

**Westario Power Inc.**  
**EB-2024-0060**  
**November 5, 2024**

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**Staff Question-1**

**Reference:**

- I. EB-2024-0060, 2025 Rates Application, Rate Generator Model, Tab 11, Cell J22 and L22
- II. EB-2024-0183, Decision & Rate Order, 2024 Uniform Transmission Rates (UTRs) Update, Schedule A, Issued June 27, 2024

**Preamble:**

Distributors are required to input the applicable rates in Tab 11 under the UTRs section of the Rate Generator model. These rates must align with the most recent OEB Decision and Rate Order on UTRs. OEB staff observes that the rate entered in Ref. (I) do not correspond with the OEB's latest Decision and Rate Order on Uniform Transmission Rates as outlined in Ref. (II).

**Question(s):**

- a) OEB staff has corrected the rate in Ref. (I). Please verify the correction and ensure that all subsequent tabs are updated accordingly.
- b) Please provide an explanation for not using the most up-to-date rates in Ref. (I).

Westario Responses to a) and b) The IRM model is managed by the OEB and is typically prepopulated with the most current information available for LDCs. In cases where the information may be outdated due to timing, board staff often take the initiative to update the model accordingly. Westario confirms that the correction made by board staff seems in line with the latest Decision and Rate Order on Uniform Transmission Rates and appreciates the effort in updating its own information.

## Staff Question-2

### Reference:

- I. EB-2024-0060, Rate Generator Model, Tab 3 Continuity Schedule, Columns BO and BP
- II. EB-2022-0070, Manager's Summary, August 4, 2022, Pg. 14
- III. Chapter 3 - Filing Requirements for Electricity Distribution Rate Applications Filed in 2024 for Rates Taking Effect in 2025, June 18, 2024, Pg. 16

### Preamble:

OEB staff notes principal and interest balances in Sub-accounts 1595 (2018 and pre-2018) and 1595 (2019) in Ref. (I). Additionally, OEB staff notes that in its 2023 Rates Application, Westario Power requested disposition of its 1595 (2018) and 1595 (2019) Sub-accounts. As outlined in Chapter 3 Filing Requirements, distributors are eligible to request disposition of any residual balances in 1595 Sub-accounts two years after the expiry of rate rider.

### Question(s):

- a) Please explain the balances referenced in Ref. (I) and clarify why they were not fully disposed.

WPI Response: Board Staff is correct. The balances for sub-accounts 1595 (2018 and pre-2018) and 1595 (2019) were approved for disposition in Westario Power's 2023 IRM application and should have been zero as of December 31, 2023. However, interest was mistakenly applied in 2023 but has since been reversed in 2024. Moving forward, the balances for these sub-accounts are zero.

- b) Please confirm whether the balances requested for disposition in the 2023 Rates Application was on a final basis, and if there are any active rate riders in Sub-accounts 1595 (2018 and pre-2018) and 1595 (2019) as of December 31, 2023.

WPI Response: WPI confirms that the balances requested for disposition in the 2023 Rates Application were on a final basis. Additionally, there are no active rate riders in Sub-accounts 1595 (2018 and pre-2018) and 1595 (2019) as of December 31, 2023.

- c) Additionally, confirm whether Westario Power is eligible, according to the Chapter 3 Filing Requirements, to dispose of the residual balances in Sub-accounts 1595 (2018 and pre-2018) and 1595 (2019) in the 2026 Rates Application.

WPI Response: Westario confirms that there will be no residual balances nor disposition request for Sub-accounts 1595 (2018 and pre-2018) and 1595 (2019) for 2026 rates.

### Staff Question-3

#### Reference:

- I. Chapter 3 - Filing Requirement for Electricity Distribution Rate Applications Filed in 2024 for Rates Taking Effect in 2025, June 18, 2024, Pg. 16
- II. EB-2024-0060, Rate Generator Model, Tab 3 Continuity Schedule, Columns BE, and BJ, Cells BE26 and BJ36

#### Preamble:

Chapter 3 of the Filing Requirements in Ref. (I) specifies that when the OEB approves the disposition of DVA balances, the approved principal amounts and carrying charges are to be transferred to Account 1595 for that rate year. This means that all OEB-approved dispositions from the 2023 Rate Application should have been transferred to Sub-account 1595 (2023) during the year.

#### Question(s):

- a) OEB staff notes that there is no amount in Ref. (II) to reflect the transfer of the OEB-approved disposition. Please update the Rate Generator model to reflect the transfer.

WPI Response: The Rate Generator model has been updated to reflect transfer to Account 1595 (2023).

### Staff Question-4

#### Reference:

- I. EB-2023-0058, DVA Continuity Schedule, Tab 2a, Columns BG and BL
- II. EB-2024-0060, Rate Generator Model, Tab 3 Continuity Schedule, Columns BC and BH

#### Preamble:

OEB staff observes that several closing balances for both the 2022 principal and interest in Ref. (I) do not align with the opening balances for the 2023 principal and interest amounts. The table below shows the variances between the opening and closing balances.

Accounts		Closing Principal Balance as of Dec 31, 2022 (Ref. I)	Opening Principal Amounts as of Jan 1, 2023 (Ref. II)	Variance	Closing Interest Amounts as of Dec 31, 2022 (Ref. I)	Opening Interest Amounts as of Jan 1, 2023 (Ref. II)	Variance
RSVA - Wholesale Market Service Charge	1580	0	1,339,983	(1,339,983)	0	22,834	(22,834)
Variance WMS – Sub-account CBR Class B	1580	0	(75,395)	75,395	0	(1,797)	1,797
RSVA - Power	1588	0	604,526	(604,526)	0	16,280	(16,280)
RSVA - Global Adjustment	1589	0	15,259	(15,259)	0	5,121	(5,121)
Disposition and Recovery/Refund of Regulatory Balances (2017 and pre-2017)	1595	0	0	0	489	0	489
Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	(99,693)	350,387	(450,080)	132,097	(317,983)	450,080

### Question(s):

a) OEB staff requests Westario Power to explain the discrepancies.

Certain accounts were recorded with zero balances as there was no disposition requested for these in the 2024 application. As a result, outstanding balances and differences were shifted to principal adjustments to ensure that true-up activity is clearly visible.

WPI Response: WPI is reviewing the Ref I, specifically the DVA model submitted as part of the final settlement agreement dated and filed on April 5, 2024. Below, WPI has reproduced the 2022 closing balances and 2023 opening balances. Additionally, the 2023 opening balances from the 2025 IRM model have been included for reference. The screenshots provided below indicate that the balances from both applications seem to match with the expected exception of 1595 for the past approval.

## 2024 Cost of Service

		2022									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-22	Transactions Debit / (Credit) during 2022	OEB-Approved Disposition during 2022	Principal Adjustments(1) during 2022	Closing Principal Balance as of Dec-31-22	Opening Interest Amounts as of Jan-1-22	Interest Jan-1 to Dec-31-22	OEB-Approved Disposition during 2022	Interest Adjustments(1) during 2022	Closing Interest Amounts as of Dec-31-22
<b>Group 1 Accounts</b>											
LV Variance Account	1550	\$2,128,720	\$410,982	\$979,584		\$1,560,118	\$9,638	\$27,919	\$3,623		\$33,934
Smart Metering Entity Charge Variance Account	1551	-\$14,745	-\$63,481	-\$1,980		-\$76,246	-\$51	-\$664	-\$33		-\$682
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	\$0				\$0	\$0				\$0
Variance WMS - Sub-account CBR Class A <sup>5</sup>	1580	\$0				\$0	\$0				\$0
Variance WMS - Sub-account CBR Class B <sup>5</sup>	1580	\$0				\$0	\$0				\$0
RSVA - Retail Transmission Network Charge	1584	\$347,644	\$763,976	\$119,046		\$992,574	\$478	\$14,298	-\$566		\$15,342
RSVA - Retail Transmission Connection Charge	1586	\$182,826	\$165,019	\$37,562		\$310,283	-\$286	\$5,129	-\$831		\$5,674
RSVA - Power (excluding Global Adjustment) <sup>4</sup>	1588	\$0				\$0	\$0				\$0
RSVA - Global Adjustment <sup>4</sup>	1589	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2017 and pre-2017) <sup>3</sup>	1595	\$0				\$0	\$489				\$489
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>	1595	-\$99,693				-\$99,693	\$134,019	-\$1,922			\$132,097
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>	1595	-\$283,052				-\$283,052	\$257,088	-\$5,448			\$251,640
Disposition and Recovery/Refund of Regulatory Balances (2020) <sup>3</sup>	1595	-\$70,103				-\$70,103	\$78,598	-\$1,352			\$77,246
Disposition and Recovery/Refund of Regulatory Balances (2021) <sup>3</sup>	1595	-\$80,096	-\$1,055			-\$81,151	\$132,200	-\$1,559			\$130,641
Disposition and Recovery/Refund of Regulatory Balances (2022) <sup>3</sup>	1595	\$0	\$46,706			\$46,706	\$0	-\$40,256			-\$40,256
Disposition and Recovery/Refund of Regulatory Balances (2023) <sup>3</sup>	1595	\$0				\$0	\$0				\$0
<i>Refer to the Filing Requirements for Account 1595 disposition eligibility.</i>											
Group 1 total (including Account 1589)		\$2,111,501	\$1,322,148	\$1,134,212	\$0	\$2,299,437	\$612,173	-\$3,855	\$2,193	\$0	\$606,125
Group 1 total (excluding Account 1589)		\$2,111,501	\$1,322,148	\$1,134,212	\$0	\$2,299,437	\$612,173	-\$3,855	\$2,193	\$0	\$606,125
RSVA - Global Adjustment	1589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

## IRM 2025 Application

		2022						2023					
Account Descriptions	Account Number	Closing Principal Balance as of Dec 31, 2022	Opening Interest Amounts as of Jan 1, 2022	Interest Jan 1 to Dec 31, 2022	OEB-Approved Disposition during 2022	Interest Adjustments 1 during 2022	Closing Interest Amounts as of Dec 31, 2022	Opening Principal Balance as of Jan 1, 2023	Transactions Debit / (Credit) during 2023	OEB-Approved Disposition during 2023	Principal Adjustments <sup>1</sup> during 2023	Closing Principal Balance as of Dec 31, 2023	Opening Interest Amounts as of Jan 1, 2023
<b>Group 1 Accounts</b>													
LV Variance Account	1550	1,560,118	9,638	27,919	3,623		33,934	1,560,118	233,034	1,149,136		644,016	33,934
Smart Metering Entity Charge Variance Account	1551	(76,246)	(51)	(664)	(33)		(682)	(76,246)	(50,378)	(12,765)		(113,858)	(682)
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	0	0	22,033	(801)	(22,834)	0	0	(446,152)	368,595	1,339,983	505,246	0
Variance WMS - Sub-account CBR Class A <sup>5</sup>	1580	0	0	0	0		0	0				0	0
Variance WMS - Sub-account CBR Class B <sup>5</sup>	1580	0	0	(1,462)	335	1,797	0	0	30,997	(38,198)	(75,395)	(6,200)	0
RSVA - Retail Transmission Network Charge	1584	992,574	478	14,298	(566)		15,342	992,574	425,108	228,538		1,169,094	15,342
RSVA - Retail Transmission Connection Charge	1586	310,283	(286)	5,129	(831)		5,674	310,283	562,790	145,264		727,809	5,674
RSVA - Power <sup>4</sup>	1588	0	0	21,335	5,655	(16,280)	0	0	323,004	314,104	1,320,801	1,329,702	0
RSVA - Global Adjustment <sup>4</sup>	1589	0	0	(46,517)	(51,638)	(5,121)	0	0	57,084	134,209	20,550	(56,575)	0
Disposition and Recovery/Refund of Regulatory Balances (2018 and pre-2018) <sup>3</sup>	1595	(99,693)	134,508	(1,922)			132,586	(99,693)		(99,693)		0	132,586
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>	1595	(283,052)	257,088	(5,448)			251,640	(283,052)			(1)	0	251,640
Disposition and Recovery/Refund of Regulatory Balances (2020) <sup>3</sup>	1595	(70,103)	78,598	(1,352)			77,246	(70,103)		(283,053)		(70,103)	77,246
Disposition and Recovery/Refund of Regulatory Balances (2021) <sup>3</sup>	1595	(81,151)	132,200	(1,559)			130,642	(81,151)	(2)			(81,153)	130,642
Disposition and Recovery/Refund of Regulatory Balances (2022) <sup>3</sup>	1595	46,706	0	4,000	44,256		(40,256)	46,706	(4,861)			41,845	(40,256)
Disposition and Recovery/Refund of Regulatory Balances (2023) <sup>3</sup>	1595	0	0				0	0	(1,402,563)	(1,926,167)		523,625	0
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>													
RSVA - Global Adjustment requested for disposition	1589	0	0	(46,517)	(51,638)	(5,121)	0	0	57,084	134,209	20,550	(56,575)	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		2,299,437	612,173	82,907	51,638	(37,316)	606,125	2,299,437	(329,022)	(134,209)	2,585,388	4,690,012	606,125
Total Group 1 Balance requested for disposition		2,299,437	612,173	36,390	0	(42,437)	606,125	2,299,437	(271,939)	0	2,605,938	4,633,436	606,125
LRAM Variance Account (only input amounts if applying for disposition of this ac	1568	0	0				0	0		0		0	0
Impacts Arising from the COVID-19 Emergency, Sub-account Forgone													
Revenues from Postponing Rate Implementation <sup>4</sup>	1509	0	0	0	0	0	0	0	0	0	0	0	0
Total Group 1 balance including Account 1568 and Account 1509 requested for disposition		2,299,437	612,173	36,390	0	(42,437)	606,125	2,299,437	(271,939)	0	2,605,938	4,633,436	606,125

## **Staff Question-5**

### **Reference:**

- I. 2024 IRM Rate Generator Model, Continuity Schedule, Tab 3
- II. IRM Rate Generator – DVA Tabs Instructions - 2024 Rates
- III. OEB Guidance for Electricity Distributors with Forgone Revenues Due to Postponed Rate Implementation from COVID-19, August 6, 2020, page 5

### **Preamble:**

On July 18, 2023, the OEB issued the DVA Tabs Instructions for the 2024 IRM Rate Generator Model. Pages 1 and 3 noted that Account 1509 - Impacts Arising from the COVID-19 Emergency, Subaccount Forgone Revenues from Postponing Rate Implementation was added to the model. A separate rider is calculated for this account in Tab 7, if the disposition is approved.

Regarding Account 1509, Impacts Arising from the COVID-19 Emergency Account, Sub-account Forgone Revenues from Postponing Rate Implementation, the following steps are noted in the August 6, 2020 guidance:

1. Upon implementation of the forgone revenue rate rider that is calculated from the Forgone Revenue Model, the rate rider transactions will be recorded in the same Forgone Revenues Sub-account. This will draw down the accumulated balance of actual forgone revenues/amounts.
2. Any residual balance after the expiry of the rate riders should be requested for final disposition in a future rate application (cost of service or IRM) once the balance has been audited in accordance with normal deferral and variance account disposition practices.
3. If disposition is approved, the residual balance in the Forgone Revenues Sub-account should be disposed proportionately by customer class and the residual balance will be transferred to Account 1595.

### **Question(s):**

- a) Please update Tab 3 (Continuity Schedule) and Tab 4 as necessary to reflect a balance in Account 1509 – Impacts Arising from the COVID-19 Emergency, Subaccount Forgone Revenues from Postponing Rate Implementation. Please complete the above-noted steps #1, #2, #3.
- b) If this balance is not applicable, please explain.

WPI response to a) and b) Westario confirms its understanding of steps 1 through 3. WPI also confirms that there is no residual balance in Account 1509 – Impacts Arising

from the COVID-19 Emergency. The Rate Model, including tabs 3 and 4, has been updated to reflect the zero balance.

### **Staff Question-6**

#### **Reference:**

- I. EB-2024-0060, Rate Generator Model, Tab 8 - Tax Change, Cell H18
- II. EB-2023-0058, Revenue Requirement Workform, Tab 6 - Taxes\_PILs, Cell S20

#### **Preamble:**

The taxable income in the Tax Change tab of the Rate Generator Model should equal the amount approved by the OEB in the last Cost of Service application. According to the OEB decision in Westario Power's 2024 Cost of Service application, the taxable income in Ref. (II) is \$622,185. However, OEB staff notes that the taxable income mentioned in Ref. (I) is \$846,509.

#### **Question(s):**

- a) Please explain the discrepancy.

WPI Response: Rate Model, Tab 8 (STS - Tax Change) has been updated to \$622,185 to match the OEB approved amount from the 2024 Cost of Service application.

### **Staff Question-7**

#### **Reference:**

- I. EB-2024-0042, Rate Generator Models, Tab 3, Continuity Schedule

#### **Preamble:**

On September 13, 2024, the OEB published the 2024 Quarter 4 prescribed accounting interest rates applicable to the carrying charges of deferral, variance and construction work in progress (CWIP) accounts of natural gas utilities, electricity distributors and other rate-regulated entities.

#### **Question(s):**

- a) Please update Tab 3 (Continuity Schedule) as necessary to reflect the Q4 2024 OEB-prescribed interest rate of 4.40%.

WPI Response: Rate Model, Tab 3 (Continuity Schedule) has been updated to reflect the Q4 prescribed interest rate of 4.40%.



## Staff Question-8

### Reference:

- I. EB-2024-0060, Managers Summary, Pg. 19
- II. EB-2024-0060, GA Analysis Workform

### Preamble:

Account 1588 had a variance of 0.8% in 2022, which was within the allowable threshold, but the 2023 variance as % of the cost of power purchased is significantly higher at 3.7%. Westario states that the larger variance is due to posting errors and misallocation journal entries that occurred in the last quarter of 2023, these amounts have been included in the principal transactions for 2023.

### Question(s):

- a) Please elaborate further on the posting errors and misallocations that occurred in Q4 2023.
- b) Please provide a breakdown of the specific errors, their nature, and their \$ impact on the 2023 balance.

WPI Response to a) and b): During posting of journal entries for power purchased accruals amounts were transferred into the incorrect line items resulting in overstatements in May and October 2023 and understatements in another month. Similar errors also occurred in October 2022 while inputting the unbilled revenue entry. These variances are recorded in the 1588 Reasonability test workbook under “accrual to actual expenses differences” along with the actual variances for accrued versus invoiced expenses for power.

Subsequently, after further investigation and an internal review, it was discovered that Westario also had errors on several RPP Claim Settlement submissions to the IESO. Errors occurred in the following months: August 2023, November 2023 and October 2022. The RPP Settlement Claim submissions amounts for October 2023 although submitted within allocated timeframe were not included in the invoice from the IESO for that period. These adjustments are recorded in the 1588 Reasonability test workbook under “CT 1142/142 true-up adjustments”. Post settlement claims for these periods will be submitted to the IESO in 2024.

In summary, for 2022, settlement claim errors \$(1,141,146) and misallocation entries were \$(237,422). For 2023, settlement claim errors \$125,687 and misallocation entries were \$(376,608).



## Staff Question-9

### Reference:

- I. EB-2024-0060, GA Analysis Workform

### Preamble:

On the principal adjustments tab of the GA Analysis Workform, OEB staff notes that there is a difference between the total principal adjustments in the last approved balance of \$73,364 and the total adjustments of (\$49,174) for Account 1589. OEB staff also notes that the last approved balance from the 2023 IRM decision is \$73,364. There is also a difference noted for Account 1588.

### Question(s):

- a) Please update the last approved balance in Note 8 of the GA Analysis Workform so that there is no difference remaining in row 29.

[WPI Response: The GA Workform has been updated, and there is no longer any discrepancy in row 29 of the Principal Adjustment tab.](#)

## Staff Question-10

### Reference:

- I. EB-2024-0060, Managers Summary, Pg. 19
- II. EB-2024-0060, GA Analysis Workform

### Preamble:

On the principal adjustments tab, OEB staff notes a large principal adjustment described as “accrual to actual differences current period” of (\$1,668,513) made to Account 1588 in 2023, which is reversed in 2024. A similar principal adjustment of (\$739,717) is made in 2024.

### Question(s):

- b) OEB assumes that the adjustments relate to the issue explored in Staff Question 8. Please confirm.
- c) If this is not the case, please elaborate on what these adjustments relate to and explain why the adjustment is of such a large amount. Please also elaborate on why the same adjustment has changed to (\$739,717) that was recorded in 2024.
- d) impact on the 2024 balance.

WPI response to b) to d): Please see question 8 for responses. The GA Workform has been updated and Account 1588 Reasonability Test workbook has been completed and includes explanations.

### **Staff Question-11**

#### **Reference:**

- I. EB-2023-0058, Exhibit 9

#### **Preamble:**

OEB staff notes that in Westario's 2024 Cost of Service application, Westario stated that it was not seeking to dispose of their balances in 1588 and 1589 at this time. Similar to account 1580, Westario is concerned with certain entries that were made in 2022 that are unusually large. Therefore, the utility asked Baker Tilly to review the accuracy of the entries in those particular accounts before disposing of the balances.

#### **Question(s):**

- a) Please confirm whether Baker Tilly completed their review of Accounts 1580, 1588, 1589.

WPI Response: Westario decided not to proceed with further engagement with Baker Tilly to review 1589 and ceased further activities after the initial phase since Westario determined that they lacked a key team member and had no internal resources available to continue with the project.

However, Westario is performing an internal review of these accounts, and any future findings will be included in future rate applications.

- b) If not, why not. Please confirm whether Westario is requesting the final disposition of these three accounts in this application, even without the completion of the review by Baker Tilly.

WPI Response: Westario Power is requesting disposition of the Accounts 1580, 1588, 1589.

- c) If yes, please enclose a copy of their report including the findings.

WPI Response: No third-party external report has been issued since Westario did not continue the engagement with Baker Tilly.

- d) Please confirm whether Westario incorporated any adjustments from the findings or recommendations from Baker Tilly.

WPI Response: No adjustments required since Westario did not continue the engagement with Baker Tilly.

## Staff Question-12

### Reference:

- I. EB-2024-0060, GA Analysis Workform
- II. 2025 GA Analysis Workform Instructions

### Preamble:

CT2148 captures corrections to prior period input data for embedded generation, energy storage or Class A load quantities for the impacted market participant. Typically, this charge type would be a reconciling item on the Workform as it would not be reflected in the actual GA rate that is populated in the Analysis of Expected GA Amount table. This item is considered as reconciling item that would need to be listed in the current year's GA analysis work. However, it would not require a principal adjustment, as this impact would have been recorded in the General Ledger. As such, it would not need to be reversed in the next year's GA Analysis Workform.

In the principal adjustments tab and GA 2022 and GA 2023 tabs, OEB staff notes amounts recorded for CT 2148 on the 2022 GA Analysis Workform of (\$15,455), which is then reversed on 2023 GA Analysis Workform, and another credit of (\$1,743) posted in 2024 on the 2023 GA Analysis Workform.

In addition, effective May 1, 2023, CT 2148 - Class B Global Adjustment Prior Period Correction Settlement Amount was discontinued, any prior period corrections are to be manually entered based on post-final changes to input data under charge type 148 - Class B Global Adjustment Settlement Amount.

### Question(s):

- a) Please explain why Westario included CT2148 on the 2022 and 2023 GA Analysis Workforms as principal adjustments, given that typically utilities journalize the charge types on the IESO invoices as part of its accounting process?

WPI Response: The GA Workform has been updated.

- b) If the question (a) cannot be explained, please make the CT2148 as reconciling item rather than principal adjustment and update the GA Analysis Workforms and principal adjustment tab by removing CT2148 amounts.

WPI Response: The GA Workform has been updated.

- c) Please make sure that any corrections are reflected in the DVA Continuity Schedule of the Rate Generator Model and ensure that all subsequent tabs are updated accordingly.

WPI Response: Tab 3 (Continuity Schedule) in the Rate Generator Model has been updated.

### Staff Question-13

#### Reference:

- I. EB-2024-0060, GA Analysis Workform
- II. Updated Account 1588 reasonability test Excel template

#### Preamble:

OEB staff notes that in Tab Account 1588 of Westario's GA Analysis Workform, the annual Account 1588 balance relative to cost of power is 3.7% for 2023, which is greater than +/-1% reasonability threshold.

**Question(s):** Please complete an updated Account 1588 reasonability test provided by OEB staff with further details.

WPI Response: Excel template for Account 1588 reasonability test has been completed and includes explanations.