**Staff Question #1**

**Ref: Manager’s Summary Page 6**

WCHE notes that it will post the tax savings sharing amount to account 1508 to be disposed of at a later date as part of another proceeding.

As per the Filing Requirements, a distributor is required to transfer the entire OEB-approved tax sharing amount into account 1595 for disposition at a later date.

If approved, please confirm that WCHE will transfer the tax sharing amount to account 1595 and not account 1508.

ERTH Power Goderich Rate zone will be transferring the tax sharing amount to account 1595 not 1508 as indicated in the original application.

**Staff Question #2**

**Ref: Manager’s Summary Page 23**

WCHE notes that it had class A customers in 2017.

Please complete Sheet 6 and 6.2, and 6.2a (if applicable) of the updated 2019 IRM model.

ERTH Power has updated sheet 6, 6.2 and 6.2a. An updated copy of the IRM model has been provided.

**Staff Question #3**

**Ref: 2019 IRM Model, Sheet 3, Account 1595 (2014)**

In its current application, WCHE is seeking disposition of Account 1595 (2014). OEB staff is aware that the amount is immaterial ($39), however, in WCHE’s 2018 IRM application (EB-2017-0083), the OEB disposed of Account 1595 (2014) on a final basis.

Please provide an explanation as to why WCHE is seeking disposition of Account 1595 (2014) given that it was already disposed of last year.

ERTH Power Goderich Rate Zone will write-off this balance and remove the disposition request of this account from its 2019 application. This adjustment has been included in the updated IRM model provided to staff.