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

AND IN THE MATTER OF an Application by West Coast Huron Energy for an Order or Orders approving or fixing just and reasonable rates and other charges for the distribution of electricity commencing May 1, 2009.

## **INTERROGATORIES**

## OF THE

## **SCHOOL ENERGY COALITION**

- 1. The actuary report states that there was a January 2008 valuation report. Please explain what that is and why it was not included in the rate filing.
- 2. SEC remains confused as to what the \$343,000 represents. In some places it is referred to as an "expense" and in others as a "liability". If it is a future liability- as opposed to an annual expense- then why isn't it a rate base item?
- 3. The actuary report states that the calendar year 2009 expense is \$42,476. Please explain why that should not be the amount recorded in rates. The Accrued Benefit Obligation (ABO) appears to be an amount from previous years that was not expensed. If any other OM&A expense is not charged to rates in a given year, the prohibition against retroactive ratemaking would preclude recovery of those expenses in subsequent years. Please explain how the ABO is any different.