



PUBLIC INTEREST ADVOCACY CENTRE
LE CENTRE POUR LA DÉFENSE DE L'INTÉRÊT PUBLIC

February 2, 2024

VIA E-MAIL

Ms. Nancy Marconi
Registrar (registrar@oeb.ca)
Ontario Energy Board
Toronto, ON

Dear Ms. Marconi:

**Re: EB-2023-0058 Westario Power Inc. (WPI)
May 1, 2024 Cost of Service Rates
Interrogatories of the Vulnerable Energy Consumers Coalition (VECC)**

Please find attached the revised interrogatories of VECC in the above-noted proceeding. We have also directed a copy of the same to the Applicant.

Yours truly,

A handwritten signature in black ink, appearing to read 'M. Garner', is written in a cursive style.

Mark Garner
Consultants for VECC/PIAC

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For interrogatory clarifications please contact Mark Garner at 647-408-4501 or markgarner@rogers.com

REQUESTOR NAME	VECC
TO:	Westario Power Inc. (WPI)
DATE:	February 2, 2024
CASE NO:	EB-2023-0058
APPLICATION NAME	2024 Cost of Service Rate Application

1.0 ADMINISTRATION (EXHIBIT 1)

1.0-VECC-1

Reference: Exhibit 1, page 19

- a) Please update Table 9 (Bill Impacts) for the update to the cost of capital parameters and any updates made as a result of responding to interrogatories.

1.0-VECC-2

Reference: Exhibit 1, 1.5.1, page 34

- a) Please update the scorecard to include 2023 results.

1.0-VECC-3

Reference: Exhibit 1, 1.5.1, page 35

“WPI’s maintenance costs are higher than average because meters have reached their useful lives and need to be changed out. Investment in new meters result and lower maintenance costs.”

- a) The above explanation was provided for the nearly 50% higher metering O&M cost of WPI as compared to the industry average (\$21.01 vs \$14.10). However, electricity distribution systems all implemented smart metering within the same time period and so presumably the comparison group of utilities’ meters have also reached end of useful lives. What evidence or analysis has WPI undertaken which supports the given explanation for being a significant outlier of meter operating costs?

1.0-VECC-4

Reference: Exhibit 1

- a) Please provide a list of service charges for each method of payment accepted by WPI. For each service charge please explain if and where this charge is approved in the regulatory tariff provided in this application.

2.0 RATE BASE AND CAPITAL (EXHIBIT 2)

2.0-VECC -5

Reference: Exhibit 2, EB-2017-0084 Exhibit 2, 2.5.2 WPI DSP 2013-2022

The following tables were provided as part of the previous WSP DSP:

Table #51: Substation upgrades over the forecast period

	2018	2019	2020	2021	2022	Total
Substation Upgrades	1,310,000	1,200,000	1,200,000	1,270,000	1,270,000	6,250,000

Table #52: Decrepit Pole Replacements over the forecast period

	2018	2019	2020	2021	2022	Total
Decrepit Pole Replacement	780,146	789,866	799,586	1,153,628	1,167,236	4,690,463

Table #53: Fiberglass Transformer Base Replacements over the forecast period

	2018	2019	2020	2021	2022	Total
Fiberglass Transformer Base Replacement	-	-	690,804	698,101	700,045	2,088,950

Table #54: Vehicle replacement over the forecast period

	2018	2019	2020	2021	2022	Total
Vehicle Replacement	500,000	160,000	465,000	55,000	530,000	1,710,000

Table #55: Capital Poles over the forecast period

	2018	2019	2020	2021	2022	Total
Capital Poles	306,742	325,481	328,883	332,285	335,687	1,629,078

Table #56: Distribution Transformer Replacements over the forecast period

	2018	2019	2020	2021	2022	Total
Distribution Transformer Replacement	307,305	317,023	322,691	327,790	329,645	1,604,454

Table #58: Poletran conversions over the forecast period

	2018	2019	2020	2021	2022	Total
Poletran Conversion	463,286	384,553	-	-	-	847,839

Table #59: #6 Copper Replacement over the forecast period

	2018	2019	2020	2021	2022	Total
#6 Copper Replacements	370,772	272,120	145,598	-	-	788,490

Table #61: SCADA over the forecast period

	2018	2019	2020	2021	2022	Total
SCADA	282,000	36,750	39,690	39,690	39,690	437,820

Table #63: Facilities Enhancements over the forecast period

	2018	2019	2020	2021	2022	Total
Facilities Enhancements	35,000	95,000	40,000	-	-	170,000

Table #64: Tools and Equipment over the forecast period

	2018	2019	2020	2021	2022	Total
Tools & Equipment	35,000	35,000	35,000	35,000	30,000	165,000

Table #65: Meter investments over the forecast period

	2018	2019	2020	2021	2022	Total
Primary Meter Upgrades	30,000	30,000	30,000	30,000	30,000	150,000

Table #66: Office Furniture and Equipment over the forecast period

	2018	2019	2020	2021	2022	Total
Office Furniture & Equipment	35,000	30,000	15,000	10,000	10,000	100,000

Table #67: Technology over the forecast period

	2018	2019	2020	2021	2022	Total
Technology	30,000	30,000	35,000	-	-	95,000

Table #68: Cyme and GIS Integration over the forecast period

	2018	2019	2020	2021	2022	Total
Cyme and GIS integration	70,000	-	-	-	-	70,000

- a) Please provide the total amount expended in each of the above categories by year end 2022 (i.e., by completion of the last DSP).
- b) Please provide the expenditures on each of these above categories in 2023 and, separately, in 2024.

2.0-VECC -6

Reference: Exhibit 2, Appendix 2AA

- a) Why was there no vehicle replacement in 2019 whereas in every other year there is a significant amount allocated for vehicle replacement?

2.0-VECC -7

Reference: Exhibit 2, Appendix 2AB

- a) WPI's annual average approved DSP spending for the period 2018 to 2022 for the categories of System Renewal, System Service and General Plant was \$3,824,000. Actual annual spending in those categories over the same DSP period was \$3,551,000, or a difference of \$273,000 per year. Why did WPI spend less on capital investments than intended by the previous DSP?

2.0-VECC -8

Reference: Exhibit 2, Appendix 2A, 2024-2028 DSP

"Westario upgraded its Geographic Information System (GIS) in 2021, since the previous version was no longer supported, offered no operability with other systems and had no real prospect of being the technology platform needed moving forward."

- a) In prior DSP WPI forecast spending on GIS integration in 2018 (see Table 68 in interrogatory #5 above). Was this investment made prior to the upgrading of the GIS system and if so, what value did it provide?

2.0-VECC -9

Reference: Exhibit 2, Appendix 2A, 2024-2028 DSP, page 55

- a) Figure 5.3-4 shows the overall asset condition assessment results of major asset categories. What is WPI's health index target for each asset class by the completion of the current DSP?
- b) Specifically what portion of assets does it expect to be in poor, very poor or no health index availability (combined if necessary) for each asset class after the completion of the five year plan?

2.0-VECC -10

Reference: Exhibit 2, Appendix 2A, 2024-2028 DSP, page 70

"Historically, Westario has not practiced refurbishing overhead transformers, nor do they generally require any maintenance. Westario has generally replaced pole mount transformers only upon failure unless the device is supplying critical loads or when carried out with the replacement of an old and deteriorated pole. However, faced with an aging population of overhead transformers with a

worsening condition, Westario will require increased capital investments in its transformer replacement.”

- a) Is WPI changing its “run-to-failure” policy for overhead transformers as part of this DSP? If yes, please provide the annual incremental capital cost of this policy change and the associated reduction in maintenance costs with the greater number of asset replacements.

2.0-VECC -11

Reference: Exhibit 2, Appendix 2A, 2024-2028 DSP, page 76

“The only major change since the last DSP filing is that Westario has moved from urban to rural classification.”

- a) What relevance (change) does the noted change make to WPI’s current DSP as compared to the prior plan?

2.0-VECC -12

Reference: Exhibit 2, Appendix 2A, 2024-2028 DSP

- a) In categories of System Renewal, System Service and General Plant WPI’s 2024-2028 DSP contemplates spending of on average \$6,264,000. This compares to the last DSP forecast spending in these categories of \$3,824,000 and actual spending of \$3,551,000. What adjustments would WPI need to make if it capped investments in these three areas to a total of \$5million (as compared to the current \$6.3 million).

2.0-VECC -13

Reference: Exhibit 2, Appendix 2A, DSP Material Investment SR-04, pg. 197

Table 3: Comparative Historical Number of Poles Replaced

	2018	2019	2020	2021	2022
Number of Poles Replaced	87	81	74	71	60

Table 1: Forecast Volume of Poles to be Replaced

Bridge Year	Forecast Years					
	2024	2025	2026	2027	2028	Total
2023	110	115	120	120	120	674

	Historical Costs (\$ '000)					Future Costs (\$ '000)					
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Capital (Gross)	674	921	885	783	999	1,351	1,653	1,722	1,766	1,801	1,837
Contributions	(0)	(33)	(9)	0	(7)	0	0	0	0	0	0
Capital (Net)	674	888	876	783	992	1,351	1,653	1,722	1,766	1,801	1,837

a) What accounts for the significant increase in the per pole costs beginning in 2022?

2.0-VECC -14

Reference: Exhibit 2, Asset Management Plan

The following table was provided in the previous DSP:

Table 1-1 Summary of Asset Conditions/ Health Indices

Asset Group	Asset Condition					Total Population	EOL within 10 years Units (%)
	Very Good	Good	Fair	Poor	Very Poor		
Distribution Station Transformers	3	12	11	1	4	31	5 (16.1%)
Circuit Breakers	2	0	2	45	0	49	45 (92%)
Reclosers	12	0	0	4	0	16	4 (25%)
Switchgear Assemblies	0	0	0	0	9	9	9 (100%)
Network Protectors	N/A						
Distribution Poles	3941	519	734	348	4322	9864**	5404 (55%)
Distribution Pole mount Transformers	678	81	187	212	609	1767	1008 (57%)
Distribution Pad mount Transformers	634	23	198	56	68	979	322 (33%)
Switches – 3 Phase Load Break	No Analysis Available						
Switches – 3 Phase Air Break	No Analysis Available						
Switches – 1 Phase Air Break	No Analysis Available						
U/G Primary Cables	4.2km	12.45km	7.35km	0km	25.1km	49.1km	32.45km (66%)

** Indicates values not consistent with database totals of 9864 poles total.

This discrepancy is expected to be clarified upon completion of the GIS data collection and verification process. Appendix A contains more information on the health indices.

- a) Please update this table to show the most current Asset Management Plan data.

2.0-VECC -15

Reference: Exhibit 2, DSP, Material Investment SR-07

- a) Do any of the pole line upgrades in the project SR-07 include the replacement of poles?
- b) Please explain why this program was not implemented prior to 2024?

2.0-VECC -16

Reference: Exhibit 2, DSP, Material Investment SR-02

- a) What accounts for the large increase in substation upgrades in 2023 as compared to either 2022 or 2024?
- b) Please provide the actual 2023 capital spending in the SR-02 program in 2023.

2.0-VECC -17

Reference: Exhibit 2, DSP, Material Investment SR-06

- a) What accounts for the large increase in Infrastructure Upgrades in 2023 as compared the year before and after?
- b) Please provide the actual 2023 capital spending on the SR-06 program in 2023.

2.0-VECC -18

Reference: Exhibit 2

- a) Please describe the method for estimating capital contributions for the test year and the other years of the DSP.

2.0-VECC -19

Reference: Exhibit 2, Appendix 2AA

- a) Please update Appendix 2AA to include 2023 actual (unaudited if necessary) results.

3.0 OPERATING REVENUE (EXHIBIT 3)

3.0-VECC -20

Reference: Exhibit 3, page 5
EB-2017-0081, Exhibit 3, page 9 (2018 COS Application)

Preamble: The Application states:

“For degree days, daily observations as reported in Ottawa are used.”

- a) Please explain why daily degree day observations in Ottawa were used when daily observations in Wiarton (a closer location) were used in the 2018 COS Application.
- b) If HDD and CDD observations are available for Wiarton for the 2013-2022 period please re-estimate the wholesale purchases regression equation using the Wiarton values for HDD and CDD, determine the weather normal HDD and CDD monthly values for Wiarton and provide a forecast of the 2023 and 2024 wholesale purchases based on this equation and the weather normal HDD and CDD values per Wiarton.

3.0-VECC -21

Reference: Exhibit 3, page 6

Preamble: The Application states:

“WPI purchases electricity from the IESO and embedded generation (MicroFIT).”

However, on the same page the Application states:

“WPI purchases electricity from Hydro One and embedded generation (MicroFIT).”

- a) Please clarify whether WPI purchases electricity from the IESO or Hydro One or both.

3.0-VECC -22

Reference: Exhibit 3, pages 6-7

- a) The data presented in Tables 3, 4 and 5 do not appear to be consistent. For example: i) the highest monthly value in Table 4 is just over 20 GWh whereas in Table 3 all of the monthly values are over 30 GWh and ii) the total annual purchases in Table 3 do not match those in Table 5. Please reconcile the values in the three tables and provide revised versions as necessary.

3.0-VECC -23

Reference: Exhibit 3, page 7

Preamble: The Application states:

“WPI analyzed its wholesale purchases to see the effects of Covid on its monthly load. Although the utility evaluated various scenarios, it did not feel confident enough in the relationship between the variance to attribute it to Covid.”

- a) Please outline the scenarios that were evaluated by WPI and explain why, in each case, WPI was not confident that it represented the impact of COVID on wholesale purchases.

3.0-VECC -24

Reference: Exhibit 3, page 9

Preamble: The Application states:

“WPI tested and included a "Customer Count" variable.”

- a) Please indicate which customer classes were included in the Customer Count variable.

3.0-VECC -25

Reference: Exhibit 3, page 12

Preamble: The Application states:

“The utility then forecasts consumption per customer and adds the new customer's load to the total consumption for the class.”

- a) Please confirm that in the current Application's load forecast there are no loads added to the Residential, GS<50 or GS>50 classes to explicitly account for new customers' loads.

3.0-VECC -26

Reference: Exhibit 3, page 13

- a) Please provide a schedule that sets out: i) the actual monthly HDD and CDD values for 2023 for those months available based on the same source as WPI used to estimate its regression equation; ii) the actual monthly purchases for 2023 for each month available; and iii) the predicted 2023 monthly purchases using WPI's regression equation and the actual monthly 2023 values for the independent/explanatory variables.

4.0 OM&A (EXHIBIT 4)

4.0 -VECC -27

Reference: Exhibit 4, Appendix 2-JA/2-JC

- a) Please update Appendices 2-JA and 2-JC for 2023 actual (unaudited if necessary) results.

4.0 -VECC -28

Reference: Exhibit 4, Appendix 2-JC

- a) Please explain how the bad debt expense for 2024 is estimated.

4.0 -VECC -29

Reference: Exhibit 4, 4.2.6, page 29-

- a) If WPI is a member of the EDA, CHEC or any other industry association please provide the annual membership fees (show each association separately) for the period 2018 to 2024 (forecast).

4.0 -VECC -30

Reference: Exhibit 4, pages 32 -, Appendix 2-M

- a) Is the \$121,500 Board Assessment shown for 2023 an actual amount or a forecast? If the latter please explain the reason WPI expects a large increase from the amount assessed in 2022 (105k).

4.0 -VECC -31

Reference: Exhibit 4, pages 32 -, Appendix 2-M

- a) Please provide a breakdown of the one-time application costs (\$517k) into the following components:
- i. Legal Costs
 - ii. Consulting Costs
 - iii. Intervenor Costs
 - iv. Other – please specify
- b) For each of these costs please provide the amount spent to-date.

4.0 -VECC -32

Reference: Exhibit 4, 4.2.9

Table 20 – LEAP Contributions

	2018	2019	2020	2021	2022
Agency Fee	\$3750	3750		\$3750	\$3750
Grant to Cust	\$20650	21250		\$20291.43	\$12260.71
Unit Sub-Metered	\$600	0		\$288.57	0
# Customer	43	44		40	27
Total	\$25000	\$25000		\$25000	\$16,010.71
					\$41,607.84

- a) Please provide the 2023 LEAP amount.
- b) Please provide the most up-to-date (i.e. after interrogatory changes) LEAP amount for 2024.

4.0 -VECC -33

Reference: Exhibit 4, 4.5.5 pages 42

“Labour rates and benefits are adjusted annually based on the collective agreement. WPI’s current collective agreement covers a three-year period that expires on April 30, 2024.”

- a) Please provide an update on the current status of collective bargaining.

4.0 -VECC -34

Reference: Exhibit 4, Appendix 2-K

- a) Please update Appendix 2-K to include 2023 actual results.
- b) Please also update Appendix 2-K adding a row to show the total compensation that is capitalized in each year.

4.0 -VECC -35

Reference: Exhibit 4, Appendix 2-K

- a) Please provide a table for the years 2018, 2022 and 2024 which shows all job classifications, the number of employees in each classification, and the classification’s upper and lower salary range.

4.0 -VECC -36

Reference: Exhibit 4, Appendix 2-K

- a) Of the 40 FTEs shown for 2024 how many positions are currently unfilled?
- b) Please provide the status of all unfilled positions (i.e., position advertised, interviewing, etc.).

5.0 COST OF CAPITAL (EXHIBIT 5)

5.0-VECC-37

Reference: Exhibit 5, 5.2.1, page 6

Table 3 – Historical Return On Equity Achieved

	2018	2019	2020	2021	2022
2018 Board Approved	9.00%	9.00%	9.00%	9.00%	9.00%
Actual Achieved	10.10%	10.99%	8.77%	7.01%	5.09%

a) Please update Table 3 to show 2023 results.

5.0-VECC-38

Reference: Exhibit 5, 5.2.1, page 6

“In 2023 and 2024 WPI expects to enter into a financing agreement with CIBC for the purposes of funding capital projects for \$9.5 and \$7.5 million respectively. The fixed interest rates from CIBC through the Interest Rate Swap market will fluctuate and are expected to be competitive with other Banks. WPI expects them to be in 4,50-8.00 % range, depending on the Bank of Canada governor’s decisions. Actual interest rates from CIBC will not be available until the time of drawdown. Currently, the effective fixed interest rate is 3.54% and plus a yearly stamping fee of 1.4%.”

- a) In Table 4 showing the calculation of the weighted cost of long-term debt three “New Bank Loans” are shown with principals of \$4.1, \$7.766 and \$7.5 million dollars. The first two of these are shown to have already been negotiated while the third has a start date of 04-15-2024. Please confirm (or correct) that of these three loans are those referred to in the above paragraph. Please also confirm that of the three the final loan of \$7.5 million remains outstanding.
- b) Please also confirm (or correct) that all of the CIBC loans, other than the loan of 04-15-2024 are effectively fixed at 3.540% for the duration of the rate plan period (i.e. 5 years).

5.0-VECC-39

Reference: Exhibit 5, Table 1, page 5

- a) Please recalculate Table 1 using the most recent Board cost of capital parameters and provide the revenue requirement adjustment associated with is change.

6.0 REVENUE REQUIREMENT (EXHIBIT 6)

6.0-VECC-40

Reference: Exhibit 6, page 14 (Table 8) /Appendix 2-H

- a) With respect to Account 4210 (Rent for Electric Property), for each of the years 2018-2024 please provide a breakdown by source of revenue.
- b) For each of the years 2018-2024 please provide details regarding the pole attachment revenues from Telecom companies (i.e. the number of poles and the rate use per pole).
- c) Please explain how WPI forecasted the 2023 and 2024 amounts for each of the following USOAs set out in Table 8: #4225, #4235, #4360 and #4362.
- d) Please provide a schedule that sets out, for each of the USOAs set out in Appendix 2-H, the 2023 actual values. Note: If 2023 actual values are not available please provide the available 2023 year-to-date values and the values for 2022 for the same months.
- e) Please clarify whether the forecasted 2024 amount for Account #4405 includes interest debits/credits related to regulatory accounts. If yes, what is the amount?

7.0 COST ALLOCATION (EXHIBIT 7)

7.0-VECC-41

Reference: Exhibit 7, page 8 (Table 8)

- a) With respect to Table 8, please explain how the Customer Billing (Account 4315) costs are attributed to the various customer class and, in particular, why there are no costs attributed to either the Sentinel or USL classes.
- b) As the weighting factor is meant to be per bill, please explain why the result for Street Lighting is not 12.58 (i.e. $\$1,660.64/132$) as opposed to 0.26.

7.0-VECC-42

Reference: Exhibit 7, page 9 (Table 9), page 10 (Table 10) and page 14

- a) In Table 9 a portion of the GS>50 billing demand is shown as receiving the TOA. However, in Table 10 the CCP, CCLT and CCS values are all the same (154) suggesting that all of the GS>50 customers used WPI's transformers and secondary assets. Similarly, on page 14, the PNCP4, LTNCP4 and SNCP4 values for GS>50 are all the same, suggesting that all GS>50 customers use WPI's transformers and secondary assets. Please reconcile.

7.0-VECC-43

Reference: Exhibit 7, pages 19, 20 and 21
Cost Allocation Model (CAM), Tab O1
RRWF, Tab 11

- a) The Status Quo Revenue to Costs Ratios set out in Exhibit 7 at page 20 (part c) and pages 21 (Table 21) and in the RRWF (Tab 11) differ from those in Tab O1 of the CAM and in Exhibit 7, page 19 (Table 19). As required, please provide revised versions of the tables on pages 20 and 21 and Tab 11 of the RRWF that reconcile with the Status Quo results set out in the CAM (Tab O1). Please also indicate if these revisions alter WPI's proposal regarding the 2024 Revenue to Cost Ratios.
- b) The Proposed 2024 Revenue to Cost Ratios set out in the RRWF (Tab 11) and Exhibit 7, pages 19 (Table 19) differ from those in Exhibit 7, page 20 (Part C) which differ again from those in Exhibit 7, page 21 (Part D) which differ again from those in Exhibit 7, page 21 (Table 21). Please clarify the proposed 2024 Revenue to Cost Ratios are for each customer class.
- c) If the proposed 2024 Revenue to Cost Ratio for GS>50 is above the Board's target floor of 0.80, please explain why.

8.0 RATE DESIGN (EXHIBIT 8)

8.0-VECC-44

Reference: Exhibit 8, page 8

Preamble: The Application states:

"Table 7 below shows the Current fixed/variable proportion for each rate class, along with the reconciliation to the Base Revenue Requirement."

And

"For all classes listed above, the existing fixed to variable ratios fell within the minimum and maximum range indicated in table 4. Therefore, WPI proposes to adopt the resulting rate of keeping the existing fixed to variable split."

- a) While the Application states that Table 7 shows the Current fixed/variable proportion for each rate class, the heading for the Table is "Table 7 – Proposed Fixed to Variable Split." Please confirm that Table 7 sets out the proposed fixed/variable split for each class and the associated proposed 2024 rates.
- b) Please confirm that in the second referenced statement above the minimum and maximum range for each class is indicated in Table 5 (not Table 4).

- c) Please confirm that contrary to the second referenced statement, the current monthly fixed charge for the GS>50 class exceeds the maximum value for that class as set out in Table 5. Please confirm that, for the GS>50 class, WPI's proposal is not to maintain the current fixed/variable split but rather to maintain the current (2023) fixed charge for 2024.
- d) Contrary to the second referenced statement, the GS<50 fixed/variable split proposed for 2024 appears to be different from the existing fixed/variable split (53.76 % fixed per Table 7 versus 50.88% fixed per Table 6). Please reconcile and confirm WPI's proposal with respect to the GS<50 class.

8.0-VECC-45

Reference: Exhibit 8, pages 10

- a) If actual 2023 host LV billing determinants are available for the full year, please provide:
 - i. The actual 2023 host LV billing determinants.
 - ii. The actual host LV charges for 2023 based on the actual 2023 billing determinant values and the HONI's approved ST rates for 2023 per EB-2021-0110.
 - iii. The forecast LV host charges for 2024 based on the HONI's approved 2024 ST rates per EB-2023-0030 and the actual 2023 billing determinants.
- b) If actual 2023 LV host billing determinants are not available for the full year, please provide:
 - i. The actual 2022 host LV billing determinants.
 - ii. An estimate of the LV host charges for 2024 based on actual 2022 billing determinants and HON's approved ST rates for 2024 per EB-2023-0030.

8.0-VECC-46

Reference: Exhibit 8, page 12 /RTSR Model, Tabs 3, 4 and 5

- a) Please confirm that both the RRR data in Tab 3 and the billing units in Tab 5 are based on 2022 actuals. If not confirmed, please indicate the basis for the data used and update the RTSR Model as required.
- b) Are the HON 2024 rates used in Tab 4 the same as those approved by the OEB in EB-2023-0030. If not, please update the RTSR Model as required.

8.0-VECC-47

**Reference: Exhibit 8, page 16 (Table 17)
Exhibit 3, Load Forecast Model, Bridge & Test Year Class
Forecast Tab. Cells C10-C14**

- a) Please explain why the actual purchased power values in the Load Forecast Model do not match either the higher or lower Wholesale kWh Delivered to the Distributor values in Table 17.

9. DEFERRAL AND VARIANCE ACCOUNTS (EXHIBIT 9)

9.0 –VECC -48

Reference: Exhibit 9, Table 5, page 5

- a) Table 5 does not appear to match the subsequent evidence descriptions. For example, account 1592 shows no amount for disposition in Table 5, yet a page 5 the evidence describes a \$503,607 credit to ratepayers. Please review Table 5 and revise as necessary.

9.0 –VECC -49

Reference: Exhibit 9, Appendix 9B

- a) What is the date of the Bakertilly memorandum shown at Appendix 9B?

9.0 –VECC -50

Reference: Exhibit 9, Appendix 9B

- a) What is the disposition period for the Group 2 DVA balances?

End of document