



Wellington North Power Inc.
290 Queen Street West, PO Box 359, Mount Forest, ON N0G 2L0
Phone: 519.323.1710 Fax: 519.323.2425
E-mail: wnp@wellingtonnorthpower.com
www.wellingtonnorthpower.com

March 7th 2018

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

Dear Ms. Walli:

Re: OEB File: EB-2017-0082
2018 Price Cap IR Distribution Rate Application - Wellington North Power Inc.
Applicant Responses to OEB Staff "Follow-Up Questions"

On March 7th 2018, Wellington North Power Inc. (WNP) received one (1) "follow-up" question from OEB Staff regarding the LDC's 2018 IRM Rate Application (OEB case number EB-2017-0082.) Please find enclosed the Applicant's response to the question raised.

Should the OEB have questions regarding this matter please do not hesitate to contact me.

Regards,

Richard Bucknall

Richard Bucknall
Chief Administrative Officer
Wellington North Power Inc.
290 Queen St W, Mount Forest, ON, N0G 2L0
Phone: 519-323-1710
E-mail: rbucknall@wellingtonnorthpower.com

c.c. *Christiane Wong - Information Administrator, OEB.*
cc. *Alex Share, OEB.*

Wellington North Power Inc. (Wellington North Power)

2018 IRM Application

EB-2017-0082

LDC's Responses to OEB Staff's "Follow-up Question"

OEB Staff:

Question #1

In light of the fact that Wellington North Power was previously using one account (1588) to record transactions, rather than 1588 and 1589:

- a) What are Wellington North Power methods for reporting RRR for 1588 and 1589 for prior year if Wellington North Power were recording everything in one GL account?
-

Wellington North Power Inc. Response:

- a) The net effect of the misallocation between 1588 and 1589 is zero (\$0) in the regulatory accounts. Also, the December 31st 2014 account balances were disposed of in Wellington North Power Inc.'s 2016 Cost of Service rate application (EB-2015-0110).

Given the above comments, Wellington North Power applied adjustments for the years of 2015 and 2016 in its 2017 RRR filings submitted for the periods ending June 2017 and December 2017.

OEB Staff:

Question #1

In light of the fact that Wellington North Power was previously using one account (1588) to record transactions, rather than 1588 and 1589:

- b) Why is only the unbilled amount being adjusted for? Are there any adjustments required for the billed entries and purchases of power with respect to allocations between 1588 and 1589?
-

Wellington North Power Inc. Response:

- b) The allocation of GA to 1589 took place in 2012 as mandated by the OEB. From this time, the division of expenses and billed income was correctly allocated to 1588 and 1589, therefore there are no adjustments required for these entries. It was only the GA unbilled income which was incorrectly allocated to 1588 and this is the only adjustment required.

OEB Staff:

Question #1

In light of the fact that Wellington North Power was previously using one account (1588) to record transactions, rather than 1588 and 1589:

- c) Have Wellington North Power made the change to use two accounts (1588 and 1589) for accounting purposes and when was that change made?
-

Wellington North Power Inc. Response:

- c) Wellington North Power has finalized the unbilled changes in the accounting records for both 1588 and 1589. This change was made in October 2017 with adjustments for 2015, 2016 and 2017.