

Lakeland Power Distribution Ltd. – 2025 Cost of Service Application (EB-2024-0039)

Error Checking Items

December 3, 2024

Item #	Reference 1	Reference 2 If applicable	Reference 3 If applicable	Description	Lakeland Power Distribution Ltd. (LPDL) Response
1	RRWF, Tab 3			Please explain why controllable expenses of \$6,345,727 does not equate to total OM&A (\$6,580,856) minus property tax (\$68,670).	<p>The controllable expenses of \$6,345,727 in RRWF, Tab 3, do not include truck depreciation of \$303,799 that is allocated to and included in the total OM&amp;A of \$6,580,856. OM&amp;A \$6,580,856 + Property Tax \$68,670 – Truck Depreciation in OM&amp;A \$(303,799) = \$6,345,727 Controllable Expenses.</p> <p>LPDL does not believe any revisions are required to previously filed evidence.</p>
2	Exhibit 1, part 1, page 50	Exhibit 2, part 2, page 35 of DSP	Exhibit 2, part 2, page 89 of DSP	In reference 1 and 2, Lakeland Power notes that it is considered partially embedded. At reference 3 Lakeland Power notes it is fully embedded. Please reconcile and confirm.	<p>Revised Exhibit 2, part 2, line 24 on page 89 of DSP, to match Reference 1 and 2, to note LPDL is partially embedded.</p> <p>Exhibit 2, part 2, resubmitted as LPDL_2025_Exhibit_2_2 of 4_20241216</p>
3	Chapter 2 Appendices, Tab 2-AB	Chapter 2 Appendices, Tab 2-AB, 2019 Settlement Proposal_20190322		Please explain or reconcile the variance between the planned historical amounts in 2-AB in the current application and the forecast from reference 2 (2019 settlement proposal) for the years 2020-2023.	<p>The planned historical amounts in Chapter 2 Appendices, Tab 2-AB in the current application, for 2020-2023, are LPDL’s fiscal year budgets for each of those historical years. LPDL reported these historical budget amounts in accordance with the “Notes to the Table:” on row 28 of Tab 2-AB in which the second sentence in point 1. states “However, use the last OEB-approved, at least on a Total (Capital) Expenditure basis for the last cost of service rebasing year, and the applicant should include their planned budget in each subsequent historical year up to and including the Bridge Year.” LPDL understood this to mean historical budgets for 2020-2023 rather than the forecast plan for 2020-2023 approved in the 2019 Settlement Proposal_20190322.</p> <p>LPDL does not believe any revisions are required to previously filed evidence.</p>

4	Chapter 2 Appendices, Tab 2-AA	Chapter 2 Appendices, Tab 2-AB		Please reconcile the 2023 System Service and General Plant actual spending between the two references. In 2-AA System Service and General Plant spending is \$645k and \$552k respectively. In 2-AB System Service and General Plant spending is \$506k and \$691k respectively. Please amend the DSP as required.	<p>Revised Chapter 2 Appendices model Tab “App. 2-AB Capital Expenditures”, to update 2023 Actual System Service to \$645k and 2023 Actual General Plant to \$552k to tie to Reference 1, Tab “App.2-AA Capital Projects”.</p> <p>Revised Exhibit 2, section 2.3.4, Table 31 on page 41, to reflect updated App 2-AB, to tie to App 2-AA provided in Table 32 on page 42.</p> <p>Revised Exhibit 2, part 2, Table 5.4-34 on page 101 of DSP, to update 2023 Actual System Service to \$645k and 2023 Actual General Plant to \$552k to tie to Reference 1, Tab “App.2-AA Capital Projects”.</p> <p>Revised Exhibit 2, part 2, Table 5.4-40 on page 108 of DSP, to update 2023 Actual Service to \$645k and 2023 Actual General Plant to \$552k to tie to Reference 1, Tab “App.2-AA Capital Projects”.</p> <p>Revised Exhibit 2, part 2, Figures 5.4-49 and 5.4-50 on page 121 of DSP, to update 2023 Actual Service to \$645k to tie to Reference 1, Tab “App.2-AA Capital Projects”.</p> <p>Revised Exhibit 2, part 2, Figure 5.4-51 on page 122 of DSP, to update 2023 Actual General Plant to \$552k to tie to Reference 1, Tab “App.2-AA Capital Projects”.</p> <p>Chapter 2 Appendices model, resubmitted as LPDL_2025_Filing_Requirements_Chapter2_Appendices_1.0_20241216</p> <p>Exhibit 2, part 2, resubmitted as LPDL_2025_Exhibit_2_2 of 4_20241216</p>
5	Exhibit 2, part 2, page 85 of DSP			Please correct two instances in the first paragraph of section 5.3.2.2.7 where it incorrectly states ‘overhead primary conductor’ instead of ‘underground primary conductor.’	<p>Revised Exhibit 2, part 2, line 6 and line 8 on page 85 of DSP, to state ‘underground primary conductor’ in place of ‘overhead primary conductor’.</p> <p>Exhibit 2, part 2, resubmitted as LPDL_2025_Exhibit_2_2 of 4_20241216</p>
6	Exhibit 2, part 2, page 88 of DSP			Please correct section 5.3.2.2.9 where it states ‘130km of underground primary conductor’ instead of ‘99km of underground secondary conductor.’	<p>Revised Exhibit 2, part 2, line 4 on page 88 of DSP, to state ‘99km’ in place of ‘130km’.</p> <p>Exhibit 2, part 2, resubmitted as LPDL_2025_Exhibit_2_2 of 4_20241216</p>
7	Exhibit 2, part 3, page 10 of PDF	Chapter 2 Appendices, Tab 2-AA		Please reconcile the 2026 transportation budget. In reference 1, the budget is \$300k while in reference 2, it is \$150k.	Revised Exhibit 2, part 3, page 10 of DSP, to update Transportation Equipment budget for 2026 to \$150k from \$300k, to tie to Reference 2, Tab “App.2-AA Capital Projects”.

					Exhibit 2, part 3, resubmitted as LPDL_2025_Exhibit_2_3 of 4_20241216
8	Exhibit 2, part 3, page 59 of PDF	Chapter 2 Appendices, Tab 2-AA		Please review Table 1 of reference 1. OEB staff believes the table should be referencing the line item for 'Contributed Capital & Customer Request Connection' from reference 2.	Revised Exhibit 2, part 3, page 59 of DSP, to update Table 1, to reflect line item 'Contributed Capital & Customer Request Connection' net of System Access Capital Contributions, instead of 'Customer Un-Contributed Capital', to tie to Reference 2, Tab "App.2-AA Capital Projects" net of System Access Capital Contributions.  Exhibit 2, part 3, resubmitted as LPDL_2025_Exhibit_2_3 of 4_20241216
9	Exhibit 4, page 24, Table 5	Chapter 2 Appendices, Tab 2-L	Chapter 2 Appendices, Tab 2-IB	Two tables showing Tab 2-L have been provided in reference 1 with different values for: Customers/FTEs and Total OM&A per Customer. Please confirm which is the correct table, and make any updates as required. As part of Lakeland Power's review, please also ensure that the "Number of Customers" data corresponds with data provided in Appendix 2-IB, and that Tab 2-L of the Chapter 2 Appendices is also correct.  Please update the dialogue after the table in Exhibit 4 as required.	Revised Exhibit 4, page 24, removed duplicated table 5. LPDL confirms the remaining table 5 is correct with the "Number of Customers" data corresponding with the data provided in Appendix 2-IB as well Appendix 2-L. LPDL confirms there were no updates to the dialogue, after the table, required.  Exhibit 4 resubmitted as LPDL_2025_Exhibit_4_20241216
10	Exhibit 6, part 1, page 11 of PDF, table 3			Please confirm if the headings in table 3 should state "Test Year Projected Revenue from <b>Proposed</b> Fixed Charges" and "Test Year Projected Revenue from <b>Proposed</b> Variable Charges" (emphasis added). Currently, both state "Existing".	Revised Exhibit 6, part 1, page 11, table 3, updated headings in table 3 to state "Test Year Projected Revenue from <b>Proposed</b> Fixed Charges" and "Test Year Projected Revenue from <b>Proposed</b> Variable Charges", replacing "Existing" with "Proposed".  Exhibit 6, part 1 resubmitted as LPDL_2025_Exhibit_6_1 of 4_20241216
11	Chapter 2 Appendices, Tab 2-OB			For the 2025 test year, row 211 seems to be referencing the incorrect cells. This results in the total principle, total interest, and rate (%) not populating. Please correct.	The Chapter 2 Appendices model in Tab 2_OB, hides rows 153-207 each time the file is reopened and LPDL was not able to change this. Once those rows are unhidden, the 2025 test year totals are correct on row 154 with Total Principal \$21,186,387, Rate % 4.76% and Interest \$1,008,923.66.  LPDL does not believe any revisions are required to previously filed evidence.

12	Chapter 2 Appendices, Tab 2-K			2019 OEB-approved total compensation breakdown between capital and OM&A has not been populated. Please explain why, or in the alternative, update the tab.	<p>LPDL did not populate the 2019 OEB-approved total compensation breakdown between capital and OM&amp;A as it was not required in Appendix 2-K for the 2019 Cost of Service filing thus there was no approved split between capital &amp; OM&amp;A.</p> <p>LPDL does not believe any revisions are required to previously filed evidence.</p>
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