



Ontario
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BY E-MAIL

May 13, 2019

Paul Gleason
Director, Regulatory Affairs & Corporate Secretary
EnWin Utilities Ltd.
787 Ouellette Avenue
P.O. Box 1625 Station A
Windsor ON N9A 5T7
pgleason@enwin.com

Dear Mr. Gleason:

**EnWin Utilities Limited
2020 Cost of Service Rate Application
Ontario Energy Board File Number: EB-2019-0032**

The Ontario Energy Board (OEB) has completed its preliminary review of EnWin Utilities Limited's (EnWin Utilities) 2020 cost of service rate application. The OEB notes that certain sections of the evidence supporting the application do not comply with the OEB's Chapter 2 Filing Requirements and/or the associated spreadsheets, models and workforms. As a result, the OEB is unable to process your application at this time.

The required information is noted in Appendix A to this letter.

The OEB understands that following discussions with OEB staff, EnWin Utilities has agreed to file the missing information by **May 17, 2019**. The OEB will commence its review of the application after the requested information has been filed.

If any of the information that is identified as missing is not applicable in your circumstances, please provide an explanation when filing the remainder of the required information.

Please direct any questions relating to this application to the Case Manager, Tina Li, Project Advisor, at 416-440-8110 or Tina.Li@oeb.ca.

Yours truly,

Original signed by

Christine E. Long
Registrar
Office of the Registrar

Appendix A

Enwin Utilities 2020 Cost of Service Application EB-2019-0032

List of Incomplete Information

Chapter 2 Filing Requirement Reference - page #	Description
8	<p><u>Exhibit 1, Section 1.4.10</u></p> <p>Information on "OEB directions from any previous OEB Decisions and/or Orders" has not been provided. Please provide information on the status of commitments made in the OEB-approved settlement agreement in Enwin Utilities' last cost of service application (EB-2008-0227).</p>
Appendix 2-B Accounting Instructions for MIFRS Appendices	<p><u>Appendix 2-BA</u></p> <p>In the Appendix 2-BA, Enwin Utilities did not file the Fixed Assets continuity schedule under MIFRS for 2011, which is the transition year for Enwin Utilities' adoption of International Financial Accounting Standards (IFRS). Please file Appendix 2-BA for 2011 under MIFRS.</p>
16	<p><u>Appendix 2-C</u></p> <p>2020 test year depreciation expense of \$3,911,579 in Appendix 2-C does not reconcile with the depreciation expense of \$12,036,509 in Appendix 2-BA FA continuity schedule. The variance of \$8,044,929 is not explained. Please reconcile and explain the difference.</p>
Chapter 5 Page 8-9	<p><u>Exhibit 2, Appendix E</u></p> <p>Section 5.2.2 d) states, "The IESO's Letter of Comment is attached as Appendix E – Renewable Energy Generation Plan." The IESO's Letter of Comment has not been provided. Please file the IESO's Letter of Comment.</p>
67	<p><u>Exhibit 9, Section 9.5.1</u></p> <p>Enwin Utilities has not provided information on the eligibility criteria for new deferral accounts and has not provided a draft accounting order. Please provide information on the eligibility criteria for new deferral accounts and file a draft accounting order.</p>