

***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

May 19, 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. – Response to Supplementary Interrogatories
OEB-2008-0230**

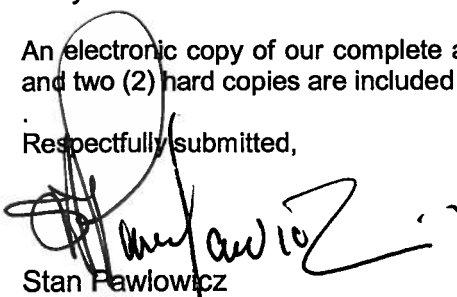
Please find attached Greater Sudbury Hydro's responses relative to the supplementary interrogatories that we received.

As stated in our letter of April 7th, we feel that Greater Sudbury Hydro Inc. has provided complete and detailed responses to all interrogatory questions posed by OEB staff and registered intervenors. We appreciate the thoroughness with which all parties reviewed our application and believe that the responses and supporting documentation that we provided as evidence is sufficient to allow the Board to deliberate and reach a decision on our application without any further discovery.

We are unaware of any outstanding settlement issues and no party to the application has specifically raised any issues requiring settlement or given any reasons to undertake a settlement conference. Accordingly, we suggest that we expedite the process and in turn save time, money and the resources of all parties by proceeding directly to the Board's decision without any further delay.

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 Pawlowicz
Vice President – Corporate Services

Enclosures.

**Board staff Supplemental Interrogatories
Greater Sudbury Hydro Inc. ("Greater Sudbury")
2009 Electricity Distribution Rate Application
EB-2008-0230
May 1, 2009**

LOAD FORECASTS

1) Ref: Board staff Interrogatory #9

In response to the question:

"Please provide any information that supports using an approximately 10-year period as the definition of normal weather and the rationale for using this specific period instead of a longer period,"

Greater Sudbury explained the effect on load as a result of global warming. Greater Sudbury then further rationalized the choice of a 10-year period to define normal weather rather than a longer period by stating:

"As outlined in the answer to b) as the number of years used to determine the weather normalized data increases the billed kWh load forecast increases."

Please provide any data the Applicant has from independent sources that support the use of the shorter period for defining normal weather.

Response:

In the recent Board Decision for Niagara on the Lake Hydro's and Innisfil Hydro's 2009 cost of service/rebased rate application a similar load forecasting methodology as used by Greater Sudbury was approved. In the case of Niagara on the Lake Hydro, 12 years of historical data was used to determine the prediction formula and the period of weather normalization. In the case of Innisfil Hydro 6 years of historical data was used. In Greater Sudbury's view it would appear from these two decisions that using a 10 year period to define normal weather would be reasonable.

2) Ref: Board staff Interrogatory #12

This Interrogatory sought to understand why Greater Sudbury had apparently used a significantly out-of-date economic forecast in developing its load forecast. In the response, Greater Sudbury identified the effect of this action in part:

"Before the application was submitted, Greater Sudbury reviewed the option of using the updated Ontario real GDP values in the forecast but it produced a higher forecast for 2009 than the original forecast."

Greater Sudbury went on to show that using the then most-up-to-date Ontario Real GDP data produced a forecast of 991,024,341 GWh compared to the forecast in the original December 22, 2008 filing (which Greater Sudbury stated it continued to rely on) of 973,506,418 GWh. Please:

- a) Confirm that the alternate forecast provided in the interrogatory response is 1.8% higher than the December 22, 2008 load forecast,

Response:

Confirmed

- b) Provide a new load forecast based on the most up-to-date economic forecast *now available*,

Response

The requested load forecast is provided below. This forecasts reflects an revised Ontario Real GDP of -0.4% for 2008 and -2.5% for 2009.

	2006 Board Approved	2006 Actual	2007 Actual	2008 Weather Normal	2009 Weather Normal
Actual kWh Purchases		990,674,504	1,011,325,179		
Predicted kWh Purchases		982,947,699	1,009,247,840	1,023,499,118	1,055,024,907
% Difference		-0.8%	-0.2%		
Billed kWh	993,984,844	941,826,285	958,611,633	972,262,876	1,002,210,488
By Class					
Residential					
Customers	41,562	41,477	41,661	41,702	41,742
kWh	397,022,474	397,678,409	405,736,204	409,649,329	423,033,018
General Service < 50 kW					
Customers	3,834	3,888	3,957	3,990	4,023
kWh	149,977,880	143,019,502	145,298,164	144,757,818	146,050,768
General Service > 50 kW					
Customers	500	515	534	551	569
kWh	375,945,851	389,920,829	396,226,283	406,444,551	421,654,682
kW	946,108	958,798	967,689	1,003,512	1,041,066
Streetlights					
Connections	9,327	9,438	9,495	9,571	9,647
kWh	8,614,913	8,525,332	8,545,010	8,613,020	8,681,572
kW	23,801	23,827	23,879	23,701	23,889
Sentinel Lights					
Connections	446	447	444	438	432
kWh	351,373	563,070	582,854	575,039	567,330
kW	1,528	1,393	1,320	1,473	1,453
Unmetered Loads					
Connections	263	338	338	338	338
kWh	2,072,353	2,119,143	2,223,118	2,223,118	2,223,118
Total					
Customer/Connections	55,932	56,103	56,429	56,589	56,751
kWh	933,984,844	941,826,285	958,611,633	972,262,876	1,002,210,488
kW from applicable classes	971,437	984,018	992,888	1,028,685	1,066,408

c) Provide the source and date of the new economic forecast, and

Response

The source for the updated Ontario Real GDP for 2008 and 2009 is the 2009 Ontario Economic Outlook and Fiscal Review, Ontario Ministry of Finance, 2009 Ontario Budget Document. There does not appear to be a date on this document.

d) Confirm that Greater Sudbury intends to continue to rely on the December 22, 2008 load forecast for calculation of its rates.

Response:

Confirmed

3) Ref: Board staff Interrogatory #15

In response to Interrogatory #15a, Greater Sudbury explained that the 2009 projection for Late Payment Charges is based on the average of the combined actual 2006 and 2007 and estimated 2008 data. In response to Interrogatory #15e, Greater Sudbury similarly explained that the 2009 projection for the Other Distribution Revenue sub-component is based on the average of the combined actual 2006 and 2007 and estimated 2008 data. Please:

- a) Recalculate the 2009 Late Payment Charges based on the *trend* evident in the 2006, 2007 and 2008 data rather than the 3-year average, and

	2006	2007	2008	2009
Late Pmt Charges	91,751.99	105,276.22	111,959.78	122,063.68
Year over Year Increase		13,524.23	6,683.56	

Average Increase: 10,103.90

I applied an increase in 2009 over 2008 of \$10,103.90 based on the average increases in years 2007 and 2008.

- b) Provide a bottom-up estimate of the 2009 Other Distribution Revenue sub-component rather than the 3-year average.

The table below is a detailed list of items included in the Other Distribution revenue amount of \$908,542 and includes the 2008 actuals and the 2009 Budget.

	2006	2007	2008	2009
1. Misc. Non Operating Income				\$ 187,236
2. Sale of Scrap	150,561	68,746	165,020	133,344
3. Miscellaneous	70,083	90,088	45,080	62,719
4. Interest Earned	548,667	562,924	396,640	165,000
5. Interest - RSVA Balances	161,058	365,604	82,145	50,000
6. Intercompany Interest	38,326	79,488	179,174	93,212
7. SSS Administration	127,573	124,779	118,461	123,995
8. Retailer Revenues	82,423	92,239	82,132	86,614
9. STR's	4,552	6,423	2,174	6,422
	<u>\$1,183,243</u>	<u>\$1,390,291</u>	<u>\$1,070,824</u>	<u>\$908,542</u>

The reasoning behind the budget is discussed below:

1. CDM revenues and there is an equal offsetting expense so no impact on rates
2. Lowered in 2009 because of the decline in the scrap metal market
3. Based on annual trends
4. Decreased in 2009 because of the decline in interest rates and lower cash balances.
5. Lower RSVA balances due to a change from billed to accrual method and lower interest rates
6. Low interest rates and smaller balances
7. Was based on trend but the 2008 actual decreased
8. Growth in number of customers with a Retailer is flat and based on 2008 actual it appears a little high
9. Based on the trend but 2008 saw it drop so 2009 might be a little high

It appears that our 2009 figures are reasonable, if anything they may be a little high based on the analysis above but they do not appear to be materially incorrect so our position is to leave the number as submitted.

OPERATIONS MAINTENANCE AND ADMINISTRATION

4) Ref: Board staff Interrogatory #21 b)

Please state if there are any one-time costs that were inadvertently carried forward from previous years.

No there are no one-time costs that were inadvertently carried forward from previous years.

5) Ref: Board staff Interrogatory #21 h)

Please state what inflation rate was assumed for the 2009 forecast and what was the source document supporting the assumption.

The 2009 forecast was based on the provisions of the collective agreement for the labour component of the forecast and CPI as previously provided was set at 1.7% based on The Bank of Canada, CIP index, August 2008. Please refer to the addendum to interrogatory responses of March 30, 2009.

6) Ref: Board staff Interrogatory #21 i)

The response states that in hindsight, Greater Sudbury should have set the forecast for bad debt at a level higher than the \$165,000 set in the 2009 forecast.

a) What bad debt expense does Greater Sudbury think it should forecast?

After further consideration we feel that \$165,000 is adequate.

b) How was this new forecast determined?

No new forecast was made.

7) Ref: Board staff Interrogatory #23

Greater Sudbury state that two persons were transferred to GSHi to fulfill the CDM mandate.

a) Are these persons included in account 5415 -- Energy Conservation?

Yes, some of the costs are included in 5415 with offsetting revenue in account 4390. The remaining CDM expenses are charged to OPA accounts 4380 with offsetting revenue included in 4375. The net impact to the bottom line is nil.

- b) If not:
In what account(s) are these positions included?

See answer 7(a) above.

- i Should Greater Sudbury not have a revenue offset for these positions from the OPA? If not, why not?

As discussed in 7(a) above there is a revenue offset from the OPA.

8) Ref: Board staff Interrogatory #25 a)

Greater Sudbury states that it is time to review transfer pricing and inter-company cost allocations, but is waiting for requested information and interpretations from the regulatory authority.

- a) Please state the regulatory authority.
- b) What was the requested information?
- c) What were the required interpretations?
- d) When was the information and interpretations requested?

Please refer to the attached letter from GSHi President & CEO



InterOffice Memorandum

TO: Stan Pawlowicz
FROM: Doug Reeves
DATE: May 11, 2009
SUBJECT: Supplemental Interrogatories

8a) Brian Hewson, Chief Compliance Officer

8b)c) The request was handled by legal counsel, Mr. Peter Ruby of Goodman's. We specifically requested clarification w.r.t. "shared employees" and access to "confidential information". The Utility was trying to determine that for example, if the linepersons were employees of WiresCo (they are currently employees of ServicesCo) could they be shared with ServicesCo and do work in ServicesCo such as streetlighting for the City. What is the "confidential information" that they have access to? Customer name? Street address? Size of service?

8d) July, 2008

Currently we are intrigued by the Green Energy Act which indicates that LDC's will be able to be in the green energy generation business and we wonder what impact this may have on ARC.

Thank-you.

Doug Reeves,
President & CEO

DR:ro

9)Ref: Board staff Interrogatory #27 a)

Board staff is having difficulty confirming the numbers in Exhibit 4/ Tab 2/Schedule 6/Table 3 based on this response. For example, for 2006 Executive Compensation States that Compensation – Average Yearly Base Wage is \$360,221. However, Board staff calculate this amount to be \$149,316 ($\$447,949 \div 3 \text{ FTE}$). Please explain or correct the table.

The table was originally included with the intention that the costs were approximate actuals and not averages. The table has been corrected to reflect averages.

Table 3

Number of Employees (FTEs)	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Executive	3	3	3	3
Management	11	11	12	12
Non-Union	3	3	3	3
Union	76	78	82	85
Total	93	95	100	103
Number of Part Time Employees	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Executive	0	0	0	0
Management	0	0	0	0
Non-Union	0	0	0	0
Union	0	0	0	0
Total	0	0	0	0
Total Compensation	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Executive	447,949	512,415	543,446	553,837
Management	1,203,278	1,260,302	1,488,132	1,491,257
Non-Union	207,330	216,883	231,631	236,908
Union	5,847,329	6,125,482	6,626,976	6,995,159
Total	7,705,886	8,115,082	8,890,185	9,277,161
Compensation - Average Yearly Base Wages	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Executive	120,074	138,148	141,874	145,612
Management	80,482	84,828	90,788	91,603
Non-Union	55,686	57,912	60,470	62,287
Union	55,916	57,273	60,227	61,356
Compensation - Average Yearly Overtime	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Executive	630	76	0	0
Management	7,945	7,890	6,337	6,369
Non-Union	181	593	0	0
Union	6,279	6,076	2,876	3,131
Compensation - Average Yearly Incentive	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Executive				
Management				
Non-Union				
Union				
Compensation - Average Yearly Benefits	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Executive	28,612	32,581	39,275	39,000
Management	20,961	21,855	26,887	26,299
Non-Union	13,243	13,790	16,740	16,683
Union	14,743	14,932	17,469	17,567
Total Salary, Wages & Benefits Charged to O&M	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
	7,026,535	7,556,281	7,520,198	7,961,183

RATE BASE/CAPITAL EXPENDITURES

10) Ref: Board staff Interrogatory #40

In Exhibit 2/Tab4/Sch 2, the spreadsheet provides four components with the final number titled "Working Capital Allowance Total"

	2009 Test
Operation	3,651,237
Maintenance	1,745,098
Property Taxes	0
Cost of Power	<u>77,531,341</u>
Total	82,927,376

Working Capital Allowance Total (as noted in the Exhibit) is \$89,405,907

Please provide an explanation for the variance between \$82,927,376 and \$89,405,907 as well as details of the missing cost items. Please provide the missing amounts with details for all years (2006 through to 2009).

In error, a page was missed, which is included with this package but the total is made up of the following:

	<u>2009</u>	
Operations	3,651,237	
Maintenance	1,745,098	
Billing & Collections	2,515,358	
Community Relations	206,736	
Administrative & General Expenses	3,756,137	
Property Taxes	-	
Cost of Power	<u>77,531,341</u>	
Working Capital Allowance Total:	<u>89,405,907</u>	(As noted in Exhibit 2/Tab4/Sch 2)

Please find attached the working capital table.

Table 1
Working Capital Allowance Calculation by Account

Description	2006 Actual	Allowance for Working Capital	2007 Actual	Allowance for Working Capital	2008 Bridge	Allowance for Working Capital	2009 Test	Allowance for Working Capital
Rate used for Working Capital Allowance			15%			15%		
Operation			15%			15%		
5005-Operation Supervision and Engineering	715,660	107,349	717,592	107,639	792,158	118,824	975,858	146,379
5010-Load Dispatching	411,984	61,798	468,228	70,234	411,063	61,659	499,384	74,908
5012-Station Buildings and Fixtures Expense	197,794	29,669	203,477	30,522	180,826	27,124	215,888	32,383
5014-Transformer Station Equipment - Operation Labour	0	0	0	0	0	0	0	0
5015-Transformer Station Equipment - Operation Supplies and Expenses	0	0	0	0	0	0	0	0
5016-Distribution Station Equipment - Operation Labour	155,798	23,370	204,367	30,655	171,676	25,751	244,234	36,635
5017-Distribution Station Equipment - Operation Supplies and Expenses	46,473	6,971	94,019	14,103	11,950	1,793	12,977	1,947
5020-Overhead Distribution Lines and Feeders - Operation Labour	37,471	5,621	82,974	12,446	73,933	11,090	70,279	10,542
5025-Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	306,774	46,016	327,111	49,067	236,309	35,446	276,858	41,529
5030-Overhead Sub transmission Feeders - Operation	11,904	1,786	32,094	4,814	50,730	7,610	45,819	6,873
5035-Overhead Distribution Transformers- Operation	38,567	5,785	34,938	5,241	68,567	10,285	257,539	38,631
5040-Underground Distribution Lines and Feeders - Operation Labour	38,790	5,819	5,019	753	12,170	1,826	19,086	2,863
5045-Underground Distribution Lines & Feeders - Operation Supplies & Expenses	6,991	1,049	6,374	956	7,048	1,057	4,440	666
5050-Underground Sub transmission Feeders - Operation	309		0		973		1,897	285
5055-Underground Distribution Transformers - Operation	33,430	5,015	33,564	5,035	47,757	7,164	109,961	16,494
5060-Street Lighting and Signal System Expense	0		0		0		0	0
5065-Meter Expense	304,115	45,617	249,016	37,352	317,039	47,556	282,710	42,407
5070-Customer Premises - Operation Labour	437,099	65,565	485,707	72,856	447,868	67,180	520,678	78,102
5075-Customer Premises - Materials and Expenses	34,853	5,228	58,814	8,822	82,212	12,332	70,884	10,633
5085-Miscellaneous Distribution Expense	0	0	0	0	0	0	0	0
5090-Underground Distribution Lines and Feeders - Rental Paid					41,500		42,745	6,412
5095-Overhead Distribution Lines and Feeders - Rental Paid	47,748		52,852		0		0	0
5096-Other Rent	0	0	0	0	0	0	0	0
Sub-Total	2,825,760	416,655	3,056,145	450,494	2,953,779	436,696	3,651,237	547,686
Maintenance								
5105-Maintenance Supervision and Engineering	92	14	433	65	0	0	0	0
5110-Maintenance of Buildings and Fixtures - Distribution Stations	35,146	5,272	22,916	3,437	5,590	839	16,928	2,539
5114-Maintenance of Distribution Station Equipment	94,654	14,198	175,022	26,253	105,497	15,825	209,804	31,471
5120-Maintenance of Poles, Towers and Fixtures	93,444	14,017	190,784	28,618	132,162	19,824	152,517	22,878
5125-Maintenance of Overhead Conductors and Devices	171,496	25,724	161,329	24,199	194,319	29,148	205,042	30,756
5130-Maintenance of Overhead Services	155,882	23,382	147,858	22,179	196,398	29,460	174,289	26,143
5135-Overhead Distribution Lines and Feeders - Right of Way	531,440	79,716	587,268	88,090	576,062	86,409	544,880	81,732
5145-Maintenance of Underground Conduit	59,483	8,922	35,315	5,297	70,427	10,564	63,881	9,582
5150-Maintenance of Underground Conductors and Devices	69,959	10,494	45,044	6,757	49,710	7,457	47,294	7,094
5155-Maintenance of Underground Services	68,052	10,208	60,301	9,045	93,911	14,087	107,016	16,052
5160-Maintenance of Line Transformers	75,872	11,381	299,148	44,872	170,398	25,560	223,447	33,517
5175-Maintenance of Meters	1,826	274	1,516	227	0	0	0	0
Sub-Total	1,357,346	203,602	1,726,935	259,040	1,594,474	239,171	1,745,098	261,765
Description	2006 Actual	Allowance for Working Capital	2007 Actual	Allowance for Working Capital	2008 Bridge	Allowance for Working Capital	2009 Test	Allowance for Working Capital
Billing and Collections								
5305-Supervision	0	0	0	0	0	0	0	0
5310-Meter Reading Expense	244,164	36,625	235,748	35,362	230,600	34,590	230,600	34,590
5315-Customer Billing	1,398,788	209,818	1,374,914	206,237	1,441,282	216,192	1,695,055	254,258
5320-Collecting	191,293	28,694	223,330	33,500	242,835	36,425	248,520	37,278
5330-Collection Charges	0		0		0		0	0
5335-Bad Debt Expense	178,968	26,845	175,482	26,322	165,000	24,750	165,000	24,750
5340-Miscellaneous Customer Accounts Expenses	205,587	30,838	174,229	26,134	176,098	26,415	176,183	26,427
Sub-Total	2,218,799	332,820	2,183,704	327,556	2,255,815	338,372	2,515,358	377,304

Table 1
Working Capital Allowance Calculation by Account

Description	2006 Actual	Allowance for Working Capital	2007 Actual	Allowance for Working Capital	2008 Bridge	Allowance for Working Capital	2009 Test	Allowance for Working Capital
Community Relations								
5405-Supervision	0	0	0	0	0	0	0	0
5410-Community Relations - Sundry	0	0	0	0	0	0	0	0
5415-Energy Conservation	195,944	29,392	256,952	38,543	0	0	187,236	28,085
5420-Community Safety Program	22,357	3,354	26,852	4,028	19,500	2,925	19,500	2,925
5425-Miscellaneous Customer Service and Informational Expenses	0	0	0	0	0	0	0	0
5510-Demonstrating and Selling Expense	0	0	0	0	0	0	0	0
5515-Advertising Expense	0	0	0	0	0	0	0	0
5520-Miscellaneous Sales Expense	0	0	0	0	0	0	0	0
Sub-Total	218,301	32,745	283,804	42,571	19,500	2,925	206,736	31,010
Administrative and General Expenses								
5605-Executive Salaries and Expenses	455,811	68,372	431,186	64,678	433,149	64,972	407,060	61,059
5610-Management Salaries and Expenses	398,340	59,751	444,047	66,607	431,339	64,701	519,672	77,951
5615-General Administrative Salaries and Expenses	494,178	74,127	472,147	70,822	552,817	82,923	556,172	83,426
5620-Office Supplies and Expenses	85,747	12,862	111,650	16,747	74,962	11,244	126,976	19,046
5630-Outside Services Employed	0	0	0	0	0	0	0	0
5635-Property Insurance	0	0	0	0	0	0	0	0
5640-Injuries and Damages	0	0	0	0	0	0	0	0
5645-Employee Pensions and Benefits	0	0	5,912,439	886,866	0	0	0	0
5655-Regulatory Expenses	5,371	806	9,058	1,359	258,100	38,715	323,100	48,465
5660-General Advertising Expenses	51,818	7,773	58,811	8,822	48,006	7,201	47,981	7,197
5665-Miscellaneous General Expenses	445,626	66,844	412,260	61,839	390,414	58,562	451,714	67,757
5670-Rent	307,611	46,142	378,715	56,807	348,294	52,244	325,704	48,856
5675-Maintenance of General Plant	662,215	99,332	774,313	116,147	936,164	140,425	997,758	149,664
5680-Electrical Safety Authority Fees	0	0	0	0	0	0	0	0
5685-Independent Market Operator Fees and Penalties	0	0	0	0	0	0	0	0
Sub-Total	2,906,717	436,008	9,004,627	1,350,694	3,473,245	520,987	3,756,137	563,421
Property Taxes								
6105 - Taxes other than Income Taxes (Capital Tax)	0	0	0	0	0	0	0	0
Sub-Total	0	0	0	0	0	0	0	0
Cost of Power								
4705-Power Purchased	56,886,974	8,533,046	58,774,040	8,816,106	55,552,179	8,332,827	62,052,616	9,307,892
4708-Charges-WMS	4,952,747	742,912	4,703,868	705,580	6,319,697	947,955	6,380,203	957,030
4710-Cost of Power Adjustments	0	0	0	0	0	0	0	0
4712-Charges-One-Time	4,898,193	0	4,567,596	0	4,455,223	0	4,896,540	734,481
4714-Charges-NW	3,761,115	564,167	3,640,640	546,096	3,933,876	590,081	4,041,982	606,297
4716-Charges-CN	0	0	0	0	0	0	0	0
4730-Rural Rate Assistance Expense	0	0	0	0	0	0	0	0
5685-Independent Market Operator Fees and Penalties	31,248	0	55,349	0	160,000	0	160,000	24,000
Sub-Total	70,530,277	9,840,125	71,741,493	10,067,782	70,420,975	9,870,863	77,531,341	11,629,701
WORKING CAPITAL ALLOWANCE TOTAL	80,057,201	11,261,955	87,996,708	12,498,137	80,717,788	11,409,014	89,405,907	13,410,886

11) Ref: Board staff Interrogatory #30

In this response, Greater Sudbury has provided the number of poles replaced/to be replaced from 2007 through to 2010.

- a) Please provide reasons for the higher than average number in 2009 and for the significantly lower number in 2008.

In 2009 capital plan, Greater Sudbury Hydro significantly increased the amount of Plant Renewal capital work in the budget. The increased number of poles in 2009 is a direct result of the ramp of the capital program combined with the prioritized projects chosen for inclusion in that program.

The significantly lower than average number of poles changed in 2008 was the result of two things; i) the type of projects budgeted for 2008 and ii) the specific projects that were deferred in 2008. The projects were deferred as higher priority projects, those with immediate customer impacts or public or worker safety issues were identified during the year and required immediate resolution.

- b) Is the higher forecast in 2009 related to the fact that fewer poles were replaced in 2008?

No—See above.

12) Ref: Board staff Interrogatory #31

Please provide the actual capital expenditures for 2008 and the amount requested in the Application. Please provide reasons for any variance.

System Betterment -- The 2008 budget was set at \$478,935 and the actual costs expended were \$957,855 (Net of Contributed Capital).

This program encompasses system betterments that are smaller in nature, generally less than \$35,000.00. However, in 2008, this account was largely overspent by about \$1,000,000. Some of the reasons for such are as follows:

Arena to Theatre Centre Feeder (\$189,311) – This was originally budgeted in 2006 when the City of Greater Sudbury upgraded the service to the arena from 4kV to 12kV. This left the arena at the tail end of a radial feed and should a loss occur, there would be no alternative means to provide power. Although deferred in 2006, this project should have been rebudgeted in 2007 or 2008 but unfortunately it was overlooked. This year it was decided that reliability of

service to the arena was imperative and, therefore, a loop feed was required back to the Theatre Centre.

Loach's Road to Oriole Drive – (\$108,445) This was a line relocation mostly recoverable from the City Of Greater Sudbury. The line was relocated as a result of a sewer rock tunnel project initiated by the City of Greater Sudbury.

Moonlight F2 and F3 – (\$97,583) – As the City of Greater Sudbury's road relocation for the Kingsway proceeded a number of changes, mostly initiated by the City occurred. One such change resulted in the opportunity to significantly improve the F2 and F3 egress from Moonlight MS. We decided to take advantage of the opportunity and proceeded with this unforeseen project.

Salo Road Line Relocation – (\$92,988) A section of line, built in the 1950's and protected by easement was moved to a road allowance at the expense of a person building a new home. The remaining portion of the line, built at the same time, was in very poor condition. Access to the remaining portion of the line was generally difficult and was further impeded by the location of the new home so we decided to move the entire line to the road in one reconstruction.

Davidson Street Line Relocation – (\$71, 517) An inquiry into a broken pole resulted in a complete rebuild of Davidson Street. A like for like pole replacement of the broken pole did not meet the intent of Ontario Regulation 22/04 and would have presented an unacceptable public safety risk. Therefore a complete redesign and rebuild of the pole line along this street was undertaken.

LaSalle at Montrose – (\$142,928) A new commercial installation required modifications to the existing underground distribution system. Contributed capital for the proponent's portion of the expense was collected and the rest was paid for as a System Betterment.

Lansdowne (\$43,411) – This was deemed an electrical hazard and, therefore, we had no alternative but to undertake the rebuild. It is a fine line as to whether this project should have been part of System Betterments or included as part of Emergency Plant Replacements.

Tilton Lake Rd (\$36,932) – This project stemmed from a Bell Canada request.

Bell Park (\$36,072) – This project was driven by an unexpected request from the City to supply power to the Bell Park Amphitheatre. Approval was given by the Board of Directors. The job entailed the replacement of the single phase service supply to the Bell Park Amphitheatre with a three phase power supply. The

actual cost of this conversion was \$135,715. The work commenced in 2007 with the residual work completed in 2008.

Elm Street (\$65,117) – The concrete poles along Elm St were badly deteriorated and presented safety concerns. The issues around safety became evident after the spring thaw leaving us no alternative but to take immediate remedial action and commence pole replacement.

Millwood Cres (\$18,403) – This project was initiated by a customer complaint about a rotten pole located in front his property. Upon investigation, it was discovered that the badly deteriorated poles and open wire design along Millwood Cres were in desperate need of an upgrade. Thus, the decision was to replace the old construction in its entirety rather than the one single pole.

Van Horne @ Shaughnessy St (\$31,699) – The concrete pole housing the 3 phase service to the fire department was leaning and rotten and, therefore, had to be replaced.

Revenue Canada (\$43,029) – Revenue Canada requested a service disconnect in order to allow them to undergo some maintenance work. It was during this outage that we discovered problems with our pole and plant. It was necessary for us to correct the problem.

Desloges Rd (\$117,334) – This project was requested by Hydro One in accordance with the Joint Use Pole Agreement.

Gary Ave -- The 2008 budget was set at \$637,380 and the actual costs expended were \$724,421.

The cost overrun of \$87,041 is attributable to but not restricted to the following reasons:

At the time the budget was derived, the design work was not complete. Once complete, it was noted that the design estimate was substantially higher than the budget estimate.

Use of contractor(s) to set the poles. Due to the extremely close proximity of the pole locations relative to existing major plant for both Union Gas and Bell Canada, more advanced (and costly) excavation was required. Additionally, the contractor that was used to install poles in the swampy territory suffered numerous setbacks including mechanical failures requiring on-site repair and time being spent getting the off road unit unstuck.

Purchase of a fencing enclosure to guard against the public encroaching on the temporary pole bunker location (on site @ Roof Mart).

Additional time and monies spent to re-install the 12kV loop (rear-lot) near Twin Forks as the F6 feeder became overloaded. The F2 was placed back into service prematurely thus requiring more time and money to be spent.

Costs in the form of labour (plus equipment) performed at the overtime rate were not considered during the planning process (all works was planned to happen during normal business hours).

Please see our 2008 capital expenditure summary attached.

Greater Sudbury Hydro Inc.
2008 Capital Expenditure Report
for the period ended December 31, 2008 FINAL

Project Description	2008 Approved Budget	Adjustments/ Carryovers	2008 Revised Budget	Contributions	Revised Net Budget	YTD Expenditures	Commitments	Contributions	YTD Balance	Remaining Budget
Meter Installations	\$ 300,000	\$ 35,000		\$ -	\$ 335,000	\$ 256,565	\$ 3,629	\$ -	\$ 260,194	\$ 74,806
Emergency Plant Mtce	85,562				85,562	266,113			266,113	(180,551)
Failed Transformers	137,035				137,035	102,133			102,133	34,902
PCB	50,000				50,000	25,007	2,235		27,242	22,758
Major Repairs to Substations	396,637	165,000		(163,000)	398,637	361,670	11,691	(296,171)	77,190	321,448
System Betterment	478,935				478,935	756,556	2,581	(172,613)	586,524	(107,589)
Loach's Rd to Oriole Drive						108,445		(100,141)	8,304	(8,304)
Moonlight F2 and F3						97,583			97,583	(97,583)
Arena to Theater Centre Feeder						189,311			189,311	(189,311)
Salo Road Line Relocation						92,988			92,988	(92,988)
Elm Street - Concrete Pole Replacement						65,117			65,117	(65,117)
Davidson Street Line relocation						71,517			71,517	(71,517)
Lasalle @Montrose South						142,958			142,958	(142,958)
Overhead Services	156,324			(75,000)	81,324	207,237		(114,102)	93,135	(11,811)
Underground Services	130,753			(67,000)	63,753	195,696	-	(82,085)	113,611	(49,858)
City Roadwork	573,822		(475,000)	(86,073)	12,749	54,782	1,650	(37,030)	19,402	(6,653)
Subdivisions	424,644			(283,096)	141,548	467,236	-	(460,954)	6,282	135,266
Commercial	567,475			(453,980)	113,495	780,769	386	(649,155)	132,001	(18,506)
Sherwood Park	115,000				115,000	727			727	114,273
Pepper Tree Village	35,000				35,000	35,307			35,307	(307)
Webbwood Drive Rebuild	205,542				205,542	161,739			161,739	43,803
Pole Replacement Program	435,285				435,285	346,975	-		346,975	88,309
Porcelain Insulator replacement	328,065				328,065	274,813			274,813	53,253
Barrydowne 44KV Conductor	100,590				100,590	-	100,590		100,590	0
Annie St - 4kV to 12kV Conver	278,672				278,672	-	278,672		278,672	(0)
44kV & 12kV Fault Indicators	20,600				20,600	-			-	20,600
44kV Motorized Switches	18,953				18,953	-			-	18,953
Gary Avenue	637,380				637,380	724,421			724,421	(87,041)
Falconbridge 44KV	240,701				240,701	237,920	393		238,313	2,388
King Street WNES	158,142				158,142				-	158,142
Tools & Equipment	160,000	19,700			179,700	180,931	-		180,931	(1,231)
Vehicles	522,000	565,000			1,087,000	859,350	208,888		1,068,238	18,762
Building	150,000	94,800	100,000		344,800	132,044	113,143		245,188	99,612
Billing & Enterprise Software	2,267,298			(1,727,298)	540,000	574,088	1,083,776		1,657,864	(1,117,864)
Website development						16,700	1,410		18,110	(18,110)
Scada - Software	25,000				25,000	10,260			10,260	14,740
Substation Security		12,320			12,320	7,335	4,985		12,320	-
AM/F</GIS Data Conversion			375,000		375,000	137,266	160,610		297,876	77,124
Work in Process					-	76,221	-		76,221	(76,221)
Total Capital	\$ 8,999,416	\$ 891,820	\$ -	\$ (2,855,448)	\$ 7,035,788	8,017,778	\$ 1,974,639	\$ (1,912,251)	\$ 8,080,166	\$ (1,044,378)
Less:										
Billing & Enterprise Software	(2,267,298)			1,727,298	(540,000)	(574,088)	(1,083,776)		(1,657,864)	1,117,864
Capital without Billing Software:	6,732,118	891,820	-	(1,128,150)	6,495,788	7,443,691	890,863	(1,912,251)	6,422,303	73,485

15) Ref: Board staff Interrogatory #41

It seems that Greater Sudbury has not responded to this interrogatory. If the interrogatory has been responded to elsewhere, please provide the appropriate reference.

It was included as Q.41 with our March 30th responses but we have included it here as well.

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

16) Ref: Board staff Interrogatory #45

Please confirm the Smart Meter Funding Adder that Greater Sudbury is seeking in this Application.

As per our response to Board interrogatory question 44(b), we confirm that we are seeking Smart Meter Funding Adders as follows:

2009 - \$1.94

2010 - \$2.37

2011 - \$1.79

17) Ref: Board staff Interrogatory #46

Please provide the rate impact for the different customer classes. If the rate impact is considered to be significant, would Greater Sudbury consider reducing the requested Smart Meter Funding Adder as a rate mitigation mechanism?

Attached are schedules showing rate impacts for Greater Sudbury Hydro area customers and West Nipissing area customers assuming a rate rider of only \$1.00. These rates are based on a two year phase in as per our rate application.

We are requesting a revised smart meter rate rider of \$1.94 for 2009.

Highlighted below are the impacts for two residential customers for each of Sudbury and West Nipissing.

Area	Account Type	kWh Usage	Comparisons	Original with revised SM adder	SM adder of \$1.00
Sudbury	RS	250	% impact total bill \$ impact total bill 2008 total cost 2009 total cost	10.67% \$4.56 \$38.19 \$42.76	8.67% \$3.62 \$38.19 \$41.8
Sudbury	RS	1,000	% impact total bill \$ impact total bill 2008 total cost 2009 total cost	5.47% \$ 6.46 \$111.66 \$118.12	4.71% \$ 5.52 \$111.66 \$117.18
West Nipissing	RS	250	% impact total bill \$ impact total bill 2008 total cost 2009 total cost	10.11% \$ 4.01 \$35.64 \$39.65	7.93% \$ 3.07 \$35.64 \$38.71

OEB Q. 17 Supplemental Interrogatories
BILL IMPACTS (Monthly Consumptions)
Greater Sudbury Area Rates adjusting for West Nip Shortfall/\$1.00 Smart Meter Adder

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%	8.20%
Distribution (kWh)	100	0.0115	1.15	100	0.0132	1.32	0.17	14.78%	0.62%
Smart Meter Rider (per month)			0.27			1.00	0.73	270.37%	2.65%
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			19.40	3.18	19.61%	11.54%
Other Charges (kWh)	106	0.0207	2.19	106	0.0213	2.25	0.06	2.90%	0.23%
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			27.56	3.24	13.34%	11.77%

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%	5.40%
Distribution (kWh)	250	0.0115	2.88	250	0.0132	3.30	0.43	14.78%	1.02%
Smart Meter Rider (per month)			0.27			1.00	0.73	270.37%	1.75%
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			21.41	3.47	19.31%	8.29%
Other Charges (kWh)	264	0.0207	5.46	264	0.0213	5.62	0.16	2.90%	0.38%
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			41.82	3.62	9.49%	8.67%

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%	3.45%
Distribution (kWh)	500	0.0115	5.75	500	0.0132	6.60	0.85	14.78%	1.30%
Smart Meter Rider (per month)			0.27			1.00	0.73	270.37%	1.11%
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			24.76	3.94	18.92%	6.01%
Other Charges (kWh)	528	0.0207	10.93	528	0.0213	11.25	0.32	2.90%	0.48%
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			65.57	4.26	6.94%	6.49%

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%	2.48%
Distribution (kWh)	750	0.0115	8.63	750	0.0132	9.90	1.28	14.78%	1.40%
Smart Meter Rider (per month)			0.27			1.00	0.73	270.37%	0.80%
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			28.11	4.42	18.63%	4.85%
Other Charges (kWh)	792	0.0207	16.39	792	0.0213	16.87	0.48	2.90%	0.52%
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			91.05	4.89	5.68%	5.37%

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%	1.93%
Distribution (kWh)	1,000	0.0115	11.50	1,000	0.0132	13.20	1.70	14.78%	1.45%
Smart Meter Rider (per month)			0.27			1.00	0.73	270.37%	0.62%
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			31.46	4.89	18.40%	4.17%
Other Charges (kWh)	1,056	0.0207	21.86	1,056	0.0213	22.49	0.63	2.90%	0.54%
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			117.18	5.52	4.95%	4.71%

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%	1.33%
	Distribution (kWh)	1,500	0.0115	17.25	1,500	0.0132	19.80	2.55	14.78%	1.50%
	Smart Meter Rider (per month)			0.27			1.00	0.73	270.37%	0.43%
	LRAM & SSM Rider (kWh)	1,500			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			38.16	5.84	18.07%	3.45%
	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			169.45	6.79	4.17%	4.01%

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%	1.02%
	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			1.00	0.73	270.37%	0.33%
	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			44.86	6.79	17.84%	3.06%
	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			221.71	8.06	3.77%	3.63%

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%	1.77%
	Distribution (kWh)	1,000	0.0183	18.30	1,000	0.0202	20.20	1.90	10.38%	1.50%
	Smart Meter Rider (per month)			0.27			1.00	0.73	270.37%	0.58%
	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			44.96	4.97	12.43%	3.92%
	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			126.91	5.39	4.44%	4.25%

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%	0.95%
	Distribution (kWh)	2,000	0.0183	36.60	2,000	0.0202	40.40	3.80	10.38%	1.61%
	Smart Meter Rider (per month)			0.27			1.00	0.73	270.37%	0.31%
	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			65.26	6.97	11.96%	2.95%
	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			235.90	7.81	3.43%	3.31%

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	0.0202	101.00	9.50	10.38%	1.69%
	Smart Meter Rider (per month)			0.27			1.00	0.73	270.37%	0.13%
	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			126.16	12.97	11.46%	2.30%
	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			562.89	15.08	2.75%	2.68%

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	0.0202	202.00	19.00	10.38%	1.72%
	Smart Meter Rider (per month)			0.27			1.00	0.73	270.37%	0.07%

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			227.66	22.97	11.22%	2.07%
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			1,107.87	27.19	2.52%	2.45%

GENERAL SERVICE < 50 kW

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 15,000 kWh	Monthly Service Charge			21.42			23.66	2.24	10.46%	0.14%
	Distribution (kWh)	15,000	0.0183	274.50	15,000	0.0202	303.00	28.50	10.38%	1.72%
	Smart Meter Rider (per month)			0.27			1.00	0.73	270.37%	0.04%
	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			329.16	32.97	11.13%	1.99%
	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			1,652.84	39.31	2.44%	2.38%

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			176.33	(2.63)	(1.47%)	(0.14%)
	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	4.6421	278.53	(1.90)	(0.68%)	(0.10%)
	Smart Meter Rider (per month)			0.27			1.00	0.73	270.37%	0.04%
	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			457.31	(2.34)	(0.51%)	(0.12%)
	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			1,887.54	15.78	0.84%	0.84%

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	4.6421	464.21	(3.16)	(0.68%)	(0.08%)
	Smart Meter Rider (per month)			0.27			1.00	0.73	270.37%	0.02%
	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			643.97	(2.63)	(0.41%)	(0.06%)
	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			4,191.82	27.56	0.66%	0.66%

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	4.6421	1,624.74	(11.06)	(0.68%)	(0.10%)
	Smart Meter Rider (per month)			0.27			1.00	0.73	270.37%	0.01%
	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			1,810.57	(4.46)	(0.25%)	(0.04%)
	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			11,123.69	101.21	0.92%	0.91%

GENERAL SERVICE > 50 kW

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge								
400,000 kWh	Distribution (kWh)								
1,400 kW	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	4.6421	6,498.94	(44.24)	(0.68%)	(0.10%)

Smart Meter Rider (per month)			0.27			1.00	0.73	270.37%	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			6,710.29	(12.12)	(0.18%)	(0.03%)
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			43,962.75	410.54	0.94%	0.93%

GENERAL SERVICE > 50 kW

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
<div>Consumption</div> <div>1,000,000 kWh</div> <div>2,800 kW</div>	Monthly Service Charge			178.96			176.33	(2.63)	(1.47%)	(0.00%)
	Distribution (kWh)	1,000,000	0.0000	0.00	1,000,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	2,800	4.6737	13,086.36	2,800	4.6421	12,997.88	(88.48)	(0.68%)	(0.09%)
	Smart Meter Rider (per month)			0.27			1.00	0.73	270.37%	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			13,243.25	(22.34)	(0.17%)	(0.02%)
	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			103,269.90	822.98	0.80%	0.80%

Street Lighting

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
<div>Billing Determinants</div> <div>8,818 Connections</div> <div>662,000 kWh</div> <div>1,828 kW</div>	Monthly Service Charge	8,818	0.2300	2,028.14	8,818	2.1800	19,223.24	17,195.10	847.83%	19.51%
	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	7.3525	13,440.37	11,939.58	795.55%	13.54%
	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			32,663.61	29,134.68	825.60%	33.05%
	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			88,156.10	29,414.73	50.07%	33.37%

Street Lighting

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
<div>Billing Determinants</div> <div>829 Connections</div> <div>61,800 kWh</div> <div>172 kW</div>	Monthly Service Charge	829	0.2300	190.67	829	2.1804	1,807.55	1,616.88	848.00%	19.59%
	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	7.3525	1,264.63	1,123.42	795.55%	13.61%
	Regulatory Assets (kW)	172	0.0000	0.00	172	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			331.88			3,072.18	2,740.30	825.68%	33.19%
	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			8,255.64	2,766.65	50.40%	33.51%

Sentinel Lighting

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
<div>Billing Determinants</div> <div>2 Connections</div> <div>25 kWh</div> <div>1 kW</div>	Monthly Service Charge	2	0.7800	1.56	2	3.1312	6.26	4.70	301.44%	34.64%
	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	8.3649	4.18	3.13	298.44%	23.07%
	Regulatory Assets (kW)	1	0.0000	0.00	1	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			2.61			10.44	7.84	300.23%	57.71%
	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			13.58	7.92	139.85%	58.31%

Sentinel Lighting

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
<div>Billing Determinants</div> <div>3 Connections</div> <div>50 kWh</div>	Monthly Service Charge	3	0.7800	2.34	3	3.1312	9.39	7.05	301.44%	29.36%
	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	8.3649	8.36	6.27	298.44%	26.08%

1 kW	Regulatory Assets (kW)	1	0.0000	0.00	1	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			4.44			17.76	13.32	300.02%	55.44%
	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%	0.68%
	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			24.02	13.48	127.89%	56.12%

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%)	(5.45%)
500 kWh	Distribution (kWh)	500	0.0183	9.15	500	0.0133	6.65	(2.50)	(27.32%)	(4.63%)
	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			14.43	(5.44)	(27.39%)	(10.07%)
	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			54.03	(5.23)	(8.82%)	(9.68%)

OEB Q.17 Supplemental Interrogatories
BILL IMPACTS (Monthly Consumptions)
West Nipissing Proposed Rates - 2yr phase in/\$1.00 Smart Meter Adder

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%	10.23%
	Distribution (kWh)	100	0.0117	1.17	100	0.0125	1.25	0.08	6.57%	0.31%
	Smart Meter Rider (per month)			0.00			1.00	1.00	#DIV/0!	4.07%
	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			16.40	3.61	28.22%	14.70%
	Other Charges (kWh)	106	0.0239	2.52	106	0.0213	2.25	(0.27)	(10.88%)	(1.12%)
	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			24.56	3.34	15.71%	13.58%

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%	6.49%
	Distribution (kWh)	250	0.0117	2.93	250	0.0125	3.12	0.19	6.57%	0.50%
	Smart Meter Rider (per month)			0.00			1.00	1.00	#DIV/0!	2.58%
	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			18.30	3.76	25.82%	9.70%
	Other Charges (kWh)	264	0.0239	6.31	264	0.0213	5.62	(0.69)	(10.88%)	(1.77%)
	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			38.71	3.07	8.61%	7.93%

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%	4.03%
	Distribution (kWh)	500	0.0117	5.85	500	0.0125	6.23	0.38	6.57%	0.62%
	Smart Meter Rider (per month)			0.00			1.00	1.00	#DIV/0!	1.61%
	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			21.47	4.00	22.88%	6.42%
	Other Charges (kWh)	528	0.0239	12.62	528	0.0213	11.25	(1.37)	(10.88%)	(2.20%)
	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			62.28	2.62	4.40%	4.21%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			11.62			14.13	2.51	21.63%	2.87%
750 kWh	Distribution (kWh)	750	0.0117	8.78	750	0.0125	9.35	0.58	6.57%	0.66%
	Smart Meter Rider (per month)			0.00			1.00	1.00	#DIV/0!	1.14%
	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			24.63	4.24	20.79%	4.84%
	Other Charges (kWh)	792	0.0239	18.93	792	0.0213	16.87	(2.06)	(10.88%)	(2.35%)
	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			87.58	2.18	2.55%	2.49%

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%	2.21%
	Distribution (kWh)	1,000	0.0117	11.70	1,000	0.0125	12.50	0.80	6.84%	0.70%
	Smart Meter Rider (per month)			0.00			1.00	1.00	#DIV/0!	0.88%
	LRAM & SSM Rider (kWh)	1,000			1,000	0.0002	0.20	0.20	#DIV/0!	0.18%
	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			27.83	4.51	19.35%	3.97%
	Other Charges (kWh)	1,056	0.0239	25.24	1,056	0.0213	22.49	(2.75)	(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)	456	0.0650	29.63	456	0.0650	29.63	0.00	0.00%	0.00%
	Total Bill			111.79			113.56	1.77	1.58%	1.56%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			11.62			14.13	2.51	21.63%	1.52%
1,500 kWh	Distribution (kWh)	1,500	0.0117	17.55	1,500	0.0125	18.70	1.15	6.57%	0.70%
	Smart Meter Rider (per month)			0.00			1.00	1.00	#DIV/0!	0.60%
	LRAM & SSM Rider (kWh)	1,500			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			34.14	4.97	17.03%	3.00%
	Other Charges (kWh)	1,584	0.0239	37.85	1,584	0.0213	33.74	(4.12)	(10.88%)	(2.49%)
	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			165.42	0.85	0.52%	0.51%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			11.62			14.13	2.51	21.63%	1.16%
2,000 kWh	Distribution (kWh)	2,000	0.0117	23.40	2,000	0.0125	24.94	1.54	6.57%	0.71%
	Smart Meter Rider (per month)			0.00			1.00	1.00	#DIV/0!	0.46%
	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			35.02			40.47	5.45	15.57%	2.51%
	Other Charges (kWh)	2,112	0.0239	50.47	2,112	0.0213	44.98	(5.49)	(10.88%)	(2.53%)
	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)	1,512	0.0650	98.27	1,512	0.0650	98.27	0.00	0.00%	0.00%
	Total Bill			217.36			217.32	(0.04)	(0.02%)	(0.02%)

GENERAL SERVICE < 50 kW

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			11.88			17.48	5.60	47.12%	4.75%
1,000 kWh	Distribution (kWh)	1,000	0.0122	12.20	1,000	0.0173	17.30	5.10	41.80%	4.33%
	Smart Meter Rider (per month)			0.00			1.00	1.00	#DIV/0!	0.85%
	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			24.08			35.88	11.80	48.99%	10.01%
	Other Charges (kWh)	1,056	0.0229	24.18	1,056	0.0190	20.06	(4.12)	(17.03%)	(3.50%)
	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			110.14			117.82	7.68	6.97%	6.52%

GENERAL SERVICE < 50 kW

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			11.88			17.48	5.60	47.12%	2.50%
2,000 kWh	Distribution (kWh)	2,000	0.0122	24.40	2,000	0.0173	34.60	10.20	41.80%	4.56%
	Smart Meter Rider (per month)			0.00			1.00	1.00	#DIV/0!	0.45%
	LRAM & SSM Rider (kWh)	2,000			2,000	0.0001	0.20	0.20	#DIV/0!	0.09%
	Regulatory Assets (kWh)	2,000	0.0000	0.00	2,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			36.28			53.28	17.00	46.85%	7.59%
	Other Charges (kWh)	2,112	0.0229	48.36	2,112	0.0190	40.12	(8.24)	(17.03%)	(3.68%)
	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			215.16			223.92	8.76	4.07%	3.91%

GENERAL SERVICE < 50 kW

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			11.88			17.48	5.60	47.12%	1.03%
5,000 kWh	Distribution (kWh)	5,000	0.0122	61.00	5,000	0.0173	86.50	25.50	41.80%	4.70%
	Smart Meter Rider (per month)			0.00			1.00	1.00	#DIV/0!	0.18%
	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			72.88			105.48	32.60	44.73%	6.01%
	Other Charges (kWh)	5,280	0.0229	120.90	5,280	0.0190	100.31	(20.59)	(17.03%)	(3.80%)
	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			530.20			542.21	12.01	2.26%	2.21%

GENERAL SERVICE < 50 kW

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill

Consumption	Monthly Service Charge			11.88			17.48	5.60	47.12%	0.52%
10,000 kWh	Distribution (kWh)	10,000	0.0122	122.00	10,000	0.0173	173.00	51.00	41.80%	4.75%
	Smart Meter Rider (per month)			0.00			1.00	1.00	#DIV/0!	0.09%
	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			133.88			192.48	58.60	43.77%	5.46%
	Other Charges (kWh)	10,559	0.0229	241.80	10,559	0.0190	200.62	(41.18)	(17.03%)	(3.84%)
	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			1,055.27			1,072.68	17.42	1.65%	1.62%

GENERAL SERVICE < 50 kW										
	2008 BILL			2009 BILL			IMPACT			
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill	
Consumption	Monthly Service Charge						17.48	5.60	47.12%	0.35%
15,000 kWh	Distribution (kWh)	15,000	0.0122	183.00	15,000	0.0173	259.50	76.50	41.80%	4.77%
	Smart Meter Rider (per month)			0.00			1.00	1.00	#DIV/0!	0.06%
	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			279.48	84.60	43.41%	5.28%
	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			1,603.16	22.83	1.44%	1.42%

GENERAL SERVICE > 50 kW										
	2008 BILL			2009 BILL			IMPACT			
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill	
Consumption	Monthly Service Charge						102.68	72.36	238.64%	4.27%
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	2.6434	158.61	125.59	380.36%	7.41%
	Smart Meter Rider (per month)			0.00			1.00	1.00	#DIV/0!	0.06%
	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			263.74	200.40	316.40%	11.83%
	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			1,693.97	231.90	15.86%	13.69%

GENERAL SERVICE > 50 kW										
	2008 BILL			2009 BILL			IMPACT			
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill	
Consumption	Monthly Service Charge						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	2.6434	211.47	167.45	380.36%	4.83%
	Smart Meter Rider (per month)			0.00			1.00	1.00	#DIV/0!	0.03%
	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			317.09	242.75	326.52%	7.00%
	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			3,465.80	284.75	8.95%	8.22%

GENERAL SERVICE > 50 kW										
	2008 BILL			2009 BILL			IMPACT			
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill	
Consumption	Monthly Service Charge						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	2.6434	594.77	470.95	380.36%	4.06%
	Smart Meter Rider (per month)			0.00			1.00	1.00	#DIV/0!	0.01%
	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			703.91	549.78	356.68%	4.74%
	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			11,596.89	667.90	6.11%	5.76%

GENERAL SERVICE > 50 kW										
2008 BILL				2009 BILL			IMPACT			

Sentinel Lighting	
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		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
<div>Billing Determinants</div> <div>3 Connections</div> <div>50 kWh</div> <div>1 kW</div>	Monthly Service Charge	3	0.0000	0.00	3	1.3900	4.17	4.17	#DIV/0!	23.86%
	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	10.1861	7.64	(0.36)	(4.53%)	(2.07%)
	Regulatory Assets (kW)	1	0.0000	0.00	1	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			8.00			11.81	3.81	47.58%	21.78%
	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			17.48	3.33	23.54%	19.05%

Greater Sudbury Hydro would not consider reducing its Smart Meter Funding Adder as a rate mitigation mechanism. Note, however, our response to Consumer Council of Canada supplemental interrogatory number six.

18) Ref: Board staff Interrogatory #35

In response to this interrogatory, Greater Sudbury has indicated that it considers smart meters that fail due to burn-in or meters purchased to connect new customers, as non incremental capital expenditures and consequently form part of the utility's normal capital needs. Accordingly, Greater Sudbury has requested adding \$111,370 budgeted for meter installations to Rate Base.

- a) How does this approach conform to the Board's Guideline on Smart Meter Funding and Cost Recovery released on October 22, 2008 (G-2008-0002)?

The approach does not conform to the Board's Guideline on Smart Meter Funding and Cost Recovery released on October 22, 2008.

- b) The Board's Guideline (G-2008-0002, page 11) states, "An application for smart meter cost recovery must be based on costs already expensed (i.e. not forecast) and must include the following information:..." Has Greater Sudbury already incurred the requested expenditure? If "Yes", has it fulfilled the information requirements as stated in the Board's Guideline on Smart Meter Funding and Cost Recovery?

No.

- c) Please provide a reference in the Board's Guideline or other proceedings where the Board has approved smart meter expenditures related to connecting new customers or forecast smart meter capital expenditures.

There is no relevant reference.

DEFERRAL AND VARIANCE ACCOUNTS

19) Ref: Board staff Interrogatory #67b)

West Nipissing Account 1590 has entries in the columns for "Transaction (additions) excluding interest and adjustments" in various years as follows: 2005 (\$146,224), 2006 (\$83,714), and 2007 (\$86,965).

- a) Are these entries the result of a regulatory rate rider approved by the Board, for example in 2005?

Yes these entries are the result of regulatory rate riders approved by the Board. Riders were approved in each of the 2002, 2004 and 2005 rate applications.

- b) Is a regulatory asset rate rider in current rates levied by the Applicant? If so, when was this regulatory asset rate rider approved by the Board?

West Nipissing's 2005 approved rates effective 2005/04/01 are still in place. As such, the rate riders approved in that application continue to be levied.
2005 RAM – Sheet 7 RSVA approved (\$49,624.05)
2005 RAM – Sheet 8 non-RSVA approved \$142,676.00
Refer to Board order RP-2005-0013/EB-2005-0093 dated March 29, 2005.

- c) Are there similar transaction amounts in 2008 and continuing in 2009?

The 2005/04/01 approved rates for West Nipissing will remain in place until we receive approval for new 2009 rates. As such, rate riders continue to apply in 2008 and 2009, even after amalgamation.

- c) Why do the amounts in West Nipissing tend to be negative whereas the corresponding entries for Greater Sudbury tend to be positive?

West Nipissing did not file a 2006 rate application. As such, there was no request to transfer RSVA and non-RSVA balances through December 31, 2004 to account 1590. Transactions being posted to account 1590 reflect rate riders being collected from customers. Question 19 (b) shows a net recovery from 2005 onward of approximately \$93,000 per year. Prior to 2005 the interim riders were all positive (the 2005 RSVA rider is a credit). When customers are billed we debit our a/r and we credit account 1590.

20) Ref: Board staff Interrogatory #67

- a) Please update the regulatory assets continuity schedules for each of West Nipissing, Greater Sudbury, and Greater Sudbury Combined with West Nipissing with balances as at December 31, 2008 with interest forecasted to April 30, 2009.

Greater Sudbury Hydro Inc and West Nipissing Energy Services Ltd were amalgamated effective January 1, 2008. As such, we can only provide a

**combined balance of the regulatory asset continuity schedule with balances
as at December 31, 2008 with interest forecasted to April 30, 2009.
Refer to the enclosed spreadsheet.**

SHEET 1 - Regulatory Assets - Continuity Schedule

Question OEB - through 2008/12/31

NAME OF UTILITY

NAME OF CONTACT

E-mail Address

VERSION NUMBER

Date

Greater Sudbury Hydro Inc - Combined with Wes

Nancy Whissell

nancyw@shcc.com

v1.0

OEB supplemental #20

0.0245

Account Description	Account Number	Closing Principal Balance as of Dec-31-07	Transactions (additions) during 2008, excluding interest and adjustments ¹	Transactions (reductions) during 2008, excluding interest and adjustments ¹	Adjustments during 2008 - instructed by Board ²	Adjustments during 2008 - other ³	Closing Principal Balance as of Dec-31-08	Closing Interest Amounts as of Dec-31-07	Interest Jan-1 to Dec31-08	Closing Interest Amounts as of Dec-31-08	Y/E Accrual Entry	Y/E Principal Restated Dec-31-08	Projected Interest on Dec 31 -08 balance from Jan 1, 2009 to April 30, 2009 ⁴	Total Claim	Year End TB Balance
RSVA - Wholesale Market Service Charge	1580	\$ (1,476,088)		\$ (733,450)			\$ (2,209,538)	\$ 39,516	\$ (79,735)	\$ (40,219)	\$ (339,500)	\$ (2,549,038)	\$ (20,817)	\$ (2,530,339)	\$ (2,589,257) ✓
RSVA - One-time Wholesale Market Service	1582	\$ -		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RSVA - Retail Transmission Network Charge	1584	\$ 458,335		\$ (667,296)			\$ (208,961)	\$ 15,606	\$ 874	\$ 16,480	\$ (227,995)	\$ (436,956)	\$ (3,568)	\$ (424,919)	\$ (420,476) ✓
RSVA - Retail Transmission Connection Charge	1586	\$ 654,087		\$ (114,345)			\$ 539,742	\$ 73,672	\$ 18,174	\$ 91,847	\$ (178,319)	\$ 361,423	\$ 2,952	\$ 438,047	\$ 453,269 ✓
Sub-Totals		\$ (363,666) \$	- \$	(1,515,091)			\$ (1,878,757)	\$ 128,794	\$ (60,686)	\$ 68,108	\$ (745,814)	\$ (2,624,571)	\$ (46,030)	\$ (2,541,806)	\$ (2,541,806)
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ 212,679		\$ -		\$ (109,551)	\$ 103,128	\$ 17,608	\$ 379	\$ 17,986	\$ (0)	\$ 103,128	\$ 842	\$ 136,014	\$ 121,114 ✓
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ 1,339,287		\$ -		\$ (1,339,287)	\$ -	\$ 78,118	\$ (78,118)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ 2,786	-\$	0.00			\$ 2,786	\$ -	\$ -	\$ -	\$ (0)	\$ 2,786	\$ 23	\$ 2,809	\$ 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	\$ 12,078	\$	(12,078)			\$ -	\$ -	\$ -	\$ -	\$ 12,078	\$ 12,078	\$ 99	\$ 12,177	\$ 12,078 ✓
LV Variance Account	1550	\$ 88,583	\$	38,880			\$ 127,463	\$ 3,176	\$ 3,957	\$ 7,132	\$ 16,850	\$ 144,313	\$ 1,179	\$ 148,667	\$ 151,445 ✓
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555	\$ -	\$	-			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555	\$ (215,961)	\$	(143,012)			\$ (358,973)	\$ (8,422)	\$ (10,858)	\$ (19,280)	\$ (17,808)	\$ (376,781)	\$ (3,077)	\$ (388,280)	\$ (396,061) ✓
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter	1555	\$ -	\$	-			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter OM&A Variance	1556	\$ 63,907	\$	97,529			\$ 161,437	\$ 1,542	\$ 4,473	\$ 6,014	\$ (10,048)	\$ 151,389	\$ 1,236	\$ 154,167	\$ 157,403 ✓
Conservation and Demand Management Expenditures and Recoveries	1565	\$ (97,300)	\$	97,300			\$ -	\$ -	\$ -	\$ -	\$ (97,245)	\$ (97,245)	\$ (794)	\$ (98,039)	\$ (97,245) ✓
CDM Contra	1566	\$ -	\$	-			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Qualifying Transition Costs ⁵	1570	\$ 142,086	\$	(21,418)		\$ (16,020)	\$ 104,648	\$ 69,453	\$ 24,732	\$ 94,185	\$ -	\$ 104,648	\$ 855	\$ 219,324	\$ 198,833 ✓
Pre-Market Opening Energy Variances Total ⁵	1571	\$ 44,106					\$ 35,686	\$ 24,953	\$ 1,755	\$ 26,708	\$ -	\$ 35,686	\$ 291	\$ 63,474	\$ 62,394 ✓
Extra-Ordinary Event Costs	1572	\$ -					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Rate Impact Amounts	1574	\$ -					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Deferred Credits	2425	\$ -					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Totals		\$ 1,592,251 \$	- \$	57,201 \$	- \$	(1,464,858)	\$ 176,174	\$ 186,428	\$ (53,681)	\$ 132,746	\$ (96,172)	\$ 80,001	\$ 4,316	\$ 250,313	\$ 250,313
Deferred Payments in Lieu of Taxes	1562					see PILs reconciliation requested									
2006 PILs & Taxes Variance	1592					see PILs reconciliation requested									
Sub-Totals						see PILs reconciliation requested								\$ -	\$ -
Total		\$ 1,228,584 \$	- \$	(1,457,890) \$	- \$	(1,464,858)	\$ (1,702,583)	\$ 315,222	\$ (114,367)	\$ 200,855	\$ (841,987)	\$ (2,544,570)	\$ (41,713)	\$ (2,291,493)	\$ (2,291,493)

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									
RSVA - Power (including Global Adjustment)	1588	\$ 3,711,434	\$	(1,825,149)			\$ 1,886,285	\$ 158,328	\$ 72,111	\$ 230,439	\$ (2,279,549)	\$ (393,264)	\$ (3,212)	\$ (90,433)	\$ (162,826) ✓
RSVA - Power - Sub-Account - Global Adjustment ⁴	1588	\$ 313,068	\$	(126,356)			\$ 186,712	\$ 12,328	\$ 7,431	\$ 19,760	\$ 291,148	\$ 477,860	\$ 3,903	\$ 506,551	\$ 497,620 ✓
Recovery of Regulatory Asset Balances	1590	\$ (159,534)	\$	(240,332)			\$ (399,866)	\$ (133,435)	\$ (12,940)	\$ (146,375)	\$ (22,979)	\$ (422,845)	\$ (3,453)	\$ (566,082)	\$ (569,220) ✓

F:\2009 Rate Application\Interrogatories - June 2nd Hearing\OEB Responses\BdStaff_IR No 07_GreaterSudbury_Reg Asset Continuity Schedule Spreadsheet_200800508 thru 20081231.xls[20081231

② effective 2009/01/01 carrying chgs based on accrued balance 2008/12/31 principle x 2.45% x 4 1/2 months

④ write down - costs re OEB assessment deferred beyond 2006/05/01 - collected in 2008

⑤ OTHERS expensed in full on T/B but reported in variance reporting - reversed to NIC in 2008

⑥ Westship add'l w/o re 90% claim due to revised customer count

- b) Please provide a copy of Greater Sudbury's 2008 audited financial statements.

Audited financial statements for 2008 are enclosed.



FREELANDT CALDWELL REILLY LLP
CHARTERED ACCOUNTANTS



KPMG LLP
Chartered Accountants

To: The Shareholder of
GREATER SUDBURY HYDRO INC./
HYDRO DU GRAND SUDBURY INC.

We have audited the balance sheet of **GREATER SUDBURY HYDRO INC./HYDRO DU GRAND SUDBURY INC.** as at **December 31, 2008** and the statements of operations and deficit and cash flows for the year then ended. These financial statements are the responsibility of the company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the company as at December 31, 2008, and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Collins Barrow, Sudbury-Nipissing LLP

COLLINS BARROW, SUDBURY-NIPISSING, LLP
Chartered Accountants
Licensed Public Accountants

Freelandt Caldwell Reilly LLP

FREELANDT CALDWELL REILLY LLP
Chartered Accountants
Licensed Public Accountants

KPMG LLP

KPMG LLP
Chartered Accountants
Licensed Public Accountants

Sudbury, Canada

April 1, 2009

**GREATER SUDBURY HYDRO INC./
HYDRO DU GRAND SUDBURY INC.**

Financial Statements

Year Ended December 31, 2008

GREATER SUDBURY HYDRO INC./HYDRO DU GRAND SUDBURY INC.**Balance Sheet****December 31, 2008 with comparative figures for 2007**

	2008	2007
Assets		
Current		
Cash and investments (note 4)	\$ 7,993,950	\$ 11,070,416
Accounts receivable (note 5)	3,439,400	1,690,270
Inventory	1,339,934	1,378,821
Prepaid expenses	400	1,399
Advances to related companies (note 6)	1,899,668	2,274,058
Unbilled revenue - distribution	3,054,710	3,084,650
Unbilled revenue - energy sales	12,411,853	11,533,848
	30,139,915	31,033,462
Capital assets (note 7)	62,004,161	60,708,724
Payment in lieu of future taxes (note 8)	6,075,549	6,383,286
Regulatory assets (note 9)	62,394	60,638
Other assets	232,146	232,146
Investment in 1700211 Ontario Inc.	400,000	400,000
	\$ 98,914,165	\$ 98,818,256

See accompanying notes to financial statements

GREATER SUDBURY HYDRO INC./HYDRO DU GRAND SUDBURY INC.
Balance Sheet
December 31, 2008 with comparative figures for 2007

	2008	2007
Liabilities and shareholder's equity		
Current		
Accounts payable and accrued liabilities	\$ 2,037,488	\$ 1,743,286
Payable for energy purchases	10,091,847	7,942,242
Promissory note payable (note 10)	48,645,457	48,645,457
Payment in lieu of taxes	4,835	263,526
Current portion of regulatory liabilities	-	104,888
Current portion of long-term obligations	350,000	389,963
	61,129,627	59,089,362
Regulatory liabilities (note 9)	3,616,655	1,694,451
Long-term obligations (note 11)	18,866,711	18,250,675
Preferred shares (note 12)	-	2,824,100
	83,612,993	81,858,588
Shareholder's equity		
Share capital (note 13)	20,848,052	20,848,052
Deficit	(5,546,880)	(3,888,384)
	15,301,172	16,959,668
Contingent liabilities (note 14)		
	\$ 98,914,165	\$ 98,818,256

See accompanying notes to financial statements

GREATER SUDBURY HYDRO INC./HYDRO DU GRAND SUDBURY INC.
Statement of Operations and Deficit
For the year ended December 31, 2008 with comparative figures for 2007

	2008	2007
Revenue		
Energy sales	\$ 71,781,064	\$ 71,996,069
Distribution	21,183,692	21,618,634
	92,964,756	93,614,703
Cost of energy	71,781,064	71,996,069
Gross profit	21,183,692	21,618,634
Expenses		
Amortization	4,514,642	4,403,281
Interest on promissory note payable	3,531,660	3,531,660
General administration	2,819,191	3,013,427
Distribution - operations	3,484,268	3,121,005
Distribution - maintenance	2,546,095	2,319,565
Billing and collecting	2,033,124	2,205,485
Interest on long-term obligations	939,043	865,705
	19,868,023	19,460,128
Earnings before undernoted items and payment in lieu of taxes	1,315,669	2,158,506
Other income (expenses)		
Other operating revenue	1,747,422	2,067,568
Gain on disposal of capital assets	13,703	22,980
Actuarial loss on employee future benefits	-	(5,912,439)
	1,761,125	(3,821,891)
Earnings (loss) before payment in lieu of taxes	3,076,794	(1,663,385)
Payment in lieu of taxes (note 8)		
Current	2,251,653	2,289,539
Future	307,737	(1,832,974)
Recovery due to loss carryforwards	-	(102,600)
	2,559,390	353,965
Net earnings (loss)	517,404	(2,017,350)
Deficit, beginning of year	(3,888,384)	(1,871,034)
Dividends	(2,175,900)	-
Deficit, end of year	\$ (5,546,880)	\$ (3,888,384)

See accompanying notes to financial statements

GREATER SUDBURY HYDRO INC./HYDRO DU GRAND SUDBURY INC.
Cash Flow Statement
For the year ended December 31, 2008 with comparative figures for 2007

	2008	2007
Cash flows from operating activities		
Net earnings (loss)	\$ 517,404	\$ (2,017,350)
Adjustments for:		
Amortization	4,514,642	4,403,281
Actuarial loss on employee future benefits	-	5,912,439
Payment in lieu of future taxes	307,737	(1,832,974)
Gain on disposal of capital assets	(13,703)	(22,980)
Other amortization	417,211	286,738
	5,743,291	6,729,154
Change in non-cash working capital items		
Accounts receivable	(1,749,130)	2,528,038
Prepaid expenses	999	3,962
Inventory	38,887	82,188
Advances to related companies	374,390	(1,876,890)
Unbilled revenue - distribution	29,940	(7,058)
Unbilled revenue - energy sales	(878,005)	23,543
Accounts payable and accrued liabilities	294,203	(383,946)
Payable for energy purchases	2,149,605	(3,887,651)
Payment in lieu of taxes	(258,691)	(580,930)
	5,745,489	2,630,410
Cash flows from investing activities		
Purchase of capital assets	(8,094,589)	(6,601,272)
Proceeds on disposal of capital assets	13,703	22,980
Investment in 1700211 Ontario Inc.	-	(400,000)
Redemption of preferred shares	(2,824,100)	-
Dividends	(2,175,900)	-
Regulatory assets/liabilities	1,815,560	488,304
Contributions in aid of construction	1,867,297	1,823,271
	(9,398,029)	(4,666,717)
Cash flows from financing activities		
Repayment of long-term obligations	(214,126)	(220,034)
Proceeds from long-term obligations	790,200	1,071,017
	576,074	850,983
Decrease in cash and investments	(3,076,466)	(1,185,324)
Cash and investments, beginning of year	11,070,416	12,255,740
Cash and investments, end of year	\$ 7,993,950	\$ 11,070,416
Other information		
Interest paid	\$ (3,531,660)	\$ (3,531,660)
Payment in lieu of taxes paid	\$ (2,953,092)	\$ (2,776,460)

See accompanying notes to financial statements

1. Nature of operations

Greater Sudbury Hydro Inc./Hydro du Grand Sudbury Inc. was incorporated under the Business Corporations Act (Ontario) on October 1, 2000. The incorporation was required in accordance with the Electricity Act, 1998 (Ontario) (the "EA"). The Corporation's principal business activity involves the distribution of electricity in the City of Greater Sudbury and the Municipality of West Nipissing.

2. Change in accounting policy

Effective January 1, 2008 the Corporation adopted the CICA Handbook Section 1535 - "Capital Disclosures" which requires disclosure of the Corporation's objectives, policies and processes for managing capital as well as its compliance with any external capital requirements. The implementation of this standard did not have any impact on the Corporation's results of operations or financial position. The resulting disclosures from implementation are presented in note 18.

3. Significant accounting policies

(a) Basis of accounting

These financial statements are the representation of the Corporation's management and are prepared in accordance with Canadian generally accepted accounting principles (GAAP) as set forth in the Canadian Institute of Chartered Accountants Handbook, including policies set forth in the Accounting Procedure Manual issued by the Ontario Energy Board ("OEB") under the authority of the Ontario Energy Board Act, 1998.

(b) Effects of rate regulation

The OEB is charged with the responsibility of approving or setting rates for the transmission and distribution of electricity and the responsibility for ensuring that distribution companies fulfill obligations to connect and service customers. The OEB has the general power to include or exclude costs, revenues, losses or gains in the rates of a specific period, resulting in a change in the timing of accounting recognition from that which would have been applied in a non rate regulated company. Such change in timing involves the application of rate regulated accounting, giving rise to the recognition of regulatory assets and liabilities. Regulatory assets represent future revenues associated with certain costs, incurred in the current period or in prior periods, that are expected to be recovered from customers in future periods through the rate setting and approval process. Regulatory liabilities represent future reductions or limitations of increases in revenues associated with amounts that are expected to be refunded to customers as a result of the rate setting and approval process.

(c) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. The most significant estimates relate to the estimation of unbilled distribution revenue, unbilled revenue for energy sales, employee future benefit obligation, regulatory assets and liabilities, inventory obsolescence and allowances for uncollectible accounts at the balance sheet date and fair value determinations.

3. Significant accounting policies (continued)

(d) **Cash and investments**

Cash and investments consists of cash on hand and in banks and readily convertible investments. Readily convertible investments are carried at the lower rate of cost or market.

(e) **Accounts receivable**

Accounts receivable are recorded net of an allowance for doubtful accounts.

(f) **Inventory**

Inventory is valued at the lower of cost and net realizable value. Cost is determined using the average cost method.

(g) **Unbilled revenues**

Revenue is recorded in the accounts to various dates on the basis of bi-monthly meter readings. At the end of an accounting cycle, there is energy used by customers for which meter readings are not available. This unbilled revenue is estimated and recorded in the accounts at the end of each fiscal year. The related cost of energy is recorded on the basis of energy used.

(h) **Capital assets**

Capital assets are recorded at cost less government grants received and contributions in aid of construction and developer contributions and include an allocation of engineering and other overhead. Amortization is provided annually, on a straight line basis, in accordance with the following rates:

Buildings	15-50 years
Distribution systems	25 years
Automotive	4-8 years
Office and other equipment	5-10 years
Fibre optics	5-25 years
System supervisory equipment	15 years
Computer equipment	5 years

(i) **Payment in lieu of taxes**

Pursuant to the EA, the Corporation is required to compute taxes under the Income Tax Act (Canada) ("ITA") and the Ontario Corporations Tax Act ("OCTA") and remit such amounts thereunder to the Ontario Electricity Financial Corporation ("OEFC"). These amounts, referred to as payments in lieu of taxes ("PILS") under the EA, are applied to reduce certain debt obligations of the former Ontario Hydro now owing by the OEFC.

As prescribed by regulatory rate order, payment in lieu of taxes are recovered through customer rates based on the taxes payable method. Therefore, rates do not include the recovery of payment in lieu of future taxes related to temporary differences between the tax basis of assets and liabilities and their carrying amounts for accounting purposes.

3. **Significant accounting policies (continued)**

(i) **Payment in lieu of taxes (continued)**

Payment in lieu of future tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amount of assets and liabilities and their tax bases. Payment in lieu of future tax assets are recognized for the benefit of any deductions or losses available to be carried forward to future periods for tax purposes that are likely to be realized. These amounts are measured using enacted or substantively enacted tax rates and are remeasured annually for changes in these rates. Any payment in lieu of future tax assets are reassessed each year to determine if a valuation allowance is required. Any effect of the re-measurement or reassessment is recognized in the period of the change.

(j) **Contributions in aid of construction**

In certain cases, non-refundable contributions are received in aid of construction or acquisition of capital assets. Contributions received are reclassified as contra-assets and are charged to operations at the same rate as the capital assets to which they relate.

(k) **Developer contributions**

In certain cases, refundable contributions are received in aid of construction or acquisition of capital assets. Contributions received are classified as contra-assets and are charged to operations at the same rate as the capital assets to which they relate. Contributions refunded reduce the corresponding contra-asset account of the capital assets to which they relate.

(l) **Employee future benefits**

Actuarial gains or losses on employee future benefits arise when the expected amount of the Accrued Post-retirement Benefit Obligation (APBO) differs from the amount recorded in the accounts. These gains or losses are recognized in the year that they are determined.

(m) **Asset retirement obligations**

Accounting standards require the Corporation to determine the fair value of the future expenditures required to settle legal obligations to remove capital assets. If reasonably estimable, a liability is recognized equal to the present value of the estimated future removal expenditures. An equivalent amount is capitalized as an inherent cost of the associated capital asset.

Some of the Corporation's distribution system assets may have asset retirement obligations. As the Corporation expects to use the majority of its installed assets for an indefinite period, no removal date can be determined and consequently a reasonable estimate of the fair value of any related asset retirement obligations cannot be made at this time. If, at some future date, it becomes possible to estimate the fair value cost of removing assets that the Corporation is legally required to remove, an asset retirement obligation will be recognized at that time.

3. Significant accounting policies (continued)

(n) Revenue recognition

Distribution and energy related revenues attributable to the supply and distribution of electricity are based on OEB-approved rates and are recognized as electricity is delivered to customers. The Corporation estimates the revenue for the period based on wholesale energy purchases because customer meters are not all read at the end of the year. Unbilled revenue is estimated and included in accounts receivable at the end of the year.

(o) Financial instruments

At inception, all financial instruments which meet the definition of a financial asset or financial liability are to be recorded at their fair value, unless fair value cannot be reliably determined. Depending on the nature of the financial instrument, revenues, expenses, gains and losses thereon would be reported in either net income or other comprehensive income. Subsequent measurement of each financial instrument will depend on the balance sheet classification selected by the Corporation. The Corporation has selected the following balance sheet classifications with respect to its financial assets and financial liabilities:

- Cash is a financial asset classified as "held for trading" and is measured at fair value";
- Cash equivalents, comprising short-term investments, are financial assets classified as "held to maturity investments" and are measured at amortized cost, which, upon initial recognition, is considered equivalent to fair value;
- Investment in 1700211 Ontario Inc. is a financial asset classified as available for sale and is measured at cost as there is no active market for these financial instruments;
- Accounts receivable, unbilled revenue and advances to related companies are financial assets classified as "loans and receivables" and are measured at amortized cost, which, upon initial recognition, is considered equivalent to fair value; subsequent measurements are recorded at amortized cost using the effective interest rate method; and,
- Accounts payable and accrued liabilities, payable for energy purchases and promissory note payable are financial liabilities classified as "other financial liabilities" and are initially measured at their fair value. Subsequent measurements are recorded at amortized cost using the effective interest rate method.

(p) Future accounting pronouncements

In December 2007, the Accounting Standards Board issued revisions to CICA Handbook Section 1100 - "Generally Accepted Accounting Principles" to remove the temporary exemption from the requirement to apply Canadian generally accepted accounting principles to the recognition and measurement of assets and liabilities arising from rate regulation, and a disclosure requirement relating to this exemption. On adoption of this standard, all amounts currently recorded on the Corporation's balance sheet as regulatory assets and liabilities will be charged to retained earnings. The new rules will apply prospectively to fiscal years beginning on or after January 1, 2009.

**GREATER SUDBURY HYDRO INC./
HYDRO DU GRAND SUDBURY INC.**
Notes to Financial Statements
December 31, 2008

4. Cash and investments

The Corporation and its related companies, Greater Sudbury Hydro Plus Inc./Hydro Plus du Grand Sudbury Inc., Greater Sudbury Telecommunications Inc./Telecommunications du Grand Sudbury Inc., 1627596 Ontario Inc. and 1700211 Ontario Inc., have a banking arrangement with the Toronto Dominion Bank. Under the banking arrangement, at the end of each banking day, the balance in each entity's account is exactly offset by a contra balance in a related offset account. The offset account shall then be offset by withdrawing a similar amount from or depositing a similar amount to the concentration account. As a result, the amount owed to or from the related company is included in advances to/from related companies (note 6).

The Corporation and its related companies have arranged for a line of credit up to \$7,500,000 for operating purposes at the corporate bank prime rate of interest. The line of credit is secured by an unlimited guarantee by the Corporation, Greater Sudbury Hydro Plus Inc./Hydro Plus du Grand Sudbury Inc., Greater Sudbury Telecommunications Inc./Telecommunications du Grand Sudbury Inc., 1627596 Ontario Inc., 1700211 Ontario Inc., and a subordination agreement regarding the promissory note payable to Greater Sudbury Utilities Inc./Services Publics du Grand Sudbury Inc. At December 31, 2008 the balance outstanding on this credit facility is nil (2007 - nil).

5. Accounts receivable

	2008	2007
Electricity receivables	\$ 3,755,979	\$ 2,706,522
Other receivables	1,608,421	797,527
	5,364,400	3,504,049
Allowance for doubtful accounts	(1,925,000)	(1,813,779)
	<u>\$ 3,439,400</u>	<u>\$ 1,690,270</u>

6. Related party transactions

- (a) The Corporation subcontracts its billing and collecting of revenue, building and maintenance of capital assets, payment of purchases and all related government remittances, engineering, information services, accounting, payroll processing, financial reporting and treasury services to Greater Sudbury Hydro Plus Inc./Hydro Plus du Grand Sudbury Inc. The Corporation entered into a Service Level Agreement with Greater Sudbury Hydro Plus Inc./Hydro Plus du Grand Sudbury Inc. for a monthly base cost of \$3,500.

- (b) The Corporation provides electrical energy to the City of Greater Sudbury "City" at the same price protected rates and terms as other similar customers based on the amount of electricity consumed.

Included in accounts payable and accrued liabilities is \$1,075,448 (2007 - \$1,040,663) relating to amounts collected by the Corporation on behalf of the City for water billing. Correspondingly, included in accounts receivable is \$351,545 (2007 - \$43,448) relating to amounts collected by the City relating to electricity and water bill payments.

During the year, the Corporation paid \$184,469 (2007 - \$170,010) to the City on account of municipal taxes.

- (c) Transactions with related companies and the City are in the normal course of operations and are recorded at the exchange amount, which is the amount agreed to by the related parties. It is management's opinion that the exchange amount represents fair market value for these services.

**GREATER SUDBURY HYDRO INC./
HYDRO DU GRAND SUDBURY INC.
Notes to Financial Statements
December 31, 2008**

6. Related party transactions (continued)

(d) Advances to related companies:	2008	2007
Greater Sudbury Hydro Plus Inc./Hydro Plus du Grand Sudbury Inc.	\$ -	\$ (462,533)
Greater Sudbury Telecommunications Inc./Telecommunications du Grand Sudbury Inc.	1,911,077	2,618,978
Greater Sudbury Utilities Inc./Services Publics du Grand Sudbury Inc.	-	1,118
1700211 Ontario Inc.	(11,409)	116,495
	<u>\$ 1,899,668</u>	<u>\$ 2,274,058</u>

The advances to related companies are unsecured, interest bearing at the corporate bank prime rate and have no fixed terms of repayment. During the year the Corporation earned interest revenue from related companies of \$178,053 (2007 - \$79,488) on these balances.

The Corporation and Greater Sudbury Hydro Plus Inc./Hydro Plus du Grand Sudbury Inc., Greater Sudbury Telecommunications Inc./Telecommunications du Grand Sudbury Inc. 1627596 Ontario Inc. and 1700211 Ontario Inc. are wholly owned subsidiaries of Greater Sudbury Utilities Inc./Services Publics du Grand Sudbury Inc. The corporation is related to the City of Greater Sudbury "City" by virtue of the fact that the City is 100% owner of the Corporation's sole shareholder.

7. Capital assets

	Cost	Accumulated Amortization	2008 Net	2007 Net
Land	\$ 890,772	\$ -	\$ 890,772	\$ 890,772
Buildings	9,396,597	3,761,966	5,634,631	5,655,662
Distribution systems	133,167,066	81,832,212	51,334,854	51,515,947
Automotive	4,056,281	2,829,949	1,226,332	700,302
Office and other equipment	1,724,325	1,264,353	459,972	368,749
Fibre optics	2,107,831	938,389	1,169,442	1,239,878
System supervisory equipment	1,245,223	1,049,030	196,193	246,819
Computer equipment	1,530,885	1,501,240	29,645	16,923
Construction in process	1,062,320	-	1,062,320	73,672
	<u>\$ 155,181,300</u>	<u>\$ 93,177,139</u>	<u>\$ 62,004,161</u>	<u>\$ 60,708,724</u>

Contributions in aid of construction received during the year totaled \$1,867,298 (2007 - \$1,823,271). Total contributions in aid of construction received at December 31, 2008 were \$11,463,452 (2007 - \$9,596,154) with related accumulated amortization of \$1,854,238 (2007 - \$1,395,699) resulting in a net contra-asset of \$9,609,214 (2007 - \$8,200,455) which has been offset against the assets to which they relate.

GREATER SUDBURY HYDRO INC./
HYDRO DU GRAND SUDBURY INC.
Notes to Financial Statements
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8. Payment in lieu of taxes

- a) The components of the payment in lieu of future tax balance is as follows:

	2008	2007
Difference between tax basis of capital assets and carrying value	\$ 2,426,432	\$ 2,963,282
Difference between carrying value of net regulatory liabilities and tax basis	1,018,291	597,404
Difference between tax basis of employee future benefit obligation and carrying value	2,630,826	2,822,600
	<u>\$ 6,075,549</u>	<u>\$ 6,383,286</u>

- b) The provision for payments in lieu of taxes recorded in the financial statements differs from the amount which would be obtained by applying the statutory income tax rate of 33.50% (2007 - 36.12%) to the earnings for the year as follows:

	2008	2007
Earnings (loss) before payment in lieu of taxes	\$ 3,076,794	\$ (1,663,385)
Anticipated payment in lieu of tax expense (recovery)	1,030,726	(600,814)
Effect of change in tax rates	1,388,053	1,029,644
Effect of items not deductible for payment in lieu of tax purposes	-	2,958
Other	140,611	(77,823)
Provision for payment in lieu of taxes	<u>\$ 2,559,390</u>	<u>\$ 353,965</u>

9. Regulatory assets and liabilities

- (a) Regulatory assets:

	2008	2007
Pre-market opening energy variances	62,394	60,638
	<u>\$ 62,394</u>	<u>\$ 60,638</u>

- (b) Regulatory liabilities:

	2008	2007
Retail settlement variances (ii)	\$ 3,016,699	\$ 1,480,079
Deferred transition costs (i)	264,054	77,649
Demand side management costs (iii)	97,245	82,677
Smart meters (iv)	238,657	158,934
	<u>3,616,655</u>	<u>1,799,339</u>
Less current portion	-	(104,888)
	<u>\$ 3,616,655</u>	<u>\$ 1,694,451</u>

9. Regulatory assets and liabilities (continued)

The regulatory assets and liabilities arise as a result of the rate setting process by the OEB. In 2004, the Minister of Energy authorized the recovery of regulatory assets or repayment of regulatory liabilities through the distribution rate application.

- (i) The OEB established a process for the recording of costs incurred by the Corporation to be market ready, including related carrying costs, as deferred transition costs to be recovered in the future through the regulatory rate setting process. In the absence of rate regulation, generally accepted accounting principles would require that the costs be recognized as an expense or capital asset, as applicable, when incurred and the related recovery of these costs in income when received or receivable.
- (ii) Retail settlement variances represent the difference between the amount paid by the Corporation to the Independent Electricity System Operator ("IESO") for the cost of energy and the amount billed by the Corporation to its customers as energy sales, and related carrying costs, which are recorded on the balance sheet as retail settlement variances until their final disposition is decided by the OEB. The Corporation recognizes retail settlement variances as an asset or liability based on the expectation these amounts will be approved by the OEB for future collection from, or refund to, customers through the rate setting and approval process. The retail settlement variance liability represents the deficiency of amounts billed by the IESO for the cost of energy compared to the amounts charged to customers as energy sales. In the absence of rate regulation, generally accepted accounting principles would require that the total cost of energy be charged to operations when incurred and the total amount of energy sales be credited to operations when earned.
- (iii) In May 2004, the Minister of Energy granted approval to all distributors to apply to the OEB for an increase in their 2005 distribution rates, conditional on a commitment by the company to spend an equivalent amount on conservation and demand management initiatives. The Corporation received approval to collect approximately \$1,263,659 to be spent on these initiatives prior to September 30, 2009. In the absence of rate regulation, generally accepted account principles would require the Corporation to recognize such revenues and costs in the operating results in the year they were earned or incurred.
- (iv) The Ontario Government has established targets for the installation of smart meters for all Ontario customers by December 31, 2010. Smart meter regulatory liabilities represent the excess of amounts billed by the Corporation to customers compared to costs incurred by the Corporation on smart meter activities. In the absence of rate regulation, generally accepted accounting principles would require the Corporation to recognize the amounts billed to customers as revenue in the year and the costs incurred be recognized as an expense or capital asset, as applicable, when incurred.

For certain of the regulatory assets and liabilities identified above, the expected recovery or settlement period, or likelihood of recovery or settlement, is affected by risks and uncertainties relating to the ultimate authority of the OEB in determining the item's treatment for rate setting purposes. The Corporation continually assesses the likelihood of recovery of each of its regulatory assets and refund of each of its regulatory liabilities and continues to believe that it is probable that the OEB will factor its regulatory assets and liabilities into the setting of future rates. If at some future date the company determines that it is no longer probable that the OEB will include a regulatory asset or liability in future rates, the appropriate carrying amount will be charged to operations in the period the determination is made.

**GREATER SUDBURY HYDRO INC./
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Notes to Financial Statements
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10. Promissory note payable

The promissory note payable to Greater Sudbury Utilities Inc./Services Public du Grand Sudbury Inc. is unsecured and bears interest at a rate of 7.26% per annum and has been subordinated to the Toronto Dominion Bank as security on the Corporation's operating credit facilities.

The note is repayable in full upon six months written notice of the holder of the note. As at December 31, 2008, the holder has not issued a demand to repay the note.

During the year interest totaling \$3,531,660 (2007 - \$3,531,660) was charged by Greater Sudbury Utilities Inc./Services Public du Grand Sudbury Inc. on the promissory note payable.

11. Long-term obligations

	2008	2007
Employee future benefit liability - payable to Greater Sudbury Hydro Plus Inc./Hydro Plus du Grand Sudbury Inc.	\$ 17,314,063	\$ 16,523,863
Customer deposits	1,749,878	1,964,005
Developer contributions	152,770	152,770
	19,216,711	18,640,638
Less current portion	(350,000)	(389,963)
	<u>\$ 18,866,711</u>	<u>\$ 18,250,675</u>

The Corporation assigned the employee future benefit liability to Greater Sudbury Hydro Plus Inc./Hydro Plus du Grand Sudbury Inc. who will recover the costs through the Service Level Agreement described in note 6(a).

12. Preferred shares

	2008	2007
Authorized		
Unlimited 7.25% non-cumulative class A preferred shares, non-voting, redeemable and retractable at \$100 per share		
Issued		
Nil (2007 - 28,241) class A preferred shares	\$ -	\$ 2,824,100

During the year 28,241 preferred shares were redeemed for cash consideration of \$2,824,100.

13. Share capital

	2008	2007
Authorized		
Unlimited common shares		
Issued		
1,001 common shares	\$ 20,848,052	\$ 20,848,052

During the year 2008, the Board of Directors of the Corporation declared and paid dividends totaling \$2,175,900.

14. Contingent liabilities

- (a) The Corporation has issued a \$9,048,386 letter of guarantee to the Independent Electricity System Operator ("IESO"). This was a requirement of the IESO for market opening on May 1, 2002. At December 31, 2008, no amounts have been drawn on these letters of guarantee.
- (b) A class action lawsuit claiming \$500 million in restitutionary payments, plus interest, was served on Toronto Hydro Electric Commission, continuing as Toronto Hydro Corporation, on November 8, 1998. This action was initiated against Toronto Hydro Electric Commission as the representative of the defendant class consisting of all municipal electric utilities in Ontario which have charged late payment charges on overdue utility bills after April 1, 1981.

The claim is that late payment penalties result in the municipal electric utilities receiving interest at effective rates in excess of 60% per year, which is illegal under section 347(1)(b) of the Criminal Code.

The Electricity Distributors' Association (EDA) has undertaken the defense of this class action. At this time it is not possible to quantify the effect, if any on the financial statements of the Corporation.

Accordingly, no provision has been made in these financial statements with respect to any possible losses that may arise as a result of this matter.

15. Financial instruments

a) Credit risk

The Corporation is exposed to credit risk with respect to its cash and investments, accounts receivable and unbilled revenue receivable.

The Corporation has deposited the cash and investments with large reputable financial institutions, from which management believes the risk of loss to be remote.

The Corporation has accounts receivable and unbilled revenue receivable from a large number of private individual and business customers in many industries located within the service territory. The Corporation monitors and limits its exposure to customers defaulting on their obligations. The Corporation provides for an allowance for uncollectible accounts to absorb estimated credit losses. At December 31, 2008, there were no significant concentrations of credit risk with respect these financial assets.

b) Interest rate risk

The Corporation is exposed to interest rate risk with respect to its advances to related companies, operating line of credit facilities and promissory note payable.

The Corporation's advances to related companies and operating line of credit facilities are sensitive to interest rate movements as they consist of prime rate based loans and advances.

The Corporation's promissory note payable is not sensitive to interest rate movements as it bears interest at a fixed rate.

c) Fair value of financial instruments

The carrying value of cash and investments, accounts receivable, unbilled revenue receivable, and accounts payable and accrued liabilities approximates their fair value due to the immediate or short-term maturity of these financial instruments.

The fair value of the Corporation's advances to related companies, investment in 1700211 Ontario Inc. and promissory note payable cannot be reliably determined because there is no active market for these instruments and expected future cash flows cannot be reliably predicted.

**GREATER SUDBURY HYDRO INC./
HYDRO DU GRAND SUDBURY INC.
Notes to Financial Statements
December 31, 2008**

16. Pension agreements

The Corporation makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer pension plan, on behalf of two members of its staff. The plan is a defined benefit pension plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

Contributions of \$10,774 (2007 - \$7,960) were paid during the year.

17. Comparative figures

On January 24, 2008 Greater Sudbury Hydro Inc./Hydro du Grand Sudbury Inc. and West Nipissing Energy Services Ltd. were amalgamated. The amalgamation has been recorded using the historical cost bases for all assets and liabilities. Accordingly, the comparative figures have been restated to include the assets, liabilities, results of operations and cashflows of both Corporations.

18. Capital Disclosures

The Corporation's objective with respect to its capital structure is to maintain effective access to capital on an ongoing basis at reasonable rates while achieving appropriate rates of financial return for its shareholder.

The Corporation considers its capital structure to consist of shareholder's equity and a promissory note held by the Corporation's shareholder which has been subordinated to the Toronto Dominion Bank as security on the Corporation's operating credit facilities.

	2008	2007
Promissory note payable	\$ 48,645,457	\$ 48,645,457
Preferred shares	-	2,824,100
Common shares	20,848,052	20,848,052
Deficit	(5,546,880)	(3,888,384)
Subtotal	15,301,172	16,959,668
Total capital	\$ 63,946,629	\$ 68,429,225

In addition to the subordination agreement referred to above, the Corporation is subject to a shareholder's agreement which has restrictive covenants typically associated with such an agreement. At December 31, 2008 the Corporation is in compliance with all of the covenants and restrictions.

Greater Sudbury Hydro Inc./Hydro du Grand Sudbury Inc. is a Corporation regulated by the Ontario Energy Board. The regulator has prescribed a phased in capital structure of 50% debt and 50% equity. For rate setting purposes the Corporation has complied with these requirements.

c) Please provide a reconciliation and explain any differences between the regulatory asset balances as at December 31, 2008 on the "Greater Sudbury combined with West Nipissing" continuity schedule and included in the total claim, with:

I. The RRR 2.1.7 filing submitted to the Board by April 30, 2009 for fiscal year 2008

Reconciliation of RRR 2.1.7 to schedule in Question 20 (a)

	RRR 2.1.7	Question 20
1508	\$123,900.15	\$ 121,114.00
1508		\$ 2,786.00
	<u>\$123,900.15</u>	<u>\$ 123,900.00</u>
1525	\$12,078.00	\$ 12,078.00
1550	\$151,445.40	\$ 151,445.00
1555	(\$396,061.06)	(\$396,061.00)
1556	\$157,403.27	\$157,403.00
1565	(\$97,245.20)	(\$97,245.00)
1570	\$198,832.91	\$198,833.00
1571	\$62,393.90	\$62,394.00
1580	(\$2,589,256.65)	(\$2,589,257.00)
1584	(\$420,475.69)	(\$420,476.00)
1586	\$453,269.48	\$453,269.00
1588	(\$162,825.72)	(\$162,826.00)
1588 Sub	\$497,620.25	\$497,620.00
1590	(\$569,219.66)	(\$569,220.00)

Refer to the last column of the spreadsheet in question #20 (a)

This is the total of the columns

Y/E Principal restated Dec-31-08 and

Closing Interest Amounts as of Dec-31-08

II. The 2008 audited financial statements

In the audited financial statements we have two accounts that are not on the regulatory assets continuity schedule. Pending the outcome of PILs account 1562 deliberations, we have grouped a balance of deferred revenues in this classification. It reflects our deferral of 2001 PILs billed from May 1, 2003 to May 1, 2004.

Reconciliation of audited financial statements to schedule in Question 20 (a)
Refer to note 9 of financial statements

Note 9 Title	Trial Balance	OEB Acct	Per F/S	Question 20	Difference
Regulatory assets					
1571 Pre-market opening energy variances		1571	\$ 62,394	\$ 62,394	\$ -
Regulatory liabilities					
Account Retail settlement variances	RSVA balances		-2,538,197.69	-2,567,845.00	
1590 recoveries non-RSVA (see below)			0.00	29,645.12	
	subtotal		-2,538,197.69	-2,538,199.88	-2.19
	Misc rebates		-790.71		790.71
	deferred asset - PILs		-477,709.28		477,709.28
	total		-3,016,697.68	-2,538,199.88	478,497.80
	Transition recoveries		-264,054.00	334,811.00	
				-598,865.12	
Deferred transition costs (i)			-264,054.00	-264,054.12	-0.12
Demand side management costs (iii)			-97,245.00	-97,245.00	0.00
Smart meters (iv)			-238,657.00	-238,658.00	-1.00

Balances per question 20 ©	OEB account	Question 20
1508 Other regulatory	1508	\$ 121,114.00
1508 Other regulatory	1508	\$ 2,786.00
1525 Misc deferred debits	1525	\$ 12,078.00
1570 Transition costs	1570	\$198,833.00
		<u>\$ 334,811.00</u> transition costs
1550 Low voltage	1550	\$151,445.00
1580 WMS	1580	(\$2,589,257.00)
1584 Network	1584	(\$420,476.00)
1586 Connection	1586	\$453,269.00
1588 Power	1588	(\$162,826.00)
		<u>(\$2,567,845.00)</u> retail settlement
1590 West Nip transition	1590	(\$598,865.12)
1590 balance	1590	\$29,645.12
1590	1590	<u>(\$569,220.00)</u> combined recoveries
1565	1565	(\$97,245.00) CDM
1555	1555	(\$396,061.00)
1556	1556	\$157,403.00
		<u>(\$238,658.00)</u> smart meters

21) Ref: Board Staff Interrogatory #70

In the response to this Interrogatory, Greater Sudbury stated:

“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.”

- a) Please file the audit report and update the appropriate evidence, if necessary, as a result of the auditor’s findings.



Auditor's Report on compliance with the supplementary disclosures established by the Ontario Energy Board

To the Directors of Greater Sudbury Hydro Inc./Hydro du Grand Sudbury Inc.

We have audited Greater Sudbury Hydro Inc./Hydro du Grand Sudbury Inc. compliance as at March 27, 2009 with the supplemental disclosure criteria established by the Ontario Energy Board described in the Filing Guidelines: Applications for Final Recovery of Regulatory Assets for May 1, 2006 Distribution Rate Adjustments, dated July 12, 2005. Compliance with the criteria established by the provisions of the regulation is the responsibility of the management of Greater Sudbury Hydro Inc./Hydro du Grand Sudbury Inc. Our responsibility is to express an opinion on this compliance based on the audit.

We conducted the audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform and audit to obtain reasonable assurance whether Greater Sudbury Hydro Inc./Hydro du Grand Sudbury Inc. complied with the criteria established by the provisions of the agreement referred to above. Such an audit includes examining, on a test basis, evidence supporting compliance, evaluating the overall compliance with the regulations, and where applicable, assessing the accounting principles used and significant estimates made by management.

In our opinion, as at March 27, 2009 Greater Sudbury Hydro Inc./Hydro du Grand Sudbury Inc. is in compliance, in all material respects, with the supplemental disclosure criteria established by Ontario Energy Board described in Filing Guidelines: Application for Final Recovery of Regulatory Assets for May 1, 2006 Distribution Rate Adjustments, dated July 12, 2005.

FREELANDT CALDWELL REILLY LLP

Freelandt Caldwell Reilly LLP

Chartered Accountants
Licensed Public Accountants

Sudbury, Ontario
April 14, 2009

***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

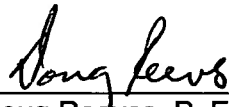
Attention: Ms. Kirsten Walli

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.

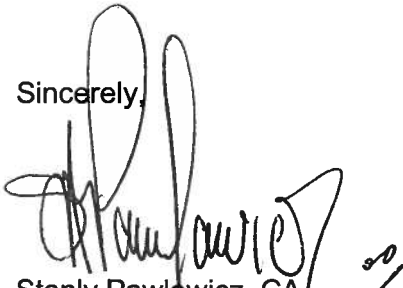
- c) We have used the 'deemed interest rate' of 7.25% as is applicable for an LDC of our size. This is consistent with the Distribution Rate Handbook. Interest rates only changed in 2006.
- d) Line losses for West Nipissing were not isolated until Greater Sudbury Hydro Inc. assumed reporting and reflected 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

SHEET 1 - December 31, 2004 Regulatory Assets

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

LICENCE NUMBER ED-2002-0562
DOCID NUMBER RP-2005-0013
EB-2005-0093
PHONE NUMBER (705)675-0509
(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%
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	nancyw@shec.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	kW	kWhs	Cust. Num.'s	Dx Revenue	Cust. #'s w/ Rebate Cheques
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

[illegible]

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@shcc.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

Decision				GS > 50 Non							Small		Sentinel		Street		Total
Regulatory Asset Accounts:	Ref.#	Amount	ALLOCATOR	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	\$ 40,738	\$ 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	# cust. w/ Rebate Cheq	\$ 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)																	
Recoveries - Mar 1-02 to Mar 31-04	10.0.19	\$ 94,228	Actual	\$ 71,819	\$ 13,754	\$ 6,249						\$ 166	\$ 2,238				
Recoveries - Mar 1-02 to Mar 31-04 (Interest)		\$ 8,282		\$ 4,773	\$ 914	\$ 414						\$ 12	\$ 149				
Recoveries - Apr 1-04 to Apr 30-06 (Interest)		\$ 14,932		\$ 10,848	\$ 2,077	\$ 944						\$ 25	\$ 338				
Recoveries - Interim Transition Costs - Total		\$ 117,442		\$ 87,440	\$ 16,746	\$ 7,608						\$ 202	\$ 2,724	\$ 117,420			
Reg. Assets Interim Recoveries:																	
Phase 1 Recoveries - Apr 1-04 to Mar 31-05	10.0.19	\$ 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	\$ 1,884	\$ 1,585				\$ -		\$ 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	\$ 62,130	\$ 13,881	\$ (8,941)						\$ 138	\$ 1,438				
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		\$ 65,108	\$ 14,364	\$ (9,272)				\$ -		\$ 143	\$ 7,878	\$ 98,241			
Total Recoveries to April 30-06		\$ 353,835		\$ 264,977	\$ 65,108	\$ 20,496				\$ -		\$ 548	\$ 12,706	\$ 353,835			
Balance to be collected or refunded in the next 2 years																	
		\$ 190,624		\$ 79,234	\$ 9,963	\$ 109,164				\$ -		\$ 15166	\$ (8,892)	\$ 190,624			
Balance to be collected or refunded per year																	
		\$ 95,312		\$ 39,617	\$ 4,981	\$ 54,677				\$ -		\$ 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	

- b) Please update Sheet 1 ("December 31, 2004 Regulatory Assets") and Sheet 2 ("Rate Riders") of the "Regulatory Asset Recovery Worksheet" that would have been filed by West Nipissing in 2006 EDR and provided by Greater Sudbury in the response to #70 as follows:
- Include an extra column on Sheet 1 showing interest on the balances listed on Sheet 1 from May 1, 2006 to Apr 30/09 and include in total claim.
 - Include the revised claim from Sheet 1 in Sheet 2
 - Update Sheet 2 to include Reg. Assets Interim Recoveries as follows:
 - I. Recoveries – May 1/06 to Dec 31/07
 - II. Recoveries – May 1/06 to Apr 30/09 (interest)
 - III. Recoveries – Jan 1/08 to Dec 31/08
 - IV. Recoveries – Jan 1/08 to Apr 30/09 (interest)

Please see attached spreadsheets.

NAME OF UTILITY	West Nipissing Energy Services Inc
NAME OF CONTACT	Nancy Whissell
E-mail Address	nancyw@shec.com
VERSION NUMBER	Recovery from West Nip only
Date	15-Mar-09

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.)

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	\$	86.85		Revised \$/customer	\$ 60.00
Annual interest rate:	7.25%	AntonoTh: This total should be exclusive of : 1. Any items dissallowed by the Board in its Dec. 9/05 Decision and 2. Any interim recoveries.				Grand Total Claimed--Minimum Review	\$ 591,874
Monthly interest rate:	0.60%					Grand Total Claimed--Comprehensive Review	N/A

SHEET 1 - December 31, 2004 Regulatory Assets

NAME OF UTILITY West Nipissing Energy Services Inc
NAME OF CONTACT Nancy Whissell
E-mail Address nancyw@shec.com
VERSION NUMBER Recovery from West Nip only
Date 15-May-09

AntonoTh:
 This total should be exclusive of :
 1. Any items disallowed by the Board in its Dec. 9/05 Decision and
 2. Any interim recoveries.

ER
 R
 R

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

Enter the appropriate 2004 data in the cells below.

Once the data in the yellow fields on Sheet 1 has been entered, the relevant allocations will appear on Sheet 2.

Go to Sheets 3, 4 and 5 and enter the appropriate data in the yellow cells.

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	2,609
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 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

OEB Supplementary # 21

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

West Nipissing Energy Services Inc
Nancy Whissell
nancyw@shec.com
Recovery from West Nip only
15-May-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 Scattered Load	Sentinel Lighting	Street Lighting	Total
					Residential	GS < 50 KW	TOU	GS > 50 TOU	Intermediate	Large Users				
WMSC - Account 1580		2.0.35	\$ 122,987	kWh	\$ 58,945	\$ 17,346	\$ 45,042	\$ -	\$ -	\$ -	\$ -	\$ 90	\$ 1,564	\$ 122,987
One-Time WMSC - Account 1582		2.0.35	\$ -	kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Network - Account 1584		2.0.35	\$ (63,667)	kWh	\$ (30,514)	\$ (8,980)	\$ (23,317)	\$ -	\$ -	\$ -	\$ -	\$ (47)	\$ (810)	\$ (63,667)
Connection - Account 1586		2.0.35	\$ 159,722	kWh	\$ 76,551	\$ 22,527	\$ 58,496	\$ -	\$ -	\$ -	\$ -	\$ 117	\$ 2,031	\$ 159,722
Power - Account 1588		2.0.35	\$ 105,341	kWh	\$ 50,487	\$ 14,857	\$ 38,579	\$ -	\$ -	\$ -	\$ -	\$ 77	\$ 1,340	\$ 105,341
Subtotal - RSVA			\$ 324,383		\$ 155,469	\$ 45,751	\$ 118,800	\$ -	\$ -	\$ -	\$ -	\$ 238	\$ 4,125	\$ 324,383
Other Regulatory Assets - Account 1508			\$ 9,182	# of Customers	\$ 8,459	\$ 723								\$ 9,182
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		\$ 61,828	kWh for Non TOU Cust.	\$ 30,037	\$ 8,839	\$ 22,952				\$ -			\$ 61,828
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			\$ 267,492		\$ 214,329	\$ 25,620	\$ 25,900	\$ -	\$ -	\$ -	\$ -	\$ 1,502	\$ 141	\$ 267,492
Total to be Recovered			\$ 591,874		\$ 369,798	\$ 71,370	\$ 144,700	\$ -	\$ -	\$ -	\$ -	\$ 1,740	\$ 4,266	\$ 591,874

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 30-09 (Interest)		\$ 14,232		\$ 10,848	\$ 2,077	\$ 944	\$ -	\$ -	\$ -	\$ -	\$ 25	\$ 338		
Interest throu Apr 30-09		\$ 11,673		\$ 8,897	\$ 1,704	\$ 774	\$ -	\$ -	\$ -	\$ -	\$ 21	\$ 277		
Recoveries - Interim Transition Costs - Total		\$ 126,393		\$ 96,337	\$ 18,450	\$ 8,382	\$ -	\$ -	\$ -	\$ -	\$ 223	\$ 3,001	\$ 126,393	
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		
Interest throu Apr 30-09		\$ 15,697		\$ 10,299	\$ 2,672	\$ 2,469	\$ -	\$ -	\$ -	\$ -	\$ 23	\$ 234		
Phase 1 (1st Interim) Recoveries - Total		\$ 156,571		\$ 102,728	\$ 26,650	\$ 24,629	\$ -	\$ -	\$ -	\$ -	\$ 225	\$ 2,338	\$ 156,571	
Phase 1 Recoveries - Apr 1-05 to Apr 30-06		\$ 94,640		\$ 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		
Interest throu Apr 30-09		\$ 11,724		\$ 10,175	\$ 1,720	\$ (1,108)	\$ -	\$ -	\$ -	\$ -	\$ 17	\$ 921		
Recoveries - May 1-06 to Dec 31-07		\$ 142,047		\$ 129,106	\$ 21,519	\$ (11,997)					\$ 223	\$ 3,196		
Recoveries - May 1-06 to Dec 31-07 (interest)		\$ 13,122		\$ 11,634	\$ 1,954	\$ (1,191)					\$ 19	\$ 706		
Recoveries - Jan 1-08 to Dec 31-08		\$ 117,081		\$ 106,239	\$ 17,700	\$ (9,587)					\$ 170	\$ 2,560		
Recoveries - Jan 1-08 to Dec 31-08 (interest)		\$ 13,513		\$ 12,097	\$ 2,025	\$ (1,180)					\$ 20	\$ 551		
Phase 1 (2nd Interim) Recoveries - Total		\$ 395,729		\$ 354,358	\$ 59,301	\$ (34,335)	\$ -	\$ -	\$ -	\$ -	\$ 593	\$ 15,812	\$ 395,729	
Total Recoveries to April 30-09		\$ 678,693		\$ 553,423	\$ 104,401	\$ (1,324)	\$ -	\$ -	\$ -	\$ -	\$ 1,041	\$ 21,151	\$ 678,693	

Balance to be collected or refunded in the next 2 years	\$ (86,819)	\$ (183,625)	\$ (33,031)	\$ 146,023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 699	\$ (16,885)	\$ (86,819)
Balance to be collected or refunded per year	\$ (43,409)	\$ (91,813)	\$ (16,515)	\$ 73,012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350	\$ (8,443)	\$ (43,409)

Class	Residential	GS < 50 KW	GS > 50 Non TOU	GS > 50 TOU	Intermediate	Large Users	Scattered Load	Sentinel Lighting	Street Lighting
Regulatory Asset Rate Riders	(0.00329)	(0.00201)	1.4647					1.8493	(4.6981)
Billing Determinants	kWh	kWh	kW	kW	kW	kW	kWh	kW	kW

- c) Recoveries and interest on these recoveries from the current West Nipissing regulatory asset rate rider (in effect since 2005) will be recorded by the Applicant from January 1, 2009 to the date when new approved rates are made effective in 2009. The "Total to be Recovered" in Sheet 2, which matches the "Grand Total Claimed-Minimum Review" in Sheet 1, will be transferred or cleared out of the respective regulatory assets and into account 1590, on the date when new approved rates are made effective in 2009.

How does Greater Sudbury propose to true-up account 1590 and dispose of the residual balance in this account in a future rate application, assuming the December 31, 2008 balance of account 1590 with interest forecasted to April 30, 2009 is disposed of in this proceeding?

Our approach is full integration of WNES and GSHi customers as of January 24, 2008 so all burdens and benefits are shared by all customers. This is evident in other parts of this submission such as rate harmonization where past WNES customers are realizing a benefit of foregone revenue at the expense of former GSHi customers.

Please refer to our response in OEB interrogatory 71 and supplementary interrogatory 22. We would amalgamate the West Nipissing and Greater Sudbury Hydro balances for all regulatory balances, both RSVA and nonRSVA, and offset the recoveries through April 30, 2009 in account 1590. We would assess a combined rate rider based on overall kWh consumption and based on class percentages, apply rate riders to kWh or kW usage.

- d) The response also makes reference to an audit undertaken when GSHI bought West Nipissing. Please explain how the purchase price was affected by the deferral and variance account balances.

The purchase price for WNES was established based on audited net book value of the corporation subject to an upward adjustment (formula based) should a rate adjustment (increase) be secured from the WNES customer base. This event did not materialize. Accordingly, no further adjustment will be made to the NBV price.

22) Ref: Board staff Interrogatory #71

Please update the response to this Interrogatory with December 31, 2008 balances with interest forecasted to April 30, 2009. Please ensure the claim ties to the updated regulatory asset continuity schedule.

Account Description	Account Number	Claim Amounts
Other Regulatory Assets - Sub-Account - OEB Cost	1508	\$136,014.01
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$2,808.75
Retail Cost Variance Account - Retail	1518	
Retail Cost Variance Account - STR	1548	
Misc. Deferred Debits	1525	\$12,176.78
LV Variance Account	1550	\$148,667.41
Qualifying Transition Costs ⁵	1570	\$219,324.18
Pre-Market Opening Energy Variances Total ⁵	1571	\$63,474.07
Extra-Ordinary Event Costs	1572	
Deferred Rate Impact Amounts	1574	
Other Deferred Credits	2425	
Subtotal (option a)		\$582,465.20
RSVA - Wholesale Market Service Charge	1580	(\$2,530,339.23)
RSVA - One-time Wholesale Market Service	1582	\$0.00
RSVA - Retail Transmission Network Charge	1584	(\$424,918.50)
RSVA - Retail Transmission Connection Charge	1586	\$438,046.85
RSVA - Power (including Global Adjustment)	1588	(\$90,433.09)
Recovery of Regulatory Asset Balances	1590	(\$566,082.43)
Subtotal		(\$2,591,261.21)
Deduct G/A component from RSVA power as it requires separate treatment		
RSVA - Power - Sub-Account - Global Adjustment ⁴	1588	\$506,551.48
Total (option b)		(\$3,097,812.69)

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 k' Volume	Option (a)		Option (b)	
		Class Revenue	Rate Rider	Class Revenue	Rate Rider
Residential	kWh	410,194,130	\$ 245,426	\$ (1,305,286)	(\$0.00318)
GS<50	kWh	141,618,184	\$ 84,733	\$ (450,646)	(\$0.00318)
GS>50	kW	1,012,838	\$ 245,443	\$ (1,305,375)	(\$1.28883)
USL	kWh	2,223,118	\$ 1,330	\$ (7,074)	(\$0.00318)
Sentinel	kW	1,453	\$ 339	\$ (1,805)	(\$1.24247)
Street Lights	kW	23,889	\$ 5,194	\$ (27,626)	(\$1.15642)
			\$ 582,465		\$ (3,097,813)

GREATER SUDBURY HYDRO INC.
2009 RATE APPLICATION

VULNERABLE ENERGY CONSUMERS' COALITION
ROUND #2 IRS

REVENUE REQUIREMENT

Question #34

References: Exhibit 1 Tab 1 Schedule 12 and Schedule 13;
VECC IRR#2
SEC IRR #10 o) viii and SECIRR #16 App16

Preamble:

VECC IRR #2 referred to SEC IRR#10 part o). This response indicates

- i) water services are charged on an incremental cost basis and
 - ii) none of the CIS upgrade will be charged to the City Water Service.
-
- a) Has GSHI received dispensation from the Board to charge for water services on an incremental (rather than fully allocated) cost basis. If Yes, please explain and provide the relevant communication(s).
 - b) If not, provide an explanation as to how charging the City of Sudbury for Water Services on an incremental rather than fully allocated cost complies with the Affiliate Relations Code (ARC). Reference any/all sections of the ARC in the explanation.
 - c) Provide a calculation of the fully allocated cost of Water Services and compare the cost to the incremental cost charged the City in 2008 and proposed 2009.

a, b & c GSHi prefers to describe its approach to charging for service as the contribution margin methodology. In each of the previous three years we billed the city for water billing services as follows: 2006 -----\$707,249, 2007-----\$710,554, 2008-----\$729,677 with the full amounts allocated (credited) to the cost of running the billing service. There are no profits being accorded to a competitive services company. An evaluation of the personnel associated with billing / customer care activities was done and we determined that our staff complement could be reduced by 4 persons. Based on current pay scales the cost reduction would be \$300,000 in the 2008 year. Within GSHi we are getting an electrical distribution rate payer contribution of \$429,677 because of synergies of providing a combined billing service. Furthermore, an argument can be made that the same rate payer, pays for both water and electrical distribution services so a benefit on one side would be offset by a cost on the other. Such thinking only works because billing / customer care activities are restricted to customers within the distribution territory.

- d) With regard to the New CIS, explain if the CIS supports water services including billing and customer care.

As previously outlined SAP is a state of the art CIS / billing system with a menu of capabilities that are switch activated by the system integrator. There are no incremental costs to activate Water billing and customer care.

- e) How many customers receive customer care as part of the City Water Service? What portion of total customer care costs were charged to water services in 2008 and 2009

46,482 customers receive customer care as part of the water service. 23% of total costs was the contribution received for water services.

- f) Provide an estimate 2009 of the annual cost (capital related and operating) of customer care with the new CIS. Provide an estimate of the customer care cost per customer for utility services and water services

Meter Reading	\$230,600	
Cashiers	\$82,978	
Customer Account	\$1,834,492	
Market Services	\$95,501	
Overhead	\$248,596	
Depreciation	\$420,000	
Total:	\$2,912,527	Utility Customers: 46,862
City Water Billing	\$729,677	Water Customers: 46,482
Total:	\$3,642,204	
Utility Cost per Customer	\$62.15	
Water Billing Contribution	\$15.69	

Question #35

References: Exhibit 4Tab 2Schedule 4 Pages 2 -6; Exhibit 4Tab 2
Schedule 4 Appendix A.
VECC IRR # 15; SEC IRR #16 and APP16

Preamble:

VECC seeks supplementary information/analysis as to how 2009 shared service costs are allocated between the utility and affiliates.

- a) Confirm that the shared services costs shown in Table 4.2.4-2 (as revised per SEC IRR#16) are fully allocated costs. If not provide details of the basis of costing used for each cost centre.

- b) Provide the total 2009 Shared services costs for the 32 Services listed in Appendix A Schedule B to the Service Level Agreement between GSHSI and Wiresco and provide the allocation of the total costs between Wiresco and other affiliates.
Please provide the requested information in tabular/spreadsheet format
- c) Indicate which shared services and costs are allocated directly and provide a list of the allocators used to allocate the indirect costs of each the 32 Services among affiliates. For each allocator other than time estimates, provide the physical quantity breakdown of the allocator (e.g. capital deployed, #employees etc
- d) Provide a reconciliation of the results from the response a) above to aggregated costs shown in Table 4.2.4-2. (as revised per SEC IRR#16)
- e) Provide full details of the 2009 calculations of the cost to service and the allocation of costs to each business unit for the 3 largest (based on cost) services provided to GSHI.
- f) Show the 2009 \$ amounts and how common costs are allocated to water and electricity distribution respectively.

Question #36

References: Exhibit 9 Tab1 Schedule 10; VECC IRR # 33

Preamble: The "Guidelines for Electricity Distributor Conservation and Demand Management" -EB-2008-0037, Section 7.3 require for LRAM/SSM calculations the Input assumptions should be the best available at the time of the independent review and/or the preparation of the LRAM/SSM claim.

- a) The following comparison is provided to facilitate a response to part b below:

MEASURE	OEB TRC GUIDE		OPA 2007 EKC Program Calculator		OPA 2009 Measures List	
	Life yrs	Gross kwh/yr*	Life yrs	Gross kwh/yr*	Life yrs	Gross kwh/yr*
CFL 15W	4	104	6	44.3	8	43

* Before adjustments for free ridership etc

Sources:

OEB Inputs and Assumptions for Calculating Total Resource Cost March 28, 2008

2007 OPA Every Kilowatt Counts Program Calculator

2009 OPA Measures and Assumptions List (Mass Market) November 2008 Page 93

See answer b) below.

- b) Recalculate the 2007 LRAM/SSM claims using the OPA EKC 2007 input assumptions for CFLs and provide revised versions of Tables 2 and

With respect to the Conservation and Demand Management Input Assumptions (Board File No. EB-2008-0352), we attach for your perusal two documents published by the Ontario Energy Board on November 4, 2008 and January 27, 2009. These documents delineate the specific OEB policy that distributors are required to use when filing such claims.

The following specifies proceedings in chronological order:

- 1. November 4, 2008 OEB Letter:**

On Page 2 of the document, the Board states: "It is the Board's intention to endorse the OPA List for use by distributors for the purposes of applications for new distribution rate-funded CDM programs, Lost Revenue Adjustment Mechanism ("LRAM") and Shared Savings Mechanism ("SSM"), unless the Board is presented with compelling reasons to the contrary."

At the time of preparing the SSM/LRAM application, Greater Sudbury Hydro Inc. considered this document to be the governing source. This document is a notification of the Board's intent to endorse the OPA List and not the actual endorsement itself. To further affirm, the Board invited comment from interested parties. The Board asked that interested parties file written comment to the Board by November 21, 2008 (absolute filing instructions are disclosed on Page 4). The Board's statement is as follows:

"The Board is seeking comment from interested parties as to the Board's approach for the updating of input assumptions to be used by distributors. Specifically:

- Are there issues or concerns with the Board's plan to endorse the OPA List for use by distributors for purposes of applications for new distribution rate-funded CDM programs, LRAM and SSM?"**

"The Board understands that the comments of interested parties will be informed by their respective views as to the merits of the OPA List. The Board does not, however, intend to use this consultation as a forum for conducting an independent review of the OPA's input assumptions, and interested parties are asked to focus their comments on the Board's proposal."

On Page 3 of this document, the Board also states: "At this time the Board is not proposing to review the avoided cost data that is currently used by distributors for distribution rate-funded CDM programs. " It further states:

“As such, distributors should continue to use the Avoided Cost data that is posted on the Board’s website.”

2. December 22, 2008 Greater Sudbury Hydro Inc Filing:

On December 22, 2008, Greater Sudbury Hydro Inc applied to the Ontario Energy Board for an Order to approve its 2009 Cost of Service Application (Board File No. EB-2008-0230). The LRAM / SSM claim component of the application was filed in accordance with the Ontario Energy Board Guidelines for Electricity Distributor Conservation and Demand Management, EB-2008-0037, and based upon the OEB’s direction as set forth in its November 4, 2008 document.

3. January 27, 2009 OEB Letter:

On Page 2 of this document, the Board states: “The Board has determined that it will endorse the OPA List for use by distributors for the purposes of applications for new distribution rate-funded CDM programs, Lost Revenue Adjustment Mechanism (“LRAM”) and Shared Savings Mechanism (“SSM”) at this time.”

In conclusion, we advise that Greater Sudbury Hydro Inc’s LRAM / SSM claim has been filed in accordance with the OEB’s governing policy and directive; thus, a recalculation of the 2007 LRAM / SSM claim is not warranted.

Please refer to the attached letters.

**Ontario Energy
Board**
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2300 Yonge Street
Suite 2700
Toronto ON M4P 1E4
Telephone: 416- 481-1967
Facsimile: 416- 440-7656
Toll free: 1-888-632-6273

**Commission de l'énergie
de l'Ontario**
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BY E-MAIL AND WEB POSTING

November 4, 2008

**To: All Licensed Electricity Distributors
All Participants in Consultation Process EB-2008-0037
All Other Interested Parties**

**Re: Conservation and Demand Management Input Assumptions
Board File No. EB-2008-0352**

Background

On March 28, 2008, the Board issued the “Guidelines for Electricity Distributor Conservation and Demand Management” (the “Guidelines”), which consolidate all of the Board’s policies relating to conservation and demand management (“CDM”) activities undertaken by electricity distributors in Ontario. The policies set out in the Guidelines are intended to guide distributors in designing program proposals, applying to the Board for funding, and implementing their programs.

Under the Guidelines, the cost effectiveness of CDM programs is evaluated using the Total Resource Cost (“TRC”) test. Conducting the TRC test entails consideration of certain avoided costs and of certain input assumptions. To that end, the Board posted on its website the following documents to replace similar materials that had formerly been part of the “Total Resource Cost Guide” (the “TRC Guide”): “Avoided Cost of Energy, and of Generation, Transmission and Distribution Capacity” and “Inputs and Assumptions for Calculating Total Resource Costs”. The latter document includes an “Assumptions and Measures List” differentiated by customer class. Distributors are expected to use the Board’s inputs and assumptions when doing a cost-benefit analysis of their CDM programs. However, as indicated in the Guidelines they may use other data, including free rider rates, where appropriate and justified, and with detailed evidence to support its use.

Updating the Input Assumptions

In the cover letter accompanying the Guidelines, the Board noted a general consensus among interested parties that there should be consistency between the values adopted

by the Board and those adopted by the Ontario Power Authority (“OPA”) for the input assumptions and avoided costs, and concluded as follows:

The Board agrees that, to the extent appropriate, there should be consistency in the input assumptions and avoided costs used to assess the cost effectiveness of CDM programs, regardless of the funding source. The Board is committed to exploring these issues with the OPA.

On February 15, 2008 the OPA issued its “OPA Measures and Assumptions List” (the “OPA List”), which is a collection of prescriptive input assumptions for electricity conservation measures. The accompanying document states that the OPA List was created using the “Measures and Assumptions List” from the TRC Guide as the basis. Each measure included in the list is accompanied by a substantiation sheet containing the rationale and references for all of the values.

It is the Board’s understanding that the OPA intends to review and update the list annually, and has a process which allows interested parties to submit new measures, new measure ideas and/or revisions to existing measures and values.

To date, the Board has not undertaken any work to update its own Assumptions and Measures List, with the exception of a minor revision that was made to the Industrial list to correct some errors at the time at which the Guidelines were issued. The Board believes, however, that the input assumptions should now be updated to ensure that CDM programs are evaluated using the best available information.

It is the Board’s intention to endorse the OPA List for use by distributors for the purposes of applications for new distribution rate-funded CDM programs, Lost Revenue Adjustment Mechanism (“LRAM”) and Shared Savings Mechanism (“SSM”), unless the Board is presented with compelling reasons to the contrary. Given that the OPA has already undertaken significant work to develop the OPA List, the Board is of the view that endorsing the OPA List would reduce duplication of effort, and support consistency in the measurement of the cost effectiveness of CDM programs.

Invitation to Comment

The Board is seeking comment from interested parties as to the Board’s approach for the updating of input assumptions to be used by distributors. Specifically:

- Are there issues or concerns with the Board’s plan to endorse the OPA List for use by distributors for the purposes of applications for new distribution rate-funded CDM programs, LRAM and SSM?

The Board understands that the comments of interested parties will be informed by their respective views as to the merits of the OPA List. The Board does not, however, intend to use this consultation as a forum for conducting an independent review of the OPA’s

input assumptions, and interested parties are asked to focus their comments on the Board's proposal.

At this time the Board is not proposing to review the avoided cost data that is currently used by distributors for distribution rate-funded CDM programs. The Board is of the view that development by the Board of new avoided costs would be premature at this time, given that avoided costs in relation to CDM programs are a component of the OPA's Integrated Power System Plan, which is subject to review and approval by the Board. The outcome of that review will inform the Board in relation to the issue of updating its own avoided cost data. As such, distributors should continue to use the Avoided Cost data that is posted on the Board's website.

No costs will be awarded in this consultation.

Implementation of New Assumptions

It is proposed that implementation of any new input assumptions would be in accordance with the policy set out in section 7.3 of the Guidelines which states, in part:

The timing at which changes in assumptions become effective will differ depending on the use of the assumption, as follows:

Program Design and Implementation

Distributors should design, screen and evaluate programs using the best available information known to them at the relevant time. Therefore, it is expected that distributors will incorporate new information into program design and implementation as soon as feasible, subject to relevant operational considerations. In considering the prudence of any spending in excess of an approved budget that has been tracked in a CDM variance account, the Board will consider the information available to the distributor at the time the program was implemented. That is, when amounts in a CDM variance account are being reviewed for the purposes of disposition, the Board will consider the information available to the distributor at the time the spending decision was made by the distributor. This will apply even if the input assumptions have changed since that time.

LRAM

The input assumptions used for the calculation of LRAM should be the best available at the time of the third party assessment referred to in section 7.5.

For example, if any input assumptions change in 2007, those changes should apply for LRAM purposes from the beginning of 2007 onwards until changed again.....

SSM

Assumptions used from the beginning of any year will be those assumptions in existence in the immediately prior year. For example, if any input assumptions change in 2007, those changes should apply for SSM purposes from the beginning of 2008 onwards until changed again....

By way of example, in relation specifically to programs funded through the third tranche mechanism, assume new input assumptions were approved in December 2008. The effect of the above noted policy on LRAM and SSM recovery would be:

LRAM

Any third party assessments completed in 2008 would reflect the new values, as would the calculation of LRAM, regardless of the input assumptions in place at the time of program delivery.

SSM

The SSM amount would reflect the Board's current Measures and Assumptions List, as it was in place prior to 2008.

Filing Instructions

Interested parties wishing to provide written comments must file their comments with the Board by **November 21, 2008**.

All filings to the Board in relation to this consultation must quote file number **EB-2008-0352** and include your name, postal address and telephone number and, if available, e-mail address and fax number. Two paper copies of each filing must be provided. The Board asks that participants make every effort to provide an electronic copy of their filings in searchable/unrestricted Adobe Acrobat (PDF) format and to submit their filings through the Board's web portal at www.errr.oeb.gov.on.ca. If you do not have a user ID, please visit the "e-filing services" webpage on the Board's website at www.oeb.gov.on.ca, and fill out a user ID password request. Additionally, interested parties are requested to follow the document naming conventions and document submission standards outlined in the document entitled "RESS Document Preparation – A Quick Guide" also found on the "e-filing services" webpage. If the Board's web portal is not available, electronic copies of filings may be filed by e-mail at BoardSec@oeb.gov.on.ca. Those who do not have internet access should submit the electronic copy of their filing on CD or diskette.

Filings must be received by **4:45 pm** on the required date.

All materials related to this consultation will be posted on the "OEB Key Initiatives" portion of the Board's web site at www.oeb.gov.on.ca. The material will also be available for public inspection at the Board's office during normal business hours.

Questions relating to this consultation can be directed to:

Alison Cazalet
Policy Advisor, Energy Infrastructure Policy
Regulatory Policy Development

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Yours truly,

Original signed by

Kirsten Walli
Board Secretary

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BY E-MAIL AND WEB POSTING

January 27, 2009

**To: All Licensed Electricity Distributors
All Participants in Consultation Process EB-2008-0037
All Other Interested Parties**

**Re: Conservation and Demand Management ("CDM") Input Assumptions
Board File No.: EB-2008-0352**

The purpose of this letter is to provide parties with the Board's policy for CDM input assumptions.

Background

On November 4, 2008, the Board issued a letter putting forward the Board's approach for updating CDM input assumptions to be used by distributors and requesting comments on that approach. Specifically, the Board asked:

Are there issues or concerns with the Board's plan to endorse the Ontario Power Authority ("OPA") List ("OPA List") for use by distributors for the purposes of applications for new distribution rate-funded CDM programs, Lost Revenue Adjustment Mechanism ("LRAM") and Shared Savings Mechanism ("SSM")?

In the letter, the Board stated that it intended to endorse the OPA List unless parties presented compelling reasons to the contrary.

The Board also stated that the OPA has already undertaken significant work to develop the OPA List and the Board is of the view that endorsing the OPA List would reduce duplication of effort, and support consistency in the measurement of the cost effectiveness of CDM programs.

Comments from Interested Parties

The Board received 8 comments from interested parties.

Some parties supported the Board's approach of endorsing the OPA List for use by distributors. Three parties recommended that there be a formal process involving the OPA and stakeholders. Other parties expressed concern about the OPA's assumption of a 30% free-ridership rate uniformly applied to all measures.

The OPA commented that the OPA List does not contain free-ridership rates, nor is the OPA's 30% planning assumption meant to be used as anything more than an initial planning tool at the program level. The OPA stated that the free-ridership rates are a function of the program design and delivery and must be determined and maintained on a regular basis through program evaluation research. The OPA commented that adjustment factors should not be used as a substitute for conducting program evaluation research but rather, may be utilized for planning purposes in absence of better information.

Toronto Hydro Electric System requested clarification on LRAM and third party assessments. At this time, the Board would like to clarify that the estimates of savings and adjustment factors used for the calculation of LRAM should be the best available at the time of the third party assessment referred to in section 7.5 of Guidelines for Electricity Distributor Conservation and Demand Management ("Guidelines").

Board Determination and Distributor Implementation

The Board has determined that it will endorse the OPA List for use by distributors for the purposes of applications for new distribution rate-funded CDM programs, Lost Revenue Adjustment Mechanism ("LRAM") and Shared Savings Mechanism ("SSM") at this time.

The Board expects that its policies will evolve in the future, and the policy for input assumptions will be updated accordingly. The Board may at any time direct distributors to use input assumptions other than the OPA List for rate-funded CDM programs.

Distributors should use the OPA List in accordance with the policy set out in section 7.3 of the Guidelines which states, in part:

The timing at which changes in assumptions become effective will differ depending on the use of the assumption, as follows:

Program Design and Implementation

Distributors should design, screen and evaluate programs using the best available information known to them at the relevant time. Therefore, it is expected that distributors will incorporate new information into program design and implementation as soon as feasible, subject to relevant operational considerations. In considering the prudence of any spending in excess of an approved budget that has been tracked in a CDM variance account, the Board will consider the information available to the distributor at the time the program was implemented. That is, when amounts in a CDM variance account are being

reviewed for the purposes of disposition, the Board will consider the information available to the distributor at the time the spending decision was made by the distributor. This will apply even if the input assumptions have changed since that time.

LRAM

The input assumptions used for the calculation of LRAM should be the best available at the time of the third party assessment referred to in section 7.5.

For example, if any input assumptions change in 2007, those changes should apply for LRAM purposes from the beginning of 2007 onwards until changed again.....

SSM

Assumptions used from the beginning of any year will be those assumptions in existence in the immediately prior year. For example, if any input assumptions change in 2007, those changes should apply for SSM purposes from the beginning of 2008 onwards until changed again....

The Board is not proposing to review the avoided cost data that is currently used by distributors for distribution rate-funded CDM programs. The avoided costs in relation to CDM programs are a component of the OPA's Integrated Power System Plan, which is subject to review and approval by the Board. Until that review is completed, distributors should continue to use the avoided cost data that is posted on the OEB's website.

The issuance of this letter concludes this consultation. The Board wishes to thank all participants for their thoughtful contributions.

All materials related to this consultation are posted on the "OEB Key Initiatives" portion of the Board's web site at www.oeb.gov.on.ca. The material will also be available for public inspection at the Board's office during normal business hours.

Yours truly,

Original signed by

Kirsten Walli
Board Secretary

- c) Provide the revised rate rider for the Residential class in the format of Table 1.

See b) above.

LOAD FORECAST/COST ALLOCATION/RATE DESIGN

Question #37

References: **VECC #8 b)**
 VECC # 28 c)
 Exhibit 9/Tab 1/Schedule 8, page 1

- a) Please explain why the revenues by class as reported in VECC #8 b) aren't the same as those reported in Exhibit 9/Tab 1/Schedule 8, page 1.

Exhibit 9/Tab 1/Schedule 8 shows the revenues by rate class assuming all customers had the same rates. The revenues by class reported in VECC #8 (b) show the rates that apply to the Sudbury and West Nipissing customers separately and then they are totalized by rate class. The West Nipissing customers rates are being phased in over two years and Sudbury customers are picking up the shortfall in year one, thus the different results.

Following is the schedule that would have been in Exhibit 9/Tab 1/Schedule 8 for the Greater Sudbury Hydro customers and the figures tie into the VECC #8 (b) response within a few dollars – rounding being slightly different in the two schedules

2009 Test Year Distribution Revenue Reconciliation

Sudbury Area Customers

Customer Class	Fixed Distribution Revenue	Variable Distribution Revenue	Transformer Allowance Credit	Total Distribution Revenue	Expected
Residential	\$ 7,959,244	\$ 4,989,295		\$ 12,948,539	\$ 12,970,210
GS <50 kW	\$ 1,052,751	\$ 2,670,880		\$ 3,723,630	\$ 3,718,963
GS>50 kW	\$ 1,126,306	\$ 4,399,111	(\$132,000.00)	\$ 5,393,417	\$ 5,398,917
Large Use >5MW	\$ -	\$ -	\$0.00	\$ -	\$ -
Street Light	\$ 230,721	\$ 159,519		\$ 390,240	\$ 390,359
Sentinel	\$ 15,744	\$ 11,325		\$ 27,069	\$ 27,074
Unmetered Scattered Load	\$ 31,548	\$ 29,345		\$ 60,893	\$ 60,795
Back-up/Standby Power	\$ -	\$ -		\$ -	\$ -

Total	\$ 10,416,313	\$ 12,259,475	(\$132,000.00)	\$ 22,543,788	\$ 22,566,318
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Difference Due to Rate Rounding

\$ 22,531

- b) Please confirm that the revenues set out in Exhibit 3/Tab 1/Schedule 2, page 1 for each customer class assume full harmonization in 2009 (per VECC #27 c)) and are not based on the rates proposed for 2009. If this is not the case please explain why the revenues by class differ from the combined revenue reported in VECC # 8 b).

The revenues set out in Exhibit 3/Tab 1/Schedule 2, page 1 do indeed assume full harmonization in 2009.

- c) Please confirm that the rates set out in response to VECC # 8 b) do not include the recovery of the \$5,100 associated with the transformer ownership allowance for eligible West Nipissing area customers – per VECC #28 c). How does GSHI propose the cost of this discount be recovered? If required, please provide the revised rates.

The rates set out in response to VECC#8 (b) do not include the recovery of the \$5,100 associated with the transformer ownership for eligible West Nipissing customers. GSHI does not consider the amount to be material. As such, there are no adjustments to the rates.

Question #38

Reference: VECC # 10

- a) Please reconcile the following two statements:
- The original application claimed that CDM programs offered after June 2006 had not impacted on the historical usage values reported (up to July 2008) – Exhibit 3/Tab 2/Schedule 1, page 9
 - The response to VECC #10 a) states that the consumption for 2007 and 2008 will have been impacted by the 2006 and 2007 programs.

Our initial statement indicated that CDM programs offered prior to June 2006 have impacted historical usage and those started after that date have not. Our response to your interrogatory question #10 state 'We do feel actual consumption for 2007 and 2008 will have been impacted in actual (implies historical) consumption. This would relate to programs offered prior to June 2006. Programs initiated later don't have the impact because of the time lag between launching of a program and response to a customer. Our third party study evaluated savings for 2005, 2006 and 2007. Our manual adjustments reflect only 2006 and 2007. Inherent in our adjustments is the assumption that the 2006 programs commenced later than June of that year. This may not be correct. However, we did not adjust for 2005 and this implies the impact of the savings is in our historical figures. Separate and apart from the historical figures is the adjustment to the predicted values. We maintain that these adjustments are reasonable and these are the figures utilized in the rate submission.

- b) If CDM programs offered after June 2006 have not impacted on historical usage up to July 2008 why is GSHi requesting a LRAM/SSM adjustment for these programs for this period?
- c) With respect to the response to VECC #10 b), please provide a schedule that sets out precisely how the CDM adjustment values for 2006, 2007, 2008 and 2009 were determined. In doing so, please reconcile the assumptions regarding CDM savings with the savings reported in Exhibit 9/Tab 1/Schedule 10.
- d) Provide the same schedule with the modified 2007 CFL savings as requested by VECC Question #35

Question #39

Reference: VECC #11

-
- a) Do the predicted (weather normal) values provided for 2006 and 2007 include the CDM adjustments set out in Exhibit 3/Tab 2/Schedule 1, Table 5?

Yes they do include the CDM adjustments.

Question #40

Reference: VECC #13 c) & d)

- a) The response does not address the issue raised in the original question. Why is it reasonable to assume that the forecast number of customers for 2009 and the forecast use per customer will not change the total load forecast but rather simply alter the class proportions?

As outlined in response to VECC #13 c, it is GSHI view that for the purposes of developing a load forecast for rate setting purposes the method outlined in its application is reasonable and consistent. In summary, the first step in the load forecast it to determine the forecast of overall system purchases based on a econometric model since the monthly purchases are known and monthly weather, economic and other variable related to the use of electricity are know on a monthly basis. This mean a regression analysis can determine a reasonable relationship between system purchased and known variables based on historical data without having to address the issue of timing that is associated with billing data. The resulting regression model can be used to forecast the system purchases for the bridge and test year. The resulting system purchases are then adjusted for losses to determine the total estimated kWh sold at the meter.

This amount is distributed to rate classes based on a historical proportion of historical billing data by rate class. However, it is GSHI's view that to distribute the KWh sold based solely on historical proportions would not be appropriate. As a result, the rate class proportions are adjusted to reflect the expected number of customer/connection by rate class in 2008 and 2009 as well as the expected usage of these customer/connections in these years.

The design of this model assumes the forecast of customers for 2009 and the forecast use per customer will not change the total load forecast but rather simply alter the class proportions. GSHI understands that this model is not a "perfect" forecasting model and the process of developing a reasonable load forecasting models for electric LDCs in Ontario is an evolving science. As a result, GSHI will be exploring methods to improve the model for the next rebasing application. However, it is GSHI understanding that the Board has recently approved this methodology for Niagara on the Lake Hydro, Innisfil Hydro and Lakeland Power. Based on these approvals it is GSHI

view the load forecasting methodology is reasonable at this time for the purposes of this application.

b) What is the basis for the 4,034,653 kWh of Residential CDM savings used in the response to VECC #13 d)? Please provide supporting details.

Please refer to the table below to the far right. This report was prepared by a third party and shows the LRAM savings by year. Our calculations reflect the 2006 and 2007 figures of 3,920,983kwh and 122,670kWh which reflect the net kWh savings from the report.

Table 3: Lost Revenue Adjustment Mechanism (LRAM) Savings by Program and Class for 2005 to 2007

Program	Year	RESIDENTIAL		TOTAL SAVINGS
		KWH Savings	LRAM	LRAM
Mass Markets	2005	449,355	\$ 5,096	\$ 5,096
	2006	4,784,247	\$ 54,879	\$ 54,879
	2007	97,114	\$ 1,117	\$ 1,117
Program Sub Total		5,330,715	\$ 61,092	\$ 61,092
SUMMARY BY YEAR	2005	449,355	\$ 5,604	\$ 5,604
<i>including Carrying Charge</i>	2006	4,784,247	\$ 59,429	\$ 59,429
	2007	97,114	\$ 8,347	\$ 8,347
GRAND TOTALS		5,330,715	\$ 73,380	\$ 73,380

	2006	2007	2008/2009	
	210,661			
	3,920,983	1,960,492	3,920,983	3,920,983 LRAM 2006
	122,670		61,335	122,670 LRAM 2007
	<u>4,254,314</u>	<u>1,960,492</u>	<u>3,982,318</u>	<u>4,043,653</u>

Notes:

- 1) The amounts shown above for each year represent savings that occurred from the start of the program to then end of 2007.
- 2) Program savings have been prorated in the initial year based on the start date.
- 5) Table 6 shows the calculations of carrying charges which amounted to \$12,288

Question #41

Reference: VECC #13 i)

- a) A response was provided with the initial IR responses and then a second response with a different set of values was provided on March 31, 2009. Please explain the difference and which set of values is considered to reflect the 2004 weather normalized usage as determined by HON? For example, the initial response reported a weather normalized use for Residential customers of 9,519 kWh while the second response reported a value of 9,816 kWh.

The original response used 'sales figures' from the Hydro One study conducted on our behalf. These would be the figures that should be used.

The second response used purchases by class that the Hydro One study provided and then these figures were adjusted by the same loss factor across the board to derive a sales figure. This resulted in different numbers.

Question #42

Reference: VECC #23

- a) With respect to the response to VECC #23 a), the responses to the last two bullets are inconsistent. Please confirm that (per Sheet I3 of the GSHI's Cost Allocation model) the Cost Allocation filing included the transformer ownership allowance as a "cost".

The third bullet should probably have stated 'As costs do not include transformer allowances, there is no allocation across classes'.

- b) Please review the response to the first bullet in VECC #23 a) – if the transformer ownership allowance is included as a cost then for revenues to equal costs the revenues cannot be net of (i.e., after) the transformer ownership allowance discount.

Our total revenue requirement is net of transformer allowances.

The transformer ownership allowance is not included as a cost.

The actual rate itself has the recovery of the transformer allowance built in. As such, gross revenues include these monies. We credit the actual transformer

allowance granted to customers as a reduction in revenue so the net revenue related to transformer allowances is nil.

Question #43

Reference: VECC #24 b)

- a) The answer provided does not address the original question. Please provide a schedule that shows how GSHI derived the percentages in the "100% Cost Allocation" column in Table 4. For example, how did GSHI determine that 59.42% of the Base Revenue Requirement would produce a 100% revenue to cost ratio for the Residential class?

Refer to the worksheet below. The first column is derived from the 2006 Cost Allocation Information filing, sheet O1 Revenue to Cost Summary Worksheet. It reflects the Revenue requirement including allocated net income. The figures are then updated with current revenue requirements and miscellaneous income allocations. The column third from the right – Base Revenue Per Class % - is where the figures for the '100 % Cost allocation' came from in Schedule 8/Tab 1, Schedule 2/Table 4.

Cost Allocation Based Calculations

Class	Revenue Requirement - Cost Allocation	Less Transformer Allowance	Revenue Requirement Cost Allocation Excluding Transformer Allowance	Service Revenue Requirement % - Cost Allocation	2009 Serv Rev Requirement	2006 EDR Miscellaneous Rev Allocation - Cost Allocation	Miscellaneous Revenue %	Current Miscellaneous Revenue	Base Rev Requirement	Base Revenue Per Class %	Addback Transformer Allowances	Gross Revenue for Rates
Residential	12,337,187		12,337,187	59.98%	15,305,661	735,738	67.92%	1,153,135	14,152,525.66	59.42%		14,152,526
GS <50 kW	3,065,020		3,065,020	14.90%	3,802,500	159,794	14.75%	250,448	3,552,052.28	14.91%		3,552,052
GS>50 kW	4,348,745	132,000	4,216,745	20.50%	5,231,344	167,452	15.46%	262,450	4,968,893.49	20.86%	132,000	5,100,893
Large Use >5MW	0	0	0	0.00%	0	-	0.00%	0	0.00	0.00%	-	0
Street Light	854,435		854,435	4.15%	1,060,022	15,062	1.39%	23,607	1,036,415.28	4.35%		1,036,415
Sentinel	47,066		47,066	0.23%	58,391	1,893	0.17%	2,967	55,423.71	0.23%		55,424
Unmetered Scattered Load	47,008		47,008	0.23%	58,319	3,364	0.31%	5,272	53,046.23	0.22%		53,046
Transformer Allowance			0	0.00%	0		0.00%	0	0.00	0.00%		0
TOTAL	20,699,461	132,000	20,567,461	100.00%	25,516,237	1,083,303	100.00%	1,697,880	23,818,357	100.00%	132,000	23,950,357

Revenue requirement cost allocation and 2006 EDR miscellaneous revenue figures are for Greater Sudbury Hydro only

Question #44

Reference: VECC #27 b)

- a) Please confirm that the fixed/variable split for the GS>50 class was calculated using the gross 2008 rates (i.e., variable revenues were not reduced by the transformer ownership discount).

The fixed/variable split for the GS>50kw class was calculated using net rates. The variable component is the gross variable required less the transformer allowance.

- b) If the response to part (a) is yes, please explain why – since the GS>50 revenue requirement being apportioned between fixed and variable does not include the cost of the transformer ownership allowance discount.

Answer to #44 (a) is 'no' so no response required.

Question #45

Reference: VECC #30 b)

- a) Please explain why the proposed revenue requirement by class for the Sudbury area isn't based on the "Calculated Difference" shown in this response.

In our submission, we chose to apply the same cost allocation factors that applied to the consolidated utility to the Sudbury area customers only. This generated different results. Our response to question #30 (b) highlights the difference between two different approaches and shows the amount of recovery of the shortfall by rate class. This is the Actual Split/Sudbury less the 'Calculated Difference'.

Question #46

Reference: VECC #31

- a) What is the date for the data set out in response to part (a)?

The data used for response to VECC #31 was generated January 5, 2008.

- b) Regardless of the fact that GSHI is not proposing any rate mitigation, please provide responses to parts (d) and (e) as originally posed.

The original residential fixed/variable split was 60.92%/39.08%. We have done some calculations (see CCC question #6 response) and the revised fixed/variable split we considered for the residential class was 54.04%/45.96% if we were to minimize the rate impact for a 250kWh residential customer to less than ten percent for Sudbury area customers. West Nipissing customers' rate impact was reduced to 13.98%.

In order to achieve a less than ten percent rate impact for the 250kWh class for West Nipissing customers we would have to realign the fixed/variable split from 53.35%/46.55% to 48.29%/51.71%.

Question #47

Reference: OEB Staff #10 a) & c) and VECC #9 a)

- a) Please provide examples of the 2009 Applicants who have demonstrated in their Applications that population is a better explanatory variable than number of customers.

In Thunder Bay Hydro's application, the response to Energy Probe's interrogatory 11 provides the t-stats for the explanatory variable in the prediction formula used in Thunder Bay Hydro's application. The response indicates the t-stat for population is 2.76. In the Thunder Bay Hydro application the Rsquare for the same prediction formula is 95%. In response to OEB interrogatory 34d, in the Thunder Bay Hydro application, the population explanatory variable is replaced with number of customers and the t-stat for number of customers is -0.03. and the Rsquare declines to 94%. In Greater Sudbury's view this is a demonstration from a 2009 Applicant that population is a better explanatory variable than number of customers.

- b) Please explain how GSHI determined population on a monthly basis.

We took the population information received from Stats Canada from 1998 and compared it to the latest census data. The population in 1998 was 100,929 and the latest census data shows the population for our service territory is 104,567. The differential of 3,638 was divided by 144 (number of months in the period 2009 vs. 1998) to come up with an increment of 25 that was added monthly to the 100,929 starting population amount.

- c) Doesn't the fact the coefficient for Ontario Real GDP is negative and statistically significant suggest there is something structurally wrong with the model? If not, why not?

The historical purchase values from 1998 to 2007 have a pattern of increases and declines. There are 3 years when purchase values decline from one year to the next and there are 6 years when purchase values increase from one year to the next. During the same period the Ontario GDP values are increasing each year. However, the regression model needs to account for the pattern of decline in some years and the model has determined that this should be accomplished by assigning a negative coefficient value to the Ontario GDP value.

Question #48

Reference: OEB Staff #12

- a) Please provide a schedule that compares the GDP forecast for 2008 and 2009 used in the original application with that used in response to part c).

The comparison is shown in the table below:

	USED in Submission	Used in Part C
	Ontario Real GDP	Ontario updated GDP
Jan-08	141.90	141.55
Feb-08	142.20	141.51
Mar-08	142.50	141.46
Apr-08	142.70	141.41
May-08	143.00	141.36
Jun-08	143.30	141.32
Jul-08	143.60	141.27
Aug-08	143.90	141.22
Sep-08	144.10	141.17
Oct-08	144.40	141.13
Nov-08	144.70	141.08
Dec-08	145.00	141.03
Jan-09	145.30	140.74
Feb-09	145.50	140.44
Mar-09	145.80	140.14
Apr-09	146.10	139.85
May-09	146.40	139.55
Jun-09	146.70	139.26
Jul-09	146.90	138.97
Aug-09	147.20	138.67
Sep-09	147.50	138.38
Oct-09	147.80	138.09
Nov-09	148.10	137.80
Dec-09	148.30	137.51

Question #49

Reference: OEB Staff #52

- a) Please set out specifically what GSHi's proposal is with respect to the revenue to cost ratios for Sentinel and Street Lighting for the years following 2009.

The Cost Allocation for Electricity Distributors document issued by the OEB in 2007 shows the lower threshold for streetlight and sentinel light customers to be 70%. Our intent is to phase in the rate increase for these two customers over two years to bring them up to this lower threshold. Our 2009 rate application shows 1.73% of revenue being derived from street lighting and .12% being derived from sentinel light customers. We propose to increase this in 2010. The enclosed schedules suggest 3.03% of revenue coming from street lighting and .27% coming from sentinel light customers

- b) What is GSHi's proposal as to how the additional revenues gained from any post-2009 adjustments to the revenue to cost ratios would be apportioned to the other customer classes.

2009 Test Year Class Revenue Design

Outstanding Base Revenue Requirement %

Outstanding Base Revenue Requirement \$

Customer Class	Cost Allocation	Existing Rates	Revenue Split to Achieve Close to 2004 Cost Revenue Ratio with 2009 Revenue	Rate Application	Cost Allocation	Existing Rates	Rate Application	Total Base Revenue Requirement
Residential	59.42%	56.63%	55.96%	57.46%	14,152,526	13,487,322	13,686,028	13,686,028
GS <50 kW	14.91%	16.64%	17.67%	16.08%	3,552,052	3,963,266	3,831,064	3,831,064
GS>50 kW	20.86%	26.03%	25.63%	22.99%	4,968,893	6,199,471	5,475,840	5,475,840
Large Use >5MW	0.00%	0.00%	0.00%		0	0	0	0
Street Light	4.35%	0.27%	0.19%	3.03%	1,036,415	65,177	721,101	721,101
Sentinel	0.23%	0.04%	0.03%	0.17%	55,424	8,690	40,015	40,015
Unmetered Scattered Load	0.22%	0.40%	0.52%	0.27%	53,046	94,431	64,310	64,310
	0.00%	0.00%			0	0	0	0
TOTAL	100%	100%	100%	100%	23,818,357	23,818,357	23,818,357	23,818,357

Revenue to Cost Analysis Per Cost Allocation Study

Customer Class	Revenue to Cost Ratios Per C.A. Study	Net Revenue Per 2009 Test Year	Addback Transformer Allowances	Gross Distribution Revenue	2009 Miscellaneous Revenue Allocation	Total Revenue Cost Allocation 2009	Updated C.A. Study Cost Proportions For 2009 Excluding Transformer	Addback Transformer Allowances	Updated C.A. Study Cost Proportions For 2009 Including Transformer	Revenue to Cost Ratios Per 2009 Test Year Filing	Target Ranges Low	Target Ranges High
Residential	94.40%	13,686,027.73		13,686,027.73	1,153,135.21	14,839,162.94	15,305,660.87		15,305,660.87	96.95%	85.00%	115.00%
GS <50 kW	116.99%	3,831,063.57		3,831,063.57	250,447.97	4,081,511.54	3,802,500.25		3,802,500.25	107.34%	80.00%	120.00%
GS>50 kW	120.88%	5,475,840.19	132,000.00	5,607,840.19	262,450.49	5,870,290.68	5,231,343.98	132,000.00	5,363,343.98	109.69%	80.00%	180.00%
Large Use >5MW	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		80.00%	180.00%
Street Light	6.51%	721,100.75		721,100.75	23,606.94	744,707.69	1,060,022.22		1,060,022.22	70.25%	70.00%	120.00%
Sentinel	18.24%	40,014.84		40,014.84	2,966.93	42,981.77	58,390.64		58,390.64	73.61%	70.00%	120.00%
Unmetered Scattered Load	221.05%	64,309.56		64,309.56	5,272.46	69,582.02	58,318.68		58,318.68	119.31%	80.00%	120.00%
	0.00%	0.00		0.00	0.00	0.00	0.00		0.00		80.00%	180.00%
		23,818,356.65	132,000.00	23,950,356.65	1,697,880.00	25,648,236.65	25,516,236.65	132,000.00	25,648,236.65			

		Updated C.A. Study Cost Proportions For 2009 Including Transformer	Estimated 2009 Gross Revenue Split with 2004 Cost Rev Ratios	Miscellaneous Revenue Allocation 2009	Transformer Allowances 2009	Total Revenue Cost Allocation 2009	Revenue Split to Achieve Close to 2004 Cost Revenue Ratio with 2009 Revenue
Residential	94.40%	15,305,660.87	14,448,543.86	1,153,135.21		13,295,408.65	55.96%
GS <50 kW	116.99%	3,802,500.25	4,448,545.05	250,447.97		4,198,097.08	17.67%
GS>50 kW	120.88%	5,363,343.98	6,483,210.20	262,450.49	132,000.00	6,088,759.71	25.63%
Large Use >5MW	0.00%	0.00	0.00	0.00	0.00	0.00	0.00%
Street Light	6.51%	1,060,022.22	69,007.45	23,606.94		45,400.51	0.19%
Sentinel	18.24%	58,390.64	10,650.45	2,966.93		7,683.52	0.03%
Unmetered Scattered Load	221.05%	58,318.68	128,913.45	5,272.46		123,640.99	0.52%
	0.00%			0.00			
		25,648,236.65	25,588,870.46	1,697,880.00	132,000.00	23,758,990.46	100.00%

Reductions will be allocated to GS<50 and GS>50 classes as they are over 100% of the threshold.

CCC

Question 3. Re: Board Staff 15

Sudbury has indicated that the 2008 Forecast of Other Distribution Revenue, which includes Late Payment Charges, Specific Service Charges and Other Distribution Revenue is based on the actual balance up to September 30 extrapolated to the end of the year. Please provide the actual 2008 amount for each category of Other Distribution Revenue/

The actual 2008 amount for each category is summarized below:

Late Payment Charges		\$	111,960
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Specific Service Charges:

Pole Rentals	361,847		
Change of Occupancy	192,374		
Disconnect/Reconnect	82,127		
Lawyers Letters	18,490		
Gain on Disposal	13,703		
NSF Charges	13,480	\$	682,021

Other Distribution Revenue:

Misc. Non Operating Income	-		
Sale of Scrap	165,020		
Miscellaneous	59,861		
Interest Earned	396,640		
Interest - RSVA Balances	82,145		
Intercompany Interest	179,174		
SSS Administration	118,461		
Retailer Revenues	82,132		
STR's	2,174	\$	1,085,605

Total Other Distribution Revenues:		\$	1,879,586
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Question 4.

Re: Board Staff 16

- a) Smart Meter activity costs are detailed in Exhibit 9, Tab 1, Schedule 1, beginning page 18 of 26.
- b) In 2009 there are expenditures that likely relate to the Smart Grid Initiative, however, in the absence of a "Smart Grid Functional Specification" or similar document, it is difficult to speculate on what may or may not constitute part of the smart grid. The following are items within the proposed Capital Plan that may ultimately form part of the Smart grid:
 - a. A7 – SCADA. SCADA systems provide us the ability to remotely monitor and control substation breakers and voltage regulators as well as any 44 kV motorized switches. All control is effected by Operator intervention and Not by computer controlled Distribution Automation Systems. SCADA systems allow us monitor what is happening on the system and remotely restore power to customers faster than could be achieved by manual operation of breakers and switches, thereby increasing system reliability and achieving one of the principals of Smart Grids.
 - b. A11 – 44 kV Motorized Switches. Motorizing 44 kV switches allows for remote control by SCADA.
 - c. A12 -- 44 kV and 12 kV Fault Indicators. Allows us to manually (and in the future hopefully remotely) "see" where a fault has occurred thereby reducing repair and outage times and improving system reliability.
- c) No we have never done a business case on Smart Grid Expenditures.

Re: Board Staff 31 -- Ref: Exhibit 2/Tab3/Sch1

The *Green Energy Act* is a very all encompassing piece of legislation that permits multiple, as yet undefined, activities leading to a smart grid and enabling the connection of distributed generation from renewable energy sources.

Several aspects of our existing circumstances and of the legislation led us to conclude that "Any perceived reduction in capital expenditure requirements forecast as a result of the significant downturn in the economic activity will be more than offset by requirements of the Green Energy Act."

1. Less than 11% of the 2009 capital budget is related to new customer connections, subdivisions, service upgrades and new commercial activity. Greater Sudbury is a no growth/low growth area. Therefore most of the proposed capital expenditures for 2009 (and beyond) are consistent with the mandate of proposed revisions to Section 70 of the Ontario Energy Board Act , specifically (2.1) the requirement to "prepare plans ... for the expansion or

reinforcement of the ... distribution system to accommodate the connection of renewable energy generation facilities.” We say this because there are no known models from which to “plan” how renewable energy generation facilities will appear on the system, in what quantity and in what timeframe. Therefore ALL Plant Renewal projects (as defined in GSHi’s Capital Asset Management Plan) may be considered as enabling the connection of renewable energy generation facilities and therefore arise out of the Green Energy Act.

2. The requirement for “mandatory connection” of renewable generation facilities and “priority access” for renewable generation facilities will drive Plant Renewal projects, but likely in an order different than that described in the Capital Asset Management Plan.
3. The Ontario Energy Board is directed, in the Act, to become a “facilitator of investment to implement a smart grid and the promotion of the use and generation of electricity from Renewable Energy Sources. This direction will drive Plant Renewal projects in our service territory.

5. Re: VECC 7

Does Sudbury still expect the CIS “go live” date to be October 2009? If not, what is the new expected date?

Our scheduled date for going live with the CIS application is November 2, 2009. We were pushed back by one month due to delays experienced at London Hydro. London Hydro is going forward with their go live as of May 19, 2009 accordingly GSHi does not expect any further adjustment to our go live schedule.

6. Re: VECC 31

Sudbury has indicated that it has not done any rate mitigation for low volume customers. If the Board ordered Sudbury to minimize the rate impacts on these customers how would Sudbury propose to do that?

GSHi has given consideration to adjusting the fixed variable split for low consumption customers particularly those consuming 500 kwh or less. It became relatively impossible to arrive at an adjustment that became truly meaningful, in our opinion, on a dollar and cents basis. We do not believe that there is a true correlation between ability to pay and the energy that is consumed. We believe the fixed charges are reflective of the minimum required to make the system available for a customer to connect. GSHi’s fixed /variable split was based on that premise since we became a regulated distributor and our methodology and ratios have not changed. We are therefore reluctant to make any adjustment.

An opportunity that we do see is that customers that consume less than 250 kWh should be excluded from the requirements of having a smart meter installed and accordingly their fixed charge of \$1.94 for smart metering could be avoided. GSHi logic is that customers with consumption in the 250 kWh and less can never attain conservation benefits to mitigate the monthly fixed charge for said meter. We suggest this to be an alternative we would like to discuss with the Board as a mitigation strategy.

As requested, we are enclosing BILL IMPACT schedules for the consolidated LDC, Greater Sudbury Hydro accounts alone and West Nipissing accounts alone where we have lowered the fixed rate by \$1.06 and accordingly the variable rate has been increased. This adjustment in the fixed/variable split lowers the rate impacts for residential customers using less than 250 kWh per month to below ten percent. Please note that there has been no increase to West Nipissing customers since May 1, 2005.

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CCC#6 supplemental Revisions
BILL IMPACTS (Monthly Consumptions)
Consolidated LDC - Full Harmonization

RESIDENTIAL

Consumption		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
100 kWh	Monthly Service Charge			14.80			15.59	0.79	5.34%	2.91%
	Distribution (kWh)	100	0.0115	1.15	100	0.0144	1.44	0.29	25.22%	1.07%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	6.15%
	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			18.99	2.77	17.08%	10.20%
	Other Charges (kWh)	106	0.0207	2.19	106	0.0213	2.25	0.06	2.90%	0.23%
	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			27.15	2.83	11.65%	10.44%

RESIDENTIAL

Consumption		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
250 kWh	Monthly Service Charge			14.80			15.59	0.79	5.34%	1.90%
	Distribution (kWh)	250	0.0115	2.88	250	0.0144	3.60	0.73	25.22%	1.74%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	4.02%
	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			21.18	3.24	18.03%	7.78%
	Other Charges (kWh)	264	0.0207	5.46	264	0.0213	5.62	0.16	2.90%	0.38%
	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			41.59	3.39	8.89%	8.16%

RESIDENTIAL

Consumption		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
500 kWh	Monthly Service Charge			14.80			15.59	0.79	5.34%	1.20%
	Distribution (kWh)	500	0.0115	5.75	500	0.0144	7.20	1.45	25.22%	2.21%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	2.54%
	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			24.83	4.01	19.26%	6.11%
	Other Charges (kWh)	528	0.0207	10.93	528	0.0213	11.25	0.32	2.90%	0.48%
	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			65.64	4.33	7.06%	6.59%

RESIDENTIAL

Consumption		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
750 kWh	Monthly Service Charge			14.80			15.59	0.79	5.34%	0.86%
	Distribution (kWh)	750	0.0115	8.63	750	0.0144	10.80	2.18	25.22%	2.38%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	1.83%
	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			28.48	4.79	20.19%	5.23%
	Other Charges (kWh)	792	0.0207	16.39	792	0.0213	16.87	0.48	2.90%	0.52%
	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			91.42	5.26	6.10%	5.75%

RESIDENTIAL

Consumption		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
1,000 kWh	Monthly Service Charge			14.80			15.59	0.79	5.34%	0.67%
	Distribution (kWh)	1,000	0.0115	11.50	1,000	0.0144	14.40	2.90	25.22%	2.46%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	1.42%
	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			32.13	5.56	20.93%	4.72%
	Other Charges (kWh)	1,056	0.0207	21.86	1,056	0.0213	22.49	0.63	2.90%	0.54%
	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			117.85	6.19	5.55%	5.26%

RESIDENTIAL

Consumption		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
1,500 kWh	Monthly Service Charge			14.80			15.59	0.79	5.34%	0.46%
	Distribution (kWh)	1,500	0.0115	17.25	1,500	0.0144	21.60	4.35	25.22%	2.55%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.98%

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			39.43	7.11	22.00%	4.16%
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			170.72	8.06	4.96%	4.72%

RESIDENTIAL

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption									
2,000 kWh									
Monthly Service Charge			14.80			15.59	0.79	5.34%	0.35%
Distribution (kWh)	2,000	0.0115	23.00	2,000	0.0144	28.80	5.80	25.22%	2.59%
Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.75%
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			46.73	8.66	22.75%	3.87%
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			223.58	9.93	4.65%	4.44%

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%	1.31%
Distribution (kWh)	1,000	0.0183	18.30	1,000	0.0200	20.00	1.70	9.29%	1.34%
Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	1.31%
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			45.12	5.13	12.83%	4.04%
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			127.07	5.55	4.57%	4.37%

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	0.0200	40.00	3.40	9.29%	1.44%
Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.71%
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			65.22	6.93	11.89%	2.94%
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			235.86	7.77	3.41%	3.30%

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%	0.30%
Distribution (kWh)	5,000	0.0183	91.50	5,000	0.0200	100.00	8.50	9.29%	1.51%
Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.30%
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			125.52	12.33	10.89%	2.19%
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			562.25	14.44	2.64%	2.57%

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	0.0200	200.00	17.00	9.29%	1.54%
Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.15%
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			226.02	21.33	10.42%	1.93%
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			1,106.23	25.55	2.36%	2.31%

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			23.08	1.66	7.75%	0.10%
15,000 kWh	Distribution (kWh)	15,000	0.0183	274.50	15,000	0.0200	300.00	25.50	9.29%	1.55%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.10%
	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			326.52	30.33	10.24%	1.84%
	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			1,650.20	36.67	2.27%	2.22%

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			175.03	(3.93)	(2.20%)	(0.21%)
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	4.6549	279.29	(1.13)	(0.40%)	(0.06%)
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.09%
	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			457.72	(1.93)	(0.42%)	(0.10%)
	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			1,887.95	16.18	0.86%	0.86%

GENERAL SERVICE > 50 kW

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			178.96			175.03	(3.93)	(2.20%)	(0.09%)
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	4.6549	465.49	(1.88)	(0.40%)	(0.04%)
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.04%
	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			644.89	(1.71)	(0.26%)	(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			4,192.74	28.48	0.68%	0.68%

GENERAL SERVICE > 50 kW

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			178.96			175.03	(3.93)	(2.20%)	(0.04%)
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	4.6549	1,629.22	(6.58)	(0.40%)	(0.06%)
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	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			1,814.69	(0.34)	(0.02%)	(0.00%)
	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			11,127.81	105.33	0.96%	0.95%

GENERAL SERVICE > 50 kW

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			178.96			175.03	(3.93)	(2.20%)	(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	4.6549	6,516.86	(26.32)	(0.40%)	(0.06%)
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	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			6,727.85	5.44	0.08%	0.01%
	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			43,980.31	428.10	0.98%	0.97%

GENERAL SERVICE > 50 kW

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			178.96			175.03	(3.93)	(2.20%)	(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	4.6549	13,033.72	(52.64)	(0.40%)	(0.05%)
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	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			13,278.73	13.14	0.10%	0.01%
	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			103,305.38	858.46	0.84%	0.83%

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	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	6.9685	12,738.42	11,237.63	748.78%	12.91%
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			31,520.76	27,991.83	793.21%	32.17%
	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	2.0982	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			87,013.24	28,271.88	48.13%	32.49%

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	2.1300	1,765.77	1,575.10	826.09%	19.33%
829 Connections	Distribution (kWh)	61,800	0.0000	0.00	61,800	0.0000	0.00	0.00	#DIV/0!	0.00%
61,800 kWh	Distribution (kW)	172	0.8210	141.21	172	6.9685	1,198.58	1,057.37	748.78%	12.98%
172 kW	Regulatory Assets (kW)	172	0.0000	0.00	172	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			331.88			2,964.35	2,632.47	793.19%	32.31%
	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			8,147.81	2,658.82	48.44%	32.63%

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	2.7800	5.56	4.00	256.41%	29.58%
2 Connections	Distribution (kWh)	25	0.0000	0.00	25	0.0000	0.00	0.00	#DIV/0!	0.00%
25 kWh	Distribution (kW)	1	2.0994	1.05	1	9.6587	4.83	3.78	360.07%	27.95%
1 kW	Regulatory Assets (kW)	1	0.0000	0.00	1	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			2.61			10.39	7.78	298.11%	57.54%
	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			13.52	7.86	138.87%	58.14%

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	2.7800	8.34	6.00	256.41%	28.23%
3 Connections	Distribution (kWh)	50	0.0000	0.00	50	0.0000	0.00	0.00	#DIV/0!	0.00%
50 kWh	Distribution (kW)	1	2.0994	1.57	1	9.6587	7.24	5.67	360.07%	26.68%
1 kW	Regulatory Assets (kW)	1	0.0000	0.00	1	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			3.91			15.58	11.67	298.11%	54.91%
	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			21.25	11.79	124.63%	55.48%

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CCC#6 supplemental 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			16.00	1.20	8.11%	4.35%
	Distribution (kWh)	100	0.0115	1.15	100	0.0145	1.45	0.30	26.09%	1.09%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	6.06%
	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			19.41	3.19	19.67%	11.57%
	Other Charges (kWh)	106	0.0207	2.19	106	0.0213	2.25	0.06	2.90%	0.23%
	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			27.57	3.25	13.38%	11.80%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 250 kWh	Monthly Service Charge			14.80			16.00	1.20	8.11%	2.86%
	Distribution (kWh)	250	0.0115	2.88	250	0.0145	3.63	0.75	26.09%	1.78%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	3.97%
	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			21.62	3.67	20.45%	8.73%
	Other Charges (kWh)	264	0.0207	5.46	264	0.0213	5.62	0.16	2.90%	0.38%
	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			42.02	3.83	10.02%	9.11%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 500 kWh	Monthly Service Charge			14.80			16.00	1.20	8.11%	1.82%
	Distribution (kWh)	500	0.0115	5.75	500	0.0145	7.25	1.50	26.09%	2.27%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	2.53%
	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			25.29	4.47	21.47%	6.76%
	Other Charges (kWh)	528	0.0207	10.93	528	0.0213	11.25	0.32	2.90%	0.48%
	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			66.10	4.79	7.81%	7.24%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 750 kWh	Monthly Service Charge			14.80			16.00	1.20	8.11%	1.31%
	Distribution (kWh)	750	0.0115	8.63	750	0.0145	10.88	2.25	26.09%	2.45%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	1.82%
	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			28.97	5.27	22.24%	5.73%
	Other Charges (kWh)	792	0.0207	16.39	792	0.0213	16.87	0.48	2.90%	0.52%
	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			91.91	5.75	6.67%	6.25%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,000 kWh	Monthly Service Charge			14.80			16.00	1.20	8.11%	1.01%
	Distribution (kWh)	1,000	0.0115	11.50	1,000	0.0145	14.50	3.00	26.09%	2.53%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	1.41%
	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			32.64	6.07	22.85%	5.13%
	Other Charges (kWh)	1,056	0.0207	21.86	1,056	0.0213	22.49	0.63	2.90%	0.54%
	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			118.36	6.70	6.00%	5.66%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,500 kWh	Monthly Service Charge			14.80			16.00	1.20	8.11%	0.70%
	Distribution (kWh)	1,500	0.0115	17.25	1,500	0.0145	21.75	4.50	26.09%	2.63%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.98%

LRAM & SSM Rider (kWh)	1,500	0.0000	0.00	1,500	0.0000	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			39.99	7.67	23.73%	4.48%
Other Charges (kWh)	1,584	0.0207	32.79	1,584	0.0213	33.74	0.95	2.90%	0.55%
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			171.28	8.62	5.30%	5.03%

RESIDENTIAL

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption									
2,000 kWh									
Monthly Service Charge			14.80			16.00	1.20	8.11%	0.54%
Distribution (kWh)	2,000	0.0115	23.00	2,000	0.0145	29.00	6.00	26.09%	2.68%
Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.74%
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			47.34	9.27	24.35%	4.13%
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			224.19	10.54	4.93%	4.70%

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	0.0202	20.20	1.90	10.38%	1.49%
Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	1.31%
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			45.90	5.91	14.78%	4.62%
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			127.85	6.33	5.21%	4.95%

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%	0.95%
Distribution (kWh)	2,000	0.0183	36.60	2,000	0.0202	40.40	3.80	10.38%	1.60%
Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.71%
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			66.20	7.91	13.57%	3.34%
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			236.84	8.75	3.84%	3.70%

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	0.0202	101.00	9.50	10.38%	1.68%
Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.30%
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			127.10	13.91	12.29%	2.47%
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			563.83	16.02	2.92%	2.84%

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	0.0202	202.00	19.00	10.38%	1.71%
Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.15%
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			228.60	23.91	11.68%	2.16%
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			1,108.81	28.13	2.60%	2.54%

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	0.0202	303.00	28.50	10.38%	1.72%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.10%
	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			330.10	33.91	11.45%	2.05%
	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			1,653.78	40.25	2.49%	2.43%

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	4.6419	278.51	(1.91)	(0.68%)	(0.10%)
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.09%
	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			458.24	(1.41)	(0.31%)	(0.07%)
	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			1,888.47	16.70	0.89%	0.88%

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	4.6419	464.19	(3.18)	(0.68%)	(0.08%)
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.04%
	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			644.89	(1.71)	(0.26%)	(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			4,192.74	28.48	0.68%	0.68%

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	4.6419	1,624.67	(11.13)	(0.68%)	(0.10%)
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	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			1,811.44	(3.59)	(0.20%)	(0.03%)
	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			11,124.56	102.08	0.93%	0.92%

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	4.6419	6,498.66	(44.52)	(0.68%)	(0.10%)
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	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			6,710.95	(11.46)	(0.17%)	(0.03%)
	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			43,963.41	411.20	0.94%	0.94%

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%

CCC # 6 supplemental 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			13.60	1.98	17.06%	7.92%
	Distribution (kWh)	100	0.0117	1.17	100	0.0131	1.31	0.14	12.10%	0.57%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	7.75%
	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			16.87	4.08	31.94%	16.31%
	Other Charges (kWh)	106	0.0239	2.52	106	0.0213	2.25	(0.27)	(10.88%)	(1.10%)
	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			25.04	3.81	17.95%	15.22%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 250 kWh	Monthly Service Charge			11.62			13.60	1.98	17.06%	5.05%
	Distribution (kWh)	250	0.0117	2.93	250	0.0131	3.28	0.35	12.10%	0.90%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	4.94%
	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			18.87	4.33	29.75%	11.02%
	Other Charges (kWh)	264	0.0239	6.31	264	0.0213	5.62	(0.69)	(10.88%)	(1.75%)
	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			39.28	3.64	10.22%	9.27%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 500 kWh	Monthly Service Charge			11.62			13.60	1.98	17.06%	3.15%
	Distribution (kWh)	500	0.0117	5.85	500	0.0131	6.56	0.71	12.10%	1.12%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	3.08%
	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			22.20	4.73	27.08%	7.51%
	Other Charges (kWh)	528	0.0239	12.62	528	0.0213	11.25	(1.37)	(10.88%)	(2.18%)
	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			63.01	3.36	5.63%	5.33%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 750 kWh	Monthly Service Charge			11.62			13.60	1.98	17.06%	2.24%
	Distribution (kWh)	750	0.0117	8.78	750	0.0131	9.84	1.06	12.10%	1.20%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	2.19%
	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			25.53	5.14	25.18%	5.80%
	Other Charges (kWh)	792	0.0239	18.93	792	0.0213	16.87	(2.06)	(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)	192	0.0650	12.48	192	0.0650	12.48	0.00	0.00%	0.00%
	Total Bill			85.40			88.47	3.08	3.60%	3.48%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,000 kWh	Monthly Service Charge			11.62			13.60	1.98	17.06%	1.73%
	Distribution (kWh)	1,000	0.0117	11.70	1,000	0.0131	13.10	1.40	11.97%	1.22%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	1.69%
	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			28.84	5.52	23.68%	4.82%
	Other Charges (kWh)	1,056	0.0239	25.24	1,056	0.0213	22.49	(2.75)	(10.88%)	(2.40%)
	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			114.57	2.78	2.48%	2.42%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,500 kWh	Monthly Service Charge			11.62			13.60	1.98	17.06%	1.19%
	Distribution (kWh)	1,500	0.0117	17.55	1,500	0.0131	19.67	2.12	12.10%	1.27%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	1.16%

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			35.52	6.35	21.76%	3.81%
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			166.80	2.23	1.35%	1.34%

RESIDENTIAL

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption									
2,000 kWh									
Monthly Service Charge			11.62			13.60	1.98	17.06%	0.91%
Distribution (kWh)	2,000	0.0117	23.40	2,000	0.0131	26.23	2.83	12.10%	1.29%
Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	0.89%
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			35.02			42.18	7.16	20.43%	3.27%
Other Charges (kWh)	2,112	0.0239	50.47	2,112	0.0213	44.98	(5.49)	(10.88%)	(2.51%)
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)	1,512	0.0650	98.27	1,512	0.0650	98.27	0.00	0.00%	0.00%
Total Bill			217.36			219.02	1.66	0.77%	0.76%

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			11.88			17.48	5.60	47.12%	4.71%
Distribution (kWh)	1,000	0.0122	12.20	1,000	0.0173	17.30	5.10	41.80%	4.29%
Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	1.63%
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			24.08			36.82	12.74	52.90%	10.73%
Other Charges (kWh)	1,056	0.0229	24.18	1,056	0.0190	20.06	(4.12)	(17.03%)	(3.47%)
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			110.14			118.76	8.62	7.83%	7.26%

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			11.88			17.48	5.60	47.12%	2.49%
Distribution (kWh)	2,000	0.0122	24.40	2,000	0.0173	34.60	10.20	41.80%	4.54%
Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	0.86%
LRAM & SSM Rider (kWh)	2,000			2,000	0.0001	0.20	0.20	#DIV/0!	0.09%
Regulatory Assets (kWh)	2,000	0.0000	0.00	2,000	0.0000	0.00	0.00	#DIV/0!	0.00%
Sub-Total			36.28			54.22	17.94	49.44%	7.98%
Other Charges (kWh)	2,112	0.0229	48.36	2,112	0.0190	40.12	(8.24)	(17.03%)	(3.66%)
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			215.16			224.86	9.70	4.51%	4.31%

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			11.88			17.48	5.60	47.12%	1.03%
Distribution (kWh)	5,000	0.0122	61.00	5,000	0.0173	86.50	25.50	41.80%	4.69%
Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	0.36%
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			72.88			106.42	33.54	46.02%	6.17%
Other Charges (kWh)	5,280	0.0229	120.90	5,280	0.0190	100.31	(20.59)	(17.03%)	(3.79%)
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			530.20			543.15	12.95	2.44%	2.38%

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			11.88			17.48	5.60	47.12%	0.52%
Distribution (kWh)	10,000	0.0122	122.00	10,000	0.0173	173.00	51.00	41.80%	4.75%
Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	0.18%
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			133.88			193.42	59.54	44.47%	5.55%
Other Charges (kWh)	10,559	0.0229	241.80	10,559	0.0190	200.62	(41.18)	(17.03%)	(3.84%)
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			1,055.27			1,073.62	18.36	1.74%	1.71%

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	0.0173	259.50	76.50	41.80%	4.77%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	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			194.88			280.42	85.54	43.89%	5.33%
	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			1,604.10	23.77	1.50%	1.48%

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%	4.27%
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	2.6434	158.61	125.59	380.36%	7.41%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	0.11%
	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			264.68	201.34	317.88%	11.88%
	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			1,694.91	232.84	15.93%	13.74%

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	2.6434	211.47	167.45	380.36%	4.83%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#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			318.03	243.69	327.79%	7.03%
	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			3,466.74	285.69	8.98%	8.24%

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	2.6434	594.77	470.95	380.36%	4.06%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#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			704.85	550.72	357.29%	4.75%
	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			11,597.83	668.84	6.12%	5.77%

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	2.6434	1,057.37	837.25	380.36%	4.18%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#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			1,171.71	921.27	367.86%	4.60%
	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			20,019.61	1,131.27	5.99%	5.65%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			30.32			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	2.6434	7,401.60	5,860.76	380.36%	6.00%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#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			7,574.25	6,003.09	382.08%	6.15%
	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%	1.51%
	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			97,600.90	7,473.09	8.29%	7.66%

Street Lighting										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
<div>Billing Determinants</div> <div>8,818 Connections</div> <div>662,000 kWh</div> <div>1,828 kW</div>	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	5.1341	9,385.18	3,429.19	57.58%	4.36%
	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			23,229.44	8,367.27	56.30%	10.63%
	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			78,721.92	7,030.64	9.81%	8.93%

Street Lighting										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
<div>Billing Determinants</div> <div>829 Connections</div> <div>61,800 kWh</div> <div>172 kW</div>	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	5.1341	883.07	322.66	57.58%	4.38%
	Regulatory Assets (kW)	172	0.0000	0.00	172	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			1,397.70			2,184.60	786.90	56.30%	10.68%
	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			7,368.05	661.13	9.86%	8.97%

Sentinel Lighting										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
<div>Billing Determinants</div> <div>2 Connections</div> <div>25 kWh</div> <div>1 kW</div>	Monthly Service Charge	2	0.0000	0.00	2	1.3900	2.78	2.78	#DIV/0!	25.26%
	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	10.1861	5.09	(0.24)	(4.53%)	(2.20%)
	Regulatory Assets (kW)	1	0.0000	0.00	1	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			5.33			7.87	2.54	47.58%	23.06%
	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			11.00	2.22	25.27%	20.17%

Sentinel Lighting										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
<div>Billing Determinants</div> <div>3 Connections</div> <div>50 kWh</div> <div>1 kW</div>	Monthly Service Charge	3	0.0000	0.00	3	1.3900	4.17	4.17	#DIV/0!	23.86%
	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	10.1861	7.64	(0.36)	(4.53%)	(2.07%)
	Regulatory Assets (kW)	1	0.0000	0.00	1	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			8.00			11.81	3.81	47.58%	21.78%
	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			17.48	3.33	23.54%	19.05%