



June 26, 2013

Ontario Energy Board
P.O. Box 2319
2300 Yonge Street
27th Floor
Toronto, ON M4P 1E4
Attention: Ms. Kirsten Walli, Board Secretary

Dear Ms. Walli:

**Re: EB-2010-0379
Defining and Measuring Performance of Electricity Transmitters and Distributors**

EnWin has reviewed the data submitted by PEG. A number of discrepancies and noteworthy items were found in comparing the PEG data and EnWin's actual data. This data is attached as EnWin_Comments_EB-2010-0379_20130626.xls.

The Capital worksheet shows a 2006 increase of \$8.8 million in USoA 1815 (TS Equipment) due to the change in accounting treatment (i.e. capitalization), rather than capital construction of the Ford Annex TS.

The Capital worksheet also indicates a 2007 net addition of \$51,164,158, most of which is due to the amalgamation of EnWin Powerlines (the LDC) and EnWin Utilities (the Services Company). The actual capital net additions is significantly closer to surrounding years with a value of approximately \$10 million.

The OM&A worksheet data for "OM&A Calculation" for 2007 is incorrect. The correct total should be \$19,512,613 as show in attached file. This was brought to Board Staff's attention approximately 4-5 years ago.

We have reviewed EnWin's O&M accounts for HV costs, and have determined that EnWin recorded amounts related to these costs in USoA accounts 5112 and 5005, which has resulted in an understatement of HV costs. This accounting treatment was not an issue until this current proceeding in which USoA are being used for a new purpose.


USoA Accounts	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
5112	-	-	-	-	142,817	113,117	176,980	182,782	189,937	124,989
5005	216,948	116,988	150,480	98,859	156,233	136,801	133,075	118,066	59,992	107,123
	216,948	116,988	150,480	98,859	299,050	249,918	310,055	300,848	249,929	232,112

Comparing the provided PEG data to EnWin's data shows discrepancies in the following items: customer numbers, deliveries, \$ deliveries of Large, % Deliveries to GS, Billed kW, average load factor, and % of kWh delivered to embedded distributions. The correct information is included on lines 14-23 of the attached file, worksheet "Non-Capital RRR".

EnWin requests that the points of note and discrepancies be addressed by the Board prior to any analysis and ranking in order to ensure a more accurate presentation of EnWin's performance and to promote a more accurate comparison with other LDCs.

Yours very truly,

ENWIN Utilities Ltd.



Per: Andrew J. Sasso
Director, Regulatory Affairs

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PEGID	Year	Customers Numbers*	Deliveries*	% Deliveries of Large**	% Deliveries to GS**	% Deliveries to GS/LG**	Billed kW*	Average Load Factor (calculated)	% of kWh delivered to embedded distributors
PEG Data		yn	yv	pctlarge	pctgs	pctlargegs	kwbill	loadfactor	pctkwh
16	ENWIN UTILITIES LTD. 2002	80,733	936,089,556	0.00%	26.84%	26.84%	5,167,186	16.69%	(0.0100)
16	ENWIN UTILITIES LTD. 2003	82,132	904,313,775	0.00%	27.61%	27.61%	4,977,340	16.12%	(0.0100)
16	ENWIN UTILITIES LTD. 2004	83,426	892,419,399	0.00%	27.54%	27.54%	4,919,783	15.91%	(0.0100)
16	ENWIN UTILITIES LTD. 2005	84,254	961,633,772	0.00%	26.33%	26.33%	4,894,173	17.13%	(0.0100)
16	ENWIN UTILITIES LTD. 2006	84,701	899,872,611	0.00%	27.20%	27.20%	4,773,055	15.63%	(0.0100)
16	ENWIN UTILITIES LTD. 2007	84,757	2,586,778,728	21.33%	52.27%	73.60%	3,943,379	44.94%	(0.0100)
16	ENWIN UTILITIES LTD. 2008	84,644	2,456,938,199	20.63%	52.71%	73.34%	4,108,019	42.68%	(0.0100)
16	ENWIN UTILITIES LTD. 2009	84,726	2,217,497,147	18.46%	53.31%	71.77%	3,827,049	38.52%	(0.0100)
16	ENWIN UTILITIES LTD. 2010	84,866	2,310,814,488	21.44%	50.55%	71.98%	3,423,698	40.14%	(0.0100)
16	ENWIN UTILITIES LTD. 2011	85,083	2,250,502,159	17.61%	53.97%	71.57%	3,329,464	39.09%	(0.0100)
EnWin Data									
16	ENWIN UTILITIES LTD. 2002	81,211	3,247,023,856	35.25%	43.66%	78.91%	5,167,186	82.20	0
16	ENWIN UTILITIES LTD. 2003	82,365	3,178,285,023	34.82%	44.59%	79.41%	5,268,592	81.80	0
16	ENWIN UTILITIES LTD. 2004	83,806	3,128,353,703	34.41%	44.92%	79.33%	5,057,276	82.00	0
16	ENWIN UTILITIES LTD. 2005	84,552	3,211,040,090	32.98%	44.96%	77.94%	5,037,063	58.00	0
16	ENWIN UTILITIES LTD. 2006	84,932	3,013,881,497	33.40%	44.81%	78.21%	4,898,721	53.00	0
16	ENWIN UTILITIES LTD. 2007	84,917	2,962,167,821	31.90%	45.65%	77.55%	4,731,258	59.00	0
16	ENWIN UTILITIES LTD. 2008	84,889	2,713,471,892	28.80%	47.72%	76.52%	4,270,154	59.00	0
16	ENWIN UTILITIES LTD. 2009	84,840	2,440,458,569	26.65%	48.44%	75.08%	3,926,136	58.00	0
16	ENWIN UTILITIES LTD. 2010	84,866	2,563,827,251	27.27%	47.47%	74.75%	3,919,426	57.00	0
16	ENWIN UTILITIES LTD. 2011	85,087	2,487,539,937	25.46%	48.82%	74.28%	3,817,181	54.00	0
Variance									
Variance	2002	478	2,310,934,300	35%	17%	52%	0	82	0.01
Variance	2003	233	2,273,971,248	35%	17%	52%	291,252	82	0.01
Variance	2004	380	2,235,934,304	34%	17%	52%	137,493	82	0.01
Variance	2005	298	2,249,406,318	33%	19%	52%	142,890	58	0.01
Variance	2006	231	2,114,008,886	33%	18%	51%	125,666	53	0.01
Variance	2007	160	375,389,093	11%	7%	4%	787,879	59	0.01
Variance	2008	245	256,533,693	8%	5%	3%	162,135	59	0.01
Variance	2009	114	222,961,422	8%	5%	3%	99,087	58	0.01
Variance	2010	-	253,012,763	6%	3%	3%	495,728	57	0.01
Variance	2011	4	237,037,778	8%	5%	3%	487,717	54	0.01

*Customers, Deliveries, Billed kW exclude Sentinel, Streetlight and USL, include WMP

**Intermediate included in GS

OM&A	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
USoA Accounts								OEB RRR Filing 2.1.7		
USoA Accounts 5005 - 5055 <i>and</i> 5065 - 5096	\$ 2,556,581	\$ 1,503,631	\$ 1,604,002	\$ 1,938,190	\$ 2,161,244	\$ 2,326,928	\$ 2,194,905	\$ 2,007,013	\$ 1,683,511	\$ 1,612,602
USoA Accounts 5105 - 5160 <i>and</i> 5175	\$ 4,579,052	\$ 1,936,648	\$ 1,970,703	\$ 2,299,822	\$ 2,100,012	\$ 2,143,136	\$ 2,926,977	\$ 2,527,893	\$ 2,582,606	\$ 2,096,927
USoA Accounts 5305 - 5330 <i>and</i> 5340	\$ -	\$ 2,607	\$ -	\$ -	\$ -	\$ 554,620	\$ 584,470	\$ 641,264	\$ 925,470	\$ 754,327
USoA Accounts 5405 - 5410 <i>and</i> 5420 - 5425	\$ 28,586	\$ 7,279	\$ 10,857	\$ 20,019	\$ 38,570	\$ 43,602	\$ 59,781	\$ 39,117	\$ 53,370	\$ 106,603
USoA Accounts 5605 - 5630 <i>and</i> 5640 - 5655 <i>and</i> 5665 - 5680	\$ 16,501,289	\$ 18,621,783	\$ 18,488,058	\$ 16,390,222	\$ 16,725,227	\$ 13,910,945	\$ 14,422,994	\$ 13,655,185	\$ 16,189,183	\$ 17,393,400
USoA Accounts 5635 <i>and</i> 6210	\$ 282,905	\$ 284,509	\$ 190,222	\$ 264,042	\$ 298,501	\$ 464,384	\$ 436,600	\$ 489,219	\$ 337,321	\$ 368,931
USoA Accounts 5515 <i>and</i> 5660	\$ 43,989	\$ 38,198	\$ 33,062	\$ 18,464	\$ 10,908	\$ 68,998	\$ 74,805	\$ 58,145	\$ 130,031	\$ 64,911
Total	\$ 23,992,402	\$ 22,394,655	\$ 22,296,904	\$ 20,930,759	\$ 21,334,462	\$ 19,512,613	\$ 20,700,532	\$ 19,417,835	\$ 21,901,492	\$ 22,397,702
PEG File "TFP and BM Database Calculation 2" (included as part the Working Papers – Part II), Tab 'OM&A Calculation', Column D (by specific year)	\$ 23,992,398	\$ 22,394,656	\$ 22,296,906	\$ 20,930,759	\$ 21,334,462	\$ 28,474,497	\$ 20,700,532	\$ 19,417,835	\$ 21,901,492	\$ 22,397,702
Difference	\$ 4	\$ (1)	\$ (2)	\$ -	\$ -	\$ (8,961,884)	\$ -	\$ -	\$ -	\$ -

[PEG then adjusts for LV and HV costs.]

[Not included are: Community Relations – CDM, Bad Debt Expense, Charitable Contributions, Any amortization, taxes, interest, or offsets]

HV OM&A			2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
HV O&M USoA Accounts			OEB RRR Filing 2.1.7			OEB RRR Filing 2.1.7			OEB RRR Filing 2.1.7			
USoA Accounts	5014	TS Equipment - Operation Labour	0	0	0	0	0	0	0	\$ -	\$ -	\$ -
	5015	TS Equipment - Operation Supplies & Expenses	0	0	0	0	0	0	0	\$ -	\$ -	\$ -
	5112	Maintenance of TS Equipment	0	0	0	0.00	142,817.00	113,117.00	176,980	\$ 182,782	\$ 189,937	\$ 124,989
Total			\$ -	\$ -	\$ -	\$ -	\$ 142,817	\$ 113,117	\$ 176,980	\$ 182,782	\$ 189,937	\$ 124,989
PEG File TFP and BM Database Calculation 2' (included as part the Working Papers – Part II), Tab 'Aggregate HV Charges', Column C												
		Sum of Trial Balance Amounts in Accounts 5014, 5015 and 5112	\$ -	\$ -	\$ -	\$ -	\$ 142,817	\$ 113,117	\$ 176,980	\$ 182,782	\$ 189,937	\$ 124,989
Difference			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ 0

HV OM&A			2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
HV O&M USoA Accounts			OEB RRR Filing 2.1.7			OEB RRR Filing 2.1.7			OEB RRR Filing 2.1.7			
USoA Accounts	5014	TS Equipment - Operation Labour	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	5015	TS Equipment - Operation Supplies & Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	5112	Maintenance of TS Equipment	\$ -	\$ -	\$ -	\$ -	\$ 142,817	\$ 113,117	\$ 176,980	\$ 182,782	\$ 189,937	\$ 124,989
Total			\$ -	\$ -	\$ -	\$ -	\$ 142,817	\$ 113,117	\$ 176,980	\$ 182,782	\$ 189,937	\$ 124,989
PEG File TFP and BM Database Calculation 2' (included as part the Working Papers – Part II), Tab 'OM&A Calculation', Column I HV Charges												
			\$ -	\$ -	\$ -	\$ -	\$ 142,817	\$ 113,117	\$ 176,980	\$ 182,782	\$ 189,937	\$ 124,989
Difference			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ 0

Expense Type	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
PEG File 'Non-Capital RRR Data'										
Operation (Row 90)	\$ 2,556,582	\$ 1,503,630	\$ 1,604,003	\$ 1,938,190	\$ 2,161,244	\$ 2,334,643	\$ 2,194,905	\$ 2,007,013	\$ 1,683,511	\$ 1,612,602
Maintenance (Row 91)	\$ 4,579,053	\$ 1,936,648	\$ 1,970,704	\$ 2,299,822	\$ 2,100,012	\$ 2,142,073	\$ 2,926,977	\$ 2,527,893	\$ 2,582,606	\$ 2,096,927
Billing and Collection (Row 92)	\$ -	\$ 2,607	\$ -	\$ -	\$ -	\$ 1,289,680	\$ 584,470	\$ 641,264	\$ 925,470	\$ 754,327
Community Relations (Row 93)	\$ 28,586	\$ 7,279	\$ 10,857	\$ 20,019	\$ 38,570	\$ 67,819	\$ 59,781	\$ 39,117	\$ 53,370	\$ 106,603
Administrative and General Expenses (Row 95)	\$ 16,501,283	\$ 18,621,785	\$ 18,488,058	\$ 16,390,222	\$ 16,725,227	\$ 21,876,813	\$ 14,422,994	\$ 13,655,185	\$ 16,189,183	\$ 17,393,400
Insurance Expense (Row 96)	\$ 282,905	\$ 284,509	\$ 190,222	\$ 264,042	\$ 298,501	\$ 638,223	\$ 436,600	\$ 489,219	\$ 337,321	\$ 368,931
Advertising Expenses (Row 98)	\$ 43,989	\$ 38,198	\$ 33,062	\$ 18,464	\$ 10,908	\$ 125,246	\$ 74,805	\$ 58,145	\$ 130,031	\$ 64,911
Total	\$ 23,992,398	\$ 22,394,656	\$ 22,296,906	\$ 20,930,759	\$ 21,334,462	\$ 28,474,497	\$ 20,700,532	\$ 19,417,835	\$ 21,901,492	\$ 22,397,702
Insert \$ Columns G - I										
	\$ 23,992,398	\$ 22,394,656	\$ 22,296,906	\$ 20,930,759	\$ 21,334,462	\$ 28,474,497	\$ 20,700,532	\$ 19,417,835	\$ 21,901,492	\$ 22,397,702
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Auto Reference

Insert \$ Amount

Automatically referenced
from Rows 21-23 above

Insert \$ Amount

HV Capital	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
HV Capital USoA Account	OEB RRR Filing 2.1.7				OEB RRR Filing 2.1.7			OEB RRR Filing 2.1.7		
USoA Account 1815 TS Equipment-Normally Primary above 50 kV	\$ 21,606,146	\$ 21,306,950	\$ 21,261,559	\$ 21,388,642	\$ 30,168,503	\$ 30,248,693	\$ 30,250,671	\$ 30,317,891	\$ 30,317,891	\$ 30,341,529
PEG File 'TFP and BM Database Calculation 2' (included as part the Working Papers – Part II), Tab 'Q Capital Data' Column G	\$ 21,606,146	\$ 21,306,950	\$ 21,261,559	\$ 21,388,642	\$ 30,168,503	\$ 30,248,693	\$ 30,250,671	\$ 30,317,891	\$ 30,317,891	\$ 30,341,529
Difference	\$ (0)	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ (0)	\$ 0	\$ 0	\$ 0

Capital	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
USoA Accounts	OEB RRR Filing 2.1.7				OEB RRR Filing 2.1.7			OEB RRR Filing 2.1.7		
USoA Accounts 1805 - 1990	\$ 164,543,817	\$ 179,044,666	\$ 188,602,942	\$ 197,501,118	\$ 214,314,848	\$ 265,559,196	\$ 280,966,527	\$ 291,474,389	\$ 308,721,213	\$ 319,426,327
PEG File 'TFP and BM Database Calculation 2' (included as part the Working Papers – Part II), Tab 'Q Capital Data' Column D	\$ 164,543,818	\$ 179,044,668	\$ 188,602,942	\$ 197,501,118	\$ 214,314,848	\$ 265,559,196	\$ 280,966,527	\$ 291,474,388	\$ 308,721,211	\$ 319,426,327
Difference	\$ (1)	\$ (2)	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 2	\$ 0

Capital	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
PEG file 'TFP and BM Database Calculation 2'										
<i>(included as part the Working Papers – Part II):</i>										
Gross Plant										
Tab 'Capital Calculations for BM' Column E Gross Plant										
PEG File 'TFP and BM Database Calculation 2' (included as part the Working Papers – Part II), Tab 'Q Capital Data' Column N **				\$ -	\$ -	\$ -	\$ -	\$ 5,362	\$ 6,295,675	\$ 9,637,031
Tab 'Q Capital Data' Column E Gross Plant for BM	\$ 142,937,672	\$ 157,737,718	\$ 167,341,383	\$ 176,112,476	\$ 184,146,345	\$ 235,310,503	\$ 250,715,856	\$ 261,156,497	\$ 278,403,320	\$ 289,084,798
	\$ 142,937,672	\$ 157,737,718	\$ 167,341,383	\$ 176,112,476	\$ 184,146,345	\$ 235,310,503	\$ 250,715,856	\$ 261,161,859	\$ 284,698,995	\$ 298,721,829
Difference	\$ (142,937,672)	\$ (157,737,718)	\$ (167,341,383)	\$ (176,112,476)	\$ (184,146,345)	\$ (235,310,503)	\$ (250,715,856)	\$ (261,161,859)	\$ (284,698,995)	\$ (298,721,829)
Gross Plant										
Tab 'Q Capital Data' Column E Gross Plant for BM	\$ 142,937,672	\$ 157,737,718	\$ 167,341,383	\$ 176,112,476	\$ 184,146,345	\$ 235,310,503	\$ 250,715,856	\$ 261,156,497	\$ 278,403,320	\$ 289,084,798
Tab 'Q Capital Data' Column D Gross Plant for Company Total	\$ 164,543,818	\$ 179,044,668	\$ 188,602,942	\$ 197,501,118	\$ 214,314,848	\$ 265,559,196	\$ 280,966,527	\$ 291,474,388	\$ 308,721,211	\$ 319,426,327
Less Tab 'Q Capital Data' Column G Plant GT150	\$ 21,606,146	\$ 21,306,950	\$ 21,261,559	\$ 21,388,642	\$ 30,168,503	\$ 30,248,693	\$ 30,250,671	\$ 30,317,891	\$ 30,317,891	\$ 30,341,529
	\$ 142,937,672	\$ 157,737,718	\$ 167,341,383	\$ 176,112,476	\$ 184,146,345	\$ 235,310,503	\$ 250,715,856	\$ 261,156,497	\$ 278,403,320	\$ 289,084,798
Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Additions										
Tab 'Capital Calculations for BM' Column G Net Additions	\$ -	\$ 14,800,046	\$ 9,603,665	\$ 8,771,093	\$ 8,033,869	\$ 51,164,158	\$ 15,405,353	\$ 10,446,003	\$ 23,537,137	\$ 14,022,833
Tab 'Capital Calculations for BM' Column E Gross Plant of the Current Year less Column E Gross Plant of the Prior Year.	\$ 142,937,672	\$ 14,800,046	\$ 9,603,665	\$ 8,771,093	\$ 8,033,869	\$ 51,164,158	\$ 15,405,353	\$ 10,446,003	\$ 23,537,137	\$ 14,022,833
Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

** Only add in if on Tab 'Capital Contributions for BM' Column C has a '1' (a query to the OEB has been sent re: its application)

PEG subsequently applies a number of factors.

Enwin Utilities Ltd.

Review of O&M accounts for HV costs

Trial Balances were reviewed to determine if transformer station operation and maintenance expenses were recorded in alternative GL accounts.

Amounts related to internal transformer station GL accounts are shown below:

USoA accounts	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
5112	124,989	189,937	182,782	176,980	113,117	142,817	-	-	-	-
5005	107,123	59,992	118,066	133,075	136,801	156,233	98,859	150,480	116,988	216,948
	232,112	249,929	300,848	310,055	249,918	299,050	98,859	150,480	116,988	216,948

System Operation Transformer Maintenance is currently mapped to USoA account 5005.