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May 17, 2019

Delivered by Email, RESS & Courier

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street
Suite 2701
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: OEB File No. EB-2019-0032
ENWIN Utilities Ltd. Application for Approval of Distribution Rates and
Other Charges Effective January 1, 2020 the (“Application”)
Response to Incomplete Letter**

On May 13, 2019, the Ontario Energy Board (“OEB”) issued a letter to ENWIN Utilities Ltd. (“Enwin”) that included in Appendix A a list of incomplete information with regards to the Application. Each item on the list is addressed individually below and the documents are being filed along with this letter.

Appendix A

1. Exhibit 1, Section 1.4.10

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).

Response:

Enwin is now filing an updated version of Exhibit 1 which provides information on the commitments made in the OEB-approved settlement agreement in Enwin’s last cost of service application (EB-2008-0227).

2. Appendix 2-BA

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.

Response:

Enwin is now filing an updated version of Chapter 2 Appendices with an updated Appendix 2-BA that includes Enwin Utilities' Fixed Assets continuity schedule under MIFRS for 2011, which is the transition year for Enwin Utilities' adoption of International Financial Accounting Standards (IFRS).

3. Appendix 2-C

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.

Response:

Enwin is now filing an updated version of Chapter 2 Appendices with an updated Appendix 2-C.

In 2019, for USofA 1611 Computer Software-5 year useful life, Enwin increased the amount showing as Fully Depreciated for Assets Acquired After Policy Change (column e) by \$8,979,896. The asset that this relates to is the NorthStar CIS system, which actually was put in service February 2014, and therefore, was fully depreciated in January 2019. Enwin determined it was more accurate to show this as Fully Depreciated in 2019, since 2019 Depreciation Expense only included 1 month of depreciation for this asset. A similar adjustment was made to this line in 2020 to more accurately reflect the assets which became fully depreciated in 2020.

In 2020, for USofA 1611 Computer Software-10 year useful life, Enwin made a correction to move \$11,158,750 previously included in Fully Depreciated for Assets Acquired **Before** Policy Change (column b) to Fully Depreciated for Assets Acquired **After** Policy Change (column e).

These corrections eliminated the significant variance of \$8,044,929.

4. Exhibit 2, Appendix E

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.

Response:

Enwin is now filing the IESO's Letter of Comment.

5. Exhibit 9, Section 9.5.1

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.

Response:

Enwin is now filing an updated version of Exhibit 9 providing information on the eligibility criteria for new deferral accounts and including a draft accounting order.

Other Documents

In addition to the list above, in their e-mail dated May 15, 2019 the OEB has also requested that Enwin file the load forecasting model under Chapter 2 filing requirement section 2.3.1.1.: "Data and regression model and statistics used in the customer and load forecast must be provided in working Microsoft Excel format. This would include showing the derivation of any constructed variables."

1. Enwin is now filing the load forecasting model under Chapter 2 filing requirement section 2.3.1.1. in working Microsoft Excel format.

Due to passage of time, we are also providing the following updated documents:

2. Enwin's 2018 Audited Financial Statements.
3. Enwin's 2018 mapping document (RRR 2.1.13).

Please note that the Windsor Canada Utilities Ltd. 2018 Annual Report has not yet been completed and if this is requested during the interrogatories phase we will file it at that time.

Yours very truly,

BORDEN LADNER GERVAIS LLP

Per:

Original signed by John A.D. Vellone

John A.D. Vellone

Encl.

cc: Paul Gleason, ENWIN Utilities Ltd.