

**EnWin Utilities Ltd. (“EnWin”)
2013 IRM Rate Application
EB-2012-0120
Board Staff Interrogatories**

RTSR Adjustment Work Form

1. Ref: A portion of Sheet 4 “RRR Data” is reproduced below

Rate Class	Unit	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor
Residential	kWh	639,713,622		1.0377
General Service Less Than 50 kW	kWh	218,463,543		1.0377
General Service 50 to 4,999 kW	kW	947,262,232	2,435,792	
General Service 3,000 to 4,999 kW	kW	48,794,571	130,752	
Large Use - Regular	kW	320,621,511	598,591	
Large Use - 3TS	kW	270,747,469	574,892	
Large Use - Ford Annex	kW	41,936,988	77,155	
Unmetered Scattered Load	kWh	3,939,803		1.0377
Sentinel Lighting	kW	930,144	2,605	
Street Lighting	kW	17,061,701	49,250	

- a) Please confirm that the amounts entered into the columns “Non-Loss Adjusted Metered kWh” and “Non-Loss Adjusted Metered kW” have not been adjusted by EnWin’s Board-approved loss factor.
- b) Board staff has been unable to reconcile the billing determinant data provided for the Large Use classes with the data in EnWin’s 2011 RRR 2.1.5 filing.

EnWin’s 2011 RRR 2.1.5 filing shows a total consumption of 396,268,190 kWh for Large User customers. The total consumption entered for large users in the 2013 RTSR Workform is 633,305,968 kWh.

Similarly, EnWin’s 2011 RRR 2.1.5 filing shows a total demand of 762,920 kW for Large User customers. The total demand entered for large users in the 2013 RTSR Workform is 1,250,638 kWh.

Please provide evidence in support of the consumption and demand data entered for the Large Use classes. If the data was entered in error, please indicate the error, provide updated data, reconciled with the 2011 RRR 2.1.5 filing for Large User customers, for each large use class and Board staff will make the applicable changes to the model.

2013 IRM Rate Generator

2. Ref: Sheet 4 "Current Tariff Schedule" is reproduced below

Large Use - Regular Service Classification		
Rate Rider for Deferral/Variance Account Disposition (2012) – Effective until April 30, 2013 Excluding Wholesale Market Participants	\$/kW	1.3265
Rate Rider for Disposition of Balance in Account 1562 (2012) - Effective until April 30, 2015	\$/kW	0.0873

Large Use - 3TS Service Classification		
Rate Rider for Deferral/Variance Account Disposition (2012) – Effective until April 30, 2013 Excluding Wholesale Market Participants	\$/kW	1.3995
Rate Rider for Disposition of Balance in Account 1562 (2012) - Effective until April 30, 2015	\$/kW	0.1207

a) On Sheet 4, Board staff notes the description of Deferral/Variance Account rate riders for the Large Use, Regular and Large Use – 3 TS rate classes is:

"Rate Rider for Deferral/Variance Account Disposition (2012) – Effective until April 30, 2013 Excluding Wholesale Market Participants"

However, the current Tariff of Rates and Charges shows:

"Rate Rider for Deferral/Variance Account Disposition (2012) – Effective until April 30, 2013 Applicable only for non-Wholesale Market Participants".

Please state whether or not this is an error and if so, Board staff will make the change to the model.

Unmetered Scattered Load Service Classification		
Rate Rider for Global Adjustment Sub-Account (per connection) (2012) – Applicable only for Non-RPP Customers – Effective until April 30, 2013	\$	(1.26)
Rate Rider for Deferral/Variance Account Disposition (per connection) (2012) – Effective until April 30, 2013	\$	1.02
Rate Rider for Disposition of Balance in Account 1562 (per connection) (2012) - Effective until April 30, 2015	\$	0.37
Sentinel Lighting Service Classification		
Rate Rider for Global Adjustment Sub-Account (per connection) (2012) – Applicable only for Non-RPP Customers – Effective until April 30, 2013	\$	(0.06)
Rate Rider for Deferral/Variance Account Disposition (per connection) (2012) – Effective until April 30, 2013	\$	0.32
Rate Rider for Disposition of Balance in Account 1562 (per connection) (2012) - Effective until April 30, 2015	\$	0.38
Street Lighting Service Classification		
Rate Rider for Global Adjustment Sub-Account (per connection) (2012) – Applicable only for Non-RPP Customers – Effective until April 30, 2013	\$	(0.45)
Rate Rider for Deferral/Variance Account Disposition (per connection) (2012) – Effective until April 30, 2013	\$	0.18
Rate Rider for Disposition of Balance in Account 1562 (per connection) (2012) - Effective until April 30, 2015	\$	0.14

- b) On Sheet 4, Board staff notes the description of Global Adjustment Sub-Account rate riders for the Unmetered Scattered Load, Sentinel Lighting and Street Lighting rate classes is:

“Rate Rider for Global Adjustment Sub-Account (per connection) (2012) – Applicable for Non-RPP Customers - Effective until April 30, 2013”

However, the current Tariff of Rates and Charges shows:

“Rate Rider for Global Adjustment Sub-Account (per connection) (2012) – Effective until April 30, 2013 Applicable only for non-RPP Customers Excluding Wholesale Market Participants”.

Please state whether or not this is an error and if so, Board staff will make the change to the model.

Residential Service Classification

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge - effective until April 30, 2012	\$/kWh	0.0011
Rural Rate Protection Charge - effective on and after May 1, 2012	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

- c) Board staff notes that the “Rural Rate Protection Charge – effective until April 30, 2012 is \$0.0011” for all rate classes. Board staff believes the correct rate is “Rural Rate Protection Charge – effective until April 30, 2012 is \$0.0013” for all rate classes. If this is an error, Board staff will make the correction.

3. Ref: A portion of Sheet 5 – “2013 Continuity Schedule” is reproduced below

		2.1.7 RRR
Account Descriptions	Account Number	As of Dec 31-11
Group 1 Accounts		
LV Variance Account	1550	
RSVA - Wholesale Market Service Charge	1580	(4,819,692)
RSVA - Retail Transmission Network Charge	1584	1,388,884
RSVA - Retail Transmission Connection Charge	1586	230,068
RSVA - Power (excluding Global Adjustment)	1588	5,344,448
RSVA - Power - Sub-account - Global Adjustment	1588	(7,301,194)
Recovery of Regulatory Asset Balances	1590	0
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁵	1595	0
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁵	1595	(5,100)
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁵	1595	(32,974)
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		(5,195,560)
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		2,105,634
RSVA - Power - Sub-account - Global Adjustment	1588	(7,301,194)
Deferred Payments in Lieu of Taxes	1562	
Total of Group 1 and Account 1562		(5,195,560)

- a) Board staff notes that the amount provided for Account 1595 “Disposition and Recovery of Regulatory Balances Control Account Balances (2009)” in the “2.1.7 RRR” column is \$(5,100); and “Disposition and Recovery of Regulatory Balances Control Account Balances (2010)” in the “2.1.7 RRR” column is \$(32,974).

Board staff also notes that the corresponding amount reported by EnWin in the 2.1.7 RRR for Account 1595 is \$1,563,966.28.

Please provide an explanation for these differences.
If this is an error, Board staff will make the relevant correction.

2013 IRM3 Tax Sharing Work Form

4. Ref: A portion of Sheet 3 "Re-Based Bill Det and Rates" is reproduced below

Rate Group	Rate Class	Fixed Metric	Vol Metric
RES	Residential	Customer	kWh
GSLT50	General Service Less Than 50 kW	Customer	kWh
GSGT50	General Service 50 to 999 kW	Customer	kW
GSGT50	General Service 3,000 to 4,999 kW	Customer	kW

- a) Board staff notes that the rate class classification for "General Service 50 to 999 kW" does not match the EnWin's current Tariff of Rates and Charges. Board staff believes the correct rate class classification is "General Service 50 to 4,999 kW". Please confirm and, if necessary, Board staff will make the change to the model.

1. Tax Related Amounts Forecast from Capital Tax Rate Changes		2009
Taxable Capital		\$ 199,803,078
Deduction from taxable capital up to \$15,000,000		\$ 15,000,000
Net Taxable Capital		\$ 184,803,078
Rate		0.225%
Ontario Capital Tax (Deductible, not grossed-up)		\$ 415,807
2. Tax Related Amounts Forecast from Income Tax Rate Changes		2009
Regulatory Taxable Income		\$ 3,307,958
Corporate Tax Rate		33.00%
Tax Impact		\$ 1,091,626
Grossed-up Tax Amount		\$ 1,629,293

Board staff notes some discrepancies in the tax rates entered into the 2013 Tax Savings Work form.

- b) Please provide an explanation of the “Corporate Tax Rate” of 33.00% entered in the tax savings work form with the Settlement Agreement of 29.5% (EB-2008-0227 dated February 13, 2009, 4.7, page 25). If this is an error, Board staff will update your work form.
- c) Please provide an explanation of the “Grossed-up Tax Amount” of \$1,629,293 entered in the tax savings workform with the Settlement Agreement of \$1,799,988 (EB-2008-0227 dated February 13, 2009, 4.7, page 25). If this is an error, Board staff will update your workform.

If applicable, Board staff will input the resulting Sharing Tax Savings rate riders in the Rate Generator Model.