access category (total in 2-AA/AB in reference 2 is $1,142k and in Table 4-1 in reference 1 it is $1,139k). Please reconcile the data in the references.  There is a planned and actual amount for 2024 in 2-AB but not in Table 4-1. Neither value matches Table 4-1. Please explain the difference between the planned and actual amount in 2-AB for 2024 and reconcile the data in the references. | 2-AA, 2-AB and DSP Table 4-1 have all been updated and ensured they are in balance with each other.  Ex 1, Table 5 -updated 2018 BA, 2023 & 2024 correct. |
| 28 | DSP, Section 5.4.1, Table 4-1 | DSP, Section 5.4.1.1, Table 4-8 | In Table 4-1 in reference 1, the total for 2023 actual spend is $1,139k, while in Table 4-8 in reference 2 it is $1,039k. Please reconcile the amounts for 2023. | Corrected Table 4-8 in DSP for 2023. |
| 29 | DSP, Section 5.4.1.1, Table 4-3 to Table 4-8 | Ch2 Apps. 2-AA/AB | Similarly to Table 4-1 above, the planned values do not match for several of the years in the variance analysis between the references.  The actual values do not match for 2019: $1,923k in Table 2-AA in reference 2 and $1,932k in Table 4-4 in reference 1.  Please reconcile and amend explanations in this section as needed. | The Gross value was mistakenly being used for System Access in 2019. CWH has corrected the evidence. |
| 30 | DSP Building Fixtures Material Narrative (2023 CAPEX is $17k) | Ch2 Apps. 2-AA (2023 CAPEX is $117,560 for building fixtures) | In the material narrative in reference 1, it states that $17k was spent in 2023 and in Ch.2 Apps 2-AA in reference 2, it states $118k was spent.  Please reconcile 2023 capex between the two references. | CWH has updated Material Investment section 3 for 2023 actual. |
| 31 | DSP New Services Material Narrative | Ch2 Apps. 2-AA | In reference 1, the material narrative states that $96k gross was spent in 2023, whereas in Table 2-AA in reference 2, it states that $46k gross was spent in 2023. Please reconcile the two CAPEX tables for 2023. | CWH has Updated 2-AA and contributed capital on the Material Investment Narrative |
| 32 | DSP Annual Pole Line Rebuild Material Narrative (2023) | Ch2 Apps. 2-AA (2023) | Should ‘Gartshore St Rebuild Between Glengarry and Trail’ be included in 2023 total in reference 1? Please revise the evidence as necessary. | Yes, the “Gartshore St” job is the value represented in 2023 in section 3 of the Project Narrative. It was not mentioned in section 5 as it was not in CWH’s 2018-2022 plan, however it has been included now in section 5 of the Narrative. |
| 33 | DSP Figure 4-1 to Figure 4-3 | DSP, Section 5.4.1.2.3, Table 4-13 | The title of Figure 4-1 to Figure 4-3 should read 2025-2029 instead of 2025-2028.  The figure percentages in Figure 4-3 in reference 1 do not match Table 4-13. The figure percentages in Figure 4-3 show 75% and 25% while Table 4-13 states 21% and 29% for meters and MS-5 respectively.  Please revise the evidence as necessary. | CWH has updated the Figures titles.  CWH has updated Figure 4-3. |
| 34 | DSP Figure 4-5 and Figure 4-6 | Ch2 Apps. 2-AA/AB | Please reconcile 2023 and 2024 in Figure 4-5 in reference 1 with Table 2-AA/AB in reference 2 and the text if needed.  In Tables 2-AA/AB in reference 2, the System Access budget is $172k while in Figure 4-6 in reference 1 it is over $200k Please reconcile Figure 4-6 2024 with Tables 2-AA/AB and the text if needed. | CWH has replaced Figure 4-5.  Ch 2 Apps 2-AA and 2-AB have been corrected. No change to Figure 4-6 |
| 35 | Exhibit 1, Table 6, p. 18  Exhibit 4, Table 2, p. 14 |  | Please provide % change (year-over-year) for the Total OM&A for 2018 Actuals. | Completed, please refer back to question #2 |
| 36 | Exhibit 4, p. 11, lines 23-24 | Ch2 Apps. 2-JA  [2018 Rv Reqt Work Form\_CoS SettlementP\_20180109](about:blank), Tab 9, column O | In reference 1, Centre Wellington Hydro provides the compound annual growth rates for OM&A from 2018BA to the 2025 Test Year and from 2018 actual to the 2025 Test Year.  Based on the 2018 actual data and the 2025 Test Year data in table 2-JA and the 2018 OEB approved data in the 2018 RRWF in reference 2, OEB staff calculated the compound annual growth rate for 2025 OM&A cost over the 2018 Board Approved to be 4.23% instead of 4.80% as stated in the application.  In addition, OEB staff calculated the compound annual growth rate for the 2025 OM&A cost over the 2018 actual OM&A cost to be 3.72% instead of 4.14% as stated in the application.  Please confirm OEB staff’s calculations and revise the evidence as needed. | The table and evidence referenced have been corrected accordingly. |
| 37 | Exhibit 4, Table 5, p. 17 |  | The title of the table should read Appendix 2-JC (instead of 2-JD). Please revise. | CWH has made the change as requested, however the Filing Guide states 2-JD is for UsoA, however in Ch 2 Appendices 2-JD is setup for UsoA. This makes it confusing to know which one is to be used. |
| 38 | Exhibit 4, Table 29, p. 48 |  | For line ‘4375 Rev from Non-Utility Operations from Exhibit 3’, ‘Exhibit 3’ should read ‘Exhibit 6’.  Please confirm and revise the evidence as needed | CWH has corrected the evidence accordingly |
| 39 | Exhibit 4, Table 5, p. 17  Exhibit 4, p. 54 | Ch2, Apps. 2-JC | Centre Wellington Hydro states in Exhibit 4, p. 54 (reference 1) that $4,750 was provided for LEAP each year in the 2018 Cost of Service application.  However, Account 6205-Sub-account LEAP Funding amount in 2018 OEB Approved appears to be missing from the evidence in the references.  Please explain the missing LEAP funding amount for 2018 OEB approved and update the evidence as needed. | CWH has corrected the evidence accordingly |
| 40 | Ch2 Apps. 2-L | Ch2 Apps. 2-JA | Row 17 in Table 2L should link to row 22 in Table 2-JA instead of row 21 in Table 2-JA.  Please check and update the formula in row 17 in Table 2-L to link to numbers in row 22 in Table 2-JA for all the years. | CWH has corrected the evidence accordingly. |
| 41 | Exhibit 4, Table 14, p. 34 | Ch2 Apps. 2-L | Several numbers in reference 1 do not reconcile with reference 2.  Please reconcile and update the evidence as needed. | CWH notes that the Admin Exp needs to include acct 6225 to balance. Table 14 in Exhibit 4 is correct however, App JA was corrected and this flowed to App 2-L. |
| 42 | Exhibit 4, Table 32, p.52  Exhibit 4, Line 2, p.53 | [2018 Chapter 2 Appendices\_Settlement Proposal](about:blank), Tab App. 2-M | In Table 32 (reference 1), the one-time cost for 2018BA is $221,100. In reference 2, the one-time cost (from the 2018 Cost of Service) is $221,100 for the 2017 bridge year and is $44,200 for the 2018 Test Year. Please explain why the one-time cost for 2018BA don’t match.  In Line 2 in reference 1, OEB staff is unable to verify the decrease of $5,979. Please explain what cost category the decrease of $5,979 refers to and how it is derived. If possible, please provide a brief explanation for the decrease of $5,979 stated in the application (e.g. provide the 2025 and 2018 amounts used to derive $5,979). | In populated Appendix 2-M, CWH should have overwritten the total formula to factor in 1/5 of the “One-Time Costs” as approved in the 2018BA.  The model and corresponding table in Exhibit 4 have been corrected. |
| 43 | Exhibit 4, p. 41, Lines 2-3 |  | Please remove the error text in the reference. | CWH has corrected the evidence accordingly |
| 44 | Exhibit 5, Table 6, p. 11 | Ch2 Apps. 2-OA and 2-OB  2025 Rev Reqt Workform\_20240502, Tab 7  Exhibit 6, Table 3, p. 6 | The predicted 2025 total debt in reference 1 is $12,916,195 which differs from $12,739,753 in Table 2-OB in reference 2. The total debt based on the deemed for rate setting in reference 1 is $12,157,639 for 2025 which differs from $12,158,369 in reference 2 (Table OA, Tab 7, and Table 3).  The total equity based on the deemed for rate setting in reference 1 is $8,104,363 for 2025 which differs from $8,105,093 in reference 2 (Table 2-OA and Tab 7).  Please explain the difference for each component and reconcile the two references as needed. If applicable, please revise all the evidence affected by the revisions. | The predicted debt in the calculations of the notional debt was not updated correct.  CWH has corrected the Table 6 of Exhibit 5 to reflect the correct inputs.  Upon reviewing this, it was determined that added debt in 2024 of $1.5M, was not included in the 2025 Debt Schedule, this has been updated in the exhibit and will be updated in the models during IRs. The added debt of $3.2M in 2025 is in addition to the $1.5M being added in 2024. |
| 45 | Exhibit 6, Table 4, p. 7 | [2018 Rv Reqt Work Form\_CoS SettlementP\_20180109](about:blank), Tab 9, column O | Several numbers for last Board Approved (2018) in reference 1 do not reconcile with the numbers in reference 2.  Please explain why the numbers are different and revise Table 4 in reference 1 (including CAGR) as needed.  Please revise all the evidence affected by the revision (if applicable). | CWH has corrected the evidence accordingly |
| 46 | Exhibit 6, Table 9, p. 19 | Ch2 Apps. 2-H | In reference 1, total amount for other revenue (the sum of the sub-categories for other revenue) is not equal to the sum of all the accounts for year 2018.  In reference 2, the total amount for other revenue in row 69 (the sum of other revenue sub-category from row 65 to row 68) is not equal to the sum of all the accounts from row 15 to row 53 for years 2018 to 2021.  The other revenue amount for each sub-category and the total amount in Reference 1 do not reconcile with those in reference 2 for years 2018 to 2021.  Please explain why they are different and update the numbers in the references as well as all the evidence affected by the revisions as needed. | Corrected Apps 2-H. Contacted OEB Rates to correct some formulas. |
| 47 | Exhibit 6, Table 20, p. 32 | [2018 Rv Reqt Work Form\_CoS SettlementP\_20180109](about:blank), Tab 9, column O | The 2018 OM&A cost in reference 1 does not reconcile with the approved 2018 OM&A amount in reference 2. Please explain why and revise the evidence as needed. | Asked and answered in #5 |
| 48 | RRWF, Tab 11, LF X Proposed Rates (Column I, cells 62-67) | Exhibit 3, Table 3, p. 6 | Projected revenue from proposed rates does not match. Please reconcile and update evidence as required. | Both reference show revenues at proposed rates totaling $4,827,272 |
| 49 | Cost allocation model, Tab I7.1 Meter Capital |  | Residential number of meters does not match the number of customers. Please explain and update evidence as required. | The CA model has been Corrected and refiled. CWH notes that the change did not affect the revenue to cost ratios. |
| 50 | 2025\_Tariff Schedule Bill Impact Model\_20240502, Tabs 5-6 | 2025 Rev Reqt Workform\_20240502, Tab 13 | The volumetric rates for sentinel lighting and street lighting rate classes in reference 1 do not reconcile with those in reference 2.  The monthly service charge and volumetric rate for the two GS>50 rate classes in reference 1 do not reconcile with those reference 2.  Please reconcile and revise the evidence as needed. | This is as a result of the issue addressed at Issue #5.  The RRWF has been corrected accordingly and refiled |

**Centre Wellington Hydro Ltd. – 2025 Cost of Service Application (EB-2024-0012)**

**Error Checking Items – Round 2**

**May 24, 2024**

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| **Item #** | **Reference 1** | **Reference 2**  **If applicable** | **Description** | **CWH Comments/Notes** |
| 1(51) | PILS Workform\_20240502.xls |  | The updates to formulas noted by CWH in their emails to [ratemodel@oeb.ca](mailto:ratemodel@oeb.ca) for the bridge year and the test year schedules have not been incorporated. Please revise and file. | The changes have been noted in Exhibit 6, Section 6.6  The version of the PILs model filed on May 1 was missing edits from CWH’s auditors. The model filed with these responses is correct.  CWH notes that the edits do not affect the nil PILs being requested. |
| 2(52) | Exhibit 7, Table 17 |  | The “Costs Allocated from Previous Study” column appears to be incorrect (doesn’t match against 2018 cost allocation model and the total in the table appears incorrect). Please reconcile and update as necessary. | The table has been corrected to reflect 2018 Rv Reqt Work Form\_CoS SettlementP\_20180109, Tab 9, column O |
| 3 (53) | RTSR Workform, Tab 4 |  | The rate entered in cell J22 and L22 should be $5.76 (UTR – Network Service rate for 2024) | CWH notes that the OEB populates the referenced cells and that the inputs filed in the RTSR model are consistent with EB-20223-0222 Page 3 therefore no changes are required at this time.  If Staff disagrees, please address it in interrogatories. |
| 4(54) | Chap 2, Tab 2R | Exhibit 8, Table 17 | The Total Loss Factor and Distribution Loss Factor do not match between the two references. Please correct. | Chap 2, Tab 2R has been corrected to reflect the information at Exhibit 8 Table 17. |
| 5(55) | 2025 GA analysis workform Tab Account 1588, | 2025 DVA continuity Schedule Tab 2a | Please complete the Tab “Principal Adjustment” in 2025 GA analysis workform due to principal adjustments being identified in Reference 1 & reference 2 | Please see the updated 2025 GA analysis workform 05272024 file |
| 6(56) | Ch2 Apps. 2-BA |  | The 2024 total PP&E Opening balance and accumulated depreciation are different from the 2023 total PP&E Closing balance, and accumulated depreciation, respectively. Please reconcile and correct as necessary. | See Item #17. Ch 2 Appendices has an error in that it automatically hides and omits certain amounts from the total.  The OEB rate model department has been advised of this issue. |
| 7(57) | Exhibit 1 - 2022 & 2023 Audited Financial Statements, Table 5 | Appendix 2-BA of the Chapter 2 Appendices | Please reconcile the 2022 & 2023 Gross fixed assets (opening balances, additions, disposals, closing balances) and accumulated depreciation in reference 2 to reference 1, and update as necessary. | CWH has provided 2.1.13 Filing for 2022 and 2023 which reconciles the GL balances to the Financial Statements in Exhibit 1, Appendix E and F. The Financial Statements include the WIP and Appendix 2-BA includes the deferred Revenue Acct 2440. These are the differences. |
| 8(58) | *RRWF Tab 13* | *Exhibit 8, Table 6/ Bill Impact Model* | (Via Email May 27) Please add one more item to round 2 of the error-checking list:  *Monthly service charge for GS 50 to 4999 does not reconcile between RRWF Tab 13 and Exhibit 8, Table 6/ Bill Impact Model.* | Please see response to #12 and revised RRWF filed with these responses |