

***Greater Sudbury Hydro Inc./
Hydro du Grand Sudbury Inc.***

500 Regent Street / rue Regent, PO Box 250 / CP 250, Sudbury, ON P3E 4P1
Telephone (705)675-7536 Fax (705)671-1413

March 30, 2009

Ontario Energy Board
P.O. Box 2319
2300 Yonge Street
Toronto ON M4P 1E4

Attention: Ms. Kirsten Walli

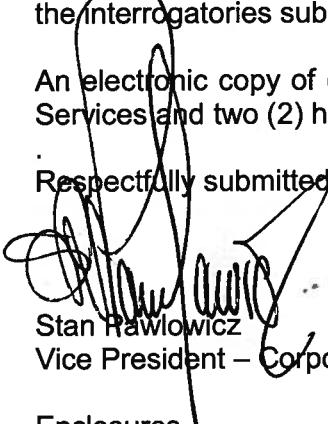
Dear Ms. Walli:

Re: **Greater Sudbury Hydro Inc. – Updated 2009 Interrogatory Responses**
OEB-2008-0230

Please find attached all of the outstanding responses from Greater Sudbury Hydro Inc. to the interrogatories submitted in relation to our 2009 rate application.

An electronic copy of our complete application will be submitted through the OEB e-filing Services and two (2) hard copies are included with this package.

Respectfully submitted,



Stan Rawlowicz
Vice President – Corporate Services

Enclosures.

Board Staff Interrogatories
Greater Sudbury Hydro Inc. ("Greater Sudbury")
2009 Electricity Distribution Rate Application
EB-2008-0230

6. Ref: Exhibit 3/Tab3/Sch1/p1

Greater Sudbury's 2007 combined balances in Exhibit 3/Tab3/Sch1/p1 are assumed to consist of the sum of Greater Sudbury's 2007 balances and West Nipissing's 2007 balances, before the combination of the two companies.

For each account, please provide the following:

- a. State the amount reported to the Board for the account in Greater Sudbury's and West Nipissing's 2007 annual filings pursuant to RRR 2.1.7.

Previously responded.

- b. Identify the components of any difference between the amount in a) and the amount reported in Exhibit 3/Tab3/Sch1.

Question 6 : Ref: Exhibit 3/Tab3/Sch1/p1

	Sudbury	West Nipissing	Total
4084 STR Revenues			
SSS admin	107,636.19	7,092.54	114,728.73
STR revenues	5,918.25	504.80	6,423.05
SSS admin		10,050.48	10,050.48
Trial balance reporting	<u>113,554.44</u>	<u>17,647.82</u>	<u>131,202.26</u>
remove SSS admin			
reclassified to 4080	(107,636.19)	(7,092.54)	(114,728.73)
other	<u>-67.53</u>		<u>(67.53)</u>
Rate application	<u>5,918.25</u>	<u>10,555.28</u>	<u>16,406.00</u>
One SSS admin account in West Nipissing was accidentally overlooked in reclassifying monies from 4084 to 4082			
4210 Rent from electric property			
Pole rentals	<u>341,203.09</u>	<u>20,314.64</u>	<u>361,517.73</u>
This item was lumped in with account 4235 - miscellaneous service revenues in the 2007 year end trial balance reporting			
4375 Revenues from Non-Utility Operations			
OPA activities	114,455.89		114,455.89

2005 CDM revenues	265,588.27	
2005 CDM revenues	<u>377,560.84</u>	
	<u>643,149.11</u>	643,149.11
Trial balance reporting	757,605.00	757,605.00
CDM reclasses to 4080		
distribution revenue	<u>(643,149.11)</u>	<u>(643,149.11)</u>
Rate application	<u>114,455.89</u>	<u>114,455.89</u>
Greater Sudbury Hydro deferred CDM monies billed in the 2005 rates pending matching of expenditures for CDM programs. These monies were reported in distribution revenues of \$20,667,045 on the 2007 audited financial statements. The trial balance needs to be restated.		
4380 Expenses of Non-Utility Operations		
OPA activities	109,953.49	109,953.49
2005 CDM expenses	<u>265,588.27</u>	<u>265,588.27</u>
Trial balance reporting	<u>375,541.76</u>	<u>375,541.76</u>
Reclass to account 5415	<u>(265,588.27)</u>	<u>(265,588.27)</u>
Rate application	<u>109,953.49</u>	<u>109,953.49</u>

- c. Explain each component of any difference identified in b). Please include an explanation of which other accounts now contain any such difference by component.

As noted above

- d. State which amount (the amount in a) above or the amount in Exhibit 3/Tab3/Sch1 has been reflected in Greater Sudbury's and West Nipissing's 2007 audited financial statements and identify the line item in the audited financial statements.

See comments above. CDM monies were included in the distribution revenue figures in the audited financial statements. SSS admin figures were included in 'other income' in the audited financial statements. All other items were in the 'other income' figures.

- e. State which value should be relied upon in this proceeding, and, if different from the value reported in the 2007 audited financial statements, explain why the Board should rely on such different value.

Figures reported in the rate application.

21. Ref: Exhibit 4/Tab2/Sch2

In this Exhibit, beginning on page 1, Greater Sudbury itemizes the account balances for OM&A expenses.

- b. Are there any one time costs that were inadvertently carried forward from previous years?

No

- c. Are there any expenses for charitable donations in the 2009 forecast? If there are please identify them.

There is \$25,000 of planned expenditures for advertising items identifying GSHi with a safety or community message in various local cultural events programs within the corporate budget and \$5,000 for charitable donations.

- h. What inflation rate is used for 2009 and what is the source document for the inflation assumptions?

The inflation rate was set at 1.7% based on The Bank of Canada, CIP index, August 2008. See attachment Board Staff Interrogatories, APP – 21(h).

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MONETARY POLICY

Data

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Consumer Price Index, 1995 to present

16 June 2008: Please note that CPIW has been updated.

See also: Inflation Control-Target

	Total CPI		Core CPI (1)	Percentage change over 1 year ago (unadjusted)			
				Total CPI	Core CPI (1)	Alternative measures of trend inflation	
		(seas. adj.)				CPI-XFET (2)	CPIW (3)
February 2009	113.8	114.4	112.8	1.4	1.9	1.4	2.4
January 2009	113.0	113.9	112.2	1.1	1.9	1.2	2.3
December 2008	113.3	114.0	112.6	1.2	2.4	2.1	2.5
November 2008	114.1	114.4	113.0	2.0	2.4	2.2	2.8
October 2008	114.5	114.7	112.2	2.6	1.7	1.5	2.6
September 2008	115.7	115.4	112.4	3.4	1.7	1.6	2.9
August 2008	115.6	115.2	112.0	3.5	1.7	1.7	2.8
July 2008	115.8	115.2	111.7	3.4	1.5	1.7	2.6
June 2008	115.4	114.8	111.6	3.1	1.5	1.7	2.6
May 2008	114.6	114.0	111.5	2.2	1.5	1.7	2.2
April 2008	113.5	113.1	111.2	1.7	1.5	1.7	2.0
March 2008	112.6	112.9	110.9	1.4	1.3	1.6	1.8
February 2008	112.2	112.8	110.7	1.8	1.5	1.8	2.1
January 2008	111.8	112.7	110.1	2.2	1.4	1.9	2.1
December 2007	112.0	112.6	110.0	2.4	1.5	1.7	2.0
November 2007	111.9	112.2	110.3	2.5	1.6	1.8	2.0
October 2007	111.6	111.8	110.3	2.4	1.8	1.9	2.1
September 2007	111.9	111.7	110.5	2.5	2.0	2.1	2.2

August 2007	111.7	111.3	110.1	1.7	2.2	2.2	2.1
July 2007	112.0	111.4	110.0	2.2	2.3	2.4	2.3
June 2007	111.9	111.4	109.9	2.2	2.5	2.7	2.4
May 2007	112.1	111.5	109.9	2.2	2.2	2.4	2.3
April 2007	111.6	111.3	109.6	2.2	2.5	2.5	2.5
March 2007	111.1	111.2	109.5	2.3	2.3	2.4	2.3
February 2007	110.2	110.7	109.1	2.0	2.3	2.4	2.3
January 2007	109.4	110.2	108.6	1.1	2.3	2.3	2.0
December 2006	109.4	109.9	108.4	1.7	2.1	2.1	2.0
November 2006	109.2	109.5	108.6	1.4	2.2	2.1	2.1
October 2006	109.0	109.1	108.4	1.0	2.4	2.4	2.0
September 2006	109.2	109.0	108.3	0.7	2.3	2.2	1.8
August 2006	109.8	109.4	107.7	2.1	2.0	2.0	2.0
July 2006	109.6	109.2	107.5	2.3	2.0	1.9	2.0
June 2006	109.5	109.1	107.2	2.4	1.7	1.4	1.8
May 2006	109.7	109.2	107.5	2.8	2.0	1.8	2.0
April 2006	109.2	109.1	106.9	2.4	1.6	1.7	1.7
March 2006	108.6	108.6	107.0	2.2	1.7	1.4	1.8
February 2006	108.0	108.5	106.6	2.2	1.7	1.3	1.8
January 2006	108.2	108.9	106.2	2.8	1.6	1.4	2.0
December 2005	107.6	108.0	106.2	2.1	1.5	1.3	1.7
November 2005	107.7	107.9	106.3	2.0	1.5	1.4	1.7
October 2005	107.9	108.1	105.9	2.6	1.7	1.4	1.9
September 2005	108.4	108.3	105.9	3.2	1.7	1.5	2.2
August 2005	107.5	107.3	105.6	2.6	1.7	1.5	2.0
July 2005	107.1	106.8	105.4	2.0	1.3	1.1	1.7
June 2005	106.9	106.6	105.4	1.7	1.5	1.4	1.7
May 2005	106.7	106.3	105.4	1.6	1.6	1.2	1.6
April 2005	106.6	106.4	105.2	2.4	1.6	1.1	1.8
March 2005	106.3	106.2	105.2	2.3	1.8	1.5	1.9
February 2005	105.7	105.9	104.8	2.1	1.7	1.4	1.7
January 2005	105.3	105.8	104.5	1.9	1.7	1.1	1.6
December 2004	105.4	105.8	104.6	2.1	1.8	1.3	1.7
November 2004	105.6	105.7	104.7	2.4	1.7	1.2	1.8
October 2004	105.2	105.2	104.1	2.3	1.4	0.9	1.7
September 2004	105.0	104.8	104.1	1.8	1.5	1.0	1.6
August 2004	104.8	104.7	103.8	1.8	1.6	1.0	1.6
July 2004	105.0	104.8	104.0	2.3	1.9	1.4	1.8
June 2004	105.1	104.8	103.8	2.5	1.7	1.3	1.8
May 2004	105.0	104.7	103.7	2.4	1.5	1.2	1.8
April 2004	104.1	104.0	103.5	1.7	1.8	1.2	1.7

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March 2004	103.9	103.7	103.3	0.8	1.3	1.1	1.2
February 2004	103.5	103.7	103.0	0.7	1.2	1.0	1.2
January 2004	103.3	103.7	102.8	1.3	1.5	1.5	1.5
December 2003	103.2	103.6	102.8	2.1	2.1	1.6	2.1
November 2003	103.1	103.1	103.0	1.6	1.8	1.8	1.7
October 2003	102.8	102.9	102.7	1.6	1.8	1.8	1.7
September 2003	103.1	103.0	102.6	2.2	1.7	1.9	1.9
August 2003	102.9	102.8	102.2	2.0	1.5	1.7	1.7
July 2003	102.6	102.5	102.1	2.1	1.9	1.8	1.9
June 2003	102.5	102.3	102.1	2.6	2.1	2.1	2.0
May 2003	102.5	102.1	102.2	2.8	2.4	2.5	2.2
April 2003	102.4	102.3	101.7	2.9	2.1	2.7	2.1
March 2003	103.1	103.0	102.0	4.2	2.8	3.1	2.7
February 2003	102.8	102.9	101.8	4.7	3.0	3.3	2.9
January 2003	102.0	102.4	101.3	4.5	3.3	3.4	2.8
December 2002	101.1	101.5	100.7	3.8	2.8	3.3	2.4
November 2002	101.5	101.6	101.2	4.4	3.2	3.1	2.9
October 2002	101.2	101.3	100.9	3.2	2.5	2.5	2.4
September 2002	100.9	100.8	100.9	2.3	2.5	2.2	2.3
August 2002	100.9	100.7	100.7	2.5	2.4	2.3	2.3
July 2002	100.5	100.3	100.2	2.1	2.0	2.1	2.0
June 2002	99.9	99.6	100.0	1.2	2.1	2.1	1.9
May 2002	99.7	99.4	99.8	1.1	2.1	2.0	1.9
April 2002	99.5	99.5	99.6	1.7	2.3	1.9	2.1
March 2002	98.9	98.8	99.2	1.9	2.2	1.7	2.1
February 2002	98.2	98.4	98.8	1.4	2.3	1.4	2.1
January 2002	97.6	98.1	98.1	1.3	1.9	1.3	1.9
December 2001	97.4	97.7	98.0	0.7	1.7	1.2	1.6
November 2001	97.2	97.4	98.1	0.6	1.8	1.3	1.7
October 2001	98.1	98.1	98.4	1.9	2.2	1.8	2.1
September 2001	98.6	98.4	98.4	2.6	2.3	2.0	2.3
August 2001	98.4	98.2	98.3	2.8	2.4	2.0	2.3
July 2001	98.4	98.1	98.2	2.7	2.5	2.0	2.4
June 2001	98.7	98.4	97.9	3.4	2.2	1.8	2.4
May 2001	98.6	98.4	97.7	3.9	2.3	1.9	2.5
April 2001	97.8	97.8	97.4	3.5	2.2	1.9	2.3
March 2001	97.1	97.1	97.1	2.4	1.9	1.7	1.9
February 2001	96.8	96.9	96.6	2.9	1.7	2.0	1.9
January 2001	96.3	96.8	96.3	3.0	1.8	1.9	1.9
December 2000	96.7	97.0	96.4	3.2	1.7	1.9	2.0
November 2000	96.6	96.8	96.4	3.2	1.5	1.8	1.8

October 2000	96.3	96.3	96.3	2.8	1.3	1.5	1.6
September 2000	96.1	95.9	96.2	2.7	1.1	1.3	1.5
August 2000	95.7	95.5	96.0	2.6	1.2	1.5	1.5
July 2000	95.8	95.6	95.8	2.9	1.2	1.6	1.6
June 2000	95.5	95.3	95.8	2.8	1.3	1.5	1.6
May 2000	94.9	94.7	95.5	2.4	1.1	1.4	1.4
April 2000	94.5	94.4	95.3	2.2	1.2	1.3	1.3
March 2000	94.8	94.8	95.3	3.0	1.3	1.6	1.7
February 2000	94.1	94.3	95.0	2.7	1.3	1.6	1.6
January 2000	93.5	94.0	94.6	2.2	1.2	1.5	1.4
December 1999	93.7	94.0	94.8	2.6	1.4	1.7	1.7
November 1999	93.6	93.7	95.0	2.2	1.4	1.6	1.6
October 1999	93.7	93.6	95.1	2.3	1.5	1.6	1.8
September 1999	93.6	93.5	95.2	2.6	1.9	1.9	2.0
August 1999	93.3	93.2	94.9	2.1	1.6	1.5	1.7
July 1999	93.1	92.8	94.7	1.9	1.5	1.5	1.6
June 1999	92.9	92.6	94.6	1.6	1.5	1.6	1.5
May 1999	92.7	92.6	94.5	1.5	1.4	1.4	1.6
April 1999	92.5	92.5	94.2	1.6	1.3	1.4	1.6
March 1999	92.0	92.0	94.1	1.0	1.2	1.1	1.3
February 1999	91.6	91.8	93.8	0.7	1.0	0.9	1.2
January 1999	91.5	91.8	93.5	0.7	1.0	1.0	1.2
December 1998	91.3	91.6	93.5	1.0	1.3	1.3	1.2
November 1998	91.6	91.6	93.7	1.2	1.4	1.3	1.4
October 1998	91.6	91.6	93.7	1.1	1.3	1.3	1.2
September 1998	91.2	91.1	93.4	0.7	1.1	1.2	1.1
August 1998	91.4	91.3	93.4	0.9	1.2	1.3	1.2
July 1998	91.4	91.2	93.3	1.0	1.3	1.2	1.2
June 1998	91.4	91.2	93.2	1.0	1.2	0.9	1.1
May 1998	91.3	91.1	93.2	1.1	1.3	1.3	1.2
April 1998	91.0	91.0	93.0	0.9	1.2	1.1	1.1
March 1998	91.1	91.1	93.0	1.0	1.4	1.2	1.2
February 1998	91.0	91.1	92.9	1.0	1.5	1.4	1.3
January 1998	90.9	91.1	92.6	1.1	1.4	1.1	1.3
December 1997	90.4	90.6	92.3	0.8	1.3	0.8	1.1
November 1997	90.5	90.5	92.4	0.9	1.2	1.0	1.1
October 1997	90.6	90.6	92.5	1.5	1.9	1.6	1.6
September 1997	90.6	90.6	92.4	1.7	1.8	1.5	1.6
August 1997	90.6	90.6	92.3	1.8	2.0	1.5	1.8
July 1997	90.5	90.4	92.1	1.7	2.0	1.5	1.7
June 1997	90.5	90.3	92.1	1.7	2.2	2.1	1.9

May 1997	90.3	90.2	92.0	1.5	2.1	1.5	1.7
April 1997	90.2	90.2	91.9	1.7	2.2	1.8	1.9
March 1997	90.2	90.2	91.7	1.9	2.1	1.8	1.9
February 1997	90.1	90.1	91.5	2.3	1.9	1.6	1.8
January 1997	89.9	90.0	91.3	2.2	2.1	1.7	1.9
December 1996	89.7	89.9	91.1	2.2	2.1	1.8	1.9
November 1996	89.7	89.7	91.3	1.9	1.9	1.4	1.7
October 1996	89.3	89.4	90.8	1.8	1.7	1.3	1.6
September 1996	89.1	89.1	90.8	1.5	1.7	1.2	1.4
August 1996	89.0	89.0	90.5	1.5	1.7	1.3	1.3
July 1996	89.0	88.9	90.3	1.3	1.7	1.4	1.3
June 1996	89.0	88.9	90.1	1.5	1.7	1.3	1.4
May 1996	89.0	88.9	90.1	1.5	1.7	1.6	1.4
April 1996	88.7	88.7	89.9	1.4	1.6	1.6	1.3
March 1996	88.5	88.5	89.8	1.5	1.6	1.5	1.3
February 1996	88.1	88.1	89.8	1.3	1.7	1.5	1.3
January 1996	88.0	88.0	89.4	1.6	1.7	1.6	1.4
December 1995	87.8	87.9	89.2	1.7	1.8	1.7	1.5
November 1995	88.0	87.9	89.6	2.1	2.4	2.3	1.9
October 1995	87.7	87.8	89.3	2.3	2.4	2.5	2.1
September 1995	87.8	87.8	89.3	2.2	2.4	2.5	2.0
August 1995	87.7	87.7	89.0	2.2	2.5	2.6	2.1
July 1995	87.9	87.8	88.8	2.6	2.4	2.5	2.1
June 1995	87.7	87.7	88.6	2.7	2.3	2.4	2.1
May 1995	87.7	87.7	88.6	2.9	2.4	2.5	2.2
April 1995	87.5	87.4	88.5	2.5	2.1	2.1	2.0
March 1995	87.2	87.2	88.4	2.1	2.1	2.1	1.9
February 1995	87.0	87.0	88.3	1.9	2.0	1.8	1.7
January 1995	86.6	86.6	87.9	0.6	2.0	2.2	1.8

1. Core CPI: The CPI excluding eight of the most volatile components (fruit, vegetables, gasoline, fuel oil, natural gas, mortgage interest, inter-city transportation and tobacco products) as well as the effect of changes in indirect taxes on the remaining components. CANSIM identifier for this series is V41693242.

2. CPI-XFET: The CPI excluding food, energy and the effect of changes in indirect taxes.

3. CPIW: CPIW adjusts each CPI basket weight by a factor that is inversely proportional to the component's variability and is adjusted to exclude the effect of changes in indirect taxes.

26. Ref: Exhibit 4/Tab2/Sch6/p1

In this Exhibit, Greater Sudbury states:

“A third party consultant works with the HR/Governance Sub Committee of the Board of Directors to review the market analysis and consider salary recommendations.”

- a. Please provide the market analysis referred to in the above statement.

See attachment, Board Staff Interrogatories, APP – 26(a).

- b. Please state the name of the consultant, and professional experience.

The consultants retained were the international human resources consulting firm HAY GROUP.

- c. Please provide any reports or recommendations of the consultant.

See attachment, Board Staff Interrogatories, APP – 26(c).



2005/2006 Management Salary Survey

Survey of Ontario's Local Distribution Companies

Survey Overview

We are pleased to provide you with a copy of The MEARIE Group's 2005/2006 Management Salary Survey of Ontario's Local Distribution Companies. A total of 40 utilities participated in the survey this year.

Once again, we have provided the survey in a web-based format which was available to all LDCs. We also made a number of changes to improve the quality and consistency of the data. The survey was compiled by a third party provider to ensure confidentiality of information. The consolidated results were compiled and provided to The MEARIE Group for distribution and printing.

Changes to the survey include the addition of new position profiles, titles and addition of several new positions.

As the industry continues to consolidate, so must our reporting of salary information. In the past, when there were several hundred utilities, it was significantly easier to provide reliable and consistent data across numerous categories and positions for all sizes of organizations. This becomes more challenging as the number of utilities and participants shrink in number.

We have added several new sections and divided the report into the following:

- All LDCs consolidated
- By Customer Size (electrical metered customers only)
- Revenue Grouping – all gross revenues
- By District (Two districts had insufficient data to report)
- By Employee Size

Reporting in this manner will allow a more complete representation of data to better assist you with your compensation planning. In the interests of continually striving to serve you better, please forward any suggestions or comments on this survey to Andrea Greto - Manager, H.R. Solutions at agreto@mearie.ca or by contacting her directly at The MEARIE Group's offices (905) 265-5327.

**Compensation Analysis by Customer Size:
All Local Distribution Companies**

Table 1: Annual Salaries – All LDCs

Position	for Companies	for Incumbents	Average Minimum	Average Maximum	Mean (Average Actual)	P25	P75	Median	Average Incentive Target%	Average Incentive Maximum%
President/CEO/GM	39	39	105,450	136,351	128,899	110,289	144,625	126,739	14.89	17.17
V.P. Operations & Engineering/COO	23	23	92,268	118,587	110,321	96,791	114,705	107,000	11.17	14.22
Director/V.P. Operations	12	12	78,512	100,918	98,925	85,372	107,304	96,538	13.50	16.42
Director/V.P. Engineering	10	10	73,741	91,594	93,796	81,150	98,353	86,714	6.70	8.70
Engineering Manager	12	12	70,811	88,203	86,247	79,360	88,525	86,014	7.30	11.10
Distribution Engineer	9	9	69,978	85,543	80,241	76,523	83,193	79,308	5.50	5.50
Project Engineer	7	7	60,410	78,041	72,140	56,269	73,542	72,454	5.00	10.00
Engineering Supervisor	12	16	63,731	77,711	73,228	70,264	75,734	71,754	4.80	6.40
Operations Manager or Superintendent	30	34	67,169	84,371	79,492	73,944	85,990	79,290	8.35	9.63
Control Centre Supervisor	11	12	65,450	80,149	76,099	71,754	77,753	75,317	8.00	9.60
Meter Shop Supervisor	17	18	63,245	78,212	73,216	71,055	76,122	72,800	6.36	8.21
Line Supervisor	27	71	61,345	76,140	72,993	71,056	75,427	73,204	5.30	7.20
Fleet Maintenance Supervisor	6	6	61,511	76,103	74,501	66,930	82,341	70,666	4.00	7.50
Purchasing/Procurement Manager	13	13	60,726	76,707	74,903	71,028	78,129	72,188	5.25	6.22
Stores/Inventory Control Supervisor	6	6	56,375	68,448	68,313	65,676	68,492	66,627	4.00	8.00
Executive Assistant (to President)	28	30	46,616	57,372	55,538	49,718	58,810	55,368	6.05	7.27
Administrative Assistant	17	28	41,070	51,204	47,776	45,567	50,575	49,711	4.05	9.17
Director/VP Finance/CFO	31	31	84,486	105,966	101,310	84,233	114,941	98,657	10.67	12.85
Controller/Manager Finance	13	13	70,785	90,945	82,626	78,991	86,044	81,555	9.33	11.00
General Accounting Manager	14	14	61,513	76,046	72,107	65,396	78,266	71,534	4.83	6.83

Position	# of companies	# of incumbents	Average Minimum	Average Maximum	Mean (Average Actual)	P25	P75	Median	Average Incentive Target%	Average Incentive Maximum%
Accounting Supervisor	10	11	58,390	72,829	68,754	68,106	72,419	70,901	10.75	12.00
Manager/Director Customer Service	21	21	66,892	83,824	83,129	75,435	86,962	81,150	7.33	9.64
Customer Service Supervisor	26	31	54,782	66,442	62,418	58,620	67,891	61,341	8.25	9.25
Payroll Supervisor/Manager	5	5	52,556	66,350	60,955	53,472	66,168	59,987	5.33	7.00
Financial/Business Analyst	14	14	51,797	64,734	58,616	53,196	63,664	60,809	7.17	9.17
Manager/Director/VP Regulatory Affairs	14	14	70,292	87,202	83,362	77,342	87,220	80,400	7.70	9.10
Settlement/Rate Analyst	14	14	52,958	67,432	64,221	58,522	70,578	64,103	5.93	7.21
I.S. Manager/Dir/V.P.	13	13	77,347	99,518	90,387	83,200	96,820	90,180	7.50	9.42
I.S. Supervisor/Computer Operations	9	9	62,326	74,863	72,919	67,248	74,660	71,331	4.00	6.33
Systems Administrator/Apps Support	9	12	56,038	70,798	64,369	57,403	65,175	60,000	7.50	8.67
Human Resources Director/VP	8	8	78,086	104,129	96,354	86,090	108,620	92,256	9.83	14.00
Human Resources Manager	8	8	64,228	76,060	72,917	65,581	82,234	76,502	8.50	11.00
Human Resources Generalist/Officer	9	9	52,309	62,137	61,639	58,358	67,321	61,311	5.83	6.67
Human Resources Assistant/Coord.	5	5	47,203	55,659	53,233	51,435	53,855	53,474	7.50	10.00
Manager Health & Safety/Loss Control	12	13	62,287	76,639	75,407	72,867	76,413	75,442	7.30	8.30

* Timing of Survey -

Participant List (Alphabetical Order)

Local Distribution Company	District	Customer Size	Employee Base
Barrie Hydro Distribution Inc.	GB	65,144	114
Bluewater Power Distribution Corporation	WE	35,163	87
Brant County Power Inc.	NG	9,000	26
Burlington Hydro Inc.	NG	58,861	87
Cambridge & North Dumfries Hydro Inc.	NG	48,000	83
Chatham-Kent Energy Inc.	WE	31,800	77
City of Brantford - Brantford Power Inc.	NG	35,700	68
Collingwood Utility Services	GB	13,937	39
E.L.K. Energy Inc.	WE	10,604	20
Erie Thames Services	WE	14,000	53
Essex Powerlines Corporation	WE	27,000	52
Festival Hydro Inc.	NG	19,000	47
Greater Sudbury Utilities	NE	44,000	93
GUELPH HYSRO ELECTRIC SYSTEMS INC	NG	43,100	90
HALDIMAND COUNTY HYDRO INC.	NG	20,232	42
Halton Hills Hydro Inc.	CE	19,786	42
Kenora Hydro Electric Corporation Ltd	NW	5,560	11
Kitchener-Wilmot Hydro Inc.	NG	78,320	168
Lakefront Utilities Inc.	EA	8,700	29
Lakeland Power Distribution Ltd	GB	8,969	20
London Hydro Inc.	NW	139,000	245
Midland Power Utility Corporation	GB	6,423	14
Niagara Falls Hydro Inc.	WE	33,000	76
Norfolk Power Distribution Inc.	NG	18,000	48
North Bay Hydro	NE	23,000	41
Orangeville Hydro Limited	GB	9,908	16
Orillia Power Corporation	GB	12,247	5
Oshawa PUC Networks Inc.	EA	48,700	81
Peninsula West Utilities Limited	NG	15,500	30
Peterborough Utilities Services Inc.	EA	32,200	149
PowerStream Inc.	NW	200,257	325
St. Thomas Energy Services Inc.	WE	15,032	27
Thunder Bay Hydro	NW	49,323	120
Veridian Hydro	CE	98,000	145
Wasaga Distribution Inc.	GB	10,300	16
Waterloo North Hydro Inc.	NG	47,100	104
WELLINGTON NORTH POWER INC	GB	3,419	10
Westario Power Services Inc.	GB	20,650	38
Whitby Hydro Energy Services Corporation	EA	35,568	59
Woodstock Hydro	WE	14,128	32

Using the Survey Results

The 2005/2006 Management Salary Survey for Ontario LDCs represents data submitted by 40 organizations covering approximately 591 incumbents in 35 executive, managerial, professional and administrative positions. All salary data is based on rates paid effective August 1st, 2005. We reserve the right to exclude data which is considered statistically invalid or incorrect and have contacted individual participants for clarification in some instances. Where job matches were clearly incorrect or single incumbent jobs were reported in several positions, data may have been modified to correct the entry.

In addition to previous year's job categories, the positions below were added reflecting requests of participants. Keep in mind that compensation surveys can only reflect 'benchmark' positions. Benchmark positions are those jobs that are commonly found across the industry, where primary responsibilities and incumbent requirements are consistent for approximately 80% of the primary responsibilities. You should also be sensitive to variables in jobs that are affected by the scope of the role, location or size of organization.

New Positions Added:

- Meter Shop Supervisor
- Accounting Supervisor
- Payroll Supervisor/Manager

A number of positions were eliminated due to the lack of respondent data:

- Supervisor/Manager Administrative Services
- GIS/Drafting/Records Supervisor
- GM Sales/Marketing
- Sales Rep
- Energy Services/Key Accounts Advisor

Generally, if you can match 40% to 50% of your key jobs to external data – such as this report, you will have a strong basis on which to plan your compensation program. When using the data, match your jobs to the survey based on job content and not the job title. Other unique positions do not have significant enough representation to provide accurate compensation data. Please note the following:

To preserve the confidentiality of data supplied by participating organizations, compensation data is reported only where a minimum of three organizations and three incumbents are included in the sample. Compensation medians, P25 and P75 are reported only where there is a minimum of four organizations and four incumbents included in the data. Where there was insufficient data, information was not reported.

Survey Definitions

Median	Median is the middle rate when data are arranged in order and there is an odd number of observations (i.e. 3, 5, 7 etc.). It is the mean of the two middle observations when the data is arranged in order for even number observations (2, 10 etc.); most compensation professionals prefer to make comparisons on this basis since it is less easily influenced by extreme values.
P25	25 th Percentile (1 st Quartile) – The rate within the sample which is higher than 25% of all rates reported.
P75	75 th Percentile (3 rd Quartile) – The rate within the sample which is higher than 75% of all rates reported.
# of Companies	The actual number of companies reporting information for the position.
# of Incumbents	The actual number of incumbents in the role.
Mean (Average Actual)	The sum of the actual average salary reported divided by the number of respondents.
Average Maximum	The average maximum rate of the salary range for all respondents.
Average Minimum	The average minimum rate of the salary range for all respondents.
Bonus	An after-the-fact reward or payment based on the performance of an individual, a group of workers operating as a unit, a division or an entire work force.
Executive	The group of individuals who head major operating functions of the organization and typically report to the President/CEO.
Gainsharing	A bonus plan aimed at improving productivity or costs through improved work methods.
Gross Revenues	Total revenues from inflow of assets, including revenues from sales of products or services.
Incentive Maximum%	The maximum annual cash incentive for the job as a percentage of base salary.
Incentive Target %	The target annual cash incentive for the job as a percentage of base salary.
Individual Incentive	Any form of variable payment tied to performance. The payment is a monetary award. Incentives are contrasted with bonuses in that performance goals for incentives are predetermined.
Middle Management	The group of managers and/or professionals directly reporting to the Executive.
Profit Sharing	An automatic fixed percentage of total profits or of profits above a certain threshold awarded to employees strictly on the performance of the entire organization.
Team Based Incentive	A specified project or operational team may receive an incentive based upon results, deliverables or an increase in productivity.
Variable Pay	Compensation that is contingent on discretion, performance or results achieved. It may be referred to as pay at risk.

HayGroup™

*Tuesday, June 12th
9:30am*

*BOARD STAFF INTERROGATORY
APP - 26 (c)*

Greater Sudbury Hydro Inc.

Internal Equity and External Competitiveness Analysis

May, 2007

Prepared by:

Kevin Slater

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I. Background

Greater Sudbury Hydro Inc. retained the Hay Group (Hay) to conduct an internal equity analysis of nineteen non-union positions, as well as an external market competitiveness comparison of the salaries paid to these positions.

The nineteen non-union positions had been previously evaluated using the Hay Guide Chart-Profile Method of job evaluation in 2002 and a grade structure was developed at that time to set the compensation levels. Through this methodology internal equity was achieved in 2002.

Since 2002 Greater Sudbury Hydro has grown and changed as a result many of the jobs have increased in scope and responsibility. The purpose of this analysis is to review the positions and determine which positions are no longer properly aligned within the grading structure.

In addition an external market competitiveness analysis is required to determine if the pay rates currently applied to the grade structure are still competitive relative to the external market.

II. Project Process

Internal Equity

The first part of the analysis was to address the issue of internal equity. The first step in the process was for Hay to evaluate the positions using the Hay Guide Chart-Profile Method of job evaluation.

The Hay Guide Chart-Profile method is a form of factor comparison that looks at four factors to determine an evaluation. The four factors are know-how, problem solving, accountability and working conditions, these four factors align with the skill, effort, responsibility and working conditions factors required by provincial and federal pay equity legislation. A detailed explanation of this Hay methodology can be found in appendix A.

In order to evaluate the positions it is important to get a full understanding of the job content and context. This understanding was achieved by reviewing up to date job descriptions provided by Greater Sudbury Hydro and following up with the President & CEO with any questions or clarification required.

Once evaluated, the jobs were slotted into the existing grade structure based on the new evaluations and the new rank order of jobs was compared with the existing rank order in order to determine the degree of internal equity.

External Competitiveness Analysis

Greater Sudbury Hydro pays their employees based on a step rate methodology within a grade structure. In this methodology every incumbent, once they have moved through the steps, will eventually be paid at the job rate. This differs from a pay for performance methodology where jobs may be paid anywhere from 80% to 120% of the job rate. As Greater Sudbury Hydro uses the step rate method it is unnecessary to a job by job analysis to determine external competitiveness. It is only necessary to compare the job rates to the market and if they are competitive the individual jobs will also be competitive as long as they are placed in the correct grades.

The first step in the external competitiveness analysis was to determine the comparator market. The comparator group chosen by Greater Sudbury Hydro was a made up of all utilities in Ontario in the Hay database. This group is comprised of seventeen organizations, a list of these organizations can be found in Appendix B.

The point in the market at which the Greater Sudbury Hydro job rates are compared is based on the job evaluation. Each grade in the Greater Sudbury Hydro grade structure is based on a range of Hay points, for example any job with an evaluation between 245 and 289 hay points is a grade 11. The middle point of the grade 11 point range is 267 points, it was this point level that was used as a proxy for determining the pay level for that grade, the job rate for grade 11 was then compared to the Ontario utilities market at 267 points. The point ranges of the Greater Sudbury Hydro grades are shown in Appendix C.

III. Internal Equity Analysis

Table 1 below shows the evaluations for the nineteen positions based on their current job descriptions, their current grade and the grades resulting from the new evaluation. Four jobs have increased by one grade level and one job has decreased by one grade level. One additional job increased significantly in points but remained in the same grade level.

Table 1: Greater Sudbury Hydro 2007 Job Evaluations

Title	Incumbent	Know How		Problem Solving		Accountability		Total Points	Profile	P	E	S	M	WC Points	Full Points	Current Grade	2007 Evaluation Grade
President & CEO	Reeves	FII3	608	F4	57	350	F4P	528	3	1	1	10	14	26	1512	1	1
VP Distribution Electrical Systems	McMillan	FII3	460	E4	50	230	E4P	350	3	1	3	10	12	26	1066	4	3
VP Competitive Services	Kallonen	FII3	400	E4	50	200	F2P	304	3	1	1	10	12	24	928	4	4
VP Corporate Services	Pawlowski	FII3	400	E4	50	200	E4C	230	1	1	1	10	12	24	854	4	4
Supervisor of Engineering	Taylor	EII2	304	E3	43	132	D2P	152	1	1	3	8	8	20	608	6	6
Risk Management Officer	Lavallee	EII2	304	E3	38	115	E3C	152	2	1	3	8	8	20	591	7	6
Supervisor Technical Services	Costello	EII2	304	E3	38	115	D2P	132	1	1	3	10	8	22	573		6
Manager Carrier Relations	McCulloch	EII3	264	E3	38	100	D2P	152	3	1	1	8	8	18	534		7
Supervisor Customer Services	Field	EII2	264	E3	38	100	E3C	132	2	1	1	8	8	18	514	7	7
Supervisor CDM	Tarini	FII3	264	E3	38	100	E1P	132	2	1	1	8	8	18	514	7	7
Supervisor Operations	Laamanen Topolnisky Robillard	EII2	264	E3	33	87	D2P	132	3	3	6	8	8	25	508	7	7
Manager Network Services	Schafer	FII2	264	E3	38	100	D1P	115	1	1	1	10	8	20	499	7	7
Supervisor Accounting & Administration	Whissell	EII2	264	E3	38	100	D3C	115	1	1	1	8	8	18	497	7	7
Regulatory Affairs Officer	Koski	EII2	230	D3	33	76	D3C	87	1	1	1	8	8	18	411	9	8
Human Resources Officer	Bates	EII2	230	D3	33	76	D3C	87	1	1	1	8	8	18	411	9	8
Executive Assistant to the President & CEO	Ouellette	DII2	175	D3	33	57	D1C	57	0	1	1	6	6	14	303	10	10
Administrative Assistant to VP Comp Svcs	Ghiandoni	DII2	152	D3	29	43	C1C	43	0	1	1	6	6	14	252	11	11
Administrative Assistant to VP D&E Sys.	Fulcher	DII2	152	D3	29	43	C1C	43	0	1	1	6	6	14	252	11	11
Executive Assistant	Topolniski	DII2	152	D3	29	43	C1C	43	0	1	1	6	6	14	252	10	11

The four jobs that increased a grade level are the VP Distribution Electrical Systems, Risk Management Officer, Regulatory Affairs Officer and Human Resources Officer. The job that increased in points but remained in the same grade was the President and CEO. The job that decreased one grade level was the Executive Assistant to the Risk Management Officer. Two additional jobs, the Supervisor, Technical Services and the Manager, Carrier Relations, had no previous grade to compare with. Rationales for the job that changed grades are provided below.

President & CEO – I have increased the evaluation to 1512, from the previous evaluation of 1318, but the job remains in grade 1 (1305 to 1540 Hay points). The main reason for the change in points on this position is that when I compared this job to the heads of similarly sized Hydro companies the evaluation was out of alignment and needed to be raised.

When evaluating executive positions, it is standard practice to compare to executives in other organizations to ensure consistency within the broader Hay database. It is very important that the evaluation on the top job is correct as it sets the ceiling for the evaluations in the rest of the organization.

VP Distribution Electrical Systems – I saw this position a step higher than the other two VP roles.

In comparing this position with the VP Corporate Services, the positions were each responsible for roughly half of the bodies in the organization, but I saw the operations and technical side to be more complex and requiring a greater depth of knowledge than the customer service and finance side of the business.

When I compare the job to the VP Competitive Services, the VP Distribution and Electrical Systems had a greater breadth of responsibility than the Competitive Services role which runs three businesses totaling only \$5 million in revenues.

Another thing that separated this role from the other two VP's is that position seemed to be more strategic in that it is responsible for developing the company's five year plan.

Risk Management Officer – Since this role was last evaluated the position has been given more responsibility, specifically it is now responsible for supervising the garage. As such I have increased the job one grade level.

Regulatory Affairs Officer – As the position responsible for all of the regulatory submissions of the organization and that requires an accounting designation an evaluation score of 411 Hay points is consistent with where we see similar jobs in the Hay database. This evaluation would place the job in a grade 8, up one level from where it is currently in grade 9.

Human Resources Officer – At a grade level 9 I would expect this position to be an administrative HR coordinator role, but the job description describes a human resources professional role responsible for developing and recommending human resources policies, participating in the collective bargaining process and managing and developing the recruitment process. As such I would see this position at least at the grade 8 level with a possibility that it could be as high as a 7.

Executive Assistant – Based on the job description provided for this role I see this position one grade lower than the Executive Assistant to the President and CEO as it does not have the special projects and Secretary to the Board responsibilities that the EA to the CEO has. This position is more in line with the other Administrative Assistants and has been evaluated as such.

IV. External Market Competitiveness

Table 2 compares the full job rate (100%) for the Greater Sudbury Hydro grade structure with the Ontario Utilities market base salary data effective December, 2006.

Table 2: Greater Sudbury Hydro Job Rates vs. Ontario Utilities Market Data

Grade	Hay Point Range		GSH Job Rate 100%	Utility Organizations in Ontario, Actual Base Salary					Market Position	Variance from Avg
	Start	End		P90	P75	P50	P25	P10		
1	1305	1540	138,500	210,600	193,600	174,900	162,700	150,400	<P10	-23%
2	1105	1304		187,900	161,200	146,800	136,400	129,300		
3	936	1104		158,900	143,700	126,900	118,900	114,700		
4	792	935	110,800	136,500	125,300	113,300	103,500	99,700	P44	-5%
5	670	791		126,600	112,700	101,600	94,300	89,500		
6	567	669	97,900	117,400	104,700	94,300	88,200	82,700	P59	1%
7	480	566	86,500	110,100	95,500	86,000	81,600	75,500	P51	-3%
8	406	479		99,700	86,200	78,300	74,300	69,300		
9	343	405	67,500	91,400	80,100	69,700	65,100	62,100	P38	-9%
10	290	342	59,700	84,100	81,600	65,100	59,300	56,200	P27	-14%
11	245	289	50,100	*	69,500	62,800	53,500	*	<P25	-20%

→ Controller

Supv-Acctng/Admin → CA → 5-7 yrs exp
→ does job description reflect the position.

Risk Mgmt Officer → ↑ gauge (degree of diversity)

Supv.-CDM → left at evaluations from previous

Chart 1 shows the same information as table 2 in graphical form.

Chart 1: Greater Sudbury Hydro Inc. Job Rate vs. Ontario Utilities Market Data

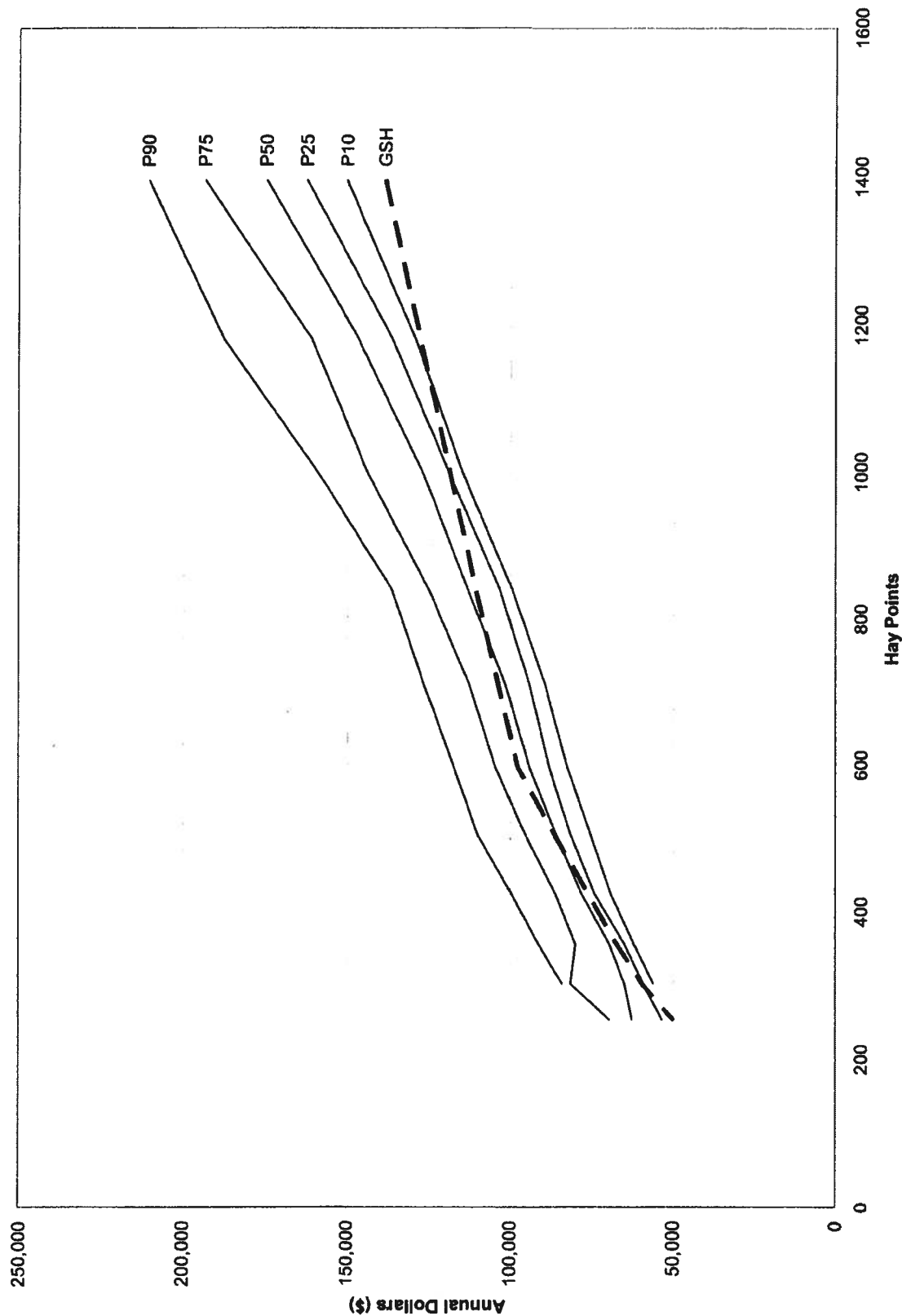


Table 2 and Chart 1 clearly show that the market position of Greater Sudbury Hydro's job rates vary considerably depending on the point level.

At the lowest level the Greater Sudbury Hydro job rate for a grade 11 job is below the 25th percentile of the Ontario Utilities Market, and is approximately 20% below the market average. The Greater Sudbury Hydro job rate is actually closer to the Hay Industrial Organizations average, in the Hay database the utilities market is at a premium to the Industrial average primarily due to union compression.

The market position of the Greater Sudbury Hydro job rates improves as the grade levels increase up to a peak at grade 6 and then it begins to flatten out again.

The main question for jobs below grade 8 is whether or not these positions need to be paid at the same level as the Utilities market as the jobs at these levels tend to be administrative and staff roles that can be recruited from the broader marketplace. Even though at grades 9 and 10 Greater Sudbury Hydro is paying roughly 9% to 14% below the Utilities market they are still paying 5% to 8% above the broader industrial market.

Between grades 7 and 4 Greater Sudbury Hydro is relatively close to the Utilities market, ranging from 5% below the market average to 1% above the average, ranging from the 44th percentile of the market up to the 59th percentile.

The pay for the President is considerably below market at 23% below average and lower than the 10th percentile.

Another factor that limits the competitiveness of Greater Sudbury Hydro's pay is that they do not pay any bonus, while all of the organizations in the Utilities market do. Bonus targets at the other utilities range from 5% of base salary at the lower point levels to approximately 25% of base salary at the higher point levels. A comparison to the total cash position of the market would show Greater Sudbury Hydro even further behind the market by these percentages.

Hay Guide Chart-Profile Method of Job Evaluation

THE HAY GUIDE CHART-PROFILE METHOD OF JOB EVALUATION

The Hay Method is a form of factor comparison that has been used by thousands of organizations to evaluate clerical, trade and technical, management and professional, and executive level jobs. At present, it is used in profit and non-profit organizations in over forty countries around the world. A substantial number of clients have relied on our approach for many years, applying the methodology through many reorganizations; during periods of growth and also when they must rationalise their structures. They have also used it to evaluate totally new product and service organizations and as a means to maintain consistency in periods of great change or legal challenge to the previously established order.

The Hay Method works because it is a dynamic process that organizations adapt and apply in ways that meet their needs. It is based on the notion that jobs can be measured on the basis of their relative contribution to the overall objectives of the organization. By considering core aspects of content and context that are common to all jobs, it provides a clear, understandable and systematic basis for defining and comparing the requirements for all kinds of jobs at all levels. However, the Hay Method can readily be adapted to reflect special determinants that affect only some jobs in some organizations.

It is this combination of discipline and flexibility that has made it possible for the fundamental principles of the Hay Method to remain intact over the years, even as there have been many refinements in language and application. For example: in Canada core factors of Know-How, Problem Solving and Accountability have been expanded to include, once again, a fourth factor – Working Conditions – in response to equal pay legislation. The following explanation covers all four factors and their twelve dimensions.

The Four Factors Used by Hay

Know-How

This factor is used to measure the total of every kind of *knowledge and skill, however acquired*, needed for acceptable job performance. Three dimensions are considered:

- practical procedures and knowledge, specialized techniques and learned skills;
- planning, coordinating, directing or controlling the activities and resources associated with an organizational unit or function; and
- active, practising, person-to-person skills in the area of human relationships.

Problem Solving

This factor measures the *thinking required* in the job by considering two dimensions:

- the environment in which the thinking takes place; and
- the challenge presented by the thinking to be done.

Accountability

This factor measures the relative degree to which the job when performed competently, can affect the end results of the organization or a unit within the organization. The opportunity to contribute to an organization is reflected through three dimensions:

- the nature and degree of the decision-making or influence of the job;
- the unit or function most clearly affected by the job; and
- the nature of that effect.

Working Conditions

This factor measures the *context* in which the job is performed by considering four dimensions:

- *Physical Effort* – Levels of physical activity that vary in intensity, duration and frequency that contribute to physical stress and fatigue.

- *Physical Environment* – Progressive degrees of exposure of varying intensities to unavoidable physical and environmental factors which increase the risk of accident, ill health or discomfort.
- *Sensory Attention* – Levels of sensory attention (e.g., seeing, hearing, smelling, tasting, touching) during the work process that vary in intensity, frequency and duration.
- *Mental Stress* – Progressive degrees of exposure of varying intensities of factors inherent in the work process which increase the risk of such things as tension or anxiety.

Hay Guide Charts

Hay Guide Charts provide the standard tools that clients use to systematically evaluate all of their jobs, or a particular group of jobs in the organization. *Guide Charts* (see the illustrative example below) are tailored to suit the

client organization and the jobs to be evaluated. Today, the logic of the *Guide Charts* is often incorporated within computer software as an additional way to assist the evaluation process.

The image shows three overlapping Hay Guide Charts. Each chart is a grid with various sections for evaluation. Handwritten notations, including 'H' and 'P4', are visible on the charts, indicating specific evaluations or points.

There are a Variety of Ways to Apply the Hay Method

When there are a large number of jobs within an organization to be evaluated, a representative sample of jobs is usually evaluated first by an experienced Hay consultant and the client organization. The resulting evaluations can be used as benchmark references to assist in the evaluation of all other jobs in the organization.

Often a committee, representing various groups within the client organization, is trained in the use of the Hay Method so that it can evaluate the organization's jobs. More and more these days, the evaluation process is assisted by computer, within committees providing *quality assurance* to the evaluation process. In other organizations, Hay consultants might evaluate the jobs and have them checked by the client. In some organizations, the human resources group is charged with the evaluation process and uses various approaches to gather job information, develop evaluations and have them accepted.

Regardless of who is involved, our process of job evaluation is based on *consensus building* after all components of a job are fully understood. Working from documentation which describes the content of the job and the content of the job and

the environment in which it is performed, plus the definitions and quantitative measures provided, each job is given a ranking on the four factors in relation to other jobs in the organization. When only Know-How, Problem Solving and Accountability are used to measure jobs, the results are represented by "total points". When all four factors are used, the results are referred to as "full points". For example, the evaluation for a Research Scientist might be as follows:

Know-How	460
Problem Solving	230
Accountability	(50) 132
Total Points - Content	P4 822
Working Conditions - Context	33
Full Points - Combined	855

Frequently Asked Questions About the Hay Method

Can a Well-Established Evaluation Method Meet the Needs of a Changing Organization?

The Hay Method works because it is based on the most flexible elements found in both job rating and ranking systems. It is a dynamic process that organizations adapt and apply in ways that meet their needs. It provides discipline of a consistent, systematic means for measuring the relative contribution of different jobs over time, regardless of how the individual jobs may change or how the interrelationships may change. At the same time, it provides the flexibility of a process that can be adapted to the specific needs of the organization.

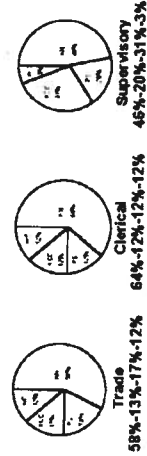
What is the Weighting of the Factors?

This is an often asked question. The answer is that there is no universal "weighting". When the Hay Method was being developed, it was found that jobs which were the same in nature would have evaluation points distributed between the factors in much the same way, *even though the jobs might differ significantly in size*. In other words, the proportion of the points assigned to Know-How, Problem Solving, Accountability and Working Conditions tends to be similar for similar types of jobs, regardless of the total number of points involved.

As an illustration, in the previous example of a scientist, the points were distributed as follows:



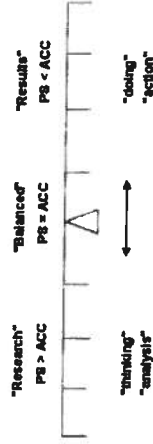
54-27-15-4 is the "long profile" or "weighting" or "relative distribution" of the factors for this job. Another position of a similar nature would have a similar weighting or long profile, *even though the total points might be different*. That is, one would expect most of the points for scientists to be given for Know-How and Problem Solving (81%) because of their relative importance in such a job. Other examples of typical profiles are:



What is the "Short Profile"

Know-How, Problem Solving and Accountability are all linked together. Working Conditions is more "contextual" in nature. "Short profile" assesses the relationship between

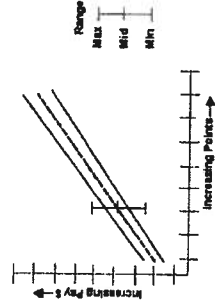
Accountability and Problem Solving (and to Know-How). Jobs with significantly more Accountability points relative to Problem Solving are usually very end results-focused. When Problem Solving is greater than Accountability, jobs are typically more research-oriented. Still other jobs are balanced with similar amounts of Accountability and Problem Solving. **Short profile** is a valuable quality control check, it prompts evaluators to review their work to see if, on balance, they have developed the right "configuration", "relative contribution", or profile for the job being evaluated:



The Profile part of the Hay Guide Chart-Profile Method of Job Evaluation not only provides a clear, brief "description" of the job, but also answers "weighting" and relationship questions.

How are Evaluations Linked to Pay?

Evaluations result in Full Point values (K-H + PS + ACC + WC). These values, *through specific points, pay grades, broad bands, work levels, etc.* can be related to different types of pay (internal and/or market comparisons; base salary plans, base + incentive, etc.) Ranges with Midpoints, Maximums and Minimums can be developed that compare points levels and pay levels. Jobholders can be positioned in ranges based on a wide variety of criteria.



How does the Hay Method Fit with Equal Pay Legislation?

As can be seen on the next page, the four Hay factors fit closely with the Skill, Effort, Responsibility and Working Conditions factors which the stipulated in most equal pay legislation. Therefore, the Hay Method is often used to develop Pay Equity plans.

The Hay Method and Equal Pay

CANADIAN HUMAN RIGHTS ACT AND EQUAL PAY GUIDELINES

HAY GUIDE CHART-PROFILE METHOD OF JOB EVALUATION

Core factor	Sub factor	Dimension	Core factor	
Skill	Intellectual skill	Knowledge and skill, however acquired, associated with practical procedures, specialized techniques and scientific disciplines	Know-How	
		Conceptual or actual management knowledge and skill		
		Human relation skill		
		Physical skill associated with practical procedures and specialized techniques		
Effort	Intellectual effort	The independence, complexity and novelty of the thinking required in the job	Problem Solving	
	Physical effort	Intensity, frequency and duration of physical effort or activity producing physical stress or fatigue	Working Conditions	
Responsibility	Accountability for machines, finances and other resources	The size of the organizational unit or function which the job affects, as indicated by the resources involved (human and otherwise)	Accountability	
	Accountability for work of other employees	The role of the job in bringing about the objectives of an organizational unit or function, including accountability for the work of others.		
	Reliance on employees to perform the work	The nature of the organizational unit or function requiring knowledge and skill		Know-How
Working Conditions	Noise, heat, cold, physical danger, conditions hazardous to health, other conditions produced by the physical work environment	Intensity, frequency and duration of unavoidable conditions in the physical environment (e.g. fumes, temperature, noise, vibration, dirt, dust, and unavoidable exposure to hazardous substances, equipment, and/or situations)	Working Conditions	
	Isolation, mental stress, other conditions produced by the psychological work environment	Intensity, frequency, and duration of exposure to factors inherent in the work process or environment. (e.g., isolation, multiple deadlines) which increase the risk of such conditions as tension or anxiety.		
				Intensity, frequency and duration of sensory attention during the work process

Appendix B. Utilities in Ontario Participant List

Utility Organizations with Ontario Head Office

(N=17)

- Bluewater Power Distribution Corporation ✓
- Bruce Power
- Burlington Hydro Inc. ✓
- Enbridge Gas Distribution Inc.
- Enersource Hydro Mississauga
- EnWin Utilities Ltd. ✓
- Fortis Ontario Inc. ✓
- Horizon Utilities Corporation ✓
- Hydro One Brampton Inc. ✓
- Hydro One Inc.
- Hydro Ottawa Limited
- Oakville Hydro Corporation ✓
- Ontario Power Generation Inc. ✓
- Oshawa PUC Networks Inc. ✓
- Toronto Hydro Corporation
- Union Gas Ltd.
- Whitby Hydro Energy Corporation ✓

Appendix C. Greater Sudbury Hydro Grade Point Spreads

Grade	Hay Point Range	
	Start	End
1	1305	1540
2	1105	1304
3	936	1104
4	792	935
5	670	791
6	567	669
7	480	566
8	406	479
9	343	405
10	290	342
11	245	289

Income Tax

41. Ref: Exhibit 4/Tab3/Sch 1

The table showing the detailed tax calculations does not include 2007. Please provide a revised table for the years 2006 through to 2009.

See schedule attached as Question 41.

Table 1
Tax Calculations

Description	2006 Board Approved	2006 Actual	2007 Actual	2008 Bridge	2009 Test
Determination of Taxable Income					
Utility Income (loss) Before Taxes	(772,011)	3,131,101	(1,663,385)	4,661,080	4,899,552
Book to Tax Adjustments					
Additions to Accounting Income:					
Depreciation and amortization	4,486,691	4,724,691	4,690,019	5,227,524	6,082,215
Income or Loss for tax Purposes-joint ventures or partnerships		3,124	0	0	0
Employee Benefit Plans - accrued, not paid	1,870,239	712,482	7,061,988	843,726	883,061
Meals & entertainment / Mileage	0			0	0
Non-deductible club fees and dues				0	0
Taxable Capital Gains				0	0
Tax reserves beginning of year				0	0
Reserves from financial statements -balance at year end				0	0
Realized Income from Deferred Credit Accounts				0	
Other Additions	2,587,340	670,166	147,331	0	0
Debt financing expenses for book purposes				0	0
Total Additions	8,944,270	6,110,463	11,899,338	6,071,250	6,965,276
Deductions from Accounting Income:					
Capital Cost Allowance	3,311,125	3,245,411	3,555,576	4,025,692	5,736,215
Gain on disposal of assets per financial statements		5,146	22,980	0	0
Cumulative eligible capital deduction	0			0	0
Tax reserves end of year				0	0
Reserves from financial statements balance at beginning of year				0	0
Non-taxable imputed interest income and deductible expenses on deferral and variance accounts				0	0
Other Deductions	349,409	312,252	346,000	0	0
ITC Booked in Accounting Income				0	0
Total Deductions	3,660,534	3,562,809	3,924,556	4,025,692	5,736,215
Regulatory Taxable Income	4,511,725	5,678,755	6,311,397	6,706,638	6,128,613
Corporate Income Tax Rate	0.3612	0.3612	0.3612	0.3350	0.3300
Subtotal	1,629,635	2,051,166	2,279,677		
<u>Less:</u> R&D ITC (0.3)					
Regulatory Income Tax	1,629,635	2,051,166	2,279,677	2,246,724	2,022,442
Calculation of Utility Income Taxes					
Income Taxes	1,629,635	1,921,254	2,187,210	2,246,724	2,022,442
Large Corporation Tax	13,473	0		0	0
Ontario Capital Tax	193,750	246,738	248,830	131,235	140,700
Total Taxes	1,836,858	2,167,992	2,436,040	2,377,959	2,163,142
Tax Rates					
Federal Tax	0.2212	0.2212	0.2212	0.1950	0.1900
Federal Surtax					
Provincial Tax	0.1400	0.1400	0.1400	0.1400	0.1400
Apprenticeship Tax Credit	0.0000	0.0000	0.0000	0.0000	0.0000
Total Tax Rate	0.3612	0.3612	0.3612	0.3350	0.3300
Calculation of Large Corporation Tax					
Total Rate Base	74,583,404	93,296,054	96,830,702	73,326,614	77,533,209
<u>Less:</u> Exemption					
Taxable Capital	74,583,404	93,296,054	96,830,702	73,326,614	77,533,209
LCT Rate	0.0013	0.0000	0.0000	0.0000	0.0000
Subtotal	93,229			0	0
Federal Surtax				0	0
Large Corporation Tax	13,473	0	0	0	0
Calculation of Ontario Capital Tax					
Total Rate Base	74,583,404	93,296,054	96,830,702	73,326,614	77,533,209
Less Exemption	10,000,000	10,000,000	12,500,000	15,000,000	15,000,000
Taxable Capital /Deemed taxable capital	64,583,404	83,296,054	84,330,702	58,326,614	62,533,209
OCT Rate	0.0030	0.0030	0.0029	0.0023	0.0023
Ontario Capital Tax	193,750	246,738	240,343	131,235	140,700
Summary of Income Taxes					
Description	2006 Board Approved	2006 Actual	2007 Actual	2008 Bridge	2009 Test
Income Taxes	1,629,635	2,051,166	2,279,677	2,246,724	2,022,442
Large Corporation Tax	13,473	0	0	0	0
Ontario Capital Tax	193,750	246,738	240,343	131,235	140,700
Total Taxes	1,836,858	2,297,904	2,520,019	2,377,959	2,163,142

Cost Allocation

51. Ref: Exhibit 8/Tab1/Sch2/Appendix A

- a. Please provide an electronic copy of the updated Informational Filing EB-2007-0001 of Greater Sudbury's cost allocation study. (No additional material is required in paper or .pdf format.)

Electronic copy was forwarded along with responses to the Board interrogatories.

- b. Please confirm that the Informational Filing (including the update) applies only to Greater Sudbury exclusive of West Nipissing.

The Cost Allocation study was based on Greater Sudbury customers' data only, however, due to the close geographic proximity to West Nipissing and the technical review of the system design by qualified staff, GSHi concluded that the cost of service attributes for Sudbury could be extended to West Nipissing.

56. Ref: Exhibit 9/Tab1/Sch1/Tables 5a and 6a & Exhibit 9/Tab1/Sch9/Appendix A

For completeness, please provide a set of impact calculations in which the 2009 rate under 2009 bill is replaced with the fully harmonized rates found in Tables 5a and 6a. Please ensure that each page is appropriately labelled to ensure that this hypothetical impact calculation is not easily confused with those that are based on the rates that are being applied for.

See attached schedules.

Q. 56 - WNES
BILL IMPACTS (Monthly Consumptions)
West Nipissing Impact - Full harmonization

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 100 kWh	Monthly Service Charge			11.62			16.65	5.03	43.29%	17.76%
	Distribution (kWh)	100	0.0117	1.17	100	0.0132	1.32	0.15	12.82%	0.53%
	Smart Meter Rider (per month)			0.00			2.17	2.17	#DIV/0!	7.66%
	LRAM & SSM Rider (kWh)	100			100	0.0002	0.02	0.02	#DIV/0!	0.07%
	Regulatory Assets (kWh)	100	0.0000	0.00	100	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			12.79			20.16	7.37	57.62%	26.02%
	Other Charges (kWh)	106	0.0239	2.52	106	0.0213	2.25	(0.27)	(10.88%)	(0.97%)
	Cost of Power Commodity (kWh)	106	0.0560	5.91	106	0.0560	5.91	0.00	0.00%	0.00%
	Total Bill			21.23			28.32	7.10	33.43%	25.05%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 250 kWh	Monthly Service Charge			11.62			16.65	5.03	43.29%	11.81%
	Distribution (kWh)	250	0.0117	2.93	250	0.0132	3.30	0.38	12.82%	0.88%
	Smart Meter Rider (per month)			0.00			2.17	2.17	#DIV/0!	5.10%
	LRAM & SSM Rider (kWh)	250			250	0.0002	0.05	0.05	#DIV/0!	0.12%
	Regulatory Assets (kWh)	250	0.0000	0.00	250	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			14.55			22.17	7.63	52.42%	17.91%
	Other Charges (kWh)	264	0.0239	6.31	264	0.0213	5.62	(0.69)	(10.88%)	(1.61%)
	Cost of Power Commodity (kWh)	264	0.0560	14.78	264	0.0560	14.78	0.00	0.00%	0.00%
	Total Bill			35.64			42.58	6.94	19.47%	16.30%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 500 kWh	Monthly Service Charge			11.62			16.65	5.03	43.29%	7.58%
	Distribution (kWh)	500	0.0117	5.85	500	0.0132	6.60	0.75	12.82%	1.13%
	Smart Meter Rider (per month)			0.00			2.17	2.17	#DIV/0!	3.27%
	LRAM & SSM Rider (kWh)	500			500	0.0002	0.10	0.10	#DIV/0!	0.15%
	Regulatory Assets (kWh)	500	0.0000	0.00	500	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			17.47			25.52	8.05	46.08%	12.14%
	Other Charges (kWh)	528	0.0239	12.62	528	0.0213	11.25	(1.37)	(10.88%)	(2.07%)
	Cost of Power Commodity (kWh)	528	0.0560	29.57	528	0.0560	29.57	0.00	0.00%	0.00%
	Total Bill			59.65			66.33	6.68	11.19%	10.07%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 750 kWh	Monthly Service Charge			11.62			16.65	5.03	43.29%	5.48%
	Distribution (kWh)	750	0.0117	8.78	750	0.0132	9.90	1.13	12.82%	1.23%
	Smart Meter Rider (per month)			0.00			2.17	2.17	#DIV/0!	2.36%
	LRAM & SSM Rider (kWh)	750			750	0.0002	0.15	0.15	#DIV/0!	0.16%
	Regulatory Assets (kWh)	750	0.0000	0.00	750	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			20.40			28.87	8.48	41.55%	9.23%
	Other Charges (kWh)	792	0.0239	18.93	792	0.0213	16.87	(2.06)	(10.88%)	(2.24%)
	Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	192	0.0650	12.48	192	0.0650	12.48	0.00	0.00%	0.00%
	Total Bill			85.40			91.81	6.42	7.51%	6.99%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,000 kWh	Monthly Service Charge			11.62			16.65	5.03	43.29%	4.26%
	Distribution (kWh)	1,000	0.0117	11.70	1,000	0.0132	13.20	1.50	12.82%	1.27%
	Smart Meter Rider (per month)			0.00			2.17	2.17	#DIV/0!	1.84%
	LRAM & SSM Rider (kWh)	1,000			1,000	0.0002	0.20	0.20	#DIV/0!	0.17%
	Regulatory Assets (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			23.32			32.22	8.90	38.16%	7.55%
	Other Charges (kWh)	1,056	0.0239	25.24	1,056	0.0213	22.49	(2.75)	(10.88%)	(2.33%)
	Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	456	0.0650	29.63	456	0.0650	29.63	0.00	0.00%	0.00%
	Total Bill			111.79			117.94	6.15	5.51%	5.22%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,500 kWh	Monthly Service Charge			11.62			16.65	5.03	43.29%	2.96%
	Distribution (kWh)	1,500	0.0117	17.55	1,500	0.0132	19.80	2.25	12.82%	1.32%
	Smart Meter Rider (per month)			0.00			2.17	2.17	#DIV/0!	1.27%

LRAM & SSM Rider (kWh)	1,500	0.0000	0.00	1,500	0.0002	0.30	0.30	#DIV/0!	0.18%
Regulatory Assets (kWh)	1,500	0.0000	0.00	1,500	0.0000	0.00	0.00	#DIV/0!	0.00%
Sub-Total			29.17			38.92	9.75	33.42%	5.73%
Other Charges (kWh)	1,584	0.0239	37.85	1,584	0.0213	33.74	(4.12)	(10.88%)	(2.42%)
Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%	0.00%
Cost of Power Commodity (kWh)	984	0.0650	63.95	984	0.0650	63.95	0.00	0.00%	0.00%
Total Bill			164.57			170.21	5.63	3.42%	3.31%

RESIDENTIAL

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge								
2,000 kWh	Distribution (kWh)								
	Smart Meter Rider (per month)								
	LRAM & SSM Rider (kWh)								
	Regulatory Assets (kWh)								
	Sub-Total								
	Other Charges (kWh)								
	Cost of Power Commodity (kWh)								
	Cost of Power Commodity (kWh)								
	Total Bill								

GENERAL SERVICE < 50 kW

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge								
1,000 kWh	Distribution (kWh)								
	Smart Meter Rider (per month)								
	LRAM & SSM Rider (kWh)								
	Regulatory Assets (kWh)								
	Sub-Total								
	Other Charges (kWh)								
	Cost of Power Commodity (kWh)								
	Cost of Power Commodity (kWh)								
	Total Bill								

GENERAL SERVICE < 50 kW

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge								
2,000 kWh	Distribution (kWh)								
	Smart Meter Rider (per month)								
	LRAM & SSM Rider (kWh)								
	Regulatory Assets (kWh)								
	Sub-Total								
	Other Charges (kWh)								
	Cost of Power Commodity (kWh)								
	Cost of Power Commodity (kWh)								
	Total Bill								

GENERAL SERVICE < 50 kW

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge								
5,000 kWh	Distribution (kWh)								
	Smart Meter Rider (per month)								
	LRAM & SSM Rider (kWh)								
	Regulatory Assets (kWh)								
	Sub-Total								
	Other Charges (kWh)								
	Cost of Power Commodity (kWh)								
	Cost of Power Commodity (kWh)								
	Total Bill								

GENERAL SERVICE < 50 kW

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge								
10,000 kWh	Distribution (kWh)								
	Smart Meter Rider (per month)								
	LRAM & SSM Rider (kWh)								
	Regulatory Assets (kWh)								
	Sub-Total								
	Other Charges (kWh)								
	Cost of Power Commodity (kWh)								
	Cost of Power Commodity (kWh)								
	Total Bill								

GENERAL SERVICE < 50 kW

2008 BILL	2009 BILL	IMPACT
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		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			11.88			23.08	11.20	94.28%	0.68%
15,000 kWh	Distribution (kWh)	15,000	0.0122	183.00	15,000	0.0201	301.50	118.50	64.75%	7.17%
	Smart Meter Rider (per month)			0.00			2.17	2.17	#DIV/0!	0.13%
	LRAM & SSM Rider (kWh)	15,000			15,000	0.0001	1.50	1.50	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	15,000	0.0000	0.00	15,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			194.88			328.25	133.37	68.44%	8.07%
	Other Charges (kWh)	15,839	0.0229	362.70	15,839	0.0190	300.93	(61.77)	(17.03%)	(3.74%)
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	15,089	0.0650	980.75	15,089	0.0650	980.75	0.00	0.00%	0.00%
	Total Bill			1,580.33			1,651.93	71.60	4.53%	4.33%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			30.32			175.03	144.71	477.28%	7.66%
15,000 kWh	Distribution (kWh)	15,000	0.0000	0.00	15,000	0.0000	0.00	0.00	#DIV/0!	0.00%
60 kW	Distribution (kW)	60	0.5503	33.02	60	4.6877	281.26	248.24	751.84%	13.13%
	Smart Meter Rider (per month)			0.00			2.17	2.17	#DIV/0!	0.11%
	LRAM & SSM Rider (kW)	60			60	0.0243	1.46	1.46	#DIV/0!	#DIV/0!
	Regulatory Assets (kW)	60	0.0000	0.00	60	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			63.34			459.92	396.58	626.14%	20.98%
	Other Charges (kWh)	15,839	0.0132	209.07	15,839	0.0132	209.07	0.00	0.00%	0.00%
	Other Charges (kW)	60	3.9100	234.60	60	4.4350	266.10	31.50	13.43%	1.67%
	Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	15,089	0.0603	909.84	15,089	0.0603	909.84	0.00	0.00%	0.00%
	Total Bill			1,462.07			1,890.15	428.08	29.28%	22.65%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			30.32			175.03	144.71	477.28%	3.91%
36,000 kWh	Distribution (kWh)	36,000	0.0000	0.00	36,000	0.0000	0.00	0.00	#DIV/0!	0.00%
80 kW	Distribution (kW)	80	0.5503	44.02	80	4.6877	375.02	330.99	751.84%	8.94%
	Smart Meter Rider (per month)			0.00			2.17	2.17	#DIV/0!	0.06%
	LRAM & SSM Rider (kW)	80			80	0.0243	1.94	1.94	#DIV/0!	#DIV/0!
	Regulatory Assets (kW)	80	0.0000	0.00	80	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			74.34			554.16	479.82	645.40%	12.96%
	Other Charges (kWh)	38,012	0.0132	501.76	38,012	0.0132	501.76	0.00	0.00%	0.00%
	Other Charges (kW)	80	3.9100	312.80	80	4.4350	354.80	42.00	13.43%	1.13%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kWh)	38,012	0.0603	2,292.15	38,012	0.0603	2,292.15	0.00	0.00%	0.00%
	Total Bill			3,181.06			3,702.87	521.82	16.40%	14.09%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			30.32			175.03	144.71	477.28%	1.19%
127,500 kWh	Distribution (kWh)	127,500	0.0000	0.00	127,500	0.0000	0.00	0.00	#DIV/0!	0.00%
225 kW	Distribution (kW)	225	0.5503	123.82	225	4.6877	1,054.73	930.92	751.84%	7.67%
	Smart Meter Rider (per month)			0.00			2.17	2.17	#DIV/0!	0.02%
	LRAM & SSM Rider (kW)	225			225	0.0243	5.47	5.47	#DIV/0!	#DIV/0!
	Regulatory Assets (kW)	225	0.0000	0.00	225	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			154.14			1,237.40	1,083.26	702.79%	8.93%
	Other Charges (kWh)	134,627	0.0132	1,777.08	134,627	0.0132	1,777.08	0.00	0.00%	0.00%
	Other Charges (kW)	225	3.9100	879.75	225	4.4350	997.88	118.13	13.43%	0.97%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kWh)	134,627	0.0603	8,118.02	134,627	0.0603	8,118.02	0.00	0.00%	0.00%
	Total Bill			10,928.99			12,130.38	1,201.39	10.99%	9.90%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			30.32			175.03	144.71	477.28%	0.69%
220,000 kWh	Distribution (kWh)	220,000	0.0000	0.00	220,000	0.0000	0.00	0.00	#DIV/0!	0.00%
400 kW	Distribution (kW)	400	0.5503	220.12	400	4.6877	1,875.08	1,654.96	751.84%	7.91%
	Smart Meter Rider (per month)			0.00			2.17	2.17	#DIV/0!	0.01%
	LRAM & SSM Rider (kW)	400			400	0.0243	9.72	9.72	#DIV/0!	#DIV/0!
	Regulatory Assets (kW)	400	0.0000	0.00	400	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			250.44			2,062.00	1,811.56	723.35%	8.66%
	Other Charges (kWh)	232,298	0.0132	3,066.33	232,298	0.0132	3,066.33	0.00	0.00%	0.00%
	Other Charges (kW)	400	3.9100	1,564.00	400	4.4350	1,774.00	210.00	13.43%	1.00%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kWh)	232,298	0.0603	14,007.57	232,298	0.0603	14,007.57	0.00	0.00%	0.00%
	Total Bill			18,888.34			20,909.90	2,021.56	10.70%	9.67%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			30.32			175.03	144.71	477.28%	0.14%
1,000,000 kWh	Distribution (kWh)	1,000,000	0.0000	0.00	1,000,000	0.0000	0.00	0.00	#DIV/0!	0.00%

2,800 kW	Distribution (kW)		2,800	0.5503	1,540.84	2,800	4.6877	13,125.56	11,584.72	751.84%	11.20%
	Smart Meter Rider (per month)				0.00			2.17	2.17	#DIV/0!	0.00%
	LRAM & SSM Rider (kW)		2,800			2,800	0.0243	68.04	68.04	#DIV/0!	#DIV/0!
	Regulatory Assets (kW)		2,800	0.0000	0.00	2,800	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total		1,571.16					13,370.80	11,799.64	751.01%	11.41%
	Other Charges (kWh)		1,055,900	0.0132	13,937.88	1,055,900	0.0132	13,937.88	0.00	0.00%	0.00%
	Other Charges (kW)		2,800	3.9100	10,948.00	2,800	4.4350	12,418.00	1,470.00	13.43%	1.42%
	Cost of Power Commodity (kWh)		0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kWh)		1,055,900	0.0603	63,670.77	1,055,900	0.0603	63,670.77	0.00	0.00%	0.00%
	Total Bill		90,127.81					103,397.45	13,269.64	14.72%	12.83%

Street Lighting										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Billing Determinants	Monthly Service Charge	8,818	1.0100	8,906.18	8,818	2.1300	18,782.34	9,876.16	110.89%	11.35%
	Distribution (kWh)	662,000	0.0000	0.00	662,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	1,828	3.2582	5,955.99	1,828	6.9851	12,768.76	6,812.77	114.39%	7.83%
	Regulatory Assets (kW)	1,828	0.0000	0.00	1,828	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			14,862.17			31,551.10	16,688.93	112.29%	19.17%
	Other Charges (kWh)	699,006	0.0132	9,226.88	699,006	0.0132	9,226.88	0.00	0.00%	0.00%
	Other Charges (kW)	1,828	2.9826	5,452.19	1,828	2.2514	4,115.56	(1,336.63)	(24.52%)	(1.54%)
	Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	698,256	0.0603	42,104.82	698,256	0.0603	42,104.82	0.00	0.00%	0.00%
	Total Bill			71,691.29			87,043.59	15,352.30	21.41%	17.64%

Street Lighting										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Billing Determinants	Monthly Service Charge	829	1.0100	837.29	829	2.1300	1,765.77	928.48	110.89%	11.39%
	Distribution (kWh)	61,800	0.0000	0.00	61,800	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	172	3.2582	560.41	172	6.9851	1,201.44	641.03	114.39%	7.86%
	Regulatory Assets (kW)	172	0.0000	0.00	172	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			1,397.70			2,967.21	1,569.51	112.29%	19.26%
	Other Charges (kWh)	65,255	0.0132	861.36	65,255	0.0132	861.36	0.00	0.00%	0.00%
	Other Charges (kW)	172	2.9826	513.01	172	2.2514	387.24	(125.77)	(24.52%)	(1.54%)
	Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	64,505	0.0603	3,889.63	64,505	0.0603	3,889.63	0.00	0.00%	0.00%
	Total Bill			6,706.92			8,150.66	1,443.74	21.53%	17.71%

Sentinel Lighting										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Billing Determinants	Monthly Service Charge	2	0.0000	0.00	2	2.7800	5.56	5.56	#DIV/0!	41.09%
	Distribution (kWh)	25	0.0000	0.00	25	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	1	10.6696	5.33	1	9.6763	4.84	(0.50)	(9.31%)	(3.67%)
	Regulatory Assets (kW)	1	0.0000	0.00	1	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			5.33			10.40	5.06	94.91%	37.42%
	Other Charges (kWh)	26	0.0132	0.35	26	0.0132	0.35	0.00	0.00%	0.00%
	Other Charges (kW)	1	3.0196	1.51	1	2.3833	1.19	(0.32)	(21.07%)	(2.35%)
	Cost of Power Commodity (kWh)	26	0.0603	1.59	26	0.0603	1.59	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Total Bill			8.78			13.53	4.75	54.02%	35.07%

Sentinel Lighting										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Billing Determinants	Monthly Service Charge	3	0.0000	0.00	3	2.7800	8.34	8.34	#DIV/0!	39.22%
	Distribution (kWh)	50	0.0000	0.00	50	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	1	10.6696	8.00	1	9.6763	7.26	(0.74)	(9.31%)	(3.50%)
	Regulatory Assets (kW)	1	0.0000	0.00	1	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			8.00			15.60	7.60	94.91%	35.72%
	Other Charges (kWh)	53	0.0132	0.70	53	0.0132	0.70	0.00	0.00%	0.00%
	Other Charges (kW)	1	3.0196	2.26	1	2.3833	1.79	(0.48)	(21.07%)	(2.24%)
	Cost of Power Commodity (kWh)	53	0.0603	3.18	53	0.0603	3.18	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Total Bill			14.15			21.27	7.12	50.31%	33.47%

Question 56 - Greater Sudbury Hydro
BILL IMPACTS (Monthly Consumptions)
Sudbury Impact - Full Harmonization

RESIDENTIAL

Consumption	100 kWh									
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
				14.80			16.65	1.85	12.50%	6.53%
		100	0.0115	1.15	100	0.0132	1.32	0.17	14.78%	0.60%
				0.27			2.17	1.90	703.70%	6.71%
		100			100	0.0002	0.02	0.02	#DIV/0!	0.07%
		100	0.0000	0.00	100	0.0000	0.00	0.00	#DIV/0!	0.00%
				16.22			20.16	3.94	24.29%	13.91%
		106	0.0207	2.19	106	0.0213	2.25	0.06	2.90%	0.22%
		106	0.0560	5.91	106	0.0560	5.91	0.00	0.00%	0.00%
				24.32			28.32	4.00	16.46%	14.14%

RESIDENTIAL

Consumption	250 kWh									
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
				14.80			16.65	1.85	12.50%	4.35%
		250	0.0115	2.88	250	0.0132	3.30	0.43	14.78%	1.00%
				0.27			2.17	1.90	703.70%	4.46%
		250			250	0.0002	0.05	0.05	#DIV/0!	0.12%
		250	0.0000	0.00	250	0.0000	0.00	0.00	#DIV/0!	0.00%
				17.95			22.17	4.23	23.54%	9.92%
		264	0.0207	5.46	264	0.0213	5.62	0.16	2.90%	0.37%
		264	0.0560	14.78	264	0.0560	14.78	0.00	0.00%	0.00%
				38.19			42.58	4.38	11.48%	10.30%

RESIDENTIAL

Consumption	500 kWh									
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
				14.80			16.65	1.85	12.50%	2.79%
		500	0.0115	5.75	500	0.0132	6.60	0.85	14.78%	1.28%
				0.27			2.17	1.90	703.70%	2.86%
		500			500	0.0002	0.10	0.10	#DIV/0!	0.15%
		500	0.0000	0.00	500	0.0000	0.00	0.00	#DIV/0!	0.00%
				20.82			25.52	4.70	22.57%	7.09%
		528	0.0207	10.93	528	0.0213	11.25	0.32	2.90%	0.48%
		528	0.0560	29.57	528	0.0560	29.57	0.00	0.00%	0.00%
				61.31			66.33	5.02	8.18%	7.56%

RESIDENTIAL

Consumption	750 kWh									
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
				14.80			16.65	1.85	12.50%	2.01%
		750	0.0115	8.63	750	0.0132	9.90	1.28	14.78%	1.39%
				0.27			2.17	1.90	703.70%	2.07%
		750			750	0.0002	0.15	0.15	#DIV/0!	0.16%
		750	0.0000	0.00	750	0.0000	0.00	0.00	#DIV/0!	0.00%
				23.70			28.87	5.18	21.84%	5.64%
		792	0.0207	16.39	792	0.0213	16.87	0.48	2.90%	0.52%
		600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%	0.00%
		192	0.0650	12.48	192	0.0650	12.48	0.00	0.00%	0.00%
				86.16			91.81	5.65	6.56%	6.15%

RESIDENTIAL

Consumption	1,000 kWh									
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
				14.80			16.65	1.85	12.50%	1.57%
		1,000	0.0115	11.50	1,000	0.0132	13.20	1.70	14.78%	1.44%
				0.27			2.17	1.90	703.70%	1.61%
		1,000			1,000	0.0002	0.20	0.20	#DIV/0!	0.17%
		1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.00%
				26.57			32.22	5.65	21.26%	4.79%
		1,056	0.0207	21.86	1,056	0.0213	22.49	0.63	2.90%	0.54%
		600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%	0.00%
		456	0.0650	29.63	456	0.0650	29.63	0.00	0.00%	0.00%
				111.66			117.94	6.28	5.63%	5.33%

RESIDENTIAL

Consumption	1,500 kWh									
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
				14.80			16.65	1.85	12.50%	1.09%
		1,500	0.0115	17.25	1,500	0.0132	19.80	2.55	14.78%	1.50%
				0.27			2.17	1.90	703.70%	1.12%

LRAM & SSM Rider (kWh)	1,500	0.0000	0.00	1,500	0.0002	0.30	0.30	#DIV/0!	0.18%
Regulatory Assets (kWh)	1,500	0.0000	0.00	1,500	0.0000	0.00	0.00	#DIV/0!	0.00%
Sub-Total			32.32			38.92	6.60	20.42%	3.88%
Other Charges (kWh)	1,584	0.0207	32.79	1,584	0.0213	33.74	0.95	2.90%	0.56%
Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%	0.00%
Cost of Power Commodity (kWh)	984	0.0650	63.95	984	0.0650	63.95	0.00	0.00%	0.00%
Total Bill			162.66			170.21	7.55	4.64%	4.44%

RESIDENTIAL

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption									
2,000 kWh									
Monthly Service Charge			14.80			16.65	1.85	12.50%	0.83%
Distribution (kWh)	2,000	0.0115	23.00	2,000	0.0132	26.40	3.40	14.78%	1.53%
Smart Meter Rider (per month)			0.27			2.17	1.90	703.70%	0.85%
LRAM & SSM Rider (kWh)	2,000			2,000	0.0002	0.40	0.40	#DIV/0!	0.18%
Regulatory Assets (kWh)	2,000	0.0000	0.00	2,000	0.0000	0.00	0.00	#DIV/0!	0.00%
Sub-Total			38.07			45.62	7.55	19.83%	3.39%
Other Charges (kWh)	2,112	0.0207	43.71	2,112	0.0213	44.98	1.27	2.90%	0.57%
Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%	0.00%
Cost of Power Commodity (kWh)	1,512	0.0650	98.27	1,512	0.0650	98.27	0.00	0.00%	0.00%
Total Bill			213.65			222.47	8.82	4.13%	3.96%

GENERAL SERVICE < 50 kW

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption									
1,000 kWh									
Monthly Service Charge			21.42			23.08	1.66	7.75%	1.30%
Distribution (kWh)	1,000	0.0183	18.30	1,000	0.0201	20.10	1.80	9.84%	1.41%
Smart Meter Rider (per month)			0.27			2.17	1.90	703.70%	1.49%
LRAM & SSM Rider (kWh)	1,000			1,000	0.0001	0.10	0.10	#DIV/0!	0.08%
Regulatory Assets (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.00%
Sub-Total			39.99			45.45	5.46	13.65%	4.29%
Other Charges (kWh)	1,056	0.0186	19.64	1,056	0.0190	20.06	0.42	2.15%	0.33%
Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
Cost of Power Commodity (kWh)	306	0.0650	19.88	306	0.0650	19.88	0.00	0.00%	0.00%
Total Bill			121.51			127.40	5.88	4.84%	4.62%

GENERAL SERVICE < 50 kW

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption									
2,000 kWh									
Monthly Service Charge			21.42			23.08	1.66	7.75%	0.70%
Distribution (kWh)	2,000	0.0183	36.60	2,000	0.0201	40.20	3.60	9.84%	1.52%
Smart Meter Rider (per month)			0.27			2.17	1.90	703.70%	0.80%
LRAM & SSM Rider (kWh)	2,000			2,000	0.0001	0.20	0.20	#DIV/0!	0.08%
Regulatory Assets (kWh)	2,000	0.0000	0.00	2,000	0.0000	0.00	0.00	#DIV/0!	0.00%
Sub-Total			58.29			65.65	7.36	12.63%	3.11%
Other Charges (kWh)	2,112	0.0186	39.28	2,112	0.0190	40.12	0.84	2.15%	0.36%
Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
Cost of Power Commodity (kWh)	1,362	0.0650	88.52	1,362	0.0650	88.52	0.00	0.00%	0.00%
Total Bill			228.09			236.29	8.20	3.60%	3.47%

GENERAL SERVICE < 50 kW

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption									
5,000 kWh									
Monthly Service Charge			21.42			23.08	1.66	7.75%	0.29%
Distribution (kWh)	5,000	0.0183	91.50	5,000	0.0201	100.50	9.00	9.84%	1.60%
Smart Meter Rider (per month)			0.27			2.17	1.90	703.70%	0.34%
LRAM & SSM Rider (kWh)	5,000			5,000	0.0001	0.50	0.50	#DIV/0!	0.09%
Regulatory Assets (kWh)	5,000	0.0000	0.00	5,000	0.0000	0.00	0.00	#DIV/0!	0.00%
Sub-Total			113.19			126.25	13.06	11.54%	2.32%
Other Charges (kWh)	5,280	0.0186	98.20	5,280	0.0190	100.31	2.11	2.15%	0.38%
Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
Cost of Power Commodity (kWh)	4,530	0.0650	294.42	4,530	0.0650	294.42	0.00	0.00%	0.00%
Total Bill			547.81			562.98	15.17	2.77%	2.69%

GENERAL SERVICE < 50 kW

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption									
10,000 kWh									
Monthly Service Charge			21.42			23.08	1.66	7.75%	0.15%
Distribution (kWh)	10,000	0.0183	183.00	10,000	0.0201	201.00	18.00	9.84%	1.63%
Smart Meter Rider (per month)			0.27			2.17	1.90	703.70%	0.17%
LRAM & SSM Rider (kWh)	10,000		0.00	10,000	0.0001	1.00	1.00	#DIV/0!	0.09%
Regulatory Assets (kWh)	10,000	0.0000	0.00	10,000	0.0000	0.00	0.00	#DIV/0!	0.00%
Sub-Total			204.69			227.25	22.56	11.02%	2.04%
Other Charges (kWh)	10,559	0.0186	196.40	10,559	0.0190	200.62	4.22	2.15%	0.38%
Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
Cost of Power Commodity (kWh)	9,809	0.0650	637.59	9,809	0.0650	637.59	0.00	0.00%	0.00%
Total Bill			1,080.67			1,107.46	26.78	2.48%	2.42%

GENERAL SERVICE < 50 kW

2008 BILL	2009 BILL	IMPACT
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		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 15,000 kWh	Monthly Service Charge			21.42			23.08	1.66	7.75%	0.10%
	Distribution (kWh)	15,000	0.0183	274.50	15,000	0.0201	301.50	27.00	9.84%	1.63%
	Smart Meter Rider (per month)			0.27			2.17	1.90	703.70%	0.12%
	LRAM & SSM Rider (kWh)	15,000			15,000	0.0001	1.50	1.50	#DIV/0!	0.09%
	Regulatory Assets (kWh)	15,000	0.0000	0.00	15,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			296.19			328.25	32.06	10.82%	1.94%
	Other Charges (kWh)	15,839	0.0186	294.60	15,839	0.0190	300.93	6.34	2.15%	0.38%
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	15,089	0.0650	980.75	15,089	0.0650	980.75	0.00	0.00%	0.00%
	Total Bill			1,613.54			1,651.93	38.40	2.38%	2.32%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 15,000 kWh 60 kW	Monthly Service Charge			178.96			175.03	(3.93)	(2.20%)	(0.21%)
	Distribution (kWh)	15,000	0.0000	0.00	15,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	60	4.6737	280.42	60	4.6877	281.26	0.84	0.30%	0.04%
	Smart Meter Rider (per month)			0.27			2.17	1.90	703.70%	0.10%
	LRAM & SSM Rider (kW)	60			60	0.0243	1.46	1.46	#DIV/0!	0.16%
	Regulatory Assets (kW)	60	0.0000	0.00	60	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			459.65			459.92	0.27	0.06%	0.01%
	Other Charges (kWh)	15,839	0.0132	209.07	15,839	0.0132	209.07	0.00	0.00%	0.00%
	Other Charges (kW)	60	4.1331	247.99	60	4.4350	266.10	18.11	7.30%	0.96%
	Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	15,089	0.0603	909.84	15,089	0.0603	909.84	0.00	0.00%	0.00%
	Total Bill			1,871.77			1,890.15	18.38	0.98%	0.97%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 40,000 kWh 100 kW	Monthly Service Charge			178.96			175.03	(3.93)	(2.20%)	(0.09%)
	Distribution (kWh)	40,000	0.0000	0.00	40,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	100	4.6737	467.37	100	4.6877	468.77	1.40	0.30%	0.03%
	Smart Meter Rider (per month)			0.27			2.17	1.90	703.70%	0.05%
	LRAM & SSM Rider (kW)	100			100	0.0243	2.43	2.43	#DIV/0!	0.10%
	Regulatory Assets (kW)	100	0.0000	0.00	100	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			646.60			648.40	1.80	0.28%	0.04%
	Other Charges (kWh)	42,236	0.0132	557.52	42,236	0.0132	557.52	0.00	0.00%	0.00%
	Other Charges (kW)	100	4.1331	413.31	100	4.4350	443.50	30.19	7.30%	0.72%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kWh)	42,236	0.0603	2,546.83	42,236	0.0603	2,546.83	0.00	0.00%	0.00%
	Total Bill			4,164.26			4,196.25	31.99	0.77%	0.76%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 100,000 kWh 350 kW	Monthly Service Charge			178.96			175.03	(3.93)	(2.20%)	(0.04%)
	Distribution (kWh)	100,000	0.0000	0.00	100,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	350	4.6737	1,635.80	350	4.6877	1,640.70	4.90	0.30%	0.04%
	Smart Meter Rider (per month)			0.27			2.17	1.90	703.70%	0.02%
	LRAM & SSM Rider (kW)	350			350	0.0243	8.51	8.51	#DIV/0!	0.13%
	Regulatory Assets (kW)	350	0.0000	0.00	350	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			1,815.03			1,826.40	11.37	0.63%	0.10%
	Other Charges (kWh)	105,590	0.0132	1,393.79	105,590	0.0132	1,393.79	0.00	0.00%	0.00%
	Other Charges (kW)	350	4.1331	1,446.59	350	4.4350	1,552.25	105.67	7.30%	0.95%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kWh)	105,590	0.0603	6,367.08	105,590	0.0603	6,367.08	0.00	0.00%	0.00%
	Total Bill			11,022.48			11,139.52	117.04	1.06%	1.05%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 400,000 kWh 1,400 kW	Monthly Service Charge			178.96			175.03	(3.93)	(2.20%)	(0.01%)
	Distribution (kWh)	400,000	0.0000	0.00	400,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	1,400	4.6737	6,543.18	1,400	4.6877	6,562.78	19.60	0.30%	0.04%
	Smart Meter Rider (per month)			0.27			2.17	1.90	703.70%	0.00%
	LRAM & SSM Rider (kW)	1,400			1,400	0.0243	34.02	34.02	#DIV/0!	0.13%
	Regulatory Assets (kW)	1,400	0.0000	0.00	1,400	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			6,722.41			6,774.00	51.59	0.77%	0.12%
	Other Charges (kWh)	422,360	0.0132	5,575.15	422,360	0.0132	5,575.15	0.00	0.00%	0.00%
	Other Charges (kW)	1,400	4.1331	5,786.34	1,400	4.4350	6,209.00	422.66	7.30%	0.96%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kWh)	422,360	0.0603	25,468.31	422,360	0.0603	25,468.31	0.00	0.00%	0.00%
	Total Bill			43,552.21			44,026.46	474.25	1.09%	1.08%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,000,000 kWh	Monthly Service Charge			178.96			175.03	(3.93)	(2.20%)	(0.00%)
	Distribution (kWh)	1,000,000	0.0000	0.00	1,000,000	0.0000	0.00	0.00	#DIV/0!	0.00%

2,800 kW		Distribution (kW)	2,800	4.6737	13,086.36	2,800	4.6877	13,125.56	39.20	0.30%	0.04%
		Smart Meter Rider (per month)			0.27			2.17	1.90	703.70%	0.00%
		LRAM & SSM Rider (kW)	2,800			2,800	0.0243	68.04	68.04	#DIV/0!	0.11%
		Regulatory Assets (kW)	2,800	0.0000	0.00	2,800	0.0000	0.00	0.00	#DIV/0!	0.00%
		Sub-Total			13,265.59			13,370.80	105.21	0.79%	0.10%
		Other Charges (kWh)	1,055,900	0.0132	13,937.88	1,055,900	0.0132	13,937.88	0.00	0.00%	0.00%
		Other Charges (kW)	2,800	4.1331	11,572.68	2,800	4.4350	12,418.00	845.32	7.30%	0.82%
		Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
		Cost of Power Commodity (kWh)	1,055,900	0.0603	63,670.77	1,055,900	0.0603	63,670.77	0.00	0.00%	0.00%
		Total Bill			102,446.92			103,397.45	950.53	0.93%	0.92%

Street Lighting										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Billing Determinants	Monthly Service Charge	8,818	0.2300	2,028.14	8,818	2.1300	18,782.34	16,754.20	826.09%	19.25%
8,818 Connections	Distribution (kWh)	662,000	0.0000	0.00	662,000	0.0000	0.00	0.00	#DIV/0!	0.00%
662,000 kWh	Distribution (kW)	1,828	0.8210	1,500.79	1,828	6.9851	12,768.76	11,267.97	750.80%	12.95%
1,828 kW	Regulatory Assets (kW)	1,828	0.0000	0.00	1,828	0.0000	0.00	0.00	#DIV/0!	0.00%
Sub-Total				3,528.93			31,551.10	28,022.17	794.07%	32.19%
Other Charges (kWh)		699,006	0.0132	9,226.88	699,006	0.0132	9,226.88	0.00	0.00%	0.00%
Other Charges (kW)		1,828	2.0982	3,835.51	1,828	2.2514	4,115.56	280.05	7.30%	0.32%
Cost of Power Commodity (kWh)		750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%	0.00%
Cost of Power Commodity (kWh)		698,256	0.0603	42,104.82	698,256	0.0603	42,104.82	0.00	0.00%	0.00%
Total Bill				58,741.36			87,043.59	28,302.22	48.18%	32.52%

Street Lighting										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Billing Determinants 829 Connections 61,800 kWh 172 kW	Monthly Service Charge	829	0.2300	190.67	829	2.1300	1,765.77	1,575.10	826.09%	19.32%
	Distribution (kWh)	61,800	0.0000	0.00	61,800	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	172	0.8210	141.21	172	6.9851	1,201.44	1,060.23	750.80%	13.01%
	Regulatory Assets (kW)	172	0.0000	0.00	172	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			331.88			2,967.21	2,635.33	794.05%	32.33%
	Other Charges (kWh)	65,255	0.0132	861.36	65,255	0.0132	861.36	0.00	0.00%	0.00%
	Other Charges (kW)	172	2.0982	360.89	172	2.2514	387.24	26.35	7.30%	0.32%
	Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	64,505	0.0603	3,889.63	64,505	0.0603	3,889.63	0.00	0.00%	0.00%
	Total Bill			5,488.99			8,150.66	2,661.68	48.49%	32.66%

Sentinel Lighting										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Billing Determinants 2 Connections 25 kWh 1 kW	Monthly Service Charge	2	0.7800	1.56	2	2.7800	5.56	4.00	256.41%	29.56%
	Distribution (kWh)	25	0.0000	0.00	25	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	1	2.0994	1.05	1	9.6763	4.84	3.79	360.91%	28.00%
	Regulatory Assets (kW)	1	0.0000	0.00	1	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			2.61			10.40	7.79	298.44%	57.56%
	Other Charges (kWh)	26	0.0132	0.35	26	0.0132	0.35	0.00	0.00%	0.00%
	Other Charges (kW)	1	2.2211	1.11	1	2.3833	1.19	0.08	7.30%	0.60%
	Cost of Power Commodity (kWh)	26	0.0603	1.59	26	0.0603	1.59	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Total Bill			5.66			13.53	7.87	139.03%	58.16%

Sentinel Lighting										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Billing Determinants 3 Connections 50 kWh 1 kW	Monthly Service Charge	3	0.7800	2.34	3	2.7800	8.34	6.00	256.41%	28.22%
	Distribution (kWh)	50	0.0000	0.00	50	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	1	2.0994	1.57	1	9.6763	7.26	5.68	360.91%	26.72%
	Regulatory Assets (kW)	1	0.0000	0.00	1	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			3.91			15.60	11.68	298.44%	54.94%
	Other Charges (kWh)	53	0.0132	0.70	53	0.0132	0.70	0.00	0.00%	0.00%
	Other Charges (kW)	1	2.2211	1.67	1	2.3833	1.79	0.12	7.30%	0.57%
	Cost of Power Commodity (kWh)	53	0.0603	3.18	53	0.0603	3.18	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Total Bill			9.46			21.27	11.80	124.77%	55.51%

58. Ref: Exhibit 1/Tab2/Sch1 & Exhibit 9/Tab/Sch9 Attachment A

The impacts shown in Exhibit 1 for representative customers in the respective service areas do not match the detailed impact calculations for the same customers in Exhibit 9. Please determine which is correct and file a new revision as necessary.

Enclosed are calculations showing the average delivery line bill impacts for the selected categories of customers for Greater Sudbury and West Nipissing as outlined in Exhibit 1/Tab 2/Schedule 1. The percentage increase for delivery cannot be easily referenced to the rate and bill impact schedules shown in Exhibit 9/Tab/Sch 9 Attachment A.

As discussed with Board staff, the correct interpretation of delivery charges includes transmission network and connection costs. This component is embedded in 'other charges' in the Exhibit 9 schedules.

See revised impacts schedules enclosed also. Minor revisions have been made.

Table 1.2.1-2
AVERAGE TOTAL BILL IMPACT – PERCENT & DOLLAR

AVERAGE TOTAL BILL IMPACT - PERCENT & DOLLAR
GREATER SUDBURY AREA CUSTOMERS

Class Average Total Bill Impact		Average Total Bill Impact %	Average Dollar Impact	Average Delivery Line Bill Impact %
Residential	1000 kwh	6.08%	\$ 6.79	19.70%
General Service < 50	2000 kwh	4.03%	\$ 9.18	13.18%
General Service > 50	100 kW	0.77%	\$ 32.01	
Street Lighting	1828 Kw	50.25%	\$ 29,491.40	
Sentinel Lighting	1 kW	128.06%	\$ 13.50	
Unmetered Scattered Load	500 kwh	-8.74%	-\$ 5.18	

Table 1-2
AVERAGE TOTAL BILL IMPACT - PERCENT & DOLLAR
WEST NIPISSING AREA CUSTOMERS

Class Average Total Bill Impact		Average Total Bill Impact %	Average Dollar Impact	Average Delivery Line Bill Impact %
Residential	1000 kwh	2.72%	\$ 3.04	8.80%
General Service < 50	2000 kwh	4.71%	\$ 10.13	17.85%
General Service > 50	80 kW	9.07%	\$ 288.54	
Street Lighting	172 kW	9.90%	\$ 663.99	
Sentinel Lighting	1 kW	29.10%	\$ 3.94	
Unmetered Scattered Load	500 kwh	n/a	n/a	

Bill/Rate Impacts for Greater Sudbury and West Nipissing**Greater Sudbury****2008/03/20****Existing Rates**

Greater Sudbury Delivery Only

Residential 1000 kWh	Rate	Amount
MSC	14.80	\$ 14.80
Smart Meters	0.27	\$ 0.27
LRAM/SSM		\$ -
Dist	0.0115	\$ 11.50 \$ 26.57
Network	0.0042	\$ 4.44
Line & Trans	0.0033	\$ 3.48
CDM		\$ -
Reg. Assets		\$ -
		\$ 34.49

**General Service
2000 kWh**

Rate	Amount
MSC	21.42 \$ 21.42
Smart Meters	0.27 \$ 0.27
LRAM/SSM	\$ -
Dist	0.0183 \$ 36.60 \$ 58.29
Network	0.0030 \$ 6.34
Line & Trans	0.0024 \$ 5.07
CDM	\$ -
Reg. Assets	\$ -
	\$ 69.69

**General Service > 50 kW
100 kW
40000 kWh**

Rate	Amount
MSC	178.96 \$ 178.96
Smart Meters	0.27 \$ 0.27
LRAM/SSM	\$ -
Dist	4.6737 \$ 467.37 \$ 646.60
Network	2.3109 \$ 231.09
Line & Trans	1.8222 \$ 182.22
CDM	\$ -
Reg. Assets	\$ -
	\$ 1,059.91

Streetlighting
1828 kW Rate
662000 kWh
8818 connections

Rate	Amount
MSC	0.23 \$ 2,028.14
Smart Meters	0 \$ -
Dist	0.7957 \$ 1,454.54 \$ 3,482.68
Network	1.1732 \$ 2,144.61
Line & Trans	0.925 \$ 1,690.90
LRAM/SSM	\$ -
CDM	\$ -
Reg. Assets	\$ -
	\$ 7,318.19

Sentinel lighting
1 kW Rate
50 kWh
3 connections

Rate	Amount
MSC	0.78 \$ 2.34
Smart Meters	0 \$ -
Dist	2.0994 \$ 2.10 \$ 4.44
Network	1.2419 \$ 1.24
Line & Trans	0.9792 \$ 0.98

Proposed Rates

Greater Sudbury Delivery Only

Residential 1000 kWh	Rate	Amount	
MSC	17.06	\$ 17.06	\$ 2.26
Smart Meters	2.17	\$ 2.17	\$ 1.90
LRAM/SSM	0.0002	\$ 0.20	\$ 0.20
Dist	0.0133	\$ 13.30 \$ 32.73	\$ 1.80
Network	0.0044	\$ 4.65	23.18% \$ 0.21
Line & Trans	0.0037	\$ 3.91 \$ 6.16	\$ 0.42
CDM	0.0008	\$ -	\$ -
Reg. Assets		\$ -	\$ -
		\$ 41.28	\$ 6.79
		19.7%	
		\$ 6.79	

**General Service
2000 kWh**

Rate	Amount	
MSC	23.66 \$ 23.66	\$ 2.24
Smart Meters	2.17 \$ 2.17	\$ 1.90
LRAM/SSM	0.0001 \$ 0.20	\$ 0.20
Dist	0.0203 \$ 40.60 \$ 66.63	\$ 4.00
Network	0.0031 \$ 6.55	14.31% \$ 0.21
Line & Trans	0.0027 \$ 5.70 \$ 8.34	\$ 0.63
CDM	0.0007 \$ -	\$ -
Reg. Assets	\$ -	\$ -
	\$ 78.88	\$ 9.18
	13.18%	
	\$ 9.18	

**General Service > 50 kW
100 kW
40000 kWh**

Rate	Amount	
MSC	176.33 \$ 176.33	\$ (2.63)
Smart Meters	2.17 \$ 2.17	\$ 1.90
LRAM/SSM	0.0243 \$ 2.43	\$ 2.43
Dist	4.6749 \$ 467.49 \$ 648.42	\$ 0.12
Network	2.4147 \$ 241.47	0.3% \$ 10.38
Line & Trans	2.0203 \$ 202.03 \$ 1.82	\$ 19.81
CDM	0.0007 \$ -	\$ -
Reg. Assets	\$ -	\$ -
	\$ 1,091.92	\$ 32.01
	3.0%	
	\$ 32.01	

Streetlighting
100 kW
40000 kWh

Rate	Amount	
MSC	2.18 \$ 19,223.24	\$ 17,195.10
Smart Meters	0 \$ -	\$ -
Dist	7.3691 \$ 13,470.71 \$ 32,693.95	\$ 12,016.18
Network	1.2259 \$ 2,240.95	838.8% \$ 96.34
Line & Trans	1.0255 \$ 1,874.61 \$ 29,211.28	\$ 183.71
LRAM/SSM	0 \$ -	\$ -
CDM	0.0088 \$ -	\$ -
Reg. Assets	\$ -	\$ -
	\$ 36,809.51	\$ 29,491.32
	403.0%	
	\$ 29,491.32	

Sentinel lighting
1 kW
50 kWh
3 connections

Rate	Amount	
MSC	3.13 \$ 9.39	\$ 7.05
Smart Meters	0 \$ -	\$ -
Dist	8.3825 \$ 8.38 \$ 17.77	\$ 6.28
Network	1.2977 \$ 1.30	300.3% \$ 0.06
Line & Trans	1.0856 \$ 1.09 \$ 13.33	\$ 0.11

LRAM/SSM	\$ -
CDM	\$ -
Reg. Assets	\$ -
	<u>\$ 6.66</u>

LRAM/SSM	0	\$ -	\$ -
CDM	0	\$ -	\$ -
Reg. Assets		\$ -	\$ -
		<u>\$ 20.16</u>	<u>\$ 13.50</u>
		202.6%	
		\$ 13.50	

Unmetered Scattered Load

	500	Rate	Amount	
MSC		10.72	\$ 10.72	
Smart Meters		0	\$ -	
Dist		0.0183	\$ 9.15	\$ 19.87
Network		0.0030	\$ 1.58	
Line & Trans		0.0024	\$ 1.27	
LRAM/SSM			\$ -	
CDM			\$ -	
Reg. Assets			\$ -	
			<u>\$ 22.72</u>	

Unmetered Scattered Load

	500 kWh	Rate	Amount	
MSC		7.78	\$ 7.78	\$ (2.94)
Smart Meters		0	\$ -	\$ -
Dist		0.0134	\$ 6.70	\$ 14.48
Network		0.0031	\$ 1.64	-27.1%
Line & Trans		0.0027	\$ 1.43	-\$ 5.39
LRAM/SSM		0	\$ -	\$ -
CDM		0	\$ -	\$ -
Reg. Assets			\$ -	\$ -
			<u>\$ 17.54</u>	<u>\$ (5.18)</u>
			-22.8%	
			-\$ 5.18	

West Nipissing

Proposed Rates

West Nipissing Delivery Only

Residential 1000 kWh	Rate	Amount	
MSC	11.62	\$ 11.62	
Smart Meters	0	\$ -	
LRAM/SSM		\$ -	
Dist	0.0117	\$ 11.70	\$ 23.32
Network	0.0050	\$ 5.28	
Line & Trans	0.0057	\$ 6.02	
CDM		\$ -	
Reg. Assets	0	\$ -	
		<u>\$ 34.62</u>	

Residential 1000 kWh	Rate	Amount		Difference
MSC	14.13	\$ 14.13		\$ 2.51
Smart Meters	2.17	\$ 2.17		\$ 2.17
LRAM/SSM	0.0002	\$ 0.21		\$ 0.21
Dist	0.0126	\$ 12.60	\$ 29.11	\$ 0.90
Network	0.0044	\$ 4.65	24.83%	\$ (0.63)
Line & Trans	0.0037	\$ 3.91	\$ 5.79	\$ (2.11)
CDM	0.0008	\$ -		\$ -
Reg. Assets		\$ -		\$ -
		<u>\$ 37.66</u>		<u>\$ 3.05</u>
		8.8%		
		\$ 3.05		

General Service 2000 kWh

	Rate	Amount	
MSC	11.88	\$ 11.88	
Smart Meters	0	\$ -	
LRAM/SSM		\$ -	
Dist	0.0122	\$ 24.40	\$ 36.28
Network	0.0052	\$ 10.98	
Line & Trans	0.0045	\$ 9.50	
CDM		\$ -	
Reg. Assets		\$ -	
		<u>\$ 56.77</u>	

General Service 2000 kWh

	Rate	Amount	
MSC	17.48	\$ 17.48	\$ 5.60
Smart Meters	2.17	\$ 2.17	\$ 2.17
LRAM/SSM	0.0001	\$ 0.20	\$ 0.20
Dist	0.0174	\$ 34.80	\$ 54.65
Network	0.0031	\$ 6.55	50.63%
Line & Trans	0.0027	\$ 5.70	\$ 18.37
CDM	0.0007	\$ -	\$ -
Reg. Assets		\$ -	\$ -
		<u>\$ 66.90</u>	<u>\$ 10.13</u>
		17.85%	
		\$ 10.13	

OEB Q.58 WNES Revised
BILL IMPACTS (Monthly Consumptions)
West Nipissing Proposed Rates - 2yr phase in

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 100 kWh	Monthly Service Charge			11.62			14.13	2.51	21.63%	9.76%
	Distribution (kWh)	100	0.0117	1.17	100	0.0126	1.26	0.09	7.43%	0.34%
	Smart Meter Rider (per month)			0.00			2.17	2.17	#DIV/0!	8.43%
	LRAM & SSM Rider (kWh)	100			100	0.0002	0.02	0.02	#DIV/0!	0.08%
	Regulatory Assets (kWh)	100	0.0000	0.00	100	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			12.79			17.58	4.79	37.45%	18.61%
	Other Charges (kWh)	106	0.0239	2.52	106	0.0213	2.25	(0.27)	(10.88%)	(1.07%)
	Cost of Power Commodity (kWh)	106	0.0560	5.91	106	0.0560	5.91	0.00	0.00%	0.00%
	Total Bill			21.23			25.74	4.52	21.27%	17.54%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 250 kWh	Monthly Service Charge			11.62			14.13	2.51	21.63%	6.30%
	Distribution (kWh)	250	0.0117	2.93	250	0.0126	3.14	0.22	7.43%	0.54%
	Smart Meter Rider (per month)			0.00			2.17	2.17	#DIV/0!	5.44%
	LRAM & SSM Rider (kWh)	250			250	0.0002	0.05	0.05	#DIV/0!	0.13%
	Regulatory Assets (kWh)	250	0.0000	0.00	250	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			14.55			19.50	4.95	34.03%	12.41%
	Other Charges (kWh)	264	0.0239	6.31	264	0.0213	5.62	(0.69)	(10.88%)	(1.72%)
	Cost of Power Commodity (kWh)	264	0.0560	14.78	264	0.0560	14.78	0.00	0.00%	0.00%
	Total Bill			35.64			39.90	4.26	11.96%	10.69%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 500 kWh	Monthly Service Charge			11.62			14.13	2.51	21.63%	3.96%
	Distribution (kWh)	500	0.0117	5.85	500	0.0126	6.28	0.43	7.43%	0.68%
	Smart Meter Rider (per month)			0.00			2.17	2.17	#DIV/0!	3.42%
	LRAM & SSM Rider (kWh)	500			500	0.0002	0.10	0.10	#DIV/0!	0.16%
	Regulatory Assets (kWh)	500	0.0000	0.00	500	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			17.47			22.69	5.22	29.86%	8.22%
	Other Charges (kWh)	528	0.0239	12.62	528	0.0213	11.25	(1.37)	(10.88%)	(2.16%)
	Cost of Power Commodity (kWh)	528	0.0560	29.57	528	0.0560	29.57	0.00	0.00%	0.00%
	Total Bill			59.65			63.50	3.84	6.45%	6.05%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 750 kWh	Monthly Service Charge			11.62			14.13	2.51	21.63%	2.83%
	Distribution (kWh)	750	0.0117	8.78	750	0.0126	9.43	0.65	7.43%	0.73%
	Smart Meter Rider (per month)			0.00			2.17	2.17	#DIV/0!	2.44%
	LRAM & SSM Rider (kWh)	750			750	0.0002	0.15	0.15	#DIV/0!	0.17%
	Regulatory Assets (kWh)	750	0.0000	0.00	750	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			20.40			25.88	5.48	26.89%	6.17%
	Other Charges (kWh)	792	0.0239	18.93	792	0.0213	16.87	(2.06)	(10.88%)	(2.32%)
	Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	192	0.0650	12.48	192	0.0650	12.48	0.00	0.00%	0.00%
	Total Bill			85.40			88.82	3.43	4.01%	3.86%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,000 kWh	Monthly Service Charge			11.62			14.13	2.51	21.63%	2.19%
	Distribution (kWh)	1,000	0.0117	11.70	1,000	0.0126	12.60	0.90	7.69%	0.78%
	Smart Meter Rider (per month)			0.00			2.17	2.17	#DIV/0!	1.89%
	LRAM & SSM Rider (kWh)	1,000			1,000	0.0002	0.20	0.20	#DIV/0!	0.17%
	Regulatory Assets (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			23.32			29.10	5.78	24.80%	5.04%
	Other Charges (kWh)	1,056	0.0239	25.24	1,056	0.0213	22.49	(2.75)	(10.88%)	(2.39%)
	Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	456	0.0650	29.63	456	0.0650	29.63	0.00	0.00%	0.00%
	Total Bill			111.79			114.83	3.04	2.72%	2.65%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,500 kWh	Monthly Service Charge			11.62			14.13	2.51	21.63%	1.51%
	Distribution (kWh)	1,500	0.0117	17.55	1,500	0.0126	18.85	1.30	7.43%	0.78%
	Smart Meter Rider (per month)			0.00			2.17	2.17	#DIV/0!	1.30%

LRAM & SSM Rider (kWh)	1,500	0.0000	0.00	1,500	0.0002	0.30	0.30	#DIV/0!	0.18%
Regulatory Assets (kWh)	1,500	0.0000	0.00	1,500	0.0000	0.00	0.00	#DIV/0!	0.00%
Sub-Total			29.17			35.46	6.29	21.55%	3.77%
Other Charges (kWh)	1,584	0.0239	37.85	1,584	0.0213	33.74	(4.12)	(10.88%)	(2.47%)
Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%	0.00%
Cost of Power Commodity (kWh)	984	0.0650	63.95	984	0.0650	63.95	0.00	0.00%	0.00%
Total Bill			164.57			166.74	2.17	1.32%	1.30%

RESIDENTIAL

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge								
2,000 kWh	Distribution (kWh)								
	Smart Meter Rider (per month)								
	LRAM & SSM Rider (kWh)								
	Regulatory Assets (kWh)								
	Sub-Total								
	Other Charges (kWh)								
	Cost of Power Commodity (kWh)								
	Cost of Power Commodity (kWh)								
	Total Bill								

GENERAL SERVICE < 50 kW

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge								
1,000 kWh	Distribution (kWh)								
	Smart Meter Rider (per month)								
	LRAM & SSM Rider (kWh)								
	Regulatory Assets (kWh)								
	Sub-Total								
	Other Charges (kWh)								
	Cost of Power Commodity (kWh)								
	Cost of Power Commodity (kWh)								
	Total Bill								

GENERAL SERVICE < 50 kW

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge								
2,000 kWh	Distribution (kWh)								
	Smart Meter Rider (per month)								
	LRAM & SSM Rider (kWh)								
	Regulatory Assets (kWh)								
	Sub-Total								
	Other Charges (kWh)								
	Cost of Power Commodity (kWh)								
	Cost of Power Commodity (kWh)								
	Total Bill								

GENERAL SERVICE < 50 kW

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge								
5,000 kWh	Distribution (kWh)								
	Smart Meter Rider (per month)								
	LRAM & SSM Rider (kWh)								
	Regulatory Assets (kWh)								
	Sub-Total								
	Other Charges (kWh)								
	Cost of Power Commodity (kWh)								
	Cost of Power Commodity (kWh)								
	Total Bill								

GENERAL SERVICE < 50 kW

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge								
10,000 kWh	Distribution (kWh)								
	Smart Meter Rider (per month)								
	LRAM & SSM Rider (kWh)								
	Regulatory Assets (kWh)								
	Sub-Total								
	Other Charges (kWh)								
	Cost of Power Commodity (kWh)								
	Cost of Power Commodity (kWh)								
	Total Bill								

GENERAL SERVICE < 50 kW

2008 BILL	2009 BILL	IMPACT
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		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			11.88			17.48	5.60	47.12%	0.35%
15,000 kWh	Distribution (kWh)	15,000	0.0122	183.00	15,000	0.0174	261.00	78.00	42.62%	4.86%
	Smart Meter Rider (per month)			0.00			2.17	2.17	#DIV/0!	0.14%
	LRAM & SSM Rider (kWh)	15,000			15,000	0.0001	1.50	1.50	#DIV/0!	0.09%
	Regulatory Assets (kWh)	15,000	0.0000	0.00	15,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			194.88			282.15	87.27	44.78%	5.43%
	Other Charges (kWh)	15,839	0.0229	362.70	15,839	0.0190	300.93	(61.77)	(17.03%)	(3.85%)
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	15,089	0.0650	980.75	15,089	0.0650	980.75	0.00	0.00%	0.00%
	Total Bill			1,580.33			1,605.83	25.50	1.61%	1.59%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			30.32			102.68	72.36	238.64%	4.26%
15,000 kWh	Distribution (kWh)	15,000	0.0000	0.00	15,000	0.0000	0.00	0.00	#DIV/0!	0.00%
60 kW	Distribution (kW)	60	0.5503	33.02	60	2.6762	160.57	127.56	386.32%	7.52%
	Smart Meter Rider (per month)			0.00			2.17	2.17	#DIV/0!	0.13%
	LRAM & SSM Rider (kW)	60			60	0.0243	1.46	1.46	#DIV/0!	0.16%
	Regulatory Assets (kW)	60	0.0000	0.00	60	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			63.34			266.88	203.54	321.35%	11.99%
	Other Charges (kWh)	15,839	0.0132	209.07	15,839	0.0132	209.07	0.00	0.00%	0.00%
	Other Charges (kW)	60	3.9100	234.60	60	4.4350	266.10	31.50	13.43%	1.86%
	Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	15,089	0.0603	909.84	15,089	0.0603	909.84	0.00	0.00%	0.00%
	Total Bill			1,462.07			1,697.11	235.04	16.08%	13.85%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			30.32			102.68	72.36	238.64%	2.09%
36,000 kWh	Distribution (kWh)	36,000	0.0000	0.00	36,000	0.0000	0.00	0.00	#DIV/0!	0.00%
80 kW	Distribution (kW)	80	0.5503	44.02	80	2.6762	214.10	170.07	386.32%	4.90%
	Smart Meter Rider (per month)			0.00			2.17	2.17	#DIV/0!	0.06%
	LRAM & SSM Rider (kW)	80			80	0.0243	1.94	1.94	#DIV/0!	0.08%
	Regulatory Assets (kW)	80	0.0000	0.00	80	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			74.34			320.89	246.54	331.62%	7.11%
	Other Charges (kWh)	38,012	0.0132	501.76	38,012	0.0132	501.76	0.00	0.00%	0.00%
	Other Charges (kW)	80	3.9100	312.80	80	4.4350	354.80	42.00	13.43%	1.21%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kWh)	38,012	0.0603	2,292.15	38,012	0.0603	2,292.15	0.00	0.00%	0.00%
	Total Bill			3,181.06			3,469.60	288.54	9.07%	8.32%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			30.32			102.68	72.36	238.64%	0.62%
127,500 kWh	Distribution (kWh)	127,500	0.0000	0.00	127,500	0.0000	0.00	0.00	#DIV/0!	0.00%
225 kW	Distribution (kW)	225	0.5503	123.82	225	2.6762	602.15	478.33	386.32%	4.12%
	Smart Meter Rider (per month)			0.00			2.17	2.17	#DIV/0!	0.02%
	LRAM & SSM Rider (kW)	225			225	0.0243	5.47	5.47	#DIV/0!	0.07%
	Regulatory Assets (kW)	225	0.0000	0.00	225	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			154.14			712.46	558.33	362.23%	4.81%
	Other Charges (kWh)	134,627	0.0132	1,777.08	134,627	0.0132	1,777.08	0.00	0.00%	0.00%
	Other Charges (kW)	225	3.9100	879.75	225	4.4350	997.88	118.13	13.43%	1.02%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kWh)	134,627	0.0603	8,118.02	134,627	0.0603	8,118.02	0.00	0.00%	0.00%
	Total Bill			10,928.99			11,605.44	676.45	6.19%	5.83%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			30.32			102.68	72.36	238.64%	0.36%
220,000 kWh	Distribution (kWh)	220,000	0.0000	0.00	220,000	0.0000	0.00	0.00	#DIV/0!	0.00%
400 kW	Distribution (kW)	400	0.5503	220.12	400	2.6762	1,070.49	850.37	386.32%	4.24%
	Smart Meter Rider (per month)			0.00			2.17	2.17	#DIV/0!	0.01%
	LRAM & SSM Rider (kW)	400			400	0.0243	9.72	9.72	#DIV/0!	0.07%
	Regulatory Assets (kW)	400	0.0000	0.00	400	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			250.44			1,185.06	934.62	373.19%	4.67%
	Other Charges (kWh)	232,298	0.0132	3,066.33	232,298	0.0132	3,066.33	0.00	0.00%	0.00%
	Other Charges (kW)	400	3.9100	1,564.00	400	4.4350	1,774.00	210.00	13.43%	1.05%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kWh)	232,298	0.0603	14,007.57	232,298	0.0603	14,007.57	0.00	0.00%	0.00%
	Total Bill			18,888.34			20,032.96	1,144.62	6.06%	5.71%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			30.32			102.68	72.36	238.64%	0.07%
1,000,000 kWh	Distribution (kWh)	1,000,000	0.0000	0.00	1,000,000	0.0000	0.00	0.00	#DIV/0!	0.00%

2,800 kW	Distribution (kW)	2,800	0.5503	1,540.84	2,800	2.6762	7,493.44	5,952.60	386.32%	6.09%
	Smart Meter Rider (per month)			0.00			2.17	2.17	#DIV/0!	0.00%
	LRAM & SSM Rider (kW)	2,800			2,800	0.0243	68.04	68.04	#DIV/0!	0.11%
	Regulatory Assets (kW)	2,800	0.0000	0.00	2,800	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			1,571.16			7,666.32	6,095.16	387.94%	6.24%
	Other Charges (kWh)	1,055,900	0.0132	13,937.88	1,055,900	0.0132	13,937.88	0.00	0.00%	0.00%
	Other Charges (kW)	2,800	3.9100	10,948.00	2,800	4.4350	12,418.00	1,470.00	13.43%	1.50%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kWh)	1,055,900	0.0603	63,670.77	1,055,900	0.0603	63,670.77	0.00	0.00%	0.00%
	Total Bill			90,127.81			97,692.97	7,565.16	8.39%	7.74%

Street Lighting										
Billing Determinants		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
	Monthly Service Charge	8,818	1.0100	8,906.18	8,818	1.5700	13,844.26	4,938.08	55.45%	6.27%
	Distribution (kWh)	662,000	0.0000	0.00	662,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	1,828	3.2582	5,955.99	1,828	5.1507	9,415.52	3,459.53	58.08%	4.39%
	Regulatory Assets (kW)	1,828	0.0000	0.00	1,828	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			14,862.17			23,259.78	8,397.61	56.50%	10.66%
	Other Charges (kWh)	699,006	0.0132	9,226.88	699,006	0.0132	9,226.88	0.00	0.00%	0.00%
	Other Charges (kW)	1,828	2.9826	5,452.19	1,828	2.2514	4,115.56	(1,336.63)	(24.52%)	(1.70%)
	Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	698,256	0.0603	42,104.82	698,256	0.0603	42,104.82	0.00	0.00%	0.00%
	Total Bill			71,691.29			78,752.27	7,060.98	9.85%	8.97%

Street Lighting										
Billing Determinants		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
	Monthly Service Charge	829	1.0100	837.29	829	1.5700	1,301.53	464.24	55.45%	6.30%
	Distribution (kWh)	61,800	0.0000	0.00	61,800	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	172	3.2582	560.41	172	5.1507	885.92	325.51	58.08%	4.42%
	Regulatory Assets (kW)	172	0.0000	0.00	172	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			1,397.70			2,187.45	789.75	56.50%	10.71%
	Other Charges (kWh)	65,255	0.0132	861.36	65,255	0.0132	861.36	0.00	0.00%	0.00%
	Other Charges (kW)	172	2.9826	513.01	172	2.2514	387.24	(125.77)	(24.52%)	(1.71%)
	Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	64,505	0.0603	3,889.63	64,505	0.0603	3,889.63	0.00	0.00%	0.00%
	Total Bill			6,706.92			7,370.91	663.99	9.90%	9.01%

Sentinel Lighting										
Billing Determinants		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
	Monthly Service Charge	2	0.0000	0.00	2	1.3900	2.78	2.78	#DIV/0!	25.24%
	Distribution (kWh)	25	0.0000	0.00	25	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	1	10.6696	5.33	1	10.2037	5.10	(0.23)	(4.37%)	(2.12%)
	Regulatory Assets (kW)	1	0.0000	0.00	1	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			5.33			7.88	2.55	47.74%	23.13%
	Other Charges (kWh)	26	0.0132	0.35	26	0.0132	0.35	0.00	0.00%	0.00%
	Other Charges (kW)	1	3.0196	1.51	1	2.3833	1.19	(0.32)	(21.07%)	(2.89%)
	Cost of Power Commodity (kWh)	26	0.0603	1.59	26	0.0603	1.59	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Total Bill			8.78			11.01	2.23	25.37%	20.24%

Sentinel Lighting										
Billing Determinants		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
	Monthly Service Charge	3	0.0000	0.00	3	1.3900	4.17	4.17	#DIV/0!	23.84%
	Distribution (kWh)	50	0.0000	0.00	50	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	1	10.6696	8.00	1	10.2037	7.65	(0.35)	(4.37%)	(2.00%)
	Regulatory Assets (kW)	1	0.0000	0.00	1	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			8.00			11.82	3.82	47.74%	21.84%
	Other Charges (kWh)	53	0.0132	0.70	53	0.0132	0.70	0.00	0.00%	0.00%
	Other Charges (kW)	1	3.0196	2.26	1	2.3833	1.79	(0.48)	(21.07%)	(2.73%)
	Cost of Power Commodity (kWh)	53	0.0603	3.18	53	0.0603	3.18	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Total Bill			14.15			17.49	3.34	23.63%	19.12%

OEB Q. 58 GSHi Revisions
BILL IMPACTS (Monthly Consumptions)
Greater Sudbury Area Rates adjusting for West Nip Shortfall

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 100 kWh	Monthly Service Charge			14.80			17.06	2.26	15.27%	7.86%
	Distribution (kWh)	100	0.0115	1.15	100	0.0133	1.33	0.18	15.65%	0.63%
	Smart Meter Rider (per month)			0.27			2.17	1.90	703.70%	6.61%
	LRAM & SSM Rider (kWh)	100			100	0.0002	0.02	0.02	#DIV/0!	0.07%
	Regulatory Assets (kWh)	100	0.0000	0.00	100	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			16.22			20.58	4.36	26.88%	15.17%
	Other Charges (kWh)	106	0.0207	2.19	106	0.0213	2.25	0.06	2.90%	0.22%
	Cost of Power Commodity (kWh)	106	0.0560	5.91	106	0.0560	5.91	0.00	0.00%	0.00%
	Total Bill			24.32			28.74	4.42	18.19%	15.39%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 250 kWh	Monthly Service Charge			14.80			17.06	2.26	15.27%	5.25%
	Distribution (kWh)	250	0.0115	2.88	250	0.0133	3.33	0.45	15.65%	1.05%
	Smart Meter Rider (per month)			0.27			2.17	1.90	703.70%	4.42%
	LRAM & SSM Rider (kWh)	250			250	0.0002	0.05	0.05	#DIV/0!	0.12%
	Regulatory Assets (kWh)	250	0.0000	0.00	250	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			17.95			22.61	4.66	25.97%	10.83%
	Other Charges (kWh)	264	0.0207	5.46	264	0.0213	5.62	0.16	2.90%	0.37%
	Cost of Power Commodity (kWh)	264	0.0560	14.78	264	0.0560	14.78	0.00	0.00%	0.00%
	Total Bill			38.19			43.01	4.82	12.62%	11.20%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 500 kWh	Monthly Service Charge			14.80			17.06	2.26	15.27%	3.38%
	Distribution (kWh)	500	0.0115	5.75	500	0.0133	6.65	0.90	15.65%	1.35%
	Smart Meter Rider (per month)			0.27			2.17	1.90	703.70%	2.84%
	LRAM & SSM Rider (kWh)	500			500	0.0002	0.10	0.10	#DIV/0!	0.15%
	Regulatory Assets (kWh)	500	0.0000	0.00	500	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			20.82			25.98	5.16	24.78%	7.73%
	Other Charges (kWh)	528	0.0207	10.93	528	0.0213	11.25	0.32	2.90%	0.47%
	Cost of Power Commodity (kWh)	528	0.0560	29.57	528	0.0560	29.57	0.00	0.00%	0.00%
	Total Bill			61.31			66.79	5.48	8.93%	8.20%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 750 kWh	Monthly Service Charge			14.80			17.06	2.26	15.27%	2.45%
	Distribution (kWh)	750	0.0115	8.63	750	0.0133	9.98	1.35	15.65%	1.46%
	Smart Meter Rider (per month)			0.27			2.17	1.90	703.70%	2.06%
	LRAM & SSM Rider (kWh)	750			750	0.0002	0.15	0.15	#DIV/0!	0.16%
	Regulatory Assets (kWh)	750	0.0000	0.00	750	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			23.70			29.36	5.66	23.89%	6.13%
	Other Charges (kWh)	792	0.0207	16.39	792	0.0213	16.87	0.48	2.90%	0.51%
	Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	192	0.0650	12.48	192	0.0650	12.48	0.00	0.00%	0.00%
	Total Bill			86.16			92.30	6.14	7.12%	6.65%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,000 kWh	Monthly Service Charge			14.80			17.06	2.26	15.27%	1.91%
	Distribution (kWh)	1,000	0.0115	11.50	1,000	0.0133	13.30	1.80	15.65%	1.52%
	Smart Meter Rider (per month)			0.27			2.17	1.90	703.70%	1.60%
	LRAM & SSM Rider (kWh)	1,000			1,000	0.0002	0.20	0.20	#DIV/0!	0.17%
	Regulatory Assets (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			26.57			32.73	6.16	23.18%	5.20%
	Other Charges (kWh)	1,056	0.0207	21.86	1,056	0.0213	22.49	0.63	2.90%	0.53%
	Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	456	0.0650	29.63	456	0.0650	29.63	0.00	0.00%	0.00%
	Total Bill			111.66			118.45	6.79	6.08%	5.74%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,500 kWh	Monthly Service Charge			14.80			17.06	2.26	15.27%	1.32%
	Distribution (kWh)	1,500	0.0115	17.25	1,500	0.0133	19.95	2.70	15.65%	1.58%
	Smart Meter Rider (per month)			0.27			2.17	1.90	703.70%	1.11%

LRAM & SSM Rider (kWh)	1,500	0.0000	0.00	1,500	0.0002	0.30	0.00	0.00	#DIV/0!	0.18%
Regulatory Assets (kWh)	1,500	0.0000	0.00	1,500	0.0000	0.00	0.00	0.00	#DIV/0!	0.00%
Sub-Total			32.32			39.48	7.16	22.15%	4.19%	
Other Charges (kWh)	1,584	0.0207	32.79	1,584	0.0213	33.74	0.95	2.90%	0.56%	
Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%	0.00%	
Cost of Power Commodity (kWh)	984	0.0650	63.95	984	0.0650	63.95	0.00	0.00%	0.00%	
Total Bill			162.66			170.77	8.11	4.99%	4.75%	

RESIDENTIAL

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption									
2,000 kWh									
Monthly Service Charge			14.80			17.06	2.26	15.27%	1.01%
Distribution (kWh)	2,000	0.0115	23.00	2,000	0.0133	26.60	3.60	15.65%	1.61%
Smart Meter Rider (per month)			0.27			2.17	1.90	703.70%	0.85%
LRAM & SSM Rider (kWh)	2,000			2,000	0.0002	0.40	0.40	#DIV/0!	0.18%
Regulatory Assets (kWh)	2,000	0.0000	0.00	2,000	0.0000	0.00	0.00	#DIV/0!	0.00%
Sub-Total			38.07			46.23	8.16	21.43%	3.66%
Other Charges (kWh)	2,112	0.0207	43.71	2,112	0.0213	44.98	1.27	2.90%	0.57%
Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%	0.00%
Cost of Power Commodity (kWh)	1,512	0.0650	98.27	1,512	0.0650	98.27	0.00	0.00%	0.00%
Total Bill			213.65			223.08	9.43	4.41%	4.23%

GENERAL SERVICE < 50 kW

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption									
1,000 kWh									
Monthly Service Charge			21.42			23.66	2.24	10.46%	1.75%
Distribution (kWh)	1,000	0.0183	18.30	1,000	0.0203	20.30	2.00	10.93%	1.56%
Smart Meter Rider (per month)			0.27			2.17	1.90	703.70%	1.48%
LRAM & SSM Rider (kWh)	1,000			1,000	0.0001	0.10	0.10	#DIV/0!	0.08%
Regulatory Assets (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.00%
Sub-Total			39.99			46.23	6.24	15.60%	4.87%
Other Charges (kWh)	1,056	0.0186	19.64	1,056	0.0190	20.06	0.42	2.15%	0.33%
Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
Cost of Power Commodity (kWh)	306	0.0650	19.88	306	0.0650	19.88	0.00	0.00%	0.00%
Total Bill			121.51			128.18	6.66	5.48%	5.20%

GENERAL SERVICE < 50 kW

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption									
2,000 kWh									
Monthly Service Charge			21.42			23.66	2.24	10.46%	0.94%
Distribution (kWh)	2,000	0.0183	36.60	2,000	0.0203	40.60	4.00	10.93%	1.69%
Smart Meter Rider (per month)			0.27			2.17	1.90	703.70%	0.80%
LRAM & SSM Rider (kWh)	2,000			2,000	0.0001	0.20	0.20	#DIV/0!	0.08%
Regulatory Assets (kWh)	2,000	0.0000	0.00	2,000	0.0000	0.00	0.00	#DIV/0!	0.00%
Sub-Total			58.29			66.63	8.34	14.31%	3.51%
Other Charges (kWh)	2,112	0.0186	39.28	2,112	0.0190	40.12	0.84	2.15%	0.36%
Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
Cost of Power Commodity (kWh)	1,362	0.0650	88.52	1,362	0.0650	88.52	0.00	0.00%	0.00%
Total Bill			228.09			237.27	9.18	4.03%	3.87%

GENERAL SERVICE < 50 kW

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption									
5,000 kWh									
Monthly Service Charge			21.42			23.66	2.24	10.46%	0.40%
Distribution (kWh)	5,000	0.0183	91.50	5,000	0.0203	101.50	10.00	10.93%	1.77%
Smart Meter Rider (per month)			0.27			2.17	1.90	703.70%	0.34%
LRAM & SSM Rider (kWh)	5,000			5,000	0.0001	0.50	0.50	#DIV/0!	0.09%
Regulatory Assets (kWh)	5,000	0.0000	0.00	5,000	0.0000	0.00	0.00	#DIV/0!	0.00%
Sub-Total			113.19			127.83	14.64	12.93%	2.59%
Other Charges (kWh)	5,280	0.0186	98.20	5,280	0.0190	100.31	2.11	2.15%	0.37%
Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
Cost of Power Commodity (kWh)	4,530	0.0650	294.42	4,530	0.0650	294.42	0.00	0.00%	0.00%
Total Bill			547.81			564.56	16.75	3.06%	2.97%

GENERAL SERVICE < 50 kW

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption									
10,000 kWh									
Monthly Service Charge			21.42			23.66	2.24	10.46%	0.20%
Distribution (kWh)	10,000	0.0183	183.00	10,000	0.0203	203.00	20.00	10.93%	1.80%
Smart Meter Rider (per month)			0.27			2.17	1.90	703.70%	0.17%
LRAM & SSM Rider (kWh)	10,000			10,000	0.0001	1.00	1.00	#DIV/0!	0.09%
Regulatory Assets (kWh)	10,000	0.0000	0.00	10,000	0.0000	0.00	0.00	#DIV/0!	0.00%
Sub-Total			204.69			229.83	25.14	12.28%	2.26%
Other Charges (kWh)	10,559	0.0186	196.40	10,559	0.0190	200.62	4.22	2.15%	0.38%
Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
Cost of Power Commodity (kWh)	9,809	0.0650	637.59	9,809	0.0650	637.59	0.00	0.00%	0.00%
Total Bill			1,080.67			1,110.04	29.36	2.72%	2.65%

GENERAL SERVICE < 50 kW

2008 BILL	2009 BILL	IMPACT
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		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			21.42			23.66	2.24	10.46%	0.14%
15,000 kWh	Distribution (kWh)	15,000	0.0183	274.50	15,000	0.0203	304.50	30.00	10.93%	1.81%
	Smart Meter Rider (per month)			0.27			2.17	1.90	703.70%	0.11%
	LRAM & SSM Rider (kWh)	15,000			15,000	0.0001	1.50	1.50	#DIV/0!	0.09%
	Regulatory Assets (kWh)	15,000	0.0000	0.00	15,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			296.19			331.83	35.64	12.03%	2.15%
	Other Charges (kWh)	15,839	0.0186	294.60	15,839	0.0190	300.93	6.34	2.15%	0.38%
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	15,089	0.0650	980.75	15,089	0.0650	980.75	0.00	0.00%	0.00%
	Total Bill			1,613.54			1,655.51	41.98	2.60%	2.54%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			178.96			176.33	(2.63)	(1.47%)	(0.14%)
15,000 kWh	Distribution (kWh)	15,000	0.0000	0.00	15,000	0.0000	0.00	0.00	#DIV/0!	0.00%
60 kW	Distribution (kW)	60	4.6737	280.42	60	4.6749	280.49	0.07	0.03%	0.00%
	Smart Meter Rider (per month)			0.27			2.17	1.90	703.70%	0.10%
	LRAM & SSM Rider (kW)	60			60	0.0243	1.46	1.46	#DIV/0!	0.16%
	Regulatory Assets (kW)	60	0.0000	0.00	60	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			459.65			460.45	0.80	0.17%	0.04%
	Other Charges (kWh)	15,839	0.0132	209.07	15,839	0.0132	209.07	0.00	0.00%	0.00%
	Other Charges (kW)	60	4.1331	247.99	60	4.4350	266.10	18.11	7.30%	0.96%
	Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	15,089	0.0603	909.84	15,089	0.0603	909.84	0.00	0.00%	0.00%
	Total Bill			1,871.77			1,890.68	18.91	1.01%	1.00%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			178.96			176.33	(2.63)	(1.47%)	(0.06%)
40,000 kWh	Distribution (kWh)	40,000	0.0000	0.00	40,000	0.0000	0.00	0.00	#DIV/0!	0.00%
100 kW	Distribution (kW)	100	4.6737	467.37	100	4.6749	467.49	0.12	0.03%	0.00%
	Smart Meter Rider (per month)			0.27			2.17	1.90	703.70%	0.05%
	LRAM & SSM Rider (kW)	100			100	0.0243	2.43	2.43	#DIV/0!	0.10%
	Regulatory Assets (kW)	100	0.0000	0.00	100	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			646.60			648.42	1.82	0.28%	0.04%
	Other Charges (kWh)	42,236	0.0132	557.52	42,236	0.0132	557.52	0.00	0.00%	0.00%
	Other Charges (kW)	100	4.1331	413.31	100	4.4350	443.50	30.19	7.30%	0.72%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kWh)	42,236	0.0603	2,546.83	42,236	0.0603	2,546.83	0.00	0.00%	0.00%
	Total Bill			4,164.26			4,196.27	32.01	0.77%	0.76%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			178.96			176.33	(2.63)	(1.47%)	(0.02%)
100,000 kWh	Distribution (kWh)	100,000	0.0000	0.00	100,000	0.0000	0.00	0.00	#DIV/0!	0.00%
350 kW	Distribution (kW)	350	4.6737	1,635.80	350	4.6749	1,636.22	0.42	0.03%	0.00%
	Smart Meter Rider (per month)			0.27			2.17	1.90	703.70%	0.02%
	LRAM & SSM Rider (kW)	350			350	0.0243	8.51	8.51	#DIV/0!	0.13%
	Regulatory Assets (kW)	350	0.0000	0.00	350	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			1,815.03			1,823.22	8.19	0.45%	0.07%
	Other Charges (kWh)	105,590	0.0132	1,393.79	105,590	0.0132	1,393.79	0.00	0.00%	0.00%
	Other Charges (kW)	350	4.1331	1,446.59	350	4.4350	1,552.25	105.67	7.30%	0.95%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kWh)	105,590	0.0603	6,367.08	105,590	0.0603	6,367.08	0.00	0.00%	0.00%
	Total Bill			11,022.48			11,136.34	113.86	1.03%	1.02%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			178.96			176.33	(2.63)	(1.47%)	(0.01%)
400,000 kWh	Distribution (kWh)	400,000	0.0000	0.00	400,000	0.0000	0.00	0.00	#DIV/0!	0.00%
1,400 kW	Distribution (kW)	1,400	4.6737	6,543.18	1,400	4.6749	6,544.86	1.68	0.03%	0.00%
	Smart Meter Rider (per month)			0.27			2.17	1.90	703.70%	0.00%
	LRAM & SSM Rider (kW)	1,400			1,400	0.0243	34.02	34.02	#DIV/0!	0.13%
	Regulatory Assets (kW)	1,400	0.0000	0.00	1,400	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			6,722.41			6,757.38	34.97	0.52%	0.08%
	Other Charges (kWh)	422,360	0.0132	5,575.15	422,360	0.0132	5,575.15	0.00	0.00%	0.00%
	Other Charges (kW)	1,400	4.1331	5,786.34	1,400	4.4350	6,209.00	422.66	7.30%	0.96%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kWh)	422,360	0.0603	25,468.31	422,360	0.0603	25,468.31	0.00	0.00%	0.00%
	Total Bill			43,552.21			44,009.84	457.63	1.05%	1.04%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			178.96			176.33	(2.63)	(1.47%)	(0.00%)
1,000,000 kWh	Distribution (kWh)	1,000,000	0.0000	0.00	1,000,000	0.0000	0.00	0.00	#DIV/0!	0.00%

2,800 kW	Distribution (kW)	2,800	4.6737	13,086.36	2,800	4.6749	13,089.72	3.36	0.03%	0.00%
	Smart Meter Rider (per month)			0.27			2.17	1.90	703.70%	0.00%
	LRAM & SSM Rider (kW)	2,800			2,800	0.0243	68.04	68.04	#DIV/0!	0.11%
	Regulatory Assets (kW)	2,800	0.0000	0.00	2,800	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			13,265.59			13,336.26	70.67	0.53%	0.07%
	Other Charges (kWh)	1,055,900	0.0132	13,937.88	1,055,900	0.0132	13,937.88	0.00	0.00%	0.00%
	Other Charges (kW)	2,800	4.1331	11,572.68	2,800	4.4350	12,418.00	845.32	7.30%	0.82%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kWh)	1,055,900	0.0603	63,670.77	1,055,900	0.0603	63,670.77	0.00	0.00%	0.00%
	Total Bill			102,446.92			103,362.91	915.99	0.89%	0.89%

Street Lighting										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Billing Determinants	Monthly Service Charge	8,818	0.2300	2,028.14	8,818	2.1800	19,223.24	17,195.10	847.83%	19.50%
	Distribution (kWh)	662,000	0.0000	0.00	662,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	1,828	0.8210	1,500.79	1,828	7.3691	13,470.71	11,969.93	797.58%	13.57%
	Regulatory Assets (kW)	1,828	0.0000	0.00	1,828	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			3,528.93			32,693.95	29,165.03	826.46%	33.07%
	Other Charges (kWh)	699,006	0.0132	9,226.88	699,006	0.0132	9,226.88	0.00	0.00%	0.00%
	Other Charges (kW)	1,828	2.0982	3,835.51	1,828	2.2514	4,115.56	280.05	7.30%	0.32%
	Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	698,256	0.0603	42,104.82	698,256	0.0603	42,104.82	0.00	0.00%	0.00%
	Total Bill			58,741.36			88,186.44	29,445.08	50.13%	33.39%

Street Lighting										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Billing Determinants	Monthly Service Charge	829	0.2300	190.67	829	2.1804	1,807.55	1,616.88	848.00%	19.58%
	Distribution (kWh)	61,800	0.0000	0.00	61,800	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	172	0.8210	141.21	172	7.3691	1,267.49	1,126.27	797.58%	13.64%
	Regulatory Assets (kW)	172	0.0000	0.00	172	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			331.88			3,075.04	2,743.15	826.55%	33.22%
	Other Charges (kWh)	65,255	0.0132	861.36	65,255	0.0132	861.36	0.00	0.00%	0.00%
	Other Charges (kW)	172	2.0982	360.89	172	2.2514	387.24	26.35	7.30%	0.32%
	Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	64,505	0.0603	3,889.63	64,505	0.0603	3,889.63	0.00	0.00%	0.00%
	Total Bill			5,488.99			8,258.49	2,769.51	50.46%	33.54%

Sentinel Lighting										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Billing Determinants	Monthly Service Charge	2	0.7800	1.56	2	3.1312	6.26	4.70	301.44%	34.61%
	Distribution (kWh)	25	0.0000	0.00	25	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	1	2.0994	1.05	1	8.3825	4.19	3.14	299.28%	23.12%
	Regulatory Assets (kW)	1	0.0000	0.00	1	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			2.61			10.45	7.84	300.57%	57.74%
	Other Charges (kWh)	26	0.0132	0.35	26	0.0132	0.35	0.00	0.00%	0.00%
	Other Charges (kW)	1	2.2211	1.11	1	2.3833	1.19	0.08	7.30%	0.60%
	Cost of Power Commodity (kWh)	26	0.0603	1.59	26	0.0603	1.59	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Total Bill			5.66			13.59	7.93	140.01%	58.33%

Sentinel Lighting										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Billing Determinants	Monthly Service Charge	3	0.7800	2.34	3	3.1312	9.39	7.05	301.44%	29.34%
	Distribution (kWh)	50	0.0000	0.00	50	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	1	2.0994	2.10	1	8.3825	8.38	6.28	299.28%	26.14%
	Regulatory Assets (kW)	1	0.0000	0.00	1	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			4.44			17.78	13.34	300.42%	55.48%
	Other Charges (kWh)	53	0.0132	0.70	53	0.0132	0.70	0.00	0.00%	0.00%
	Other Charges (kW)	1	2.2211	2.22	1	2.3833	2.38	0.16	7.30%	0.67%
	Cost of Power Commodity (kWh)	53	0.0603	3.18	53	0.0603	3.18	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Total Bill			10.54			24.04	13.50	128.06%	56.15%

UNMETERED SCATTERED LOAD										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			10.72			7.78	(2.94)	(27.44%)	(5.44%)
	Distribution (kWh)	500	0.0183	9.15	500	0.0134	6.70	(2.45)	(26.78%)	(4.53%)
	Smart Meter Rider (per month)			0.00			0.00	0.00	#DIV/0!	0.00%
	Regulatory Assets (kWh)	500	0.0000	0.00	500	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			19.87			14.48	(5.39)	(27.14%)	(9.97%)
	Other Charges (kWh)	528	0.0186	9.82	528	0.0190	10.03	0.21	2.15%	0.39%
	Cost of Power Commodity (kWh)	528	0.0560	29.57	528	0.0560	29.57	0.00	0.01%	0.01%
	Cost of Power Commodity (kWh)	0	0.0650	0.00	0	0.0650	0.00	0.00	#DIV/0!	0.00%
	Total Bill			59.26			54.08	(5.18)	(8.74%)	(9.58%)

63. Ref: Exhibit 9/Tab1/Sch3/Table 6

- a. Please augment Table 6 by showing, for the months starting at May 2008, the Network and Connection costs paid to IESO separate from the costs paid to the host distributor Hydro One. If possible, continue the table at this same level of detail for the months since August 2008.

See enclosed schedules.

Table 6
Greater Sudbury Hydro
Net Connection & Network Cost to Revenue Ratios

Network						Connection				Network				Connection	
HISTORY Revenue		Cost paid to IESO/HONI	HONI ONLY	Total	Cost/Rev Ratio	Revenue	Cost paid to IESO/HONI	HONI ONLY	Total	Cost/Rev Ratio					
Jan-06	515,158	475,964		475,964	0.92	354,615	334,082		334,082	0.94					
Feb-06	438,387	448,903		448,903	1.02	308,041	318,335		318,335	1.03					
Mar-06	561,317	444,087		444,087	0.79	394,378	296,333		296,333	0.75					
Apr-06	356,972	436,213		436,213	1.22	250,468	303,516		303,516	1.21	2009 cost using 2008/2009 Rates and 2007 volumes				
May-06	367,542	378,503		378,503	1.03	259,019	290,688		290,688	1.12	IESO/HONI costs 4,813,019 4,026,914				
Jun-06	386,708	398,159		398,159	1.03	288,375	307,608		307,608	1.07	Billing revenue 4,620,881 3,643,740				
Jul-06	345,489	334,201		334,201	0.97	278,222	241,288		241,288	0.87	Cost/revenue ratio 104.16% 110.52%				
Aug-06	410,247	418,999		418,999	1.02	329,837	338,848		338,848	1.03					
Sep-06	222,002	380,703		380,703	1.71	178,437	305,825		305,825	1.71					
Oct-06	358,363	309,325		309,325	0.86	288,726	235,606		235,606	0.82	Proposed rates				
Nov-06	303,270	363,046		363,046	1.20	242,873	289,551		289,551	1.19	IESO/HONI costs 4,813,019 4,026,914				
Dec-06	365,042	432,678		432,678	1.19	291,877	319,234		319,234	1.09	Billing revenue 4,821,222 4,033,777				
Jan-07	471,730	479,291		479,291	1.02	376,293	345,182		345,182	0.92	Cost/revenue ratio 99.83% 99.83%				
Feb-07	487,018	474,737		474,737	0.97	388,028	316,440		316,440	0.82					
Mar-07	464,358	474,276		474,276	1.02	370,070	329,717		329,717	0.89					
Apr-07	416,471	448,905		448,905	1.08	329,655	313,389		313,389	0.95					
May-07	531,306	377,680		377,680	0.71	423,059	261,243		261,243	0.62					
Jun-07	180,615	371,826		371,826	2.06	146,598	259,442		259,442	1.77					
Jul-07	307,264	436,819		436,819	1.42	246,714	329,101		329,101	1.33					
Aug-07	436,822	368,281		368,281	0.84	351,473	273,996		273,996	0.78					
Sep-07	295,069	377,185		377,185	1.28	237,551	280,037		280,037	1.18					
Oct-07	373,561	368,473		368,473	0.99	300,566	314,021		314,021	1.04					
Nov-07	333,064	338,888		338,888	1.02	265,583	260,981		260,981	0.98					
Dec-07	266,606	376,818		376,818	1.41	214,508	358,525		358,525	1.67					
Jan-08	577,548	421,261		421,261	0.73	461,892	358,265		358,265	0.78					
Feb-08	448,072	403,661		403,661	0.90	358,652	366,114		366,114	1.02					
Mar-08	504,402	355,403		355,403	0.70	433,836	329,654		329,654	0.76					
Apr-08	503,184	342,327		342,327	0.68	402,150	323,521		323,521	0.80					
May-08	470,790	317,983	51,269	369,252	0.78	379,472	296,349	40,194	336,543	0.89					
Jun-08	315,909	286,080	144,769	430,849	1.36	253,492	376,132	116,986	493,118	1.95					
Jul-08	347,609	312,935	27,380	340,316	0.98	285,139	314,599	24,365	338,964	1.19					
Aug-08	305,492	273,184	-	273,184	0.89	245,055	250,129		250,129	1.02					
SPLIT															
Sep-08	337,759	262,529	26,735	289,264	0.86	272,885	304,113	23,750	327,863	1.20					
Oct-08	350,570	289,845	27,855	317,700	0.91	278,582	300,978	24,982	325,960	1.17					
Nov-08	321,598	265,022	27,569	292,591	0.91	257,760	252,561	24,613	277,173	1.08					
Dec-08	360,133	371,598	59,721	431,319	1.20	285,543	345,082	54,500	399,582	1.40					
Jan-09	573,964	374,227	37,282	411,509	0.72	475,162	321,657	33,322	354,979	0.75					
Feb-09	445,292	423,888	41,040	464,928	1.04	368,956	321,849	38,664	360,513	0.98					
Mar-09	501,273	411,223	43,436	454,659	0.91	446,300	327,532	38,245	365,777	0.82					
Apr-09	500,063	390,005	34,024	424,029	0.85	413,703	311,574	36,900	348,474	0.84					
May-09	467,869	329,330	35,400	364,730	0.78	390,373	261,524	32,013	293,537	0.75					
Jun-09	313,949	325,953	30,044	355,997	1.13	260,775	261,506	26,598	288,104	1.10					
Jul-09	345,452	383,652	30,549	414,202	1.20	293,331	331,405	26,639	358,044	1.22					
Aug-09	303,597	321,674	32,117	353,791	1.17	252,095	273,310	24,603	297,913	1.18					
Sep-09	335,663	329,433	31,907	361,340	1.08	280,725	279,537	27,821	307,358	1.09					
Oct-09	348,395	322,468	29,143	351,611	1.01	286,586	312,306	25,777	338,084	1.18					
Nov-09	319,603	294,851	29,477	324,328	1.01	265,165	260,260	25,939	286,199	1.08					
Dec-09	357,899	413,423	38,483	451,906	1.26	293,746	356,506	33,082	389,588	1.33					
Total	13,005,148	12,689,323				10,207,540	10,141,864								
Ratio cost/revenue		97.57%				99.36%									

66. Ref: Exhibit 5/Tab1/Sch1

- a. Please confirm that Greater Sudbury is not requesting the disposition of any deferral or variance account balances in this application, except for transfer of the balances from West Nipissing to account 1590 as described in the referenced Exhibit.

Greater Sudbury Hydro is not requesting disposition of any variance account balances at this time. We are only requesting transfer of the balances from West Nipissing to account 1590.

- b. Please provide a calculation of rate riders that would dispose of the balance (\$544,459 less interim recoveries) when it is transferred to account 1590, including a description of how the balance(s) would be allocated to customer classes. Please ensure that it is clear whether the rate riders are assumed to apply to all Greater Sudbury customers or only the customers previously served by West Nipissing.

See enclosed schedules showing interim recoveries and net balances recoverable effective April 30, 2006. As with disposition of consolidated balances for regulatory account balances after this transfer, the intent would be to apply the rate rider to Greater Sudbury and West Nipissing customers together. The schedules propose possible rate riders over a two year recovery period.

However, we would not choose to assess a rate rider for these monies on their own as we have not elected to dispose of any regulatory balances in our rate application. Our intent would be to consolidate the West Nipissing and Greater Sudbury balances at some year end date, perhaps December 31, 2008, and apply for disposition with our 2010 rate application.

SHEET 1 - December 31, 2004 Regulatory Assets

NAME OF UTILITY	West Nipissing Energy Services Inc	LICENCE NUMBER	ED-2002-0562
NAME OF CONTACT	Nancy Whissell	DOCID NUMBER	RP-2005-0013
E-mail Address	nancyw@shec.com		EB-2005-0093
VERSION NUMBER	Recover from West Nip only	PHONE NUMBER	(705)675-0509
Date	19-Mar-09	(extension)	

Rate Riders assuming applied to West Nipissing Only

Enter appropriate data in cells which are highlighted in yellow only.
 Enter the total applied for Regulatory Asset amounts for each account in the appropriate cells below:
 (These amounts should correspond to your December 31, 2004 Regulatory Asset filings with the OEB.)

Account Description	Account Number	Principal Amounts as of Dec-31 2004	Interest to Dec31-04	Interest Jan-1 to Dec31-05	Interest Jan1-06 to Apr30-06	Hydro One charges (if applicable) to Dec31-03	Interest on Hydro One charges - Apr1-05 to Apr30-06	Hydro One charges (if applicable) Jan 1-04 to Apr 30-06	Total Claim
RSVA - Wholesale Market Service Charge	1580	\$ 84,555	\$ 19,783	\$ 6,130	\$ 2,043	\$ -	\$ -	\$ -	\$ 112,512
RSVA - One-time Wholesale Market Service	1582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RSVA - Retail Transmission Network Charge	1584	\$ (22,527)	\$ 482	\$ (1,633)	\$ (544)	\$ (13,597)	\$ (986)	\$ (18,139)	\$ (56,945)
RSVA - Retail Transmission Connection Charge	1586	\$ (27,254)	\$ (923)	\$ (1,976)	\$ (659)	\$ 86,896	\$ 6,300	\$ 80,034	\$ 142,418
RSVA - Power	1588	\$ 117,042	\$ (37,514)	\$ 8,486	\$ 2,829				\$ 90,841
Sub-Totals		\$ 151,815	\$ (18,172)	\$ 11,007	\$ 3,669	\$ 73,299	\$ 5,314	\$ 61,895	\$ 288,827
Other Regulatory Assets	1508	\$ 2,786	\$ -					\$ 6,396	\$ 2,786
Retail Cost Variance Account - Retail	1518	\$ -							\$ -
Retail Cost Variance Account - STR	1548	\$ -							\$ -
Misc. Deferred Debits - incl. Rebate Cheques	1525	\$ 8,449				\$ 3,629	\$ 263		\$ 12,341
Pre-Market Opening Energy Variances Total	1571	\$ 44,106	\$ 7,994	\$ 3,198	\$ 1,066				\$ 56,364
Extra-Ordinary Event Losses	1572								\$ -
Deferred Rate Impact Amounts	1574								\$ -
Other Deferred Credits	2425								\$ -
Sub-Totals		\$ 55,342	\$ 7,994	\$ 3,198	\$ 1,066	\$ 3,629	\$ 263	\$ 6,396	\$ 71,492
Qualifying Transition Costs	1570	\$ 185,492	\$ 40,143	\$ 13,448	\$ 4,483	\$ -	\$ -		\$ 243,566
Totals per column		\$ 392,649	\$ 29,965	\$ 27,653	\$ 9,218	\$ 76,928	\$ 5,577	\$ 68,291	\$ 603,885

Transition Cost Calculation									
Please indicate choice of review:	minimum	Lesser of 10 % off or \$60 per customer			⇒	revised total	\$	184,140	
2004 customer numbers	3,069	Original \$/customer	\$ 79.36			Revised \$/customer	\$	60.00	
Annual interest rate:	7.25%	Grand Total Claimed--Minimum Review				\$	544,459		
Monthly interest rate:	0.60%	Grand Total Claimed--Comprehensive Review					N/A		

Greater Sudury Hydro Inc requests that the RSVA and non RSVA balances in the amount of \$544,459.00 be transferred to account 1590.
 Greater Sudbury Hydro Inc requests approval of the minimum review balance of \$184,140.00 for transition costs. Anything in excess of the minimum has been written down.

2004 Data By Class	kW	kWhs	Cust. Num.'s	Dx Revenue	Cust. #'s w/ Rebate Cheques	
RESIDENTIAL CLASS		27,912,294	2,752	\$ 624,840	2,809	West Nipissing Data
GENERAL SERVICE <50 KW CLASS		8,213,909	253	\$ 45,254	223	
GENERAL SERVICE >50 KW NON TIME OF USE	49,849	21,328,832	38	\$ 142,389		
GENERAL SERVICE >50 KW TIME OF USE						
INTERMEDIATE CLASS						
LARGE USER CLASS						
SMALL SCATTERED LOADS		0	0	\$ -		
SENTINEL LIGHTS	189	42,646	25	\$ 488		
STREET LIGHTING	1,797	740,658	1	\$ 17,176		
Totals	51,835	58,238,339	3,069	\$ 830,144	2,832	

Allocators	kW	kWhs	Cust. Num.'s	Dx Revenue	Cust. #'s w/ Rebate Cheques	kWhs for Non TOU Customers
RESIDENTIAL CLASS	0.0%	47.9%	89.7%	75.3%	92.1%	48.58%
GENERAL SERVICE <50 KW CLASS	0.0%	14.1%	8.2%	5.5%	7.9%	14.30%
GENERAL SERVICE >50 KW NON TIME OF USE	96.2%	36.6%	1.2%	17.2%	0.0%	37.12%
GENERAL SERVICE >50 KW TIME OF USE	0.0%	0.0%	0.0%	0.0%	0.0%	
INTERMEDIATE CLASS	0.0%	0.0%	0.0%	0.0%	0.0%	
LARGE USER CLASS	0.0%	0.0%	0.0%	0.0%	0.0%	
SMALL SCATTERED LOADS	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%
SENTINEL LIGHTS	0.4%	0.1%	0.8%	0.1%	0.0%	
STREET LIGHTING	3.5%	1.3%	0.0%	2.1%	0.0%	
Totals	100%	100%	100%	100%	100%	100%

Sheet 2 - Rate Riders Calculation

NAME OF UTILITY
NAME OF CONTACT
E-mail Address
VERSION NUMBER
Date

West Nipissing Energy Services Inc
Nancy Whissell
nancyw@shec.com
Recover from West Nip only
19-Mar-09

LICENCE NUMBER
DOCID NUMBER
PHONE NUMBER
(extension)

ED-2002-0562
RP-2005-0013
EB-2005-0093
(705)675-0509

Regulatory Asset Accounts:	Decision	Ref.#	Amount	ALLOCATOR	GS > 50 Non						Small	Sentinel	Street	Total
					Residential	GS < 50 KW	TOU	GS > 50 TOU	Intermediate	Large Users	Scattered Load	Lighting	Lighting	
WMSC - Account 1580		2.0.35	\$ 112,512	kWh	\$ 53,924	\$ 15,869	\$ 41,206	\$ -	\$ -	\$ -	\$ -	\$ 82	\$ 1,431	\$ 112,512
One-Time WMSC - Account 1582		2.0.35	\$ -	kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Network - Account 1584		2.0.35	\$ (56,945)	kWh	\$ (27,292)	\$ (8,031)	\$ (20,855)	\$ -	\$ -	\$ -	\$ -	\$ (42)	\$ (724)	\$ (56,945)
Connection - Account 1586		2.0.35	\$ 142,418	kWh	\$ 68,258	\$ 20,087	\$ 52,158	\$ -	\$ -	\$ -	\$ -	\$ 104	\$ 1,811	\$ 142,418
Power - Account 1588		2.0.35	\$ 90,841	kWh	\$ 43,538	\$ 12,812	\$ 33,269	\$ -	\$ -	\$ -	\$ -	\$ 67	\$ 1,155	\$ 90,841
Subtotal - RSVA			\$ 288,827		\$ 138,428	\$ 40,736	\$ 105,778	\$ -	\$ -	\$ -	\$ -	\$ 211	\$ 3,673	\$ 288,827
Other Regulatory Assets - Account 1508			\$ 2,786	# of Customers	\$ 2,567	\$ 219								\$ 2,786
Retail Cost Variance Account - Acct 1518			\$ -	# of Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retail Cost Variance Account (STR) Acct 1548			\$ -	# of Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rebate Cheques - Acct 1525	5.0.19		\$ 8,449	# cust. w/ Rebate Cheq	\$ 7,784	\$ 665	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,449
Hydro One's Environmental Costs - Acct 1525	5.0.25		\$ 3,892	Dx Revenue	\$ 2,930	\$ 212	\$ 668	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 81	\$ 3,892
Pre Market Opening Energy - Acct 1571	3.0.27		\$ 56,364	kWh for Non TOU Cust.	\$ 27,382	\$ 8,058	\$ 20,924				\$ -	\$ -	\$ -	\$ 56,364
Extraordinary Event Losses - Acct 1572			\$ -											\$ -
Deferred Rate Impact Amounts - Acct 1574			\$ -											\$ -
Other Deferred Credits - Acct 2425			\$ -											\$ -
Transition Costs - Acct 1570	7.0.67		\$ 184,140	# of Customers	\$ 165,120	\$ 15,180	\$ 2,280	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 60	\$ 184,140
Subtotal - Non RSVA			\$ 255,632		\$ 205,782	\$ 24,335	\$ 23,872	\$ -	\$ -	\$ -	\$ -	\$ 1,502	\$ 141	\$ 255,632
Total to be Recovered			\$ 544,459		\$ 344,211	\$ 65,071	\$ 129,650	\$ -	\$ -	\$ -	\$ -	\$ 1,714	\$ 3,814	\$ 544,459

Interim Transition Cost Recoveries (if applicable)														
	10.0.19													
Recoveries - Mar 1-02 to Mar 31-04		\$ 94,226	Actual	\$ 71,819	\$ 13,754	\$ 6,249					\$ 166	\$ 2,238		
Recoveries - Mar 1-02 to Mar 31-04 (Interest)		\$ 6,262		\$ 4,773	\$ 914	\$ 414					\$ 12	\$ 149		
Recoveries - Apr 1-04 to Apr 30-06 (Interest)		\$ 14,232		\$ 10,848	\$ 2,077	\$ 944	\$ -	\$ -	\$ -	\$ -	\$ 25	\$ 338		
Recoveries - Interim Transition Costs - Total		\$ 114,720		\$ 87,440	\$ 16,746	\$ 7,608	\$ -	\$ -	\$ -	\$ -	\$ 202	\$ 2,724	\$ 114,720	
Reg. Assets Interim Recoveries:														
	10.0.19													
Phase 1 Recoveries - Apr 1-04 to Mar 31-05		\$ 126,711	Actual	\$ 83,137	\$ 21,568	\$ 19,932				\$ -	\$ 182	\$ 1,892		
Phase 1 Recoveries - Apr 1-04 to Mar 31-05 (Interest)		\$ 4,211		\$ 2,763	\$ 717	\$ 662				\$ -	\$ 6	\$ 63		
Phase 1 Recoveries - Apr 1-05 to Apr 30-06 (Interest)		\$ 9,952		\$ 6,530	\$ 1,694	\$ 1,565	\$ -	\$ -	\$ -	\$ -	\$ 14	\$ 149		
Phase 1 (1st Interim) Recoveries - Total		\$ 140,874		\$ 92,429	\$ 23,979	\$ 22,160	\$ -	\$ -	\$ -	\$ -	\$ 203	\$ 2,103	\$ 140,874	
Phase 1 Recoveries - Apr 1-05 to Apr 30-06		\$ 94,640	Estimate-Actual to Jun.05	\$ 82,130	\$ 13,881	\$ (8,947)					\$ 138	\$ 7,438		
Phase 1 Recoveries - Apr 1-05 to Apr 30-06 (Interest)		\$ 3,601		\$ 2,977	\$ 503	\$ (324)					\$ 5	\$ 440		
Phase 1 (2nd Interim) Recoveries - Total		\$ 98,241		\$ 85,108	\$ 14,384	\$ (9,272)	\$ -	\$ -	\$ -	\$ -	\$ 143	\$ 7,878	\$ 98,241	
Total Recoveries to April 30-06														
		\$ 353,835		\$ 264,977	\$ 55,108	\$ 20,496	\$ -	\$ -	\$ -	\$ -	\$ 548	\$ 12,706	\$ 353,835	

Balance to be collected or refunded in the next 2 years	\$ 190,624	\$ 79,234	\$ 9,963	\$ 109,154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,166	\$ (8,892)	\$ 190,624		
Balance to be collected or refunded per year	\$ 95,312	\$ 39,617	\$ 4,981	\$ 54,577	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 583	\$ (4,446)	\$ 95,312		

Class
Regulatory Asset Rate Riders
Billing Determinants

GS > 50 Non								
Residential	GS < 50 KW	TOU	GS > 50 TOU	Intermediate	Large Users	Scattered Load	Sentinel Lighting	Street Lighting
\$ 0.00142	\$ 0.00061	\$ 1.0948					\$ 3.0819	\$ (2.4741)
kWh	kWh	kW	kW	kW	kW	kWh	kW	kW

SHEET 1 - December 31, 2004 Regulatory Assets

NAME OF UTILITY	West Nipissing Energy Services Inc	LICENCE NUMBER	ED-2002-0562
NAME OF CONTACT	Nancy Whissell	DOCID NUMBER	RP-2005-0013
E-mail Address	nancyw@shec.com		EB-2005-0093
VERSION NUMBER	0	PHONE NUMBER	(705)675-0509
Date	19-Mar-09	(extension)	

Enter appropriate data in cells which are highlighted in yellow only.
Enter the total applied for Regulatory Asset amounts for each account in the appropriate cells below:
(These amounts should correspond to your December 31, 2004 Regulatory Asset filings with the OEB.)

Account Description	Account Number	Principal Amounts as of Dec-31 2004	Interest to Dec31-04	Interest Jan-1 to Dec31-05	Interest Jan1-06 to Apr30-06	Hydro One charges (if applicable) to Dec31-03	Interest on Hydro One charges - Apr1-05 to Apr30-06	Hydro One charges (if applicable) Jan 1-04 to Apr 30-06	Total Claim
RSVA - Wholesale Market Service Charge	1580	\$ 84,555	\$ 19,783	\$ 6,130	\$ 2,043	\$ -	\$ -	\$ -	\$ 112,512
RSVA - One-time Wholesale Market Service	1582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RSVA - Retail Transmission Network Charge	1584	\$ (22,527)	\$ 482	\$ (1,633)	\$ (544)	\$ (13,597)	\$ (986)	\$ (18,139)	\$ (56,945)
RSVA - Retail Transmission Connection Charge	1586	\$ (27,254)	\$ (923)	\$ (1,976)	\$ (659)	\$ 86,896	\$ 6,300	\$ 80,034	\$ 142,418
RSVA - Power	1588	\$ 117,042	\$ (37,514)	\$ 8,486	\$ 2,829				\$ 90,841
Sub-Totals		\$ 151,815	\$ (18,172)	\$ 11,007	\$ 3,669	\$ 73,299	\$ 5,314	\$ 61,895	\$ 288,827
Other Regulatory Assets	1508	\$ 2,786	\$ -					\$ 6,396	\$ 2,786
Retail Cost Variance Account - Retail	1518	\$ -							\$ -
Retail Cost Variance Account - STR	1548	\$ -							\$ -
Misc. Deferred Debits - incl. Rebate Cheques	1525	\$ 8,449				\$ 3,629	\$ 263		\$ 12,341
Pre-Market Opening Energy Variances Total	1571	\$ 44,106	\$ 7,994	\$ 3,198	\$ 1,066				\$ 56,364
Extra-Ordinary Event Losses	1572								\$ -
Deferred Rate Impact Amounts	1574								\$ -
Other Deferred Credits	2425								\$ -
Sub-Totals		\$ 55,342	\$ 7,994	\$ 3,198	\$ 1,066	\$ 3,629	\$ 263	\$ 6,396	\$ 71,492
Qualifying Transition Costs	1570	\$ 185,492	\$ 40,143	\$ 13,448	\$ 4,483	\$ -	\$ -		\$ 243,566
Totals per column		\$ 392,649	\$ 29,965	\$ 27,653	\$ 9,218	\$ 76,928	\$ 5,577	\$ 68,291	\$ 603,885

Transition Cost Calculation					
Please indicate choice of review:	minimum	Lesser of 10 % off or \$60 per customer		⇒	revised total \$ 184,140
2004 customer numbers	3,069	Original \$/customer	\$ 79.36		Revised \$/customer \$ 60.00
Annual interest rate:	7.25%	Grand Total Claimed--Minimum Review			\$ 544,459
Monthly interest rate:	0.60%	Grand Total Claimed--Comprehensive Review			N/A

Greater Sudury Hydro Inc requests that the RSVA and non RSVA balances in the amount of \$544,459.00 be transferred to account 1590.
Greater Sudbury Hydro Inc requests approval of the minimum review balance of \$184,140.00 for transition costs. Anything in excess of the minimum has been written down.

2009 Data By Class	kW	kWhs	Cust. Num.'s	Dx Revenue	Cust. #'s w/ Rebate Cheques	
RESIDENTIAL CLASS		410,194,130	41,742	\$ 13,686,028	2,609	
GENERAL SERVICE <50 KW CLASS		141,618,184	4,023	\$ 3,932,411	223	
GENERAL SERVICE >50 KW NON TIME OF USE	1,012,838	410,222,084	569	\$ 5,694,969		
GENERAL SERVICE >50 KW TIME OF USE						
INTERMEDIATE CLASS						
LARGE USER CLASS						
SMALL SCATTERED LOADS		2,223,118	338	\$ 64,310		
SENTINEL LIGHTS	1,453	567,330	438	\$ 28,582		
STREET LIGHTING	23,889	8,681,572	4	\$ 412,058		
Totals	1,038,180	973,506,418	47,114	\$ 23,818,358	2,832	

Consolidated Data including GSHI

Allocators	kW	kWhs	Cust. Num.'s	Dx Revenue	Cust. #'s w/ Rebate Cheques	kWhs for Non TOU Customers
RESIDENTIAL CLASS	0.0%	42.1%	88.6%	57.5%	92.1%	42.54%
GENERAL SERVICE <50 KW CLASS	0.0%	14.5%	8.5%	16.5%	7.9%	14.69%
GENERAL SERVICE >50 KW NON TIME OF USE	97.6%	42.1%	1.2%	23.9%	0.0%	42.54%
GENERAL SERVICE >50 KW TIME OF USE	0.0%	0.0%	0.0%	0.0%	0.0%	
INTERMEDIATE CLASS	0.0%	0.0%	0.0%	0.0%	0.0%	
LARGE USER CLASS	0.0%	0.0%	0.0%	0.0%	0.0%	
SMALL SCATTERED LOADS	0.0%	0.2%	0.7%	0.3%	0.0%	0.23%
SENTINEL LIGHTS	0.1%	0.1%	0.9%	0.1%	0.0%	
STREET LIGHTING	2.3%	0.9%	0.0%	1.7%	0.0%	
Totals	100%	100%	100%	100%	100%	100%

Sheet 2 - Rate Riders Calculation

Rate Rider Applied to entire rate base

NAME OF UTILITY	West Nipissing Energy Services Inc
NAME OF CONTACT	Nancy Whissell
E-mail Address	nancyw@shec.com
VERSION NUMBER	Recover across entire rate base
Date	19-Mar-09

LICENCE NUMBER	ED-2002-0562
DOCID NUMBER	RP-2005-0013
	EB-2005-0093
PHONE NUMBER (extension)	(705)675-0509

Regulatory Asset Accounts:	Decision Ref.#	Amount	ALLOCATOR	GS > 50 Non						Small	Sentinel	Street	Total
				Residential	GS < 50 KW	TOU	GS > 50 TOU	Intermediate	Large Users	Scattered Load		Lighting	
WMSC - Account 1580	2.0.35	\$ 112,512	kWh	\$ 47,408	\$ 16,367	\$ 47,411	\$ -	\$ -	\$ -	\$ -	\$ 66	\$ 1,003	\$ 112,255
One-Time WMSC - Account 1582	2.0.35	\$ -	kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Network - Account 1584	2.0.35	\$ (56,945)	kWh	\$ (23,994)	\$ (8,284)	\$ (23,996)	\$ -	\$ -	\$ (130)	\$ (130)	\$ (33)	\$ (508)	\$ (57,075)
Connection - Account 1586	2.0.35	\$ 142,418	kWh	\$ 60,009	\$ 20,718	\$ 60,013	\$ -	\$ -	\$ 325	\$ 325	\$ 83	\$ 1,270	\$ 142,744
Power - Account 1588	2.0.35	\$ 90,841	kWh	\$ 38,277	\$ 13,215	\$ 38,279	\$ -	\$ -	\$ 207	\$ 207	\$ 53	\$ 810	\$ 91,049
Subtotal - RSVA		\$ 288,827		\$ 121,699	\$ 42,016	\$ 121,708	\$ -	\$ -	\$ 403	\$ 403	\$ 168	\$ 2,576	\$ 288,973
Other Regulatory Assets - Account 1508		\$ 2,786	# of Customers	\$ 2,567	\$ 219								\$ 2,786
Retail Cost Variance Account - Acct 1518		\$ -	# of Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retail Cost Variance Account (STR) Acct 1548		\$ -	# of Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rebate Cheques - Acct 1525	5.0.19	\$ 8,449	# cust. w/ Rebate Cheq	\$ 7,784	\$ 665	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,449
Hydro One's Environmental Costs - Acct 1525	5.0.25	\$ 3,892	Dx Revenue	\$ 2,236	\$ 643	\$ 931	\$ -	\$ -	\$ 11	\$ 11	\$ 5	\$ 67	\$ 3,903
Pre Market Opening Energy - Acct 1571	3.0.27	\$ 56,364	kWh for Non TOU Cust.	\$ 23,977	\$ 8,278	\$ 23,979				\$ 130	\$ -	\$ -	\$ 56,364
Extraordinary Event Losses - Acct 1572		\$ -											\$ -
Deferred Rate Impact Amounts - Acct 1574		\$ -											\$ -
Other Deferred Credits - Acct 2425		\$ -											\$ -
Transition Costs - Acct 1570	7.0.67	\$ 184,140	# of Customers	\$ 163,144	\$ 15,723	\$ 2,224	\$ -	\$ -	\$ 1,321	\$ 1,321	\$ 1,712	\$ 16	\$ 185,461
Subtotal - Non RSVA		\$ 255,632		\$ 199,708	\$ 25,529	\$ 27,133	\$ -	\$ -	\$ 1,332	\$ 1,461	\$ 1,717	\$ 83	\$ 256,963
Total to be Recovered		\$ 544,459		\$ 321,408	\$ 67,545	\$ 148,841	\$ -	\$ -	\$ 1,734	\$ 1,864	\$ 1,885	\$ 2,659	\$ 545,936

Interim Transition Cost Recoveries (if applicable)	10.0.19												
Recoveries - Mar 1-02 to Mar 31-04		\$ 94,226	Actual	\$ 71,819	\$ 13,754	\$ 6,249					\$ 166	\$ 2,238	
Recoveries - Mar 1-02 to Mar 31-04 (Interest)		\$ 6,262		\$ 4,773	\$ 914	\$ 414					\$ 12	\$ 149	
Recoveries - Apr 1-04 to Apr 30-06 (Interest)		\$ 14,232		\$ 10,848	\$ 2,077	\$ 944	\$ -	\$ -	\$ -	\$ -	\$ 25	\$ 338	
Recoveries - Interim Transition Costs - Total		\$ 114,720		\$ 87,440	\$ 16,746	\$ 7,608	\$ -	\$ -	\$ -	\$ -	\$ 202	\$ 2,724	\$ 114,720
Reg. Assets Interim Recoveries:	10.0.19												
Phase 1 Recoveries - Apr 1-04 to Mar 31-05		\$ 126,711	Actual	\$ 83,137	\$ 21,568	\$ 19,932				\$ -	\$ 182	\$ 1,892	
Phase 1 Recoveries - Apr 1-04 to Mar 31-05 (Interest)		\$ 4,211		\$ 2,763	\$ 717	\$ 662				\$ -	\$ 6	\$ 63	
Phase 1 Recoveries - Apr 1-05 to Apr 30-06 (Interest)		\$ 9,952		\$ 6,530	\$ 1,694	\$ 1,565	\$ -	\$ -	\$ -	\$ -	\$ 14	\$ 149	
Phase 1 (1st Interim) Recoveries - Total		\$ 140,874		\$ 92,429	\$ 23,979	\$ 22,160	\$ -	\$ -	\$ -	\$ -	\$ 203	\$ 2,103	\$ 140,874
Phase 1 Recoveries - Apr 1-05 to Apr 30-06		\$ 94,640	Estimate-Actual to Jun.05	\$ 82,130	\$ 13,881	\$ (8,947)					\$ 138	\$ 7,438	
Phase 1 Recoveries - Apr 1-05 to Apr 30-06 (Interest)		\$ 3,601		\$ 2,977	\$ 503	\$ (324)					\$ 5	\$ 440	
Phase 1 (2nd Interim) Recoveries - Total		\$ 98,241		\$ 85,108	\$ 14,384	\$ (9,272)	\$ -	\$ -	\$ -	\$ -	\$ 143	\$ 7,878	\$ 98,241
Total Recoveries to April 30-06		\$ 353,835		\$ 264,977	\$ 55,108	\$ 20,496	\$ -	\$ -	\$ -	\$ -	\$ 548	\$ 12,706	\$ 353,835

Balance to be collected or refunded in the next 2 years	\$ 190,624	\$ 56,431	\$ 12,437	\$ 128,345	\$ -	\$ -	\$ 1,734	\$ 1,864	\$ 1,337	\$ (10,047)	\$ 192,101
Balance to be collected or refunded per year	\$ 95,312	\$ 28,216	\$ 6,218	\$ 64,173	\$ -	\$ -	\$ 867	\$ 932	\$ 668	\$ (5,023)	\$ 96,051

Class
Regulatory Asset Rate Riders
Billing Determinants

Residential	GS < 50 KW	GS > 50 Non TOU	GS > 50 TOU	Intermediate	Large Users	Scattered Load	Sentinel Lighting	Street Lighting
\$ 0.00007	\$ 0.000044	\$ 0.063359				\$ 0.00042	\$ 0.45996	\$ (0.2103)
kWh	kWh	kW	kW	kW	kW	kWh	kW	kW

67. Ref: Exhibit 5/Tab1/Sch1

To prepare for the eventuality that the Board may wish to consider disposition of some or all of Greater Sudbury's variance and deferral account balances:

- a. Please provide a continuity schedule for Greater Sudbury Hydro's deferral and variance accounts using the Excel spreadsheet attached. Please note also that forecasting principal transactions beyond December 31, 2007 and the interest on those transactions in columns AM – AP is optional.
- b. Please provide documentation for the continuity schedule, including:
 - ensure that it is clear whether the continuity schedule is consolidated to include or exclude former West Nipissing;
 - indicate whether the West Nipissing balances at December 31, 2004 (that would have been filed with the 2006 rate application) are in their original accounts. (Ref: Exhibit 5/Tab1/Sch1)

Spreadsheet emailed under separate attachment.

We have completed one worksheet for each of Greater Sudbury and West Nipissing through December 31, 2007 with accrued interest calculated through April 30, 2009. The 2008 rate is an average of the prescribed rate for the year and the 2009 interest rate is the rate for the first quarter.

A third worksheet is a consolidation of the two entities. This would provide the framework for future disposition of variances.

Greater Sudbury Hydro had submitted quarterly filings including OEB assessment costs beyond April 30, 2006 up until the end of 2007/12/31. This was corrected in the 2008 fiscal year so the amount submitted for disposition is net of this correction. Greater Sudbury also filed quarterly values for OMERS pension costs. We did not claim in our 2006 EDR and have not reflected these balances on our year end trial balance. As such, no recovery has been claimed and reporting has terminated.

West Nipissing balances have been retained in their original accounts. Any recoveries via interim rate orders for transition and RSVA balances have been reflected in account 1590 along with corresponding carrying charges.

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY	Greater Sudbury Hydro Inc	LICENCE NUMBER	ED-2002-0559
NAME OF CONTACT	Nancy Whissell	DOCID NUMBER	EB-2009-0230
E-mail Address	nancyw@shcc.com		
VERSION NUMBER	v1.0	PHONE NUMBER	705-675-0509
Date		(extension)	n/a

Enter appropriate data in cells which are highlighted in yellow only.
Enter the total applied for Regulatory Asset amounts for each account in the appropriate cells below:
Debits should be recorded as positive numbers and credits should be recorded as negative numbers.
Repeat cells going across as necessary for each year in application

2005										2006							Closing Principal Balance as of Dec-31-06
Account Number	Opening Principal Amounts as of Jan-1-05 ¹	Transactions (additions) during 2005, excluding interest and adjustments ⁶	Transactions (reductions) during 2005, excluding interest and adjustments ⁶	Adjustments during 2005 - instructed by Board ²	Adjustments during 2005 - other ³	Closing Principal Balance as of Dec-31-05	Opening Interest Amounts as of Jan-1-05	Interest Jan-1 to Dec31-05	Closing Interest Amounts as of Dec-31-05	Opening Principal Amounts as of Jan-1-06	Transactions (additions) during 2006, excluding interest and adjustments ⁶	Transactions (reductions) during 2006, excluding interest and adjustments ⁶	Adjustments during 2006 - instructed by Board ²	Adjustments during 2006 - other ³	Transfer of Board- approved amounts to 1590 as per 2006 EDR		
Account Description																	
RSVA - Wholesale Market Service Charge	1580	\$ 522,457	\$ (459,062)		\$ 1,201,147	\$ 1,264,541	\$ 126,324	\$ 71,604	\$ 197,927	\$ 1,264,541	\$ (971,493)				\$ (522,457)	\$ (229,409)	
RSVA - One-time Wholesale Market Service	1582	\$ -				\$ -			\$ -	\$ -						\$ -	
RSVA - Retail Transmission Network Charge	1584	\$ (448,299)	\$ (617,536)	\$ 48,578	\$ 717,292	\$ (299,966)	\$ (54,403)	\$ (23,404)	\$ (77,806)	\$ (299,966)	\$ 54,122			\$ -	\$ 448,299	\$ 202,456	
RSVA - Retail Transmission Connection Charge	1586	\$ (413,814)	\$ (426,423)		\$ 922,860	\$ 82,622	\$ 14,380	\$ 2,700	\$ 17,080	\$ 82,622	\$ 193,208			\$ -	\$ 337,521	\$ 613,351	
Sub-Totals		\$ (339,656)	\$ (1,503,022)	\$ 48,578	\$ 2,841,298	\$ 1,047,197	\$ 86,301	\$ 50,900	\$ 137,201	\$ 1,047,197	\$ (724,163)		\$ -	\$ -	\$ 263,363	\$ 586,397	
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ 29,157	\$ 70,710			\$ 99,867	\$ 466	\$ 3,310	\$ 3,776	\$ 99,867	\$ 71,228				\$ (29,157)	\$ 141,938	
Other Regulatory Assets - Sub-Account - Pension Contributions	1508		\$ 412,026			\$ 412,026		\$ 1,332	\$ 1,332	\$ 412,026	\$ 476,285					\$ 888,311	
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ 72,731			\$ (72,731)	\$ 0	\$ -	\$ -	\$ -	\$ 0						\$ 0	
Other Regulatory Assets - Sub-Account - Other ⁷	1508		\$ -			\$ -			\$ -	\$ -						\$ -	
Other Regulatory Assets - Sub-Account - Other ⁷	1508					\$ -			\$ -	\$ -						\$ -	
Retail Cost Variance Account - Retail	1518	\$ 10,739				\$ 10,739			\$ -	\$ 10,739					\$ (10,739)	\$ -	
Retail Cost Variance Account - STR	1548	\$ 2,209				\$ 2,209			\$ -	\$ 2,209					\$ (2,209)	\$ -	
Misc. Deferred Debits	1525				\$ 72,731	\$ 72,731			\$ -	\$ 72,731					\$ (72,731)	\$ (0)	
LV Variance Account	1550					\$ -			\$ -	\$ -	\$ (20,660)					\$ (20,660)	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555					\$ -			\$ -	\$ -						\$ -	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555					\$ -			\$ -	\$ -	\$ (74,715)					\$ (74,715)	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Mete	1555					\$ -			\$ -	\$ -						\$ -	
Smart Meter OM&A Variance	1556					\$ -			\$ -	\$ -						\$ -	
Conservation and Demand Management Expenditures and Recoveries	1565		\$ (865,778)			\$ (865,778)			\$ -	\$ (865,778)	\$ (20,121)					\$ (885,899)	
CDM Contra	1566					\$ -			\$ -	\$ -						\$ -	
Qualifying Transition Costs ⁵	1570	\$ 780,878	n/a	n/a		\$ 780,878	\$ 145,161	\$ 56,614	\$ 201,775	\$ 780,878	n/a	n/a		\$ (78,143)	\$ (702,735)	\$ 0	
Pre-Market Opening Energy Variances Total ⁵	1571	\$ 1,172,954	n/a	n/a		\$ 1,172,954	\$ 233,150	\$ 85,022	\$ 318,172	\$ 1,172,954	n/a	n/a			\$ (1,172,954)	\$ (0)	
Extra-Ordinary Event Costs	1572					\$ -			\$ -	\$ -						\$ -	
Deferred Rate Impact Amounts	1574					\$ -			\$ -	\$ -						\$ -	
Other Deferred Credits	2425					\$ -			\$ -	\$ -						\$ -	
Sub-Totals		\$ 2,068,668	\$ (383,042)	\$ -	\$ -	\$ 1,685,626	\$ 378,777	\$ 146,279	\$ 525,055	\$ 1,685,626	\$ 432,017	\$ -	\$ -	\$ (78,143)	\$ (1,990,525)	\$ 48,974	
Deferred Payments in Lieu of Taxes	1562				see PILs reconciliation requested										see PILs reconciliation requested		
2006 PILs & Taxes Variance	1592				see PILs reconciliation requested										see PILs reconciliation requested		
Sub-Totals					see PILs reconciliation requested										see PILs reconciliation requested		
Total		\$ 1,729,012	\$ (1,886,064)	\$ -	\$ 48,578	\$ 2,841,298	\$ 2,732,824	\$ 465,077	\$ 197,179	\$ 662,256	\$ 2,732,824	\$ (292,147)	\$ -	\$ -	\$ (78,143)	\$ (1,727,162)	\$ 635,372
The following is not included in the total claim but is included on a memo basis:																	
Deferred PILs Contra Account ⁸	1563				see PILs reconciliation requested										see PILs reconciliation requested		
RSVA - Power (including Global Adjustment)	1588	\$ (783,299)	\$ (9,162,155)		\$ 9,114,491	\$ (830,963)	\$ 175,706	\$ 68,604	\$ 244,310	\$ (830,963)	\$ (1,078,201)				\$ 783,299	\$ (1,125,865)	
RSVA - Power - Sub-Account - Global Adjustment ⁴	1588		\$ (489,840)			\$ (489,840)		\$ (2,959)	\$ (2,959)	\$ (489,840)	\$ 1,512,374					\$ 1,022,534	
Recovery of Regulatory Asset Balances	1590	\$ (418,276)	\$ 521,145			\$ 102,869		\$ (42,663)	\$ (42,663)	\$ 102,869						\$ 102,869	

¹ Agrees to 2004/12/31 balance filed in 2006 EDR - For rates and y/e purposes the principal balances reported are on an accrual basis.
² 2005 adjustment - Hydro One low voltage
³ 2005 adjustment other - this merely reverses the year end accrual for 2004 and brings the 2005/12/31 balance back to a cash basis which is how we filed quarterly.
2006 adjustment of (78,143) is 10% writedown of regulatory assets. Note the 2006 interest on account 1570 in the amount of (1,789) is 2006 interest less a writedown in accordance with minimum review
⁴ Not included in sub-total
⁵ Closed April 30, 2002
⁶ For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.
⁷ Please describe "other" components of 1508 and add more component lines if necessary.
⁸ 1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the obligation to the ratepayer.
⁹ Interest projected on December 31, 2007 closing principal balance.
All interest calculations are on a cash basis.

										0.0398 applied to cash basis										0.0245	
										2007											
Opening Interest Amounts as of Jan-1-06	Interest Jan-1 to Dec31-06	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Interest Amounts as of Dec-31-06	Opening Principal Amounts as of Jan-1-07	Transactions (additions) during 2007, excluding interest and adjustments ⁶	Transactions (reductions) during 2007, excluding interest and adjustments ⁶	Adjustments during 2007 - instructed by Board ²	Adjustments during 2007 - other ³	Closing Principal Balance as of Dec-31-07	Opening Interest Amounts as of Jan-1-07	Interest Jan-1 to Dec31-07	Closing Interest Amounts as of Dec-31-07	Y/E Accrual Entry	Y/E Principal Restated Dec-31-07	Projected Interest on Dec 31 -07 balance from Jan 1, 2008 to Dec 31, 2008 ⁹	Projected Interest on Dec 31 -07 balance from Jan 1, 2009 to April 30, 2009 ⁹	Claim before Forecasted Transactions	Total Claim			
\$ 197,927	\$ 38,600	\$ (177,831)	\$ 58,696	\$ (229,409)	\$ (1,332,542)				\$ (1,561,951)	\$ 58,696	\$ (56,334)	\$ 2,362	\$ (386,888)	\$ (1,948,839)	\$ (62,166)	\$ (38,268)	\$ (2,046,910)	\$ (2,046,910)			
\$ -			\$ -	\$ -					\$ -	\$ -		\$ -					\$ -	\$ -			
\$ (77,806)	\$ (17,849)	\$ 98,352	\$ 2,697	\$ 202,456	\$ 329,296				\$ 531,751	\$ 2,697	\$ 18,954	\$ 21,651	\$ (314,214)	\$ 217,537	\$ 21,164	\$ 13,028	\$ 273,380	\$ 273,380			
\$ 17,080	\$ 13,422	\$ 22,697	\$ 53,199	\$ 613,351	\$ (8,023)				\$ 605,328	\$ 53,199	\$ 18,413	\$ 71,612	\$ (229,290)	\$ 376,038	\$ 24,092	\$ 14,831	\$ 486,573	\$ 486,573			
\$ 137,201	\$ 34,173	\$ (56,782)	\$ 114,592	\$ 586,397	\$ (1,011,269)		\$ -	\$ -	\$ (424,872)	\$ 114,592	\$ (18,967)	\$ 95,625	\$ (930,392)	\$ (1,355,263)	\$ (16,910)	\$ (10,409)	\$ (1,286,957)	\$ (1,286,957)			
\$ 3,776	\$ 6,355	\$ (466)	\$ 9,665	\$ 141,938	\$ 59,359				\$ 201,297	\$ 9,665	\$ 7,943	\$ 17,608		\$ 201,297			\$ 123,900	\$ 123,900			
\$ 1,332	\$ 33,045		\$ 34,377	\$ 888,311	\$ 450,976				\$ 1,339,287	\$ 34,377	\$ 43,741	\$ 78,118		\$ 1,339,287			\$ -	\$ -			
\$ -			\$ -	\$ 0					\$ 0	\$ -		\$ -		\$ 0			\$ 0	\$ 0			
\$ -			\$ -	\$ -					\$ -	\$ -		\$ -		\$ -			\$ -	\$ -			
\$ -			\$ -	\$ -					\$ -	\$ -		\$ -		\$ -			\$ -	\$ -			
\$ -			\$ -	\$ -					\$ -	\$ -		\$ -		\$ -			\$ -	\$ -			
\$ -			\$ -	\$ -					\$ -	\$ -		\$ -		\$ -			\$ -	\$ -			
\$ -			\$ -	\$ (0)					\$ (0)	\$ -		\$ -		\$ (0)			\$ (0)	\$ (0)			
\$ -	\$ (287)		\$ (287)	\$ (20,660)	\$ (43,587)				\$ (64,247)	\$ (287)	\$ (2,314)	\$ (2,601)	\$ (9,891)	\$ (74,137)	\$ (2,557)	\$ (1,574)	\$ (80,870)	\$ (80,870)			
\$ -			\$ -	\$ -					\$ -	\$ -		\$ -		\$ -			\$ -	\$ -			
\$ -	\$ (1,263)		\$ (1,263)	\$ (74,715)	\$ (141,246)				\$ (215,961)	\$ (1,263)	\$ (7,159)	\$ (8,422)	\$ (19,032)	\$ (234,993)			\$ (243,415)	\$ (243,415)			
\$ -			\$ -	\$ -					\$ -	\$ -		\$ -		\$ -			\$ -	\$ -			
\$ -			\$ -	\$ -	\$ 63,907				\$ 63,907	\$ -	\$ 1,542	\$ 1,542		\$ 63,907			\$ 65,449	\$ 65,449			
\$ -			\$ -	\$ (885,899)	\$ 788,599				\$ (97,300)	\$ -		\$ -		\$ (97,300)			\$ (97,300)	\$ (97,300)			
\$ -			\$ -	\$ -					\$ -	\$ -		\$ -		\$ -			\$ -	\$ -			
\$ 201,775	\$ (1,789)	\$ (198,635)	\$ 1,351	\$ 0	n/a	n/a			\$ 0	\$ 1,351		\$ 1,351		\$ 0			\$ -	\$ -			
\$ 318,172	\$ 36,785	\$ (346,536)	\$ 8,421	\$ (0)	n/a	n/a			\$ (0)	\$ 8,421		\$ 8,421		\$ (0)			\$ -	\$ -			
\$ -			\$ -	\$ -					\$ -	\$ -		\$ -		\$ -			\$ -	\$ -			
\$ -			\$ -	\$ -					\$ -	\$ -		\$ -		\$ -			\$ -	\$ -			
\$ -			\$ -	\$ -					\$ -	\$ -		\$ -		\$ -			\$ -	\$ -			
\$ 525,055	\$ 72,845	\$ (545,637)	\$ 52,264	\$ 48,974	\$ 1,178,008	\$ -	\$ -	\$ -	\$ 1,226,982	\$ 52,264	\$ 43,753	\$ 96,017	\$ (28,923)	\$ 1,198,060	\$ (2,557)	\$ (1,574)	\$ (232,235)	\$ (232,235)			
see PILs reconciliation requested																					
see PILs reconciliation requested																					
see PILs reconciliation requested																				\$ -	\$ -
\$ 662,256	\$ 107,018	\$ (602,419)	\$ 166,856	\$ 635,372	\$ 166,739	\$ -	\$ -	\$ -	\$ 802,111	\$ 166,856	\$ 24,786	\$ 191,642	\$ (959,314)	\$ (157,203)	\$ (19,467)	\$ (11,983)	\$ 962,302	\$ (1,519,193)			
see PILs reconciliation requested																					
\$ 244,310	\$ (68,891)	\$ (99,987)	\$ 75,432	\$ (1,125,865)	\$ 4,144,032				\$ 3,018,166	\$ 75,432	\$ 89,777	\$ 165,209	\$ (3,349,796)	\$ (331,629)	\$ 120,123	\$ 73,945	\$ 27,648	\$ 27,648			
\$ (2,959)	\$ 32,580		\$ 29,621	\$ 1,022,534	\$ (753,936)				\$ 268,598	\$ 29,621	\$ (17,292)	\$ 12,328	\$ (107,512)	\$ 161,086	\$ 10,690	\$ 6,581	\$ 190,685	\$ 190,685			
\$ (42,663)			\$ (42,663)	\$ 102,869	\$ 174,848				\$ 277,716	\$ (42,663)	\$ (25,002)	\$ (67,665)		\$ 277,716	\$ 11,053	\$ 6,804	\$ 227,909	\$ 227,909			

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY	West Nipissing Energy Services Ltd	LICENCE NUMBER	ED-2002-0559
NAME OF CONTACT	Nancy Whissell	DOCID NUMBER	EB-2009-0230
E-mail Address	nancyw@shcc.com		
VERSION NUMBER	v1.0	PHONE NUMBER	
Date		(extension)	

Enter appropriate data in cells which are highlighted in yellow only.
Enter the total applied for Regulatory Asset amounts for each account in the appropriate cells below:
Debits should be recorded as positive numbers and credits should be recorded as negative numbers.
Repeat cells going across as necessary for each year in application

2005										2006							Closing Principal Balance as of Dec-31-06
Account Number	Opening Principal Amounts as of Jan-1-05 ¹	Transactions (additions) during 2005, excluding interest and adjustments ⁶	Transactions (reductions) during 2005, excluding interest and adjustments ⁵	Adjustments during 2005 - instructed by Board ²	Adjustments during 2005 - other ³	Closing Principal Balance as of Dec-31-05	Opening Interest Amounts as of Jan-1-05	Interest Jan-1 to Dec31-05	Closing Interest Amounts as of Dec-31-05	Opening Principal Amounts as of Jan-1-06	Transactions (additions) during 2006, excluding interest and adjustments ⁶	Transactions (reductions) during 2006, excluding interest and adjustments ⁵	Adjustments during 2006 - instructed by Board ²	Adjustments during 2006 - other ³	Transfer of Board- approved amounts to 1590 as per 2006 EDR		
Account Description																	
RSVA - Wholesale Market Service Charge	1580	\$ 158,923	\$ 40,868		\$ -	\$ 199,791	\$ 19,783	\$ (3,734)	\$ 16,049	\$ 199,791	\$ (61,162)			\$ (62,274)		\$ 76,355	
RSVA - One-time Wholesale Market Service	1582					\$ -			\$ -	\$ -						\$ -	
RSVA - Retail Transmission Network Charge	1584	\$ (8,879)	\$ (12,647)			\$ (21,526)	\$ 482	\$ (249)	\$ 233	\$ (21,526)	\$ (35,485)			\$ (9,071)		\$ (66,082)	
RSVA - Retail Transmission Connection Charge	1586	\$ (31,494)	\$ (79,753)			\$ (111,247)	\$ (923)	\$ (980)	\$ (1,903)	\$ (111,247)	\$ (31,783)			\$ 212,375		\$ 69,345	
Sub-Totals		\$ 118,550	\$ (51,532)		\$ -	\$ 67,018	\$ 19,342	\$ (4,963)	\$ 14,379	\$ 67,018	\$ (128,430)		\$ -	\$ 141,030	\$ -	\$ 79,618	
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508					\$ -			\$ -	\$ -	\$ 6,137					\$ 6,137	
Other Regulatory Assets - Sub-Account - Pension Contributions	1508					\$ -			\$ -	\$ -						\$ -	
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ 2,786				\$ 2,786			\$ -	\$ 2,786						\$ 2,786	
Other Regulatory Assets - Sub-Account - Other ⁷	1508					\$ -			\$ -	\$ -						\$ -	
Other Regulatory Assets - Sub-Account - Other ⁷	1508					\$ -			\$ -	\$ -						\$ -	
Retail Cost Variance Account - Retail	1518					\$ -			\$ -	\$ -						\$ -	
Retail Cost Variance Account - STR	1548					\$ -			\$ -	\$ -						\$ -	
Misc. Deferred Debits	1525	\$ 16,340		\$ -		\$ 16,340			\$ -	\$ 16,340				\$ (4,262)		\$ 12,078	
LV Variance Account	1550					\$ -			\$ -	\$ -	\$ 21,650					\$ 21,650	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555					\$ -			\$ -	\$ -						\$ -	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555					\$ -			\$ -	\$ -						\$ -	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter C	1555					\$ -			\$ -	\$ -						\$ -	
Smart Meter OM&A Variance	1556					\$ -			\$ -	\$ -						\$ -	
Conservation and Demand Management Expenditures and Recoveries	1565					\$ -			\$ -	\$ -						\$ -	
CDM Contra	1566					\$ -			\$ -	\$ -						\$ -	
Qualifying Transition Costs ⁵	1570	\$ 543,992	n/a	n/a	\$ (358,500)	\$ 185,492	\$ 40,143	\$ 13,448	\$ 53,591	\$ 185,492	n/a	n/a		\$ (43,406)		\$ 142,086	
Pre-Market Opening Energy Variances Total ⁵	1571	\$ 44,106	n/a	n/a		\$ 44,106	\$ 7,994	\$ 4,034	\$ 12,028	\$ 44,106	n/a	n/a				\$ 44,106	
Extra-Ordinary Event Costs	1572					\$ -			\$ -	\$ -						\$ -	
Deferred Rate Impact Amounts	1574					\$ -			\$ -	\$ -						\$ -	
Other Deferred Credits	2425					\$ -			\$ -	\$ -						\$ -	
Sub-Totals		\$ 607,224	\$ -	\$ -	\$ (358,500)	\$ 248,724	\$ 48,137	\$ 17,482	\$ 65,619	\$ 248,724	\$ 27,787	\$ -	\$ -	\$ (47,668)	\$ -	\$ 228,844	
Deferred Payments in Lieu of Taxes	1562				see PILs reconciliation requested									see PILs reconciliation requested			
2006 PILs & Taxes Variance	1592				see PILs reconciliation requested									see PILs reconciliation requested			
Sub-Totals					see PILs reconciliation requested									see PILs reconciliation requested			
Total		\$ 725,774	\$ (51,532)	\$ -	\$ (358,500)	\$ 315,742	\$ 67,479	\$ 12,519	\$ 79,998	\$ 315,742	\$ (100,643)	\$ -	\$ -	\$ 93,362	\$ -	\$ 308,461	
The following is not included in the total claim but is included on a memo basis:																	
Deferred PILs Contra Account ⁸	1563				see PILs reconciliation requested									see PILs reconciliation requested			
RSVA - Power (including Global Adjustment)	1588	\$ (160,233)	\$ (1,835)			\$ (162,068)	\$ (37,514)	\$ 12,787	\$ (24,727)	\$ (162,068)	\$ (168,614)			\$ 449,748		\$ 119,066	
RSVA - Power - Sub-Account - Global Adjustment ⁴	1588					\$ -			\$ -	\$ -	\$ 22,051					\$ 22,051	
Recovery of Regulatory Asset Balances	1590	\$ (120,347)	\$ (146,224)			\$ (266,571)	\$ (12,784)	\$ (14,350)	\$ (27,134)	\$ (266,571)	\$ (83,714)					\$ (350,284)	

F:\2009 Rate Application\Interrogatory Responses\OEB\BdStaff_RR No 67_GreaterSudbury_Reg Asset Continuity Schedule Spreadsheet_20090327.xls\Consoli

¹ West Nipissing did not file a 2006 EDR. Opening figures agree with continuity schedule submitted in rate application. See also OEB question 70 continuity.
² 2005 writedown of \$358,500 was done in anticipation of 90% minimum review for disposition of transition assets - see also 2006 writedown of \$43,406 to make adjustment complete
³ 2006 adjustments re RSVA accounts as a result of Form 1506/1562 review and audit. Some reallocations and cost of power boxes 11/12 were posted to cost of power instead of flow thru accounts. This corrects Account 1525 writedown - disallowed amounts per OEB guidelines
⁴ Not included in sub-total
⁵ Closed April 30, 2002
⁶ For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.
⁷ Please describe "other" components of 1508 and add more component lines if necessary.
⁸ 1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the obligation to the ratepayer.
⁹ Interest projected on December 31, 2007 closing principal balance.

Note: The 2004/12/31 balance in account 1570 differs from the T/B reported balance of 135,864.94
The reported balance included carrying charges, monies collected and is prior to writedown
Refer to question 70 - reconciliation that backs out carrying charges to isolate principal
Account 1590 isolates recovery of RSVA and nonRSVA interim approvals from 2002

0.0398

0.0245

applied to cash basis

				2007															
Opening Interest Amounts as of Jan-1-06	Interest Jan-1 to Dec31-06	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Interest Amounts as of Dec-31-06	Opening Principal Amounts as of Jan-1-07	Transactions (additions) during 2007, excluding interest and adjustments ⁶	Transactions (reductions) during 2007, excluding interest and adjustments ⁶	Adjustments during 2007 - instructed by Board ²	Adjustments during 2007 - other ³	Closing Principal Balance as of Dec-31-07	Opening Interest Amounts as of Jan-1-07	Interest Jan-1 to Dec31-07	Closing Interest Amounts as of Dec-31-07	Y/E Accrual Entry	Y/E Principal Restated Dec-31-07	Projected Interest on Dec 31 -07 balance from Jan 1, 2008 to Dec 31, 2008 ⁹	Projected Interest on Dec 31 -07 balance from Jan 1, 2009 to April 30, 2009 ⁹	Claim before Forecasted Transactions	Total Claim	
\$ 16,049	\$ 19,000		\$ 35,050	\$ 76,355	\$ 9,509				\$ 85,863	\$ 35,050	\$ 2,104	\$ 37,154	\$ (27,065)	\$ 58,798	\$ 3,417	\$ 2,104	\$ 101,473	\$ 101,473	
\$ -			\$ -	\$ -					\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 233	\$ (4,009)		\$ (3,776)	\$ (66,082)	\$ (7,334)				\$ (73,416)	\$ (3,776)	\$ (2,269)	\$ (6,045)	\$ (23,190)	\$ (96,606)	\$ (2,922)	\$ (1,799)	\$ (107,372)	\$ (107,372)	
\$ (1,903)	\$ 3,934		\$ 2,031	\$ 69,345	\$ (20,587)				\$ 48,758	\$ 2,031	\$ 29	\$ 2,061	\$ (21,075)	\$ 27,683	\$ 1,941	\$ 1,195	\$ 32,879	\$ 32,879	
\$ 14,379	\$ 18,926	\$ -	\$ 33,305	\$ 79,618	\$ (18,412)		\$ -	\$ -	\$ 61,205	\$ 33,305	\$ (136)	\$ 33,169	\$ (71,330)	\$ (10,125)	\$ 2,436	\$ 1,500	\$ 26,980	\$ 26,980	
\$ -			\$ -	\$ 6,137	\$ 5,245				\$ 11,382	\$ -		\$ -		\$ 11,382	\$ 453	\$ 279	\$ 12,114	\$ 12,114	
\$ -			\$ -	\$ -					\$ -	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -			\$ -	\$ 2,786					\$ 2,786	\$ -		\$ -		\$ 2,786	\$ 111	\$ 68	\$ 2,965	\$ 2,965	
\$ -			\$ -	\$ -					\$ -	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -			\$ -	\$ -					\$ -	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -			\$ -	\$ -					\$ -	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -			\$ -	\$ -					\$ -	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -			\$ -	\$ -					\$ -	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -			\$ -	\$ -					\$ -	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -			\$ -	\$ -					\$ -	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -			\$ -	\$ -					\$ -	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -			\$ -	\$ -					\$ -	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -			\$ -	\$ -					\$ -	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 53,591	\$ 7,793		\$ 61,384	\$ 142,086	n/a	n/a		\$ -	\$ 142,086	\$ 61,384	\$ 6,718	\$ 68,102		\$ 142,086	\$ 5,655	\$ 3,481	\$ 219,324	\$ 219,324	
\$ 12,028	\$ 2,419		\$ 14,447	\$ 44,106	n/a	n/a			\$ 44,106	\$ 14,447	\$ 2,085	\$ 16,532		\$ 44,106	\$ 1,755	\$ 1,081	\$ 63,474	\$ 63,474	
\$ -			\$ -	\$ -					\$ -	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -			\$ -	\$ -					\$ -	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -			\$ -	\$ -					\$ -	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 65,619	\$ 11,405	\$ -	\$ 77,024	\$ 228,844	\$ 136,425	\$ -	\$ -	\$ -	\$ 365,268	\$ 77,024	\$ 13,387	\$ 90,411	\$ 9,312	\$ 374,580	\$ 14,538	\$ 8,949	\$ 488,478	\$ 488,478	
see PILs reconciliation requested																			
see PILs reconciliation requested																			
see PILs reconciliation requested																	\$ -	\$ -	
\$ 79,998	\$ 30,331	\$ -	\$ 110,328	\$ 308,461	\$ 118,012	\$ -	\$ -	\$ -	\$ 426,474	\$ 110,328	\$ 13,252	\$ 123,580	\$ (62,018)	\$ 364,455	\$ 16,974	\$ 10,449	\$ 515,458	\$ 515,458	
see PILs reconciliation requested																			
\$ (24,727)	\$ (2,310)		\$ (27,037)	\$ 119,066	\$ 219,096			\$ 355,105	\$ 693,267	\$ (27,037)	\$ 20,156	\$ (6,881)	\$ (509,317)	\$ 183,950	\$ 27,592	\$ 16,985	\$ 221,646	\$ 221,646	
\$ -			\$ -	\$ 22,051	\$ 22,419			\$ -	\$ 44,470	\$ -		\$ -	\$ (18,844)	\$ 25,626	\$ 1,770	\$ 1,090	\$ 28,486	\$ 28,486	
\$ (27,134)	\$ (25,654)		\$ (52,788)	\$ (350,284)	\$ (86,965)				\$ (437,250)	\$ (52,788)	\$ (12,982)	\$ (65,770)	\$ (16,500)	\$ (453,750)	\$ (17,403)	\$ (10,713)	\$ (547,636)	\$ (547,636)	

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY	Greater Sudbury Hydro Inc - Combined with West Nipissing	LICENCE NUMBER	ED-2002-0559
NAME OF CONTACT	Nancy Whissell	DOCID NUMBER	EB-2009-0230
E-mail Address	nancyw@shcc.com		
VERSION NUMBER	v1.0	PHONE NUMBER	705-675-0509
Date		(extension)	n/a

Enter appropriate data in cells which are highlighted in yellow only.
Enter the total applied for Regulatory Asset amounts for each account in the appropriate cells below:
Debits should be recorded as positive numbers and credits should be recorded as negative numbers.
Repeat cells going across as necessary for each year in application

2005											2006				
Account Number	Opening Principal Amounts as of Jan-1-05 ¹	Transactions (additions) during 2005, excluding interest and adjustments ⁶	Transactions (reductions) during 2005, excluding interest and adjustments ⁶	Adjustments during 2005 - instructed by Board ²	Adjustments during 2005 - other ³	Closing Principal Balance as of Dec-31-05	Opening Interest Amounts as of Jan-1-05	Interest Jan-1 to Dec31-05	Closing Interest Amounts as of Dec-31-05	Opening Principal Amounts as of Jan-1-06	Transactions (additions) during 2006, excluding interest and adjustments ⁶	Transactions (reductions) during 2006, excluding interest and adjustments ⁶	Adjustments during 2006 - instructed by Board ²	Adjustments during 2006 - other ³	Transfer of Board-approved amounts to 1590 as per 2006 EDR
Account Description															
RSVA - Wholesale Market Service Charge	1580	\$ 681,380	\$ (418,195)	\$ -	\$ -	\$ 1,201,147	\$ 1,464,332	\$ 146,107	\$ 67,870	\$ 213,977	\$ 1,464,332	\$ (1,032,655)		\$ -	\$ (522,457)
RSVA - One-time Wholesale Market Service	1582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
RSVA - Retail Transmission Network Charge	1584	\$ (457,178)	\$ (630,183)	\$ -	\$ 48,578	\$ 717,292	\$ (321,492)	\$ (53,921)	\$ (23,653)	\$ (77,574)	\$ (321,492)	\$ 18,637		\$ -	\$ 448,299
RSVA - Retail Transmission Connection Charge	1586	\$ (445,308)	\$ (506,176)	\$ -	\$ -	\$ 922,860	\$ (28,624)	\$ 13,457	\$ 1,720	\$ 15,177	\$ (28,624)	\$ 161,425		\$ -	\$ 337,521
Sub-Totals		\$ (221,106)	\$ (1,554,554)		\$ 48,578	\$ 2,841,298	\$ 1,114,216	\$ 105,643	\$ 45,938	\$ 151,580	\$ 1,114,216	\$ (852,594)	\$ -	\$ 141,030	\$ 263,363
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ 29,157	\$ 70,710	\$ -	\$ -	\$ -	\$ 99,867	\$ 466	\$ 3,310	\$ 3,776	\$ 99,867	\$ 77,365			\$ (29,157)
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ -	\$ 412,026	\$ -	\$ -	\$ -	\$ 412,026		\$ 1,332	\$ 1,332	\$ 412,026	\$ 476,285			
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ 75,517	\$ -	\$ -	\$ -	\$ (72,731)	\$ 2,786	\$ -	\$ -	\$ -	\$ 2,786	\$ -	\$ -	\$ -	\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retail Cost Variance Account - Retail	1518	\$ 10,739	\$ -	\$ -	\$ -	\$ -	\$ 10,739	\$ -	\$ -	\$ -	\$ 10,739	\$ -	\$ -	\$ -	\$ (10,739)
Retail Cost Variance Account - STR	1548	\$ 2,209	\$ -	\$ -	\$ -	\$ -	\$ 2,209	\$ -	\$ -	\$ -	\$ 2,209	\$ -	\$ -	\$ -	\$ (2,209)
Misc. Deferred Debits	1525	\$ 16,340	\$ -	\$ -	\$ -	\$ 72,731	\$ 89,071	\$ -	\$ -	\$ -	\$ 89,071	\$ -	\$ -	\$ (4,262)	\$ (72,731)
LV Variance Account	1550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 990	\$ -	\$ -	\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (74,715)	\$ -	\$ -	\$ -	\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter	1555	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter OM&A Variance	1556	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Conservation and Demand Management Expenditures and Recoveries	1565	\$ -	\$ (865,778)	\$ -	\$ -	\$ -	\$ (865,778)	\$ -	\$ -	\$ -	\$ (865,778)	\$ (20,121)	\$ -	\$ -	\$ -
CDM Contra	1566	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Qualifying Transition Costs ⁵	1570	\$ 1,324,870	\$ -	\$ -	\$ (358,500)	\$ -	\$ 966,370	\$ 185,304	\$ 70,062	\$ 255,366	\$ 966,370	n/a		\$ (121,549)	\$ (702,735)
Pre-Market Opening Energy Variances Total ⁵	1571	\$ 1,217,060	\$ -	\$ -	\$ -	\$ -	\$ 1,217,060	\$ 241,144	\$ 89,056	\$ 330,200	\$ 1,217,060	n/a		\$ -	\$ (1,172,954)
Extra-Ordinary Event Costs	1572	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Rate Impact Amounts	1574	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Deferred Credits	2425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Totals		\$ 2,675,892	\$ (383,042)	\$ -	\$ (358,500)	\$ -	\$ 1,934,350	\$ 426,914	\$ 163,760	\$ 590,674	\$ 1,934,350	\$ 459,804	\$ -	\$ (125,811)	\$ (1,990,525)
Deferred Payments in Lieu of Taxes	1562				see PILs reconciliation requested									see PILs reconciliation requested	
2006 PILs & Taxes Variance	1592				see PILs reconciliation requested									see PILs reconciliation requested	
Sub-Totals					see PILs reconciliation requested									see PILs reconciliation requested	
Total		\$ 2,454,786	\$ (1,937,596)	\$ -	\$ (309,922)	\$ 2,841,298	\$ 3,048,566	\$ 532,556	\$ 209,698	\$ 742,254	\$ 3,048,566	\$ (392,790)	\$ -	\$ 15,219	\$ (1,727,162)
The following is not included in the total claim but is included on a memo basis:															
Deferred PILs Contra Account ⁸	1563				see PILs reconciliation requested									see PILs reconciliation requested	
RSVA - Power (including Global Adjustment)	1588	\$ (943,532)	\$ (9,163,990)	\$ -	\$ -	\$ 9,114,491	\$ (993,031)	\$ 138,192	\$ 81,391	\$ 219,583	\$ (993,031)	\$ (1,246,815)	\$ -	\$ 449,748	\$ 783,299
RSVA - Power - Sub-Account - Global Adjustment ⁴	1588	\$ -	\$ (489,840)	\$ -	\$ -	\$ -	\$ (489,840)	\$ -	\$ (2,959)	\$ (2,959)	\$ (489,840)	\$ 1,534,425	\$ -	\$ -	\$ -
Recovery of Regulatory Asset Balances	1590	\$ (538,623)	\$ 374,921	\$ -	\$ -	\$ -	\$ (163,702)	\$ (12,784)	\$ (57,014)	\$ (69,797)	\$ (163,702)	\$ (83,714)	\$ -	\$ -	\$ -

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¹ As per general ledger, if does not agree to Dec-31-04 balance filed in 2006 EDR then provide supplementary analysis
² Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write-off, and etc.
³ Provide supporting statement indicating nature of this adjustments and periods they relate to
⁴ Not included in sub-total
⁵ Closed April 30, 2002
⁶ For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.
⁷ Please describe "other" components of 1508 and add more component lines if necessary.
⁸ 1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the obligation to the ratepayer.
⁹ Interest projected on December 31, 2007 closing principal balance.

³ Reverses the 2004 y/e accrual to bring principal back to cash basis

0.0398
0.0245
applied to cash basis

2007																						Claim before Forecasted Transactions		Total Claim	
Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-1-06	Interest Jan-1 to Dec31-06	Transfer of Board- approved amounts to 1590 as per 2006 EDR	Closing Interest Amounts as of Dec-31-06	Opening Principal Amounts as of Jan-1-07	Transactions (additions) during 2007, excluding interest and adjustments ⁶	Transactions (reductions) during 2007, excluding interest and adjustments ⁶	Adjustments during 2007 - instructed by Board ²	Adjustments during 2007 - other ³	Closing Principal Balance as of Dec-31-07	Opening Interest Amounts as of Jan-1-07	Interest Jan-1 to Dec31-07	Closing Interest Amounts as of Dec-31-07	Y/E Accrual Entry	Y/E Principal Restated Dec- 31-07	Projected Interest on Dec 31 -07 balance from Jan 1, 2008 to Dec 31, 2008 ⁹	Projected Interest on Dec 31 -07 balance from Jan 1, 2009 to April 30, 2009 ⁹								
\$ (153,055)	\$ 213,977	\$ 57,600	\$ (177,831)	\$ 93,746	\$ (153,055)	\$ (1,323,033)		\$ -	\$ -	\$ (1,476,088)	\$ 93,746	\$ (54,230)	\$ 39,516	\$ (413,953)	\$ (1,890,041)	\$ (58,748)	\$ (36,164)	\$ (1,945,437)	\$ (1,945,437)						
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
\$ 136,374	\$ (77,574)	\$ (21,857)	\$ 98,352	\$ (1,079)	\$ 136,374	\$ 321,961		\$ -	\$ -	\$ 458,335	\$ (1,079)	\$ 16,685	\$ 15,606	\$ (337,404)	\$ 120,931	\$ 18,242	\$ 11,229	\$ 166,008	\$ 166,008						
\$ 682,696	\$ 15,177	\$ 17,356	\$ 22,697	\$ 55,230	\$ 682,696	\$ (28,610)		\$ -	\$ -	\$ 654,087	\$ 55,230	\$ 18,442	\$ 73,672	\$ (250,365)	\$ 403,721	\$ 26,033	\$ 16,025	\$ 519,451	\$ 519,451						
\$ 666,015	\$ 151,580	\$ 53,099	\$ (56,782)	\$ 147,897	\$ 666,015	\$ (1,029,681)		\$ -	\$ -	\$ (363,666)	\$ 147,897	\$ (19,103)	\$ 128,794	\$ (1,001,722)	\$ (1,365,388)	\$ (14,474)	\$ (8,910)	\$ (1,259,978)	\$ (1,259,978)						
\$ 148,075	\$ 3,776	\$ 6,355	\$ (466)	\$ 9,665	\$ 148,075	\$ 64,604	\$ -	\$ -	\$ -	\$ 212,679	\$ 9,665	\$ 7,943	\$ 17,608	\$ -	\$ 212,679	\$ 453	\$ 279	\$ 136,014	\$ 136,014						
\$ 888,311	\$ 1,332	\$ 33,045	\$ -	\$ 34,377	\$ 888,311	\$ 450,976	\$ -	\$ -	\$ -	\$ 1,339,287	\$ 34,377	\$ 43,741	\$ 78,118	\$ -	\$ 1,339,287	\$ -	\$ -	\$ -	\$ -						
\$ 2,786	\$ -	\$ -	\$ -	\$ -	\$ 2,786	\$ -	\$ -	\$ -	\$ -	\$ 2,786	\$ -	\$ -	\$ -	\$ -	\$ 2,786	\$ 111	\$ 68	\$ 2,965	\$ 2,965						
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
\$ 12,078	\$ -	\$ -	\$ -	\$ -	\$ 12,078	\$ -	\$ -	\$ -	\$ -	\$ 12,078	\$ -	\$ -	\$ -	\$ -	\$ 12,078	\$ 481	\$ 296	\$ 12,855	\$ 12,855						
\$ 990	\$ -	\$ 905	\$ -	\$ 905	\$ 990	\$ 87,593	\$ -	\$ -	\$ -	\$ 88,583	\$ 905	\$ 2,270	\$ 3,176	\$ (578)	\$ 88,005	\$ 3,526	\$ 2,170	\$ 96,876	\$ 96,876						
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
\$ (74,715)	\$ -	\$ (1,263)	\$ -	\$ (1,263)	\$ (74,715)	\$ (141,246)	\$ -	\$ -	\$ -	\$ (215,961)	\$ (1,263)	\$ (7,159)	\$ (8,422)	\$ (19,032)	\$ (234,993)	\$ -	\$ -	\$ (243,415)	\$ (243,415)						
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,907	\$ -	\$ -	\$ -	\$ 63,907	\$ -	\$ 1,542	\$ 1,542	\$ -	\$ 63,907	\$ -	\$ -	\$ 65,449	\$ 65,449						
\$ (885,899)	\$ -	\$ -	\$ -	\$ -	\$ (885,899)	\$ 788,599	\$ -	\$ -	\$ -	\$ (97,300)	\$ -	\$ -	\$ -	\$ -	\$ (97,300)	\$ -	\$ -	\$ (97,300)	\$ (97,300)						
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
\$ 142,086	\$ 255,366	\$ 6,004	\$ (198,635)	\$ 62,735	\$ 142,086	n/a	n/a			\$ 142,086	\$ 62,735	\$ 6,718	\$ 69,453	\$ -	\$ 142,086	\$ 5,655	\$ 3,481	\$ 219,324	\$ 219,324						
\$ 44,106	\$ 330,200	\$ 39,204	\$ (346,536)	\$ 22,868	\$ 44,106	n/a	n/a			\$ 44,106	\$ 22,868	\$ 2,085	\$ 24,953	\$ -	\$ 44,106	\$ 1,755	\$ 1,081	\$ 63,474	\$ 63,474						
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
\$ 277,818	\$ 590,674	\$ 84,250	\$ (545,637)	\$ 129,287	\$ 277,818	\$ 1,314,433	\$ -	\$ -	\$ -	\$ 1,592,251	\$ 129,287	\$ 57,140	\$ 186,428	\$ (19,610)	\$ 1,572,640	\$ 11,981	\$ 7,375	\$ 256,243	\$ 256,243						
sted									see PILs reconciliation requested																
sted									see PILs reconciliation requested																
sted									see PILs reconciliation requested																
\$ 943,833	\$ 742,254	\$ 137,349	\$ (602,419)	\$ 277,184	\$ 943,833	\$ 284,751	\$ -	\$ -	\$ -	\$ 1,228,584	\$ 277,184	\$ 38,038	\$ 315,222	\$ (1,021,332)	\$ 207,252	\$ (2,493)	\$ (1,535)	\$ (1,003,735)	\$ (1,003,735)						
sted									see PILs reconciliation requested																
\$ (1,006,799)	\$ 219,583	\$ (71,201)	\$ (99,987)	\$ 48,395	\$ (1,006,799)	\$ 4,363,128	\$ -	\$ -	\$ 355,105	\$ 3,711,434	\$ 48,395	\$ 109,933	\$ 158,328	\$ (3,859,113)	\$ (147,679)	\$ 147,715	\$ 90,930	\$ 249,294	\$ 249,294						
\$ 1,044,585	\$ (2,959)	\$ 32,580	\$ -	\$ 29,621	\$ 1,044,585	\$ (731,517)	\$ -	\$ -	\$ -	\$ 313,068	\$ 29,621	\$ (17,292)	\$ 12,328	\$ (126,356)	\$ 186,712	\$ 12,460	\$ 7,670	\$ 219,171	\$ 219,171						
\$ (247,416)	\$ (69,797)	\$ (25,654)	\$ -	\$ (95,452)	\$ (247,416)	\$ 87,882	\$ -	\$ -	\$ -	\$ (159,534)	\$ (95,452)	\$ (37,983)	\$ (133,435)	\$ (16,500)	\$ (176,034)	\$ (6,349)	\$ (3,909)	\$ (319,727)	\$ (319,727)						

69. Ref: Exhibit 5/Tab1/Sch1

Greater Sudbury notes that it recovered regulatory assets by transferring balances to account 1590 in the 2006 EDR procedure. The application goes on to note at p. 1 of the reference:

“West Nipissing did not file a 2006 rate application so the balances remain untransferred. However, interim rate recoveries have taken place via existing rates approved for 2002, 2003, 2004 and 2005. Greater Sudbury Hydro is not seeking disposition of these balances at this time.”

- a. Please file information on the interim rate recoveries and the remaining balances, using the second worksheet of the model that was used to produce p. 2 of the referenced exhibit or an equivalent framework.

Refer to schedules referenced in question 66.

- b. Please reconcile the 2004 Data by Class with the 2003 information provided on Sheet 4 of the West Nipissing's 2005 RAM, and provide an explanation for any differences.

Exhibit 5/Tab1/Schedule 1

Reconciliation of West Nipissing Customers - 2005 RAM vs 2004 Data by Class

	2005 RAM 2003 Data	2003 PBR 2003 Data	2004 PBR 2004 Data	RSVA 2004 Adj	2005 RAM vs 2004 ADJ
Residential	3,048	2,788	2,752	2,752	296
General Service		283	291		-
GS < 50kW	251			253	(2)
GS > 50kW	36			38	(2)
Streetlight	817	817	823	1	816
Sentinel	24	31	25	25	(1)
	<u>4,176</u>	<u>3,919</u>	<u>3,891</u>	<u>3,069</u>	<u>1,107</u>
Total reported PBR		3,919	3,069	3,069	

The 2003 residential figures in the 2005 rate application differ from data taken from the 2003 PBR information. The 2003 and 2004 PBR figures are comparable. There is a small loss of accounts - there is no real growth in this community. The rate application does indicate customers/connections so the 817 connections reported for streetlighting is okay.

Customer numbers have been reported on Schedule 1 for purposes of calculating the minimum review dollars allowable

70. Ref: Exhibit 5/Tab1/Sch1

The Board issued filing guidelines on July 12, 2005 regarding “Applications for Final Recovery of Regulatory Assets for May 1, 2006 Distribution Rate Adjustments”. These guidelines are applicable to the December 31, 2004 West Nipissing balances that would have been filed with the 2006 rate application that are requested by the Applicant to be disposed or transferred to account 1590.

Please provide the information required under “Supplemental Disclosure”, paragraphs a through l, and under “Qualification for a Minimum Review”, paragraphs a through f.

As requested the information required under ‘Supplemental disclosure’ and under ‘Qualification for Minimum Review’ is attached as Appendix – 70.

Year end balances for all accounts have been audited during the course of our annual audit. For the years through 2005/12/31 BDO Dunwoody was the auditor of record. When Greater Sudbury Hydro bought West Nipissing, the audit was undertaken by Freelandt Caldwell Reilly, our auditor of record.

Item (e) under Qualification for Minimum Review requires supplemental disclosure be verified by the distributor’s auditor if transition costs claimed are between \$30 and \$60.00. This is the case for West Nipissing. FCR has been appointed to conduct the audit and the audit report will follow once completed.

***Greater Sudbury Hydro Inc./
Hydro du Grand Sudbury Inc.***

500 Regent Street / rue Regent, PO Box 250 / CP 250, Sudbury, ON P3E 4P1
Telephone (705)675-7536 Fax (705)671-1413

March 27, 2009

Ontario Energy Board
P.O. Box 2319
2300 Yonge Street
26th Floor
Toronto, ON M4P 1E4

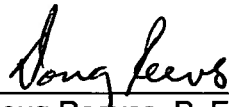
Attention: Ms. Kirsten Walli

Re: Notice of Application
West Nipissing Energy Services Ltd.
Final Recovery of Regulatory Assets thru December 31, 2004

Supplementary Disclosure

Following is our submission of 'Supplemental Disclosure' as outlined in 'The Decision' issued by the Ontario Energy Board.

- a) I hereby certify that the information filed in the regulatory assets claim is consistent with the Board's accounting requirements and procedures in the Accounting Procedures Handbook, as modified by the Board's findings in the Decision and that the filing provided is consistent with the requirements of the Board's transition cost filing guidelines issued January 15, 2003, and the regulatory asset filing guidelines issued September 15, 2003.



Doug Reeves, P. Eng
President & CEO
Greater Sudbury Hydro Inc.
West Nipissing Energy Services Ltd.

- b) We have used both the cash and accrual basis of reporting for the RSVA accounts. For quarterly reporting (including year end) we have reported on a cash basis. The IESO invoice was recorded in the month it was paid and not the month it related to. Similarly, billing was based on billings processed in the period only.

For year end audit purposes and OEB Trial Balance reporting the RSVA balances were reported on a cash basis. For 2006 EDR reporting and for fiscal years ended December 31, 2005 and beyond, we have accrued the energy invoices and accrued unbilled revenues relating to energy, wholesale market services, etc. As such, for year end

reporting we reported variance accounts on an accrual basis. We have continued^d to report the carrying charges on a cash basis.

Account 1571 – Pre-market opening energy variance was reported on an accrual basis in that unbilled revenues beyond the May 1, 2002 deadline have been recognized.

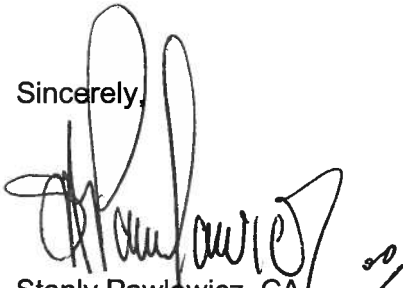
- c) We have used the 'deemed interest rate' of 7.25% as is applicable for an LDC of our size. This is consistent with the Distribution Rate Handbook. Interest rates only changed in 2006.
- d) Line losses for West Nipissing were not isolated until Greater Sudbury Hydro Inc. assumed reporting and reflected the losses after the 2004 year end.
- e) Account 1571 is to be used for the sole purpose of recording the difference between the utility's purchased cost of power based on time-of-use (TOU) and the amounts billed to non-TOU customers (charged at an average rate) for the same period. West Nipissing Energy Services Ltd reported a variance of \$101,377.33 for the period 20010101 through 20011231 and a variance of \$57,270.92CR for the period 20020101 through 20020430 for a net variance of \$44,106.42. There were no time of use customers with the exception of one streetlighting account. This was deemed immaterial to adjust for TOU. We have recorded carrying charges consistent with 'the Decision'.
- f) We confirm that the balance of \$8,449 in account 1525 relates solely to the costs associated with the issuance of rebate cheques and not other costs. The original total of \$16,340 was reduced by \$7,891 which represents 75% of programming costs which were disallowed. Cheques were issued on or before December 31, 2002. Costs passed on by Hydro One have been added in.
- g) See reconciliation enclosed.
- h) We confirm that the customer education costs in Account 1570 do not exceed \$10.00 per customer.
- i) Paragraphs 7.056 and 7.057 address changes to the EBT system after the deadline for incurring transition costs. Costs in 2003 and beyond are deemed to be part of the ongoing costs of doing business. We confirm that our submission in account 1570 reflects only costs incurred in the years up to and including 2002 in preparation for market opening. Any subsequent modifications/enhancements to the CIS/EBT system have been expensed or capitalized in the year the charge was incurred. Costs claimed do not include EBT costs or costs for settlement services.
- j) We confirm all cost categories in the transition cost account 1570 meet the materiality criterion as outlined in the filing guidelines issued January 15, 2003.
- k) We confirm all regulatory assets claimed are allocated to the rate classes based on the findings in the Board's decision. As per clause 2.0.35, RSVA balances are allocated on the kWh basis. As per clause 3.0.27, balances in account 1571 (pre-market opening energy variance) are to be recovered from non-TOU customers only. As per item (e) above, we have deemed all accounts as non-TOU and costs are recovered from the non-TOU accounts based on the proportion of kWhs used in the various classes. As per clause 4.0.16 the recovery of the RCVA retail and STR variances is allocated to the rate

classes based on customer count. As per clause 5.0.19, the cost recovery of rebate cheques is on the basis of customers in each of the rate classes. As per clause 5.0.25 the recovery of Hydro One environmental costs and LV charges is allocated to all customers based on distribution revenues. In accordance with clause 7.0.67, the allocation of transition costs is based on the number of customers. As per clause 9.0.8, the recovery of Hydro One LV charges is to be captured under account 1586 – transmission account – RSVA connection.

- I) Transition cost amounts were audited by external auditors for the years ended 2002, 2003 and 2004.

If further information is required, please do not hesitate to contact Nancy Whissell, Supervisor-Accounting at 705-675-0509.

Sincerely,



Stanly Pawlowicz, CA
VP-Finance & Administration



Nancy Whissell, CA
Supervisor- Accounting

Question 70-OEB

Supplementary Disclosure '(g)'

Account Description	Account Number	2002/12/31	Principal Amounts 2002/12/31	2003/12/31	Principal Amounts 2003/12/31	T/B 2004/12/31	Principal Amounts 2004/12/31	Y/E Unbilled & Adjustments	2006 EDR Reg Assets 2004/12/31	Interest to Dec31-04	Interest Jan-1 to Dec31-05	Interest Jan1-06 to Apr30-06	Hydro One charges (if applicable) to Dec31-03	Interest on Hydro One charges - Apr1-05 to Apr30-06	Hydro One charges (if applicable) Jan 1-04 to Apr 30-06	Total Claim
RSVA - Wholesale Market Service Charge	1580	\$ 31,915	\$ 30,529	\$ 150,551	\$ 146,891	\$ 173,989	\$ 158,923	\$ (74,368)	\$ 84,555	\$ 19,783	\$ 6,130	\$ 2,043	\$ -	\$ -	\$ -	\$ 112,512
RSVA - One-time Wholesale Market Service	1582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RSVA - Retail Transmission Network Charge	1584	\$ (34,320)	\$ (33,738)	\$ 8,971	\$ 23,433	(2) \$ (8,397)	\$ (8,879)	\$ (13,648)	\$ (22,527)	\$ 482	\$ (1,633)	\$ (544)	\$ (13,597)	\$ (986)	\$ (18,139)	\$ (56,944)
RSVA - Retail Transmission Connection Charge	1586	\$ (6,366)	\$ (6,217)	\$ 86,926	\$ 515	(2) \$ (32,417)	\$ (31,494)	\$ 4,240	\$ (27,254)	\$ (923)	\$ (1,976)	\$ (659)	\$ 86,896	\$ 6,300	\$ 80,034	\$ 142,418
RSVA - Power	1588	\$ 44,445	\$ 49,946	\$ (257,154)	\$ (240,588)	\$ (188,901)	\$ (160,233)	\$ 277,275	(4) \$ 117,042	\$ (37,514)	\$ 8,486	\$ 2,829	\$ -	\$ -	\$ -	\$ 90,842
Sub-Totals		\$ 35,674	\$ 40,520	\$ (10,706)	\$ (69,749)	\$ (55,726)	\$ (41,684)	\$ 193,500	\$ 151,816	\$ (18,172)	\$ 11,007	\$ 3,669	\$ 73,299	\$ 5,314	\$ 61,895	\$ 288,828
Less current recovery				\$ -	\$ -		\$ (21,596)		\$ -							
Other Regulatory Assets	1508	\$ -	\$ -	\$ -	\$ -	\$ 2,786	\$ 2,786	\$ -	\$ 2,786	\$ -					\$ 6,396	\$ 2,786 add error
Retail Cost Variance Account - Retail	1518	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -							\$ -
Retail Cost Variance Account - STR	1548	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -							\$ -
Misc. Deferred Debits - incl. Rebate Cheques	1525	\$ 16,340	\$ 16,340	\$ 41,378	\$ 37,804	(2) \$ 16,340	\$ 16,340	\$ (7,891)	\$ 8,449				\$ 3,629	\$ 263		\$ 12,341
Deferred PILs	1562	\$ 9,779	\$ 8,716	\$ (6,161)	\$ (6,275)	\$ 9,803	\$ 8,875	\$ (8,875)	\$ -							\$ -
Pre-Market Opening Energy Variances Total	1571	\$ 44,106	\$ 44,106	\$ 44,106	\$ 44,106	\$ 44,106	\$ 44,106	\$ -	\$ 44,106	\$ 7,994	\$ 3,198	\$ 1,066				\$ 56,364
Extra-Ordinary Event Losses	1572	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									\$ -
Deferred Rate Impact Amounts	1574	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									\$ -
Other Deferred Credits	2425			\$ -	\$ -											\$ -
Sub-Totals		\$ 70,225	\$ 69,162	\$ 79,323	\$ 75,635	\$ 73,035	\$ 72,107	\$ (16,766)	\$ 55,341	\$ 7,994	\$ 3,198	\$ 1,066	\$ 3,629	\$ 263	\$ -	\$ 71,491
Qualifying Transition Costs	1570	\$ 323,948	\$ 350,099	(1) \$ 327,769	\$ 402,265	(2) \$ 685,934	\$ 543,992	\$ (358,500)	(3) \$ 185,492	\$ 40,143	\$ 13,448	\$ 4,483	\$ -	\$ -		\$ 243,566
Less current recovery			\$ (26,151)	(1) \$ -	\$ (78,551)	\$ -	\$ (141,942)		\$ -							
Totals per column		\$ 429,848	\$ 433,629	\$ 396,386	\$ 329,600	\$ 703,243	\$ 410,876	\$ (181,765)	\$ 392,649	\$ 29,965	\$ 27,653	\$ 9,218	\$ 76,928	\$ 5,577	\$ 61,895	\$ 603,884

(1) The 2002/12/31 reported balance is net of \$26,151.26 collected via interim billing. It has been backed out

(2) Hydro One allocation per order Jan 10, 2005 backed out as well as carrying charges

HONI allocation	1525	\$ 3,574.00
	1570	\$ 55.00
	1584	\$ (13,597.00)
	1586	\$ 86,896.00
		<u>\$ 76,928.00</u>

(3) Writedown of transition costs in line with minimum review per 2006 rate application and max of \$60/customer

Much of the qualifying transition costs related to hardware/software for a new billing system and these were considered part of rate base

(4) In 2005 it was identified that form 1506/1562 forms re retailer DCBR payments were flowing through the cost of power as credits and they had to be adjusted - thus the large debit correction reflected for the 2004 balance

Summary of RSVA/Transition Cost Recoveries thru 2004/12/31

Per Rate Application				Per Billing			
Transition/ NonRSVA	RSVA	Total		Transition/ NonRSVA	RSVA	Total	
2002	\$ 49,756.31	\$ 49,756.31		\$ 43,025.66		\$ 43,025.66	
2003	\$ 49,756.31	\$ 49,756.31		\$ 35,525.34		\$ 35,525.34	
2004	\$ 78,313.00	\$ 38,918.17	\$ 117,231.17	\$ 63,391.48	\$ 21,595.77	\$ 84,987.25	
	\$ 177,825.62	\$ 38,918.17	\$ 216,743.79	<u>\$ 141,942.48</u>	\$ 21,595.77	\$ 163,538.25	
2005	\$ 142,676.00	\$ (49,624.00)	\$ 93,052.00	\$ 107,381.78	\$ (5,293.49)	\$ 102,088.29	

Note - the RSVA amounts of 421,595.77 billed in 2004 were not reclassified to the balance sheet - this was adjusted in 2005

In the 2005 rate application, the RSVA approved amounts were refunds - this was because of an error in the cost of power variance

Low voltage costs passed on by Hydro One were never included in the rate applications as they were unknown at the time.

Q As per question 69- OEB Interrogatory response.

H Hydro One rate order.

T/B per 2004/12/31 T/B = A + B

For purposes of 2006 EDR reporting which was never submitted, the balances shown above have been adjusted for corrections, writedowns as required and unbilled revenues and IESO/invoices accrued for year end reporting. These are how the year end RRR 2.1.7 is intended to be reported

Beyond the 2004 reporting above, we have reversed the accruals for year end and quarterly filings reverted to a cash basis.

SHEET 1 - December 31, 2004 Regulatory Assets

NAME OF UTILITY West Nipissing Energy Services Inc
NAME OF CONTACT Nancy Whissell
E-mail Address nancvw@shcec.com
VERSION NUMBER Recover from West Nip only
Date 19-Mar-09

LICENCE NUMBER
DOCID NUMBER
PHONE NUMBER
(extension)

ED-2002-0562
RP-2005-0013
EB-2005-0093
(705)675-0509

Enter appropriate data in cells which are highlighted in yellow only.
Enter the total applied for Regulatory Asset amounts for each account in the appropriate cells below:
(These amounts should correspond to your December 31, 2004 Regulatory Asset filings with the OEB.)

Account Description	Account Number	Principal Amounts as of Dec-31 2004	Interest to Dec31-04	Interest Jan-1 to Dec31-05	Interest Jan1-06 to Apr30-06	Hydro One charges (if applicable) to Dec31-03	Interest on Hydro One charges - Apr1-05 to Apr30-06	Hydro One charges (if applicable) Jan 1-04 to Apr 30-06	Total Claim
RSVA - Wholesale Market Service Charge	1580	\$ 84,555	\$ 19,783	\$ 6,130	\$ 2,043	\$ -	\$ -	\$ -	\$ 112,512
RSVA - One-time Wholesale Market Service	1582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RSVA - Retail Transmission Network Charge	1584	\$ (22,527)	\$ 482	\$ (1,633)	\$ (544)	\$ (13,597)	\$ (986)	\$ (18,139)	\$ (56,945)
RSVA - Retail Transmission Connection Charge	1586	\$ (27,254)	\$ (923)	\$ (1,976)	\$ (659)	\$ 86,896	\$ 6,300	\$ 80,034	\$ 142,418
RSVA - Power	1588	\$ 117,042	\$ (37,514)	\$ 8,486	\$ 2,829	\$ -	\$ -	\$ -	\$ 90,841
Sub-Totals		\$ 151,815	\$ (18,172)	\$ 11,007	\$ 3,669	\$ 73,299	\$ 5,314	\$ 61,895	\$ 288,827
Other Regulatory Assets	1508	\$ 2,786	\$ -					\$ 6,396	\$ 2,786
Retail Cost Variance Account - Retail	1518	\$ -							\$ -
Retail Cost Variance Account - STR	1548	\$ -							\$ -
Misc. Deferred Debits - incl. Rebate Cheques	1525	\$ 8,449					\$ 263		\$ 12,341
Pre-Market Opening Energy Variances Total	1571	\$ 44,106	\$ 7,994	\$ 3,198	\$ 1,066	\$ 3,629			\$ 56,364
Extra-Ordinary Event Losses	1572								\$ -
Deferred Rate Impact Amounts	1574								\$ -
Other Deferred Credits	2425								\$ -
Sub-Totals		\$ 55,342	\$ 7,994	\$ 3,198	\$ 1,066	\$ 3,629	\$ 263	\$ 6,396	\$ 71,492
Qualifying Transition Costs	1570	\$ 185,492	\$ 40,143	\$ 13,448	\$ 4,483	\$ -	\$ -		\$ 243,566
Totals per column		\$ 392,649	\$ 29,965	\$ 27,653	\$ 9,218	\$ 76,928	\$ 5,577	\$ 68,291	\$ 603,885

Transition Cost Calculation				Lesser of 10 % off or \$60 per customer		revised total
Please indicate choice of review:						Revised \$/customer
2004 customer numbers	3,069	Original \$/customer	\$ 79.36			\$ 60.00

Annual interest rate: 7.25%
Monthly interest rate: 0.60%

Grand Total Claimed--Minimum Review \$ 544,459
Grand Total Claimed--Comprehensive Review N/A

Greater Sudbury Hydro Inc requests that the RSVA and non RSVA balances in the amount of \$544,459.00 be transferred to account 1590.
Greater Sudbury Hydro Inc requests approval of the minimum review balance of \$184,140.00 for transition costs. Anything in excess of the minimum has been written down.

SHEET 1 - December 31, 2004 Regulatory Assets

NAME OF UTILITY West Nipissing Energy Services Inc
NAME OF CONTACT Nancy Whissell
E-mail Address nancw@shcc.com
VERSION NUMBER Recover from West Nip only
Date 19-Mar-09

LICENCE NUMBER
DOCID NUMBER
PHONE NUMBER
(extension)

ED-2002-0562
RP-2005-0013
EB-2005-0093
(705)675-0509

2004 Data By Class					Cust. #s w/ Rebate Cheques
	kW	kWhs	Cust. Num.'s	Dx Revenue	
RESIDENTIAL CLASS		27,912,294	2,752	\$ 624,840	2,609
GENERAL SERVICE <50 KW CLASS		8,213,909	253	\$ 45,254	223
GENERAL SERVICE >50 KW NON TIME OF USE	49,849	21,328,832	38	\$ 142,385	
GENERAL SERVICE >50 KW TIME OF USE					
INTERMEDIATE CLASS					
LARGE USER CLASS					
SMALL SCATTERED LOADS		0	0	\$ -	
SENTINEL LIGHTS	189	42,646	25	\$ 488	
STREET LIGHTING	1,797	740,658	1	\$ 17,176	
Totals	51,835	58,238,339	3,069	\$ 830,144	2,832

Allocators	kW	kWhs	Cust. Num.'s	Dx Revenue	Cust. #s w/ Rebate Cheques	kWhs Non Customers	for TOU Customers
RESIDENTIAL CLASS	0.0%	47.9%	89.7%	75.3%	92.1%	48.58%	
GENERAL SERVICE <50 KW CLASS	0.0%	14.1%	8.2%	5.5%	7.9%	14.30%	
GENERAL SERVICE >50 KW NON TIME OF USE	96.2%	36.6%	1.2%	17.2%	0.0%	37.12%	
GENERAL SERVICE >50 KW TIME OF USE	0.0%	0.0%	0.0%	0.0%	0.0%		
INTERMEDIATE CLASS	0.0%	0.0%	0.0%	0.0%	0.0%		
LARGE USER CLASS	0.0%	0.0%	0.0%	0.0%	0.0%		
SMALL SCATTERED LOADS	0.0%	0.0%	0.0%	0.0%	0.0%		0.00%
SENTINEL LIGHTS	0.4%	0.1%	0.8%	0.1%	0.0%		
STREET LIGHTING	3.5%	1.3%	0.0%	2.1%	0.0%		
Totals	100%	100%	100%	100%	100%		100%

Sheet 2 - Rate Riders Calculation

NAME OF UTILITY
Nancy Whissell
E-mail Address
nawh@stec.com
VERSION NUMBER
19-Mar-09
Date

West Nipissing Energy Services Inc
Nancy Whissell
nawh@stec.com
Recover from West Nip only
19-Mar-09

LICENCE NUMBER
ED-2002-0562
DOCID NUMBER
RP-2005-0013
PHONE NUMBER
EB-2005-0093
(705)675-0509
(extension)

Decision	Ref.#	Amount	ALLOCATOR	Residential	GS < 50 KW	GS > 50 Non	GS > 50 TOU	Intermediate	Large Users	Scattered Load	Sentinel Lighting	Street Lighting	Total
Regulatory Asset Accounts:													
WMSC - Account 1580	2.0.35	\$ 112,512	kWh	\$ 53,924	\$ 15,869	\$ 41,206	-	-	-	-	\$ 82	\$ 1,431	\$ 112,512
One-Time WMSC - Account 1582	2.0.35	-	kWh	-	-	-	-	-	-	-	-	-	-
Network - Account 1584	2.0.35	\$ (56,945)	kWh	\$ (27,282)	\$ (8,031)	\$ (20,855)	-	-	-	-	-	-	\$ (56,945)
Connection - Account 1586	2.0.35	\$ 142,418	kWh	\$ 68,258	\$ 20,087	\$ 52,158	-	-	-	-	\$ (42)	\$ (724)	\$ 142,418
Power - Account 1588	2.0.35	\$ 90,841	kWh	\$ 43,538	\$ 12,812	\$ 33,268	-	-	-	-	\$ 104	\$ 1,811	\$ 90,841
Subtotal - RSVA		\$ 288,827		\$ 138,428	\$ 40,736	\$ 105,776	-	-	-	-	\$ 87	\$ 1,155	\$ 288,827
Other Regulatory Assets - Account 1508		\$ 2,786	# of Customers	\$ 2,587	\$ 219	-	-	-	-	-	-	-	\$ 2,786
Retail Cost Variance Account - Act 1518		-	# of Customers	-	-	-	-	-	-	-	-	-	-
Retail Cost Variance Account (STR) Act 1548		-	# of Customers	-	-	-	-	-	-	-	-	-	-
Rebate Cheques - Act 1525	5.0.19	\$ 8,449	# cust. w/ Rebate Cheq	\$ 7,784	\$ 665	-	-	-	-	-	-	-	\$ 8,449
Hydro One's Environmental Costs - Act 1525	5.0.25	\$ 3,892	kWh for Non TOU Cust.	\$ 2,930	\$ 212	\$ 668	-	-	-	-	\$ 2	\$ 81	\$ 3,892
Pre Market Opening Energy - Act 1571	3.0.27	\$ 56,364		\$ 27,382	\$ 8,059	\$ 20,924	-	-	-	-	-	-	\$ 56,364
Extraordinary Event Losses - Act 1572		-		-	-	-	-	-	-	-	-	-	-
Deferred Rate Impact Amounts - Act 1574		-		-	-	-	-	-	-	-	-	-	-
Other Deferred Credits - Act 2425		-		-	-	-	-	-	-	-	-	-	-
Transition Costs - Act 1570	7.0.67	\$ 184,140	# of Customers	\$ 185,120	\$ 15,180	\$ 2,280	-	-	-	-	\$ 1,500	\$ 60	\$ 184,140
Subtotal - Non RSVA		\$ 255,632		\$ 205,782	\$ 24,335	\$ 23,872	-	-	-	-	\$ 1,502	\$ 141	\$ 255,632
Total to be Recovered		\$ 544,459		\$ 344,211	\$ 85,071	\$ 129,850	-	-	-	-	\$ 1,714	\$ 3,814	\$ 544,459

Interim Transition Cost Recoveries (if applicable)	10.0.19		Actual	\$ 71,819	\$ 13,754	\$ 6,249	-	-	-	-	\$ 166	\$ 2,238	
Recoveries - Mar 1-02 to Mar 31-04		\$ 94,226		\$ 4,773	\$ 914	\$ 414	-	-	-	-	\$ 12	\$ 149	
Recoveries - Mar 1-02 to Mar 31-04 (Interest)		\$ 6,282		\$ 10,848	\$ 2,077	\$ 944	-	-	-	-	\$ 25	\$ 338	
Recoveries - Apr 1-04 to Apr 30-06 (Interest)		\$ 12,932		\$ 87,440	\$ 16,746	\$ 7,608	-	-	-	-	\$ 202	\$ 2,724	\$ 114,720
Recoveries - Interim Transition Costs - Total		\$ 113,720											
Reg. Assets Interim Recoveries:	10.0.19		Actual	\$ 83,137	\$ 21,588	\$ 19,932	-	-	-	-	\$ 182	\$ 1,892	
Phase 1 Recoveries - Apr 1-04 to Mar 31-05		\$ 128,711		\$ 2,763	\$ 717	\$ 662	-	-	-	-	\$ 6	\$ 63	
Phase 1 Recoveries - Apr 1-04 to Mar 31-05 (Interest)		\$ 4,211		\$ 6,630	\$ 1,894	\$ 1,585	-	-	-	-	\$ 14	\$ 149	
Phase 1 Recoveries - Apr 1-05 to Apr 30-06 (Interest)		\$ 9,952		\$ 92,429	\$ 23,979	\$ 22,180	-	-	-	-	\$ 203	\$ 2,103	\$ 140,874
Phase 1 (1st Interim) Recoveries - Total		\$ 140,874											
Phase 1 Recoveries - Apr 1-05 to Apr 30-06		\$ 94,640	Estimate-Actual to Jun. 05	\$ 62,130	\$ 13,881	\$ (8,947)	-	-	-	-	\$ 138	\$ 7,438	
Phase 1 Recoveries - Apr 1-05 to Apr 30-06 (Interest)		\$ 3,801		\$ 2,977	\$ 503	\$ (324)	-	-	-	-	\$ 5	\$ 440	
Phase 1 (2nd Interim) Recoveries - Total		\$ 98,241		\$ 85,108	\$ 14,384	\$ (9,272)	-	-	-	-	\$ 143	\$ 7,878	\$ 98,241
Total Recoveries to April 30-06		\$ 353,835		\$ 284,977	\$ 55,108	\$ 20,466	-	-	-	-	\$ 548	\$ 12,708	\$ 353,835
Balance to be collected or refunded in the next 2 years		\$ 190,624		\$ 79,234	\$ 9,963	\$ 108,164	-	-	-	-	\$ 15,166	\$ (8,892)	\$ 190,624
Balance to be collected or refunded per year		\$ 95,312		\$ 39,617	\$ 4,981	\$ 54,577	-	-	-	-	\$ 583	\$ (4,446)	\$ 95,312

Class	Residential	GS < 50 KW	GS > 50 Non	Scattered Load	Sentinel Lighting	Street Lighting
Regulatory Asset Rate Riders	\$ 0.00142	\$ 0.00061	\$ 1.0948	\$	\$ 3.0819	\$ (2.4741)
Billing Determinants	kWh	kWh	kWh	kWh	kWh	kWh

Class	Residential	GS < 50 KW	GS > 50 Non	Scattered Load	Sentinel Lighting	Street Lighting
Regulatory Asset Rate Riders	\$ 0.00142	\$ 0.00061	\$ 1.0948	\$	\$ 3.0819	\$ (2.4741)
Billing Determinants	kWh	kWh	kWh	kWh	kWh	kWh

Regulatory Asset Recovery Rate Riders

71. Ref: Exhibit 5

Please provide calculations of hypothetical rate riders that would dispose of account balances provided in the continuity schedule, based on two scenarios:

- a. Disposition of accounts: 1508, 1518, 1525, 1548, 1550, 1570, and 1571;
- b. Disposition of accounts 1508, 1518, 1525, 1548, 1550, 1570, 1571, 1580, 1582, 1584, 1586, 1588

Please ensure that the calculations are clear concerning whether the balances are taken at the end of 2007 or at some other point, how many years the rate riders would be in effect, and how the various accounts are allocated to customer classes.

Refer to the spreadsheet submitted under question 67 for values in the calculation of hypothetical rate riders.

Schedule attached – App 71.

Account Description	Account Number	Claim Amounts
Other Regulatory Assets - Sub-Account - OEB Cost As	1508	\$136,014.00
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$2,965.00
Retail Cost Variance Account - Retail	1518	
Retail Cost Variance Account - STR	1548	
Misc. Deferred Debits	1525	\$12,855.00
LV Variance Account	1550	\$96,876.00
Qualifying Transition Costs ⁵	1570	\$219,324.00
Pre-Market Opening Energy Variances Total ⁵	1571	\$63,474.00
Extra-Ordinary Event Costs	1572	
Deferred Rate Impact Amounts	1574	
Other Deferred Credits	2425	
Subtotal (option a)		\$531,508.00
RSVA - Wholesale Market Service Charge	1580	(\$1,945,437.00)
RSVA - One-time Wholesale Market Service	1582	\$0.00
RSVA - Retail Transmission Network Charge	1584	\$166,008.00
RSVA - Retail Transmission Connection Charge	1586	\$519,451.00
RSVA - Power (including Global Adjustment)	1588	\$249,294.00
Recovery of Regulatory Asset Balances	1590	(\$319,727.00)
Subtotal		<u>(\$798,903.00)</u>
Deduct G/A component from RSVA power as it requires separate treatment		
RSVA - Power - Sub-Account - Global Adjustment ⁴	1588	\$219,171.00
Total (option b)		<u>(\$1,018,074.00)</u>

2009 Data By Class	kW	kWhs	Cust. Num.'s	Dx Revenue	Percentage kWh
RESIDENTIAL CLASS		410,194,130	41,742	\$ 13,686,028	42.14%
GENERAL SERVICE <50 KW CLASS		141,618,184	4,023	\$ 3,932,411	14.55%
GENERAL SERVICE >50 KW NON TIME OF USE	1,012,838	410,222,084	569	\$ 5,694,969	42.14%
SMALL SCATTERED LOADS		2,223,118	338	\$ 64,310	0.23%
SENTINEL LIGHTS	1,453	567,330	438	\$ 28,582	0.06%
STREET LIGHTING	23,889	8,681,572	4	\$ 412,058	0.89%
Totals	1,038,180	973,506,418	47,114	\$ 23,818,358	100.00%

Rate rider revenue based on kWh per class

Class	kWh vs kI Volume	Option (a)		Option (b)	
		Class Revenue	Rate Rider	Class Revenue	Rate Rider
Residential	kWh	410,194,130 \$ 223,955	\$ 0.00055	\$ (428,973)	(\$0.00105)
GS<50	kWh	141,618,184 \$ 77,320	\$ 0.00055	\$ (148,102)	(\$0.00105)
GS>50	kW	1,012,838 \$ 223,970	\$ 0.22113	\$ (429,002)	(\$0.42356)
USL	kWh	2,223,118 \$ 1,214	\$ 0.00055	\$ (2,325)	(\$0.00105)
Sentinel	kW	1,453 \$ 310	\$ 0.21318	\$ (593)	(\$0.40833)
Street					
Lights	kW	23,889 \$ 4,740	\$ 0.19841	\$ (9,079)	(\$0.38005)
		<u>\$ 531,508</u>		<u>\$ (1,018,074)</u>	

Of the total costs involved in recovery, only \$371,158 are more related to customer vs volume measures.
Of the recoveries thru 2007/12/31 for West Nipissing, we have recovered \$577,613.83 of transition costs (including carrying charges) vs costs claimed. On the other hand we have under-recovered RSVA costs for the West Nipissing customers.
Going forward, our intention is rate harmonization and as such, we have blended the recovery across the entire rate base and have elected the hypothetical rates to apply to volume only.

Balances reflect the 2007/12/31 balances - on an accrual basis (includes unbilled amounts) with carrying charges applied through 2009/04/30
Carrying charges for 2008 are an average of the rates for the four quarters
Carrying charges for 2009 are the first quarter rate as prescribed by the OEB

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

AND IN THE MATTER OF an Application by Greater Sudbury Hydro Inc. for an Order or Order setting just and reasonable rates commencing May 1, 2009.

**INTERROGATORIES
OF THE
SCHOOL ENERGY COALITION**

Question 2

[Ex.1/1/13, p. 1] For each of the entities named on this chart, other than the City of Sudbury, please provide four charts, in the format set out at Ex. 4/2/6, p.2, containing 2008 actuals and 2009 proposed counts and dollars relating to a) all employees of that corporate entity, and b) the employees of that entity that are allocated to the distribution business for the Test Year. By way of example, the first such chart would be for all employees, containing the 2008 actuals.

Refer to OEB Interrogatory response to question 27(d) which highlights amounts allocated to

- a) Billable/recoverable
- b) Affiliates
- c) Water billing
- d) Streetlighting

Question 7 (c)

[Ex.1/3/1] With respect to the financial statements:

[2007, Note 3] Please describe how interest costs and revenues arising out of the concentration account arrangement are allocated between the distribution company and its affiliates. Please advise what percentage of cash inflows to the concentration account come from the distribution business. Please advise the name under which the concentration account is held, and the legal ownership at any given point in time of the funds in the concentration account.

The concentration account is held in the name of Greater Sudbury Hydro Inc. Interest income is deposited into the Greater Sudbury Hydro account specifically on a monthly basis.

In November of 2008, GSHi bought back the outstanding preferred shares and declared a dividend for a combined total of \$5,000,000. These funds are retained in GSUi (Holdco). Accordingly, future interest will be allocated between GSHi and GSUi in the ratio of total

average investable funds concentrated in a month vs GSUi specific average investable funds balance time the interest rate.

Interest costs are assessed on individual bank accounts and are charged back to the respective corporations as incurred as are service charges.

Approximately 96% of cash inflows come from the distribution business.

Question 8 (a)

[Ex.1/3/2, App. A and B] With respect to the Pro Forma Financial Statements:

Please provide the same information, with the same level of granularity, for each of 2006 and 2007 actuals.

The 2006 and 2007 combined Balance Sheet and Income Statements were submitted with the interrogatory response. The details follow the appendix item labeled 7(e) but there was no heading.

Question 9 (b)

[Ex.2/1/1] With respect to the capital budget:

[p. 13] Please file the budget presentation by management to the Board of Directors for the 2009 capital budget, together with all backup briefing materials provided to the Board.

The budget as presented to the Board of Directors was enclosed with the interrogatory response but this was not indicated in the question. It is not labeled but is clearly identifiable.

**EB-2008-0230 Greater Sudbury Hydro
2009 Rate Application
Interrogatories of the Vulnerable Energy Consumers Coalition (VECC)**

Question # 2

Reference:

Exhibit 1 Tab 1 Schedule 12 and Schedule 13

- c) Provide a list of all *outbound* services provided by GSHPI together with the operating and capital costs for 2007 actual, 2008 estimated and 2009 projected.

All business activity as outlined in the previously provided trial balance for GSHi flows through the books of account of GSHPI. All GSHi transactions are redistributed without profit markup to the accounts of GSHi. All personnel, with the exception of two individuals, are employees of GSHPI and their direct costs are charged to the GSHi at cost, in accordance with the collective agreements which mirror each other for both companies. Please see response to question #15 for further insight into our operational structure.

- d) Does GSHI (Wireco) provide any outbound services to any affiliates? If so provide the costs (2007 actual, 2008 estimated and 2009 projected) amounts for each service recipient.

Wireco employees only two full time people and two part time staff as required. All efforts are dedicated to demand side management activities for the distribution company.

Question # 10

Reference: Exhibit 3/Tab 2/Schedule 1, pages 8-9

- a) Since the model estimated by GSHI is based on data up to July 2008, please explain why GSHI believes it does not capture CDM impacts and trends that occurred in the years 2006 and 2007.

The study conducted by a third party covered programs in the years 2005 thru 2007. The savings in 2007 (122,670 kWh) and 2006 (3,920,983 kWh) are reflected on a prorated basis for 2006 and 2007 predicted consumptions and in full for the 2008 and 2009 predicted years.

We do feel actual consumption for 2007 and 2008 will have been impacted in actual consumption but the predicted values would not adequately reflect the savings because the predicted values are based on a historical weighting average. Thus we have adjusted for.

- b) What is the basis for the CDM adjustments included for 2006 – 2009 inclusive.

The savings are all attributable to mass market programs

- CFL distribution
- Thermal storage heating
- LED seasonal light campaign
- EKC spring and fall campaigns
- Seasonal light exchanges
- Switch to cold water wash
- Load control

Question # 13

Reference: Exhibit 3/Tab 2/Schedule 1, pages 12-15

- a) Please explain what initial usage per customer value the historical geometric mean growth rate in usage per customer was applied to in order to project usage per customer in 2008 and 2009 (per page 13, lines 10- 11).

The geometric mean used is an average of the year over year growth from 2003 to 2007. This mean was applied to the 2007 usage per customer to calculate the 2008 usage figures and then applied to the 2008 usage figures to calculate the 2009 figures.

- e) If the projected average use is based on trends in average use up to (and including 2007) why is it necessary to adjust 2008 and 2009 for CDM savings in 2006 and 2007?

See 10 (a) above.

- f) Also, if the average use forecast is based on trends, why can one not assume that the 2008 and 2009 values will reflect a continuing trend in CDM?

See 10 (a) above.

- g) How did GSHI determine the weather sensitivity of each class – as set out in Table 14?

These figures were taken from the Hydro One study conducted for the cost allocation study. They only provided weather sensitivity for GS>50 customers. Rightly or wrongly we assumed a 100% sensitivity for residential and GS<50 classes.

- h) When residential use includes non-weather sensitive loads (such as lighting, cooking, etc.) why is it reasonable to assume that it is 100% weather sensitive?

It may not have been a reasonable assumption but we had no other data available.

Please provide the weather normalized average use per customer values as determined by Hydro One Networks in support of GSHI's March 2007 Cost Allocation Informational filing and, in the same schedule, set out GSHI's forecast average use per customer values for 2009 for each class.

Data below taken from HONI information and 2006 cost allocation model.

Feed into OEB Cost Allocation Model sheet "16 Customer Data", row 56							
ID	Total	1 Residential	2 GS>50kW	3 Street Lighting	4 Sentinel Lighting	5 USL	6 GS<50 kW
kWh - 30 year weather normalized amount	924,361,656	396,501,910	374,069,367	8,123,422	560,198	2,173,484	142,933,276

Customer count	38,514	464	8,510	422	263	3,583
Calculated average	10,295	806,184	955	1,327	8,264	39,892
Net of losses (1.0488)	9,816	768,673	910	1,266	7,880	38,036

Note: the above figures include losses and is based on 2004 historical data

Average per customer usage per weather normalization - 2009	9,786	718,526	900	1,313	6,577	35,057
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Question # 17

Reference: Exhibit 4Tab2 Schedule 6 p 2

- a) Reconcile the Total Compensation for Executive and Management shown in Table 3 with the corresponding shared services costs in Table 4.2.2-2. Indicate which costs in Table 3 are included in the totals shown in 4.2.2-2 and what other costs are included.

Table 3 includes compensation and benefit costs only. There are no other costs included in this table whereas Table 4.2.2-2 includes all expenses relative to the activity. Further, Table 4.2.4-2 includes activities that are shared and Table 3 includes all Executive and Management salaries and benefits some of which are not shared and as such are charged 100% to the Wires company. The table below shows the amounts from Table 3 that are included in Table 4.2.4-2 for the executive and Management groups.

Amounts from Table 3 included in Table 4.2.4-2

	2007	2008	2009
Executive	\$306,269	\$324,139	\$331,897
Management	\$371,560	\$417,895	\$411,482

Other costs in Table 4.2.4-2 include legal costs, office supplies and expenses, communication services expenses, membership fees and dues, meals, travelling and incidental expenses, postage, printing and stationary.

Question # 19

Reference: Exhibit 4/Tab2/Schedule 6/p1

Preamble: In this Exhibit, Greater Sudbury states:

“A third party consultant works with the HR/Governance Sub Committee of the Board of Directors to review the market analysis and consider salary recommendations.”

- a) Please provide the latest Compensation Market Comparison Study (e.g. Hay/Mercer)

The Hay Management report was enclosed.

Question # 26

Reference: Exhibit 9/Tab 1/Schedule 1, pages 3-5

- a) If a Cost Allocation Informational filing was prepared for the West Nipissing area, please provide an electronic copy of the full filing and hard copies of output sheets – O1 and O2.

No filing was prepared for the West Nipissing area.

Question # 31

Reference:

Exhibit 9/Tab 1/Schedule 9, Appendix A

- a) Based on a recent 12 consecutive months of actual billing data, please indicate the percentage of total residential customers that:
- Consume less than 250 kWh per month
 - Consume 250 -> 500 kWh per month
 - Consume 500 -> 750 kWh per month
 - Consume 750 -> 1000 kWh per month
 - Consume 1000 -> 1500 kWh per month
 - Consume 1500 -> 2000 kWh per month
 - Consume more than 2000 kWh per month

Please provide data for both the West Nipissing area and the Greater Sudbury area.

Note that when we went to split the data between Sudbury and West Nipissing we noted an issue with the data. We queried the Greater Sudbury billing database but it had nominal usage for 2007 due to our amalgamation date. We reran the figures on separate databases and following is the corrected table.

		Sudbury	West Nipissing	Total
Consume less than 250kWh per month	A	4,678	199	4,877
Consume 250kWh - 500 kWh per month	B	9,042	626	9,668
Consume 500kWh - 750 kWh per month	C	9,310	726	10,036
Consume 750kWh - 1000 kWh per month	D	5,795	462	6,257
Consume 1000kWh - 1500 kWh per month	E	5,511	479	5,990
Consume 1500kWh - 2000 kWh per month	F	2,498	217	2,715
Consume more than 2000 kWh per month	G	2,045	154	2,199
		<u>38,879</u>	<u>2,863</u>	<u>41,742</u>

Based on 2007 data

Figures adjusted to reflect 2009 estimated customer count

2009/03/25