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January 10, 2011

BY EMAIL & COURIER

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

Dear Ms. Walli:

Board File No. EB-2010-0131
Horizon Utilities Corporation – 2011 Cost of Service Application
Energy Probe Interrogatories – Part One

Pursuant to Procedural Order No. 4, issued by the Board on December 15, 2010, please find attached the Interrogatories of Energy Probe Research Foundation (Energy Probe) Part One in the EB-2010-0131 proceeding.

Should you require additional information, please do not hesitate to contact me.

Yours truly,

David S. MacIntosh
Case Manager

cc: Indy Butany-DeSouza, Horizon Utilities (By email)
James C. Sidlofsky, Borden Ladner Gervais LLP (By email)
Randy Aiken, Aiken & Associates (By email)
Peter T. Faye, Counsel to Energy Probe (By email)
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Ontario Energy Board

IN THE MATTER OF the *Ontario Energy Board Act*,
1998, S.O. 1998, c. 15, (Schedule B);

AND IN THE MATTER OF an application by Horizon
Utilities Corporation for an order approving just and
reasonable rates and other charges for electricity
distribution to be effective January 1, 2011.

**INTERROGATORIES OF
ENERGY PROBE RESEARCH FOUNDATION
("ENERGY PROBE")**

PART ONE

January 10, 2011

**HORIZON UTILITIES CORPORATION
2011 RATES REBASING CASE
EB-2010-0131**

**ENERGY PROBE RESEARCH FOUNDATION
INTERROGATORIES – PART ONE**

Interrogatory # 1

Ref: Exhibit 1, Tab 1, Schedule 13

Are there any Board of Director costs included in the test year revenue requirement associated with Horizon Holdings Inc. or any of the affiliates or related companies discussed on pages 1 and 2 and/or shown on page 3? If yes, please quantify the amounts and the company to which they relate.

Interrogatory # 2

Ref: Exhibit 1, Tab 1, Schedule 15

- a) **At lines 14-15 of the evidence it is stated that the incremental ITC has been included in Operating, Maintenance and Administration expenses. Please confirm that this means the OM&A costs have been reduced as a result of the ITC. If this cannot be confirmed, please explain why the OM&A costs have been increased by the amount of the ITC.**
- b) **Please provide the amount of provincial sales tax paid on OM&A expenses in each of 2006, 2007, 2008, 2009 and the first half of 2010.**
- c) **Please provide an estimate of the reduction included in the test year OM&A expenses as a result of the elimination of the provincial sales tax.**
- d) **The evidence does not mention the impact of the ITC on capital expenditures. Please confirm that Horizon has reduced the capital expenditures for the second half of 2010 and the all of the 2011 test year to reflect the elimination of the provincial sales tax.**
- e) **Please provide the provincial sales tax paid on capital expenditures for each of 2006, 2007, 2008, 2009 and the first half of 2010.**
- f) **Please provide an estimate of the reduction included in the bridge and test years capital expenditure forecast as a result of the elimination of the provincial sales tax.**

Interrogatory # 3

Ref: Exhibit 1, Tab 2, Schedule 1, pages 4 and 12

The evidence indicates that the average residential customer consumes approximately 7,750 kWh/year and that the application will result in a 3.25% total bill increase for a typical residential customer that consumes 1,000 kWh in a month.

Please provide the total bill increase for an average residential customer that consumes 650 kWh in a month.

Interrogatory # 4

Ref: Exhibit 2, Tab 2, Schedule 2, page 4

Please update the fixed asset continuity schedule for the 2010 bridge year to reflect actual data for 2010. If actual data for all of 2010 is not yet available, please update based on the most recent year-to-date information available, along with a projection for the remainder of the year.

Interrogatory # 5

Ref: Exhibit 2, Tab 3, Schedule 1, pages 31-44

- a) For each project listed, please indicate whether the project was completed and closed to rate base by the end of December 2010. For any project not closed to rate base, please indicate the amount in CWIP and the projected date for closure to rate base.**
- b) Please confirm that the Vansickle TS station has been completed and closed to rate base in 2010. Please further confirm that the total contribution to this project by Horizon is \$7.3 million. If this cannot be confirmed, please provide the actual total contribution.**
- c) Are the first two payments made in 2008 and 2009 of \$4.8 million in total associated with the Vansickle TS included in CWIP at the beginning of 2010? If not, please indicate where these amounts have been included.**
- d) Please explain the different figures shown for the Niagara Regional Hospital of \$2,703,217 shown on page 33 with the figure of \$2,581,607 shown in the table on page 31.**

- e) Please explain the different contribution figures shown for the St. Joseph's Hospital of \$571,878 shown on page 36 with the figure of \$1,194,155 shown in the table on page 31.
- f) For each project shown on pages 32 through 44 that has a start date prior to 2010, please provide a table that shows the amount spent or forecast to be spent in each year through to the project completion. For all projects that were not completed in 2010, please show the amount included in rate base at the end of 2010 and the amount included in CWIP at the end of 2010. Please provide the rationale for including any amounts in rate base at the end of 2010 for each project that has not been completed by the end of 2010.

Interrogatory # 6

Ref: Exhibit 2, Tab 4, Schedule 1, Appendix 2-2

- a) Please confirm that the 2011 cost of power is based on RPP and non-RPP rates from the April 15, 2010 Regulated Price Plan Price Report.
- b) Please update the 2011 cost of power to reflect the October 18, 2010 Regulated Price Plan Price Report.
- c) How has Horizon estimated the split between RPP and non-RPP volumes for each of the rate classes shown?
- d) Please provide the actual 2010 (or most recent year-to-date 2010, if complete 2010 data is not available) split between RPP and non-RPP volumes for each rate class shown.
- e) Please confirm that based on the October 18, 2010 Regulated Price Plan Price Report, the weighted average Ontario Electricity Market Price Forecast for the January, 2011 through December, 2011 period is \$64.66 per MWh calculated as follows based on the figures provided in Table 1 of the Price Report, along with the Global Adjustment shown in Table ES-1:

	Months	Price
Jan	1	43.59
Feb-Apr	3	40.59
May-Jul	3	35.2
Aug-Oct	3	37.57
Nov-Dec	2	37.87
Weighted Average		38.28
Global Adjustment		<u>26.38</u>
Non-RPP Price		64.66

- f) **Please confirm that based on the October 18, 2010 Regulated Price Plan Price Report, the Average Supply Cost for RPP Customers for the January, 2011 through December, 2011 period is \$67.36 per MWh calculated as follows based on the figures provided in Table ES-1 of the Price Report, along with the weighted average Ontario Electricity Market Price Forecast calculated in (e) above:**

Load Weighted Price for RPP Consumers	42.16
Forecast Wholesale Electricity Price	39.23
Ratio	1.074688
Jan-Dec Weighted Average	38.28
Jan-Dec Load Weighted Price for RPP Consumers	41.14
Global Adjustment	26.38
Adjustment to Address Bias	1.00
Adjustment to Clear Existing Variance	<u>-1.16</u>
RPP Price	67.36

- g) **Please update the 2011 cost of power to reflect a Non-RPP price of \$64.66 and an RPP price of \$67.36 (as calculated in (e) and (f) above).**

Interrogatory # 7

Ref: Exhibit 2, Tab 4, Schedule 1, Appendix 2-3

- a) **Please provide all the data, calculations and assumptions used by rate class to arrive at a service lag of 30.27 days.**
- b) **Does Horizon have any plans to move residential and small commercial customers to monthly billing? If yes, please elaborate on the timing of any such move.**
- c) **Did the service lags used include 30.42 days for customers billed on a bimonthly basis (i.e. $365 / 6 / 2$) and a service lag of 15.21 days for customers billed on a monthly basis (i.e. $365 / 12 / 2$)? If not, please show the calculation of the monthly and bimonthly service lags.**
- d) **Please indicate which rate classes are billed on a bimonthly basis and which rate classes are billed on a monthly basis.**
- e) **Please provide an example of the pricing data from the IESO that results in the delay in processing the bill to a customer by up to 11 or 12 business days.**

- f) With respect to the collection lag, is this accounts receivable analysis done on a rate class by rate class basis? If so, please provide the collection lag for each rate class based on the specific accounts receivable analysis for the rate class. If it is not done on a rate class specific basis, please explain why not.**
- g) Please provide the dates and amounts of property tax payments made that result in the average payment lag time of (194.8) days as shown on page 10.**
- h) Please show the derivation of the GST/HST lag of (17.41) days shown in Table 5 and reconcile it with the total revenue lag shown in Table 1.**
- i) Please recalculate the percentages of 13.6%, 13.8% and 14.2% shown in Tables 6 through 8, respectively under the assumption that all rate classes are billed on a monthly basis.**
- j) With reference to the interest costs shown in Exhibit 5, Tab, Schedule 2, Table 5-1, please explain \$10.1 million interest expense shown in Table 8 for 2011.**

Interrogatory # 8

Ref: Exhibit 3, Tab 1, Schedule 2

- a) Please update Table 3-1 to include 2010 actual data. If 2010 actual data is not yet complete, please update to include 11 months of actual data and the forecast for December.**
- b) Please provide a version of Table 3-1 that has 2011 revenues calculated using existing 2010 rates applied to the forecasted 2011 billing determinants.**

Interrogatory # 9

Ref: Exhibit 3, Tab 2, Schedule 1

- a) Do the figures shown as 2010 Normalized Bridge include actual consumption up to and including June 2010?**
- b) Please update Tables 3-5 through 3-7 to reflect actual 2010 data. If actual 2010 data is not yet available, please update these tables to reflect 11 months of actual data and one month of forecast data.**

Interrogatory # 10

Ref: Exhibit 3, Tab 2, Schedule 2

- a) Please confirm that the loss factor noted on page 7 is the average loss factor over the 2005 through 2009 period.
- b) What is the average loss factor over the 2003 through 2009 period?
- c) Please reconcile the 2011 forecast figure of 4,007.3 GWh shown on line 15 of page 10 with the figure of 3,966.3 GWh shown on line 7 of page 7. Please also reconcile these figures with those provided in Tale 3-18.

Interrogatory # 11

Ref: Exhibit 3, Tab 2, Schedule 2

- a) Please provide a regression analysis on the ratio of kW to kWh figures shown in Table 3-20 for each of the three rate classes shown that uses the ratios as the dependent variable and the year as the independent variable.
- b) For any of the three regressions estimated in response to part (a) above in which the independent variable is found to be statistically significant, please provide the forecast for 2011 using the regression equation.
- c) What is the impact on the revenue deficiency of using the result from part (b)?
- d) Please update Table 3-20 to reflect 2010 actual data. If 2010 actual data is not available, please update the figures to reflect 11 months of actual data and one month of forecast data.
- e) Please update Table 3-22 to reflect 2010 actual data. If 2010 actual data is not available, please update the figures to reflect 11 months of actual data and one month of forecast data.
- f) Please explain the decrease forecast for 2011 in Table 3-22.
- g) Please update Table 3-23 to reflect 2010 actual data. If 2010 actual data is not available, please update the figures to reflect 11 months of actual data and one month of forecast data.

- h) Please indicate how the degree day information from the Hamilton Airport and a weather station in the St. Catharine's vicinity were combined to arrive at the degree day data found in Appendix 3-1. Please also provide the monthly data from these two sources and show the calculation used to combine the figures.**
- i) Is the data from the weather station in the St. Catharine's area maintained by Environment Canada?**
- j) Please update Table 3-24 to reflect 2010 actual data. If 2010 actual data is not available, please update the figures to reflect 11 months of actual data and one month of forecast data.**

Interrogatory # 12

Ref: Exhibit 3, Tab 2, Schedule 2, Appendix 3-1

- a) Please provide the data shown in a live Excel spreadsheet.**
- b) Please explain how the CDM Savings forecast for each of 2010 and 2011 was calculated.**
- c) Did Horizon attempt to use any other explanatory variables, other than those shown in the appendix, to explain the wholesale purchases? If yes, please provide the estimated equations and explain why they were rejected for use. Please also provide the variables used in these equations in the live Excel spreadsheet requested in part (a) above.**
- d) How has Horizon forecast the change in the Ontario Real GDP Index? In particular, what forecasts did Horizon rely on? Please provide a copy of any forecasts used by Horizon to forecast the change in the Ontario Real GDP Index and indicate the date of each of these forecasts.**
- e) How did Horizon determine the amount of kWh's associated with Large Users to remove from the actual wholesale kWh purchases?**

Interrogatory # 13

Ref: Exhibit 3, Tab 3, Schedule 1

Please update Table 3-25 to reflect 2010 actual data. If 2010 actual data is not available, please update the figures to reflect 11 months of actual data and one month of forecast data.

Interrogatory # 14

Ref: Exhibit 3, Tab 3, Schedule 3

- a) **Are the costs associated with providing the services for which the management fee shown in Table 3-28 are collected included in the OM&A expenses?**
- b) **Are there any depreciation and/or return on capital costs included in the management fee recovery?**
- c) **Please provide a table showing the costs associated with the management fee revenue for the 2011 test year.**

Interrogatory # 15

Ref: Exhibit 3, Tab 3, Schedule 1

- a) **Please provide the forecast revenues for accounts 4082 and 4084.**
- b) **Please provide the forecast costs associated with the activities in accounts 4082 and 4084. Please indicate where these costs are included in the OM&A accounts, if included there.**

Interrogatory # 16

**Ref: Exhibit 3, Tab 3, Schedule 3, page 5 &
Exhibit 2, Tab 3, Schedule 1, pages 76-77.**

The evidence indicates that the decrease in account 4210 is due to the loss of a tenant at the John Street location.

- a) **Please confirm that this tenant has vacated the premises as of November 30, 2010.**
- b) **Has Horizon rented this vacated space to anyone else or is it investigating the rental of the space?**

- c) **If this space remains vacant, does this have any impact on the Building Facilities Renovations described on pages 76-77 of Exhibit 2, Tab 3, Schedule 1? If not, why not?**

Interrogatory # 17

Ref: Exhibit 4, Tab 2, Schedule 1

Please update Table 4-1 to reflect actual data for 2010. If 2010 actual data is not available, please update the figures to reflect 11 months of actual data and one month of forecast data.

Interrogatory # 18

Ref: Exhibit 4, Tab 2, Schedule 6, page 12

Please provide the explanation of the \$385,000 increase in training costs in 2011 noted at lines 27-28, but not explained.

Interrogatory # 19

**Ref: Exhibit 4, Tab 2, Schedule 6, page 33 &
Exhibit 4, Tab 2, Schedule 1, page 2**

- a) **Please provide the estimated amount for the LEAP expense for the 2011 test year.**
- b) **Please confirm that this amount is separate from the \$60,000 shown for charitable donations in account 6205 shown in Exhibit 4, Tab 2, Schedule 1.**
- c) **Please indicate what the \$60,000 in charitable donations is for and why it should be included in the revenue requirement.**

Interrogatory # 20

Ref: Exhibit 4, Tab 2, Schedule 7

- a) **Please explain why Horizon believes it will be under IRM for only 2 years, 2012 and 2013, rather than the current three years as determined by the Board in the Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors dated July 14, 2008.**

- b) Please update Table 4-10 to reflect actual 2010 data.
- c) Please reconcile the \$960,000 in costs for the 2011 EDR application with the figures shown in Table 4-10.
- d) Please provide a breakdown of the \$960,000 in 2011 EDR application costs into its major components (legal, consulting, intervenors, etc).
- e) Please provide the actual amounts invoiced to date for each of the components identified in (d) above.

Interrogatory # 21

**Ref: Exhibit 4, Tab 2, Schedule 8, Table 4-11 &
Exhibit 3, Tab 2, Schedule 2, Table 3-24**

- a) Please reconcile the number of customers shown in Table 4-11 with the figures shown in Table 3-24.
- b) Why is there no increase in customers shown in Table 4-11 between 2010 and 2011?

Interrogatory # 22

**Ref: Exhibit 4, Tab 2, Schedule 9, page 23 &
Exhibit 4, Tab 2, Schedule 1, Table 4-1**

- a) Which three years has Horizon used to calculate the bad debt expense for 2011?
- b) Please show the figures from Table 4-1 that were used to arrive at the average of \$1,350,000 for 2011.

Interrogatory # 23

Ref: Exhibit 4, Tab 2, Schedule 9, page 22

- a) Please provide a breakdown of the \$1.9MM increase noted on page 22 into each of its components: new personnel and annual increases.
- b) What is the annual increase (percentage) forecast to be for 2011?
- c) What was the annual increase used in each of 2007, 2008, 2009 and 2010?

Interrogatory # 24

Ref: Exhibit 4, Tab 2, Schedule 9, page 24

- a) Please provide a breakdown of the \$0.9MM salary and benefit increase into each of the components listed: merit increases, inflationary increases, and new full time staff.**
- b) What rate of inflation has been used to estimate the inflationary increase?**
- c) What was the inflationary increase used in each of 2007, 2008, 2009 and 2010?**

Interrogatory # 25

Ref: Exhibit 4, Tab 2, Schedule 9, Table 4-18

- a) Please explain the increase in account 5665 Miscellaneous Expenses of more than \$180,000 or 31%.**
- b) Please explain the increase in account 5660 General Advertising Expenses of more than \$278,000 or 407%.**
- c) Please explain the increase in account 5640 Injuries and Damages of nearly \$220,000 or 81%.**
- d) Please provide a detailed explanation by component of the \$906,000 increase or 43% in account 5630 Outside Services Employed.**
- e) Please provide a detailed explanation by component of the \$1,046,000 increase or 64% in account 5620 Office Supplies and Expenses.**
- f) Please explain the increase in account 5085 Miscellaneous Distribution Expense of \$488,000 or 47%.**

Interrogatory # 26

Ref: Exhibit 4, Tab 2, Schedule 10

- a) **Please update Table 4-25 to reflect actual figures for 2010.**
- b) **Do the FTE figures include positions that are vacant for some part of the year? If yes, please provide Table 4-25 in a format that only shows the FTE's associated with filled positions, along with the calculations for average yearly bas wages, etc. based on positions filled.**
- c) **Please indicate the FTE equivalent for all the vacancies in the 2010 bridge year.**

Interrogatory # 27

Ref: Exhibit 4, Tab 2, Schedule 13

Tables 4-33 through 4-35 appear to have opening balances that are accumulated depreciation figures rather than asset values at cost.

- a) **How was the depreciation expense calculated in the 2008 COS application approved by the Board? Was depreciation based on a full year of depreciation being calculated on the test year additions, a half year of depreciation on the test year additions, or some other methodology?**
- b) **Has Horizon calculated the actual depreciation for 2008, 2009 and 2010 using the same methodology as used and approved by the Board in the 2008 COS noted above?**
- c) **Has Horizon used the half-year rule for calculating depreciation for additions in the 2011 test year? If not, please explain how the depreciation expense has been calculated for the test year capital additions.**
- d) **Please explain why there is no reduction for fully depreciated assets in 2010 and 2011, similar to that shown for 2009.**
- e) **Please provide replacement Tables 4-33 through 4-35 that reflect opening balances that are for gross assets rather than accumulated depreciation.**
- f) **Please provide a table in the format shown in Appendix 2-M of the June 25, 2010 Chapter 2 of the Filing Requirements for Transmission and Distribution Applications for the 2011 test year if the results are different than the requested replacement for Table 4-35 noted above.**

Interrogatory # 28

Ref: Exhibit 4, Tab 3, Schedule 1

- a) **Please confirm that the Ontario surtax claw-back on the first \$500,000 of taxable income was eliminated effective July 1, 2010 and that the provincial income tax rate on the first \$500,000 of taxable income was reduced to 4.50%.**
- b) **Has HOBNI included a tax reduction of \$36,250 related to the Ontario small business tax rate on the first \$500,000 in taxable income (calculated as \$500,000 times the difference between 11.75% and 4.50%)? If not, why not?**

Interrogatory # 29

Ref: Exhibit 4, Tab 3, Schedule 2

- a) **Has HOBNI made any adjustments to the PILs calculation to reflect the Ontario apprenticeship training tax credit, cooperative education tax credit and/or the federal apprenticeship job creation tax credit? If not, why not?**
- b) **Please explain what the Other Deductions of \$180,000 shown on page 3 are related to and how they have been calculated.**

Interrogatory # 30

**Ref: Exhibit 4, Tab 3, Schedule 3, Table 4-39 &
Exhibit 4, Tab 3, Schedule 5, Appendix 4-6 &
Exhibit 2, Tab 2, Schedule 2, Figure 2-10**

- a) **Please explain why the UCC Prior Year Ending Balance shown in Table 4-39 for 2010 for CCA classes 8, 10, 45, 47 and 52 are all less than the UCC at the end of 2009 based on Schedule 8 included in Appendix 4-6.**
- b) **Please reconcile the additions for 2009 CCA purposes shown in Schedule 8 of Exhibit 4, Tab 3, Schedule 5, Appendix 4-6 with the additions for rate base purposes shown in Figure 2-10 of Exhibit 2, Tab 2, Schedule 2.**

Interrogatory # 31

**Ref: Exhibit 4, Tab 3, Schedule 2 &
Exhibit 1, Tab 2, Schedule 2, Appendix 1-9**

- a) **Please provide the number of students eligible for the cooperative education tax credit in 2011. Please reconcile this figure with the figures in the Departmental Business Plans shown in Appendix 1-9 of Exhibit 1, Tab 2, Schedule 2.**
- b) **Please provide the number of apprentices eligible for the Ontario Apprenticeship Tax Training Tax Credit in 2011. Please show the composition of this figure based on the number of apprentices employed in 2009 that are still eligible for the credit in 2011, along with the additions and deletions for 2010 and 2011. Please reconcile these figures with the figures in the Departmental Business Plans shown in Appendix 1-9 of Exhibit 1, Tab 2, Schedule 2.**
- c) **Please provide the number of apprentices eligible for the Federal Apprenticeship Job Creation Tax Credit in 2011. Please show the derivation of this number based on the number of positions eligible from 2009 and 2010 along with the additions of eligible positions in 2011. Please reconcile these figures with the figures in the Departmental Business Plans shown in Appendix 1-9 of Exhibit 1, Tab 2, Schedule 2.**

Interrogatory # 32

**Ref: Exhibit 4, Tab 3, Schedule 3 &
Exhibit 2, Tab 2, Schedule 2**

- a) **Please reconcile the additions for CCA purposes in 2010 of \$41,669,800 shown in Table 4-29 with the additions to rate base of \$38,294,000 shown in Figure 2-11.**
- b) **Please reconcile the additions for CCA purposes in 2011 of \$43,492,099 shown in Table 4-40 with the additions to rate base of \$45,570,373 shown in Figure 2-12.**

Interrogatory # 33

**Ref: Exhibit 5, Tab 1, Schedule 2 &
Exhibit 6, Tab 1, Schedule 2, Appendix 6-1**

- a) **Please update the return on rate base for 2011 shown on page 4 to reflect the Board's November 15, 2010 cost of capital parameter updates for 2011 cost of service applications for rates effective January 1, 2011.**
- b) **Please provide a revised Revenue Requirement Work Form that reflects the updated cost of capital parameters.**

Interrogatory # 34

Ref: Exhibit 5, Tab 1, Schedule 1, page 3

Please explain the process that would take place based on the explanation provided at lines 6 through 14 related to the refinancing of the \$116 million HUC note that matures on July 31, 2012. Please explain why this adjustment would be permitted during an incentive rate mechanism period.

Interrogatory # 35

Ref: Exhibit 5, Tab 1, Schedule 1, page 2

- a) **Did Horizon or its parent company compare the 4.92% rate for the private placement with rates available from banks or Infrastructure Ontario in July 2010? If not, why not?**
- b) **What was the rate available from Infrastructure Ontario in July 2010 for a 10 year term?**