

**Via RESS**  
12 August 2022

Ms. Nancy Marconi  
Registrar  
Ontario Energy Board  
2300 Yonge Street, 27th Floor  
Toronto, Ontario  
M4P 1E4

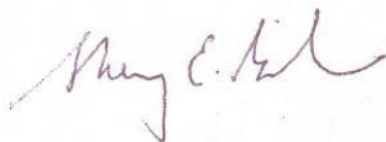
Dear Ms. Marconi,

**Re: Kingston Hydro Corporation \_Electricity Distribution License ED-2003-0057  
2023 COS Rate Application (EB-2022-0044) \_Error Checking Responses**

Attached please find responses to OEB staff error checking questions received July 22, 2022, with respect to Kingston Hydro Corporation's 2023 COS distribution rate application (EB-2022-0044) filed June 17, 2022, for electricity distribution rates effective January 1, 2023.

Kingston Hydro's responses and live Excel spreadsheets are being filed through the OEB's online RESS filing system to update its evidence on the record.

Yours truly,



Sherry Gibson  
Senior Advisor, Rates and Regulatory Affairs

cc. John Vellone, BLG

**Kingston Hydro Corporation (EB-2022-0044)**  
**Responses to OEB Staff Error Checking**

**August 12, 2022**

**Preamble to Kingston Hydro Responses to OEB Staff Error Checking**

Kingston Hydro's proposed distribution rates have changed as a result of the revision to the Cost Allocation model in response to Question 5 and updates to DVA rate riders described in various responses. Revised rates are included in Tab 13 of the RRWF and the Tariff Schedule and Bill Impact model filed with these responses.

The following live Excel models have been filed through RESS along with these error checking responses:

- Cost Allocation model
- Deferral and Variance Account (DVA) Continuity Schedule Model
- Kingston\_2023 DVA Continuity Schedule – 2015 balances ONLY
- Pils models (3 files)
- Revenue Requirement Workform model
- Tariff Schedule and Bill Impact model
- Chapter 2 Appendices model

1. The capital expenditures in Tab 2-AB of the Chapter 2 Appendices do not match the totals and subtotals in Tab 2-AA.

**Kingston Hydro Response:** Confirmed they do not match. The “Total Expenditures” shown in Tab 2-AB are the “Annual Capital Additions” which are a summary of the “Total Capital Spend” less “Work In Progress (WIP) for the current year” plus any “Capitalized WIP” and “Capitalized Capital Contributions” from previous years whereas Tab 2-AA is the “Total Capital Spend” for the current year which includes “WIP for the current year” and excludes any “Capitalized WIP” from previous years.

The table below is a snapshot of Total Actual expenditures (Capital Additions) from Tab 2-AB

| CATEGORY                        | Historical Period (previous plan <sup>1</sup> & actual) |           |           |           |           |           |           |
|---------------------------------|---|-----------|-----------|-----------|-----------|-----------|-----------|
|                                 | 2016  | 2017      | 2018      | 2019      | 2020      | 2021      | 2022      |
|                                 | Actual  | Actual    | Actual    | Actual    | Actual    | Actual    | Plan      |
|                                 | \$ '000   | \$ '000   | \$ '000   | \$ '000   | \$ '000   | \$ '000   | \$ '000   |
| <b>System Access</b>            | 750,002   | 576,338   | 287,150   | 589,733   | 751,492   | 700,261   | 1,194,626 |
| <b>System Renewal</b>           | 4,738,159   | 6,726,263 | 3,931,259 | 3,437,927 | 3,222,596 | 3,192,085 | 2,257,500 |
| <b>System Service</b>           | 15,851  | 69,076    | 462,186   | 112,851   | 25,040    | 379,947   | 247,500   |
| <b>General Plant</b>            | 330,531   | 800,352   | 494,017   | 603,848   | 168,423   | 466,918   | 297,000   |
| <b>TOTAL EXPENDITURE</b>        | 5,834,543   | 8,172,029 | 5,174,612 | 4,744,359 | 4,167,551 | 4,739,211 | 3,996,626 |
| <b>Capital Contributions</b>    | 592,673   | 4,742,515 | 251,769   | 217,210   | 246,767   | 116,630   | 200,000   |
| <b>Net Capital Expenditures</b> | 5,241,870   | 3,429,514 | 4,922,843 | 4,527,149 | 3,920,784 | 4,622,581 | 3,796,626 |

The table below is a snapshot of Total Spend from Tab 2-AA

|              | 2016      | 2017      | 2018      | 2019      | 2020      | 2021      | 2022        |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|
|              | Actual    | Actual    | Actual    | Actual    | Actual    | Actual    | Bridge Year |
| <b>Total</b> | 6,069,141 | 4,183,433 | 5,074,622 | 4,825,859 | 4,061,528 | 4,659,846 | 3,996,626   |

The table below is a snapshot of the annual year-end WIP as reported in the annual Kingston Hydro financial statements:

|  | 2016       | 2017       | 2018       | 2019       | 2020      | 2021      |
|--|------------|------------|------------|------------|-----------|-----------|
| <b>Construction<br/>Work-in-Progress<br/>(WIP)</b> | \$ 503,132 | \$ 204,702 | \$ 260,947 | \$ 338,296 | \$232,273 | \$152,908 |

The Total Actual Expenditures from Tab 2-AB and Total Project Spend from Tab 2-AA are different due to the following reasons:

1. Annual WIP reduces the amount of the Total Spend reported annually in Tab 2-AA that can be capitalized and included in the annual capital amount reported in Tab 2-AB
2. Capitalization of Historic WIP increases the total capitalized amount reported in Tab 2-AB

We manage project budgets according to Total Spend so that is why we have presented annual Total Spend figures in Tab 2-AA.

We report annual Capital Additions in Tab 2-AB.

For any given year, the Total Additions reported in Tab2-AB may be more or less than the Total Spend reported in Tab2-AA.

2. In Tab 2-OB of the Chapter 2 Appendices, the information on debt is missing for the 2023 test year.

**Kingston Hydro Response:**

Revised 2-OB includes the debt for the 2023 test year.

**3.** In Tab 2-OB of the Chapter 2 Appendices, it appears that Kingston Hydro has removed all formulae, and has calculated pro-rated interest for debt that is new or matures in the year incorrectly (i.e., it has used a half-year approach, rather than day-weighting or month-weighting, depending on when the debt matures (is executed). This applies for Appendix 2-OB for the Bridge year and all historical years.

**Kingston Hydro Response:**

Revised 2-OB includes formulae and calculates interest using day weighting for all years noted.

4. In Tab 2-G of the Chapter 2 Appendices, the service quality percentages for each indicator for 2021 have not been entered into the table.

**Kingston Hydro Response:** The 2021 service quality percentages for each indicator have been entered into Tab 2-G of the Chapter 2 Appendices model. An updated Chapter 2 Appendices model is filed with responses to these questions.

5. The total number of meters for the GS>50 kW Class on sheet I7.1 Meter Capital (units are 289) and I7.2 Meter Reading (units are 300) in the cost allocation model.

**Kingston Hydro Response:** The cost allocation model has been revised to include 11 additional GS>50kW 'Demand with IT' meters. The number of customers/meters (300) is now consistent between sheet I6.2 Customer Data, sheet I7.1 Meter Capital, and sheet I7.2 Meter Reading. A revised cost allocation model is filed with responses to these questions. Revised outputs of the cost allocation model have been carried forward to the RRWF (Tabs 11 & 13) and corresponding updates to rates/revenues have been carried forward to tab 4 of the DVA Continuity Schedule model and the Tariff Schedule and Bill Impact model.



6. OEB staff notes that Accounts 1588 and 1589 2016 to 2020 balances were previously cleared on an interim basis. At Exhibit 9, Tab 3, Schedule 1, Page 2, Kingston Hydro stated that “there were no required changes to any of Kingston Hydro’s balances for any years that were approved on an interim basis” as a result of the OEB Inspection of Accounts 1588 and 1589. However, as per the attached spreadsheet,<sup>1</sup> changes were made to the Accounts 1588 and 1589 amounts in the 2023 CoS DVA Continuity Schedule, compared to those in the 2022 IRM DVA Continuity Schedule.

**Kingston Hydro Response:** The Accounts 1588 and 1589 amounts in the 2023 CoS DVA Continuity Schedule have been revised to match those in the 2022 IRM DVA Continuity Schedule.

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<sup>1</sup> OEB staff Kingston 1588 1589 2020 balances 20220722

7. Tab 2a of the DVA continuity schedule shows sub-accounts of Account 1595 for certain years prior to 2017 grouped together. Account 1595 (2015) and Account 1595 (2016) may instead be intended to be presented separately. Kingston Hydro may choose to email the model to [ratemodels@oeb.ca](mailto:ratemodels@oeb.ca) or directly to the case manager in this proceeding, for an amendment to allow for the insertion of two extra lines in Tab 2a of the model for Account 1595 (2015) and Account 1595 (2016).

**Kingston Hydro Response:** The DVA continuity schedule has been amended to allow for insertion of two lines in Tab 2a of the model for Account 1595 (2015) and Account 1595 (2016).

| Account Descriptions  | Account Number |
|---|----------------|
| <b>Group 1 Accounts</b>   |                |
| LV Variance Account   | 1550           |
| Smart Metering Entity Charge Variance Account                                     | 1551           |
| RSVA - Wholesale Market Service Charge <sup>3</sup>                               | 1580           |
| Variance WMS - Sub-account CBR Class A <sup>5</sup>                               | 1580           |
| Variance WMS - Sub-account CBR Class B <sup>5</sup>                               | 1580           |
| RSVA - Retail Transmission Network Charge   | 1584           |
| RSVA - Retail Transmission Connection Charge                                      | 1586           |
| RSVA - Power (excluding Global Adjustment) <sup>4</sup>                           | 1588           |
| RSVA - Global Adjustment <sup>4</sup>   | 1589           |
| Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>        | 1595           |
| Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup>        | 1595           |
| Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>3</sup>        | 1595           |
| Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>        | 1595           |
| Disposition and Recovery/Refund of Regulatory Balances (2020) <sup>3</sup>        | 1595           |
| Disposition and Recovery/Refund of Regulatory Balances (2021) <sup>3</sup>        | 1595           |
| Disposition and Recovery/Refund of Regulatory Balances (2022) <sup>3</sup>        | 1595           |
| <i>Refer to the Filing Requirements for Account 1595 disposition eligibility.</i> |                |
| <b>Group 1 total (including Account 1589)</b>                                     |                |
| <b>Group 1 total (excluding Account 1589)</b>                                     |                |

8. Tab 2b of the DVA continuity schedule begins with opening principal and interest amounts as of January 1, 2016. Tab 2b may instead be intended to begin with opening principal and interest amounts as of January 1, 2015, given that some of the Group 2 account balances (as well as Account 1568 LRAMVA) presented in the current proceeding were disposed with principal balances as of December 31, 2014 in the last rebasing proceeding.

**Kingston Hydro Response:**

As per OEB staff direction, Kingston Hydro has included a separate schedule to show the 2015 account balances for Tab 2b and for Tab 2a Account 1595(2015).

See Excel file named:

Kingston\_2023 DVA Continuity Schedule – 2015 balances ONLY.xlsx

filed with responses to these questions.

9. Both the labelling of the columns in Exhibit 9, “Table 1 – DVA Balances as detailed in the DVA Continuity Schedule”, and the associated balances, may instead be intended to reflect columns BO, BS, and BT of the Tab 2a and Tab 2b of the DVA Continuity Schedule.

**Kingston Hydro Response:**

Exhibit 9 “Table 1 – DVA Balances as detailed in the DVA Continuity Schedule” has been revised to reflect columns BO, BS and BT of Tab 2a and Tab 2b of the DVA Continuity Schedule.

Table 1 – DVA Balances as detailed in the DVA Continuity Schedule

| USoA           | Account Description  | Principal Balance as of Dec. 31, 2021 | Projected Interest to Dec. 31, 2022 | Total Claim  | Proposed for Disposition |
|----------------|--|---------------------------------------|-------------------------------------|--------------|--------------------------|
| <b>Group 1</b> |  |                                       |                                     |              |                          |
| 1550           | Low Volatge Variance Account   | \$ 260,480                            | \$ 2,866                            | \$ 263,346   | Yes                      |
| 1551           | Smart Metering Entity Charge Variance Account  | (13,950)                              | \$ (152)                            | \$ (14,103)  | Yes                      |
| 1580           | RSVA Wholesale Market Service Charge   | 484,779                               | \$ 5,773                            | \$ 490,552   | Yes                      |
| 1584           | RSVA Network   | 286,710                               | \$ 3,007                            | \$ 289,718   | Yes                      |
| 1586           | RSVA Connection  | (87,243)                              | \$ (1,307)                          | \$ (88,551)  | Yes                      |
| 1588           | RSVA Power   | 218,430                               | \$ 3,181                            | \$ 221,611   | Yes                      |
| 1589           | RSVA Global Adjustment   | (467,006)                             | \$ (6,560)                          | \$ (473,566) | Yes                      |
| 1595           | Disposition and Recovery/Refund of Regulatory Balances (2015)  | 1,782                                 | -                                   | -            | No                       |
| 1595           | Disposition and Recovery/Refund of Regulatory Balances (2016)  | 4                                     | -                                   | -            | No                       |
| 1595           | Disposition and Recovery/Refund of Regulatory Balances (2017)  | (1,436)                               | \$ (4)                              | -            | No                       |
| 1595           | Disposition and Recovery/Refund of Regulatory Balances (2019)  | (411,589)                             | \$ 408,795                          | \$ (2,794)   | Yes                      |
| 1595           | Disposition and Recovery/Refund of Regulatory Balances (2020)  | 14,878                                | \$ (5,677)                          | -            | No                       |
| 1595           | Disposition and Recovery/Refund of Regulatory Balances (2021)  | 76,471                                | \$ 151,791                          | -            | No                       |
| <b>Group 2</b> |  |                                       |                                     |              |                          |
| 1508           | Other Regulatory Assets - Deferred IFRS Transition Costs   | 93,670                                | 13,657                              | 107,327      | Yes                      |
| 1508           | Other Regulatory Assets - Specific Service Charge Variance Account                                       | (530,089)                             | (10,888)                            | (540,977)    | Yes                      |
| 1508           | Other Regulatory Assets - Other Cost Assessment  | 268,523                               | 13,058                              | 281,581      | Yes                      |
| 1508           | Other Regulatory Assets - Revenue Requirement Differential Variance Account related to Capital Additions | (169,112)                             | (7,620)                             | (176,732)    | Yes                      |
| 1508           | Other Regulatory Assets - Earnings Sharing Mechanism Variance Account                                    | (21,545)                              | (613)                               | (22,158)     | Yes                      |
| 1508           | Other Regulatory Assets - Efficiency Adjustment Deferral Account   | -                                     | -                                   | -            | Yes                      |
| 1508           | Other Regulatory Assets - OPEB Forecast Cash vs. Forecast Accrual Differential Deferral Account          | 100,342                               | -                                   | 100,342      | Yes                      |
| 1509           | COVID-19 Billing & System Costs  | -                                     | -                                   | -            | No                       |
| 1509           | COVID-19 Lost Revenue  | -                                     | -                                   | -            | No                       |
| 1509           | COVID-19 Other Costs   | -                                     | -                                   | -            | No                       |
| 1518           | RCVA Retail  | 145,417                               | 10,004                              | 155,421      | Yes                      |
| 1548           | RCVA STR   | 489,268                               | 26,089                              | 515,357      | Yes                      |
| 1568           | LRAM Variance Account  | 366,459                               | 40,949                              | 407,408      | Yes                      |
| 1592           | PILS and Tax Variances for 2006 and Subsequent Years   | (396,762)                             | -                                   | (396,762)    | Yes                      |

**10.** Residual amounts in Exhibit 9, “Table 1 – 1595 Sub-account balances (principal and interest)” for 2014, 2015, 2016, and 2017 may instead not be intended to be disposed in the current proceeding, given these sub-accounts have already been disposed in prior proceedings.<sup>2</sup> Column BU of Tab 2a of the DVA Continuity Schedule may instead be intended to state “No” instead of “Yes” regarding the disposition of these sub-accounts, also considering the associated impact on the other applicable tabs of the DVA Continuity Schedule. However, Account 1595 (2015), (2016), and (2017) amounts may be intended to be included in the DVA Continuity Schedule, so that the OEB can confirm whether the amounts disposed on an interim basis in previous proceedings can be declared final in the current proceeding (but not reflected as part of the DVA rate riders in the current proceeding).

**Kingston Hydro Response:**

Column BU of Tab 2a of the DVA Continuity Schedule has been revised to state “No” instead of “Yes” regarding the disposition of these sub-accounts.

Account 1595 (2015), (2016), and (2017) amounts remain included in the DVA Continuity Schedule, so that the OEB can confirm whether the amounts disposed on an interim basis in previous proceedings can be declared final in the current proceeding (but not reflected as part of the DVA rate riders in the current proceeding).

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<sup>2</sup> As per the Filing Requirements For Electricity Distribution Rate Applications - 2022 Edition for 2023 Rate Applications Chapter 2 Cost of Service, April 18, 2022, page 61, applicants are expected to request disposition of residual balances in Account 1595 Sub-accounts for each vintage year once,

**11.** Account 1508, Other Regulatory Assets - Pole Attachment Revenue Variance, shown on Tab 2b of the DVA Continuity Schedule may instead be intended to reference Account 1508, Other Regulatory Assets - Specific Service Charge Variance Account.

**Kingston Hydro Response:**

Tab 2b of the DVA Continuity Schedule has been revised to reflect Account 1508, Other Regulatory Assets – Specific Service Charge Variance.

**12.** Exhibit 9 “Table 3 – 1592 Sub-account Principal Balances” shows for Account 1592, sub-account CCA Changes, principal balances of a credit of \$178,036 for 2019 and a credit of \$98,751 for 2020. These amounts also reconcile to Exhibit 9 Tab 3 Schedule 1 Attachment 2 and Attachment 3. However, Tab 2b of the DVA Continuity Schedule shows a credit of \$153,091 for 2019 and a credit of \$123,696 for 2020.

**Kingston Hydro Response:**

Tab 2b of the DVA Continuity Schedule has been revised to reflect the correct Account 1592, sub-account CCA Changes principal balances for 2019 and 2020.

Account 1592 PILs and Tax Variance, Sub-account CCA changes, also required a revision due to Error Checking Question #19. The result of which is a debit of \$9,287 to Account 1592 in 2019. The DVA Continuity Schedule has been updated to reflect this adjustment.

**13.** The distribution revenue allocated to the rate classes in Tab 4, Column I, of the DVA Continuity Schedule may instead be intended to match the distribution revenue in Tab 13 Rate Design of the RRWF.

**Kingston Hydro Response:** Distribution revenue in Tab 4, Column I of the DVA Continuity Schedule has been updated to equal Tab 13, Column AO of the RRWF. The updated DVA Continuity Schedule and updated RRWF have been filed along with these responses to questions.



**14.** Exhibit 1, Tab 2, Schedule 1, Page 11 Kingston Hydro may instead be intended to state that its DVA rate riders range from a period of 24 to 36 months, as per Tab 7 of the DVA Continuity Schedule, instead of 12 to 36 months.

**Kingston Hydro Response:** Confirmed. Exhibit 1, Tab 2, Schedule 1, Page 11 should state that its DVA rate riders range from a period of 24 to 36 months, consistent with Tab 7 of the DVA Continuity Schedule.

15. The list of DVAs proposed to be discontinued may instead be intended to be consistent between Exhibit 1 Tab 2 Schedule 1 Pages 11 & 12 and Exhibit 9 Tab 1 Schedule 1 Page 3.

**Kingston Hydro Response:** Exhibit 9, Tab 1, Schedule 1, Page 3 has been revised to be consistent with Exhibit 1 Tab 2 Schedule 1 Pages 11 & 12.

Table 3 – Accounts to be discontinued on a going-forward basis

| USoA | Account Description   |
|------|---|
| 1508 | Other Regulatory Assets - Deferred IFRS Transition Costs  |
| 1508 | Other Regulatory Assets - Specific Service Charge Variance Account  |
| 1508 | Other Regulatory Assets - Revenue Requirement<br>Differential Variance Account related to Capital Additions |
| 1508 | Other Regulatory Assets - Earnings Sharing Mechanism Variance Account                                       |
| 1508 | Other Regulatory Assets - Efficiency Adjustment Deferral Account  |
| 1508 | Other Regulatory Assets -<br>OPEB Forecast Cash vs. Forecast Accrual Differential Deferral Account          |
| 1595 | Disposition and Recovery/Refund of Regulatory Balances (2015)   |
| 1595 | Disposition and Recovery/Refund of Regulatory Balances (2016)   |
| 1595 | Disposition and Recovery/Refund of Regulatory Balances (2017)   |
| 1595 | Disposition and Recovery/Refund of Regulatory Balances (2019)   |

16. The DVA Recovery Table Exhibit 1 Tab 2 Schedule 1 Page 12 may instead be intended to match the DVA Continuity Schedule.

**Kingston Hydro Response:** The DVA Recovery Table Exhibit 1 Tab 2 Schedule 1 Table 8 Page 12 has been revised to match the DVA Continuity Schedule.

Table 8 – DVA Recovery

|                                 |                     |
|---------------------------------|---------------------|
| <b>TOTAL DVA Recovery</b>       |                     |
| RESIDENTIAL                     | \$ 718,474          |
| GENERAL SERVICE LESS THAN 50 KV | \$ 448,755          |
| GENERAL SERVICE 50 TO 4,999 KW  | -\$ 197,816         |
| LARGE USE                       | \$ 39,476           |
| UNMETERED SCATTERED LOAD        | \$ 917              |
| STANDBY                         | \$ -                |
| STREET LIGHTING                 | \$ 107,213          |
|                                 | <u>\$ 1,117,018</u> |

17. Appendix 2-BA may instead be intended to show depreciation after fully allocated depreciation for the 2023 test year, such that it reconciles to \$2,627,291 in Tab 9 Rev Rqt of the RRWF and in the PILs model, Tab T1 Sch 1 Taxable Income Test.

**Kingston Hydro Response:** Appendix 2-BA agrees with \$2,627,291 in Tab 9 Rev Rqt of the RRWF and in the PILs model, Tab T1 Sch 1 Taxable Income Test. A macro in the Appendix 2-BA live Excel file is hiding the final amount: Row 529 to 649:

Unhidden:

|     |    |      |   |    |            |    |           |    |    |           |            |         |            |         |           |    |    |           |            |           |            |
|-----|----|------|---|----|------------|----|-----------|----|----|-----------|------------|---------|------------|---------|-----------|----|----|-----------|------------|-----------|------------|
| 520 | 47 | 1995 | Contributions & Grants  | \$ | 2,418,367  |    |           |    | \$ | 2,418,367 | \$         | 479,186 | \$         | 59,588  |           |    | \$ | 538,774   | \$         | 1,879,593 |            |
| 521 | 47 | 2440 | Deferred Revenue <sup>5</sup>   | \$ | 6,598,771  | \$ | 200,000   |    | \$ | 6,798,771 | \$         | 907,005 | \$         | 157,853 |           |    | \$ | 1,064,858 | \$         | 5,733,913 |            |
| 522 |    | 2005 | Property Under Finance Lease <sup>7</sup>   | \$ | -          |    |           |    | \$ | -         | \$         | -       |            |         |           |    | \$ | -         | \$         | -         |            |
| 523 |    |      | Sub-Total   | \$ | 77,738,069 | \$ | 3,229,500 | \$ | -  | \$        | 80,967,569 | \$      | 18,266,961 | \$      | 2,469,438 | \$ | -  | \$        | 20,736,399 | \$        | 60,231,170 |
| 524 |    |      | Less Socialized Renewable Energy Generation Investments (input as negative)   |    |            |    |           |    | \$ | -         |            |         |            |         |           |    | \$ | -         | \$         | -         |            |
| 525 |    |      | Less Other Non Rate-Regulated Utility Assets (input as negative)  |    |            |    |           |    | \$ | -         |            |         |            |         |           |    | \$ | -         | \$         | -         |            |
| 526 |    |      | Total PP&E  | \$ | 77,738,069 | \$ | 3,229,500 | \$ | -  | \$        | 80,967,569 | \$      | 18,266,961 | \$      | 2,469,438 | \$ | -  | \$        | 20,736,399 | \$        | 60,231,170 |
| 527 |    |      | Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable <sup>6</sup> |    |            |    |           |    |    |           |            |         |            |         |           |    |    |           |            |           |            |
| 528 |    |      | Total   |    |            |    |           |    |    |           |            | \$      | 2,469,438  |         |           |    |    |           |            |           |            |
| 529 |    |      |   |    |            |    |           |    |    |           |            |         |            |         |           |    |    |           |            |           |            |
| 530 |    |      |   |    |            |    |           |    |    |           |            |         |            |         |           |    |    |           |            |           |            |
| 531 | 10 |      | Transportation  |    |            |    |           |    |    |           |            |         |            |         |           |    |    |           |            |           |            |
| 532 | 8  |      | Stores Equipment  |    |            |    |           |    |    |           |            |         |            |         |           |    |    |           |            |           |            |
| 533 | 47 |      | Deferred Revenue  |    |            |    |           |    |    |           |            |         |            | \$      | 157,853   |    |    |           |            |           |            |
| 534 |    |      |   |    |            |    |           |    |    |           |            |         |            |         |           |    |    |           |            |           |            |
| 535 |    |      |   |    |            |    |           |    |    |           |            |         |            |         |           |    |    |           |            |           |            |
| 536 |    |      |   |    |            |    |           |    |    |           |            |         |            |         |           |    |    |           |            |           |            |

Hidden:

|     |    |      |   |    |            |    |           |    |    |           |            |         |            |         |           |    |    |           |            |           |            |
|-----|----|------|---|----|------------|----|-----------|----|----|-----------|------------|---------|------------|---------|-----------|----|----|-----------|------------|-----------|------------|
| 519 | 47 | 1990 | Other Tangible Property   | \$ | -          |    |           |    | \$ | -         | \$         | -       |            |         |           |    | \$ | -         | \$         | -         |            |
| 520 | 47 | 1995 | Contributions & Grants  | \$ | 2,418,367  |    |           |    | \$ | 2,418,367 | \$         | 479,186 | \$         | 59,588  |           |    | \$ | 538,774   | \$         | 1,879,593 |            |
| 521 | 47 | 2440 | Deferred Revenue <sup>5</sup>   | \$ | 6,598,771  | \$ | 200,000   |    | \$ | 6,798,771 | \$         | 907,005 | \$         | 157,853 |           |    | \$ | 1,064,858 | \$         | 5,733,913 |            |
| 522 |    | 2005 | Property Under Finance Lease <sup>7</sup>   | \$ | -          |    |           |    | \$ | -         | \$         | -       |            |         |           |    | \$ | -         | \$         | -         |            |
| 523 |    |      | Sub-Total   | \$ | 77,738,069 | \$ | 3,229,500 | \$ | -  | \$        | 80,967,569 | \$      | 18,266,961 | \$      | 2,469,438 | \$ | -  | \$        | 20,736,399 | \$        | 60,231,170 |
| 524 |    |      | Less Socialized Renewable Energy Generation Investments (input as negative)   |    |            |    |           |    | \$ | -         |            |         |            |         |           |    | \$ | -         | \$         | -         |            |
| 525 |    |      | Less Other Non Rate-Regulated Utility Assets (input as negative)  |    |            |    |           |    | \$ | -         |            |         |            |         |           |    | \$ | -         | \$         | -         |            |
| 526 |    |      | Total PP&E  | \$ | 77,738,069 | \$ | 3,229,500 | \$ | -  | \$        | 80,967,569 | \$      | 18,266,961 | \$      | 2,469,438 | \$ | -  | \$        | 20,736,399 | \$        | 60,231,170 |
| 527 |    |      | Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable <sup>6</sup> |    |            |    |           |    |    |           |            |         |            |         |           |    |    |           |            |           |            |
| 528 |    |      | Total   |    |            |    |           |    |    |           |            | \$      | 2,469,438  |         |           |    |    |           |            |           |            |
| 529 |    |      |   |    |            |    |           |    |    |           |            |         |            |         |           |    |    |           |            |           |            |
| 649 |    |      | Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable <sup>6</sup> |    |            |    |           |    |    |           |            |         |            |         |           |    |    |           |            |           |            |
| 650 |    |      | Total   |    |            |    |           |    |    |           |            | \$      | -          |         |           |    |    |           |            |           |            |
| 651 |    |      |   |    |            |    |           |    |    |           |            |         |            |         |           |    |    |           |            |           |            |
| 652 |    |      |   |    |            |    |           |    |    |           |            |         |            |         |           |    |    |           |            |           |            |
| 653 | 10 |      | Transportation  |    |            |    |           |    |    |           |            |         |            |         |           |    |    |           |            |           |            |
| 654 | 8  |      | Stores Equipment  |    |            |    |           |    |    |           |            |         |            |         |           |    |    |           |            |           |            |
| 655 | 47 |      | Deferred Revenue  |    |            |    |           |    |    |           |            |         |            |         |           |    |    |           |            |           |            |
| 656 |    |      |   |    |            |    |           |    |    |           |            |         |            |         |           |    |    |           |            |           |            |
| 657 |    |      |   |    |            |    |           |    |    |           |            |         |            |         |           |    |    |           |            |           |            |
| 658 |    |      |   |    |            |    |           |    |    |           |            |         |            |         |           |    |    |           |            |           |            |
| 659 |    |      |   |    |            |    |           |    |    |           |            |         |            |         |           |    |    |           |            |           |            |

To update Kingston Hydro’s evidence on record, the updated Chapter 2 Appendices live Excel model with Appendix 2-BA macro issue resolved, has been filed through RESS.

18. The PILs models, Tab A. Data Input Sheet, cell H9, may instead be intended to show the 2022 Bridge Year rate base, as opposed to a zero value.

**Kingston Hydro Response:**

Estimated rate base for 2022 now included in PILs models and the updated live Excel models have been filed along with these responses.

**19.** The 2019 capital additions reflected in Appendix 2-BA and Appendix 2-C are \$4,527,112. The 2019 capital additions reflected in the Account 1592 analysis in Exhibit 9, Tab 3, Schedule 1, Attachment 2, are \$4,849,117.

**Kingston Hydro Response:** The correct capital additions for 2019 is \$4,527,112 as per Appendix 2-BA and Appendix 2-C. Exhibit 9, Tab 3, Schedule 1, Attachment 2, lists additions as \$4,819,117. An adjustment made to CWIP at year end was not processed in the calculation related to account 1592 resulting in the original credit in account 1592 being overstated by \$9,287 for 2019.

The impact to Account 1592 PILs and Tax Variance, Sub-account CCA changes is a debit of \$9,287 in 2019. The DVA Continuity Schedule has been updated to reflect this adjustment.

**20.** The latest version of the LRAMVA Workform should be used (version 1.2 released on June 9, 2022). The LRAMVA Workform used by Kingston Hydro was updated by the OEB to correct minor formula [errors](#).

**Kingston Hydro Response:** At the time of submission of these responses to error checking questions, Kingston does not have a corrected new version of the LRAMVA Workform. Kingston will update to the latest version of the LRAM Workform as part of the written interrogatories.