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March 29, 2010

BY EMAIL & COURIER

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

Dear Ms. Walli:

**Board File No. EB-2009-0274**  
**Whitby Hydro Electric Corporation – 2010 Cost of Service Application**  
**Interrogatories of Energy Probe**

Pursuant to Procedural Order No. 1, issued by the Board on March 16, 2010, please find attached the Interrogatories of Energy Probe Research Foundation (Energy Probe) in the EB-2009-0274 proceeding. An electronic version of this communication will be forwarded in PDF format.

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

Yours truly,

David S. MacIntosh  
Case Manager

cc: Ramona Abi-Rashed, Whitby Hydro Electric Corporation (By email)  
Andrew Taylor, Ogilvy Renault LLP (By email)  
Randy Aiken, Aiken & Associates (By email)  
Intervenors of Record (By email)

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**Ontario Energy Board**

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

**AND IN THE MATTER OF** an Application by Whitby  
Hydro Electric Corporation for an order approving just and  
reasonable rates and other charges for electricity  
distribution to be effective May 1, 2010.

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

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**March 29, 2010**

**WHITBY HYDRO ELECTRIC CORPORATION  
2010 RATES REBASING CASE  
EB-2009-0274**

**ENERGY PROBE RESEARCH FOUNDATION  
INTERROGATORIES**

**Interrogatory # 1**

**Ref: Exhibit 2 & Exhibit 4**

**The provincial government has harmonized the provincial retail sales tax (RST) with the goods and services tax (GST) effective July 1, 2010 to create the harmonized sales tax (HST). Based on the elimination of the RST effective July 1, 2010:**

- a) Please confirm that Whitby Hydro has made adjustments to the OM&A forecasts shown in Exhibit 4 to reflect the elimination of the 8% provincial sales tax.**
- b) If Whitby Hydro has not made any adjustments, please provide the estimated costs of the provincial sales tax included in the OM&A forecast for 2010.**
- c) If Whitby Hydro has not made any adjustments, please provide the amount of provincial sales tax paid by Whitby Hydro in each of 2006, 2007, 2008 and 2009 on OM&A expenses.**
- d) Please confirm that Whitby Hydro has made adjustments to the capital expenditure forecasts shown in Exhibit 2 to reflect the elimination of the 8% provincial sales tax.**
- e) If Whitby Hydro has not made any adjustments, please provide the estimated costs of the provincial sales tax included in the capital expenditures included in rate base forecast for 2010.**
- f) If Whitby hydro has not made any adjustments, please provide the amount of provincial sales tax paid by Whitby Hydro on capital expenditures included in rate base in each of 2006, 2007, 2008 and 2009.**

- g) If Whitby Hydro is unable to quantify the impact of the removal of the provincial sales tax, and has not made any adjustments for 2010, is Whitby Hydro agreeable to the creation of a deferral account into which the resulting savings would be placed and rebated to customers in the future? If not, why not?

**Interrogatory # 2**

**Ref: Exhibit 1, page 10**

**Whitby Hydro has requested that the OEB make its Rate Order effective May 1, 2010 in accordance with the filing requirements.**

- a) Please indicate the specific portion of the filing requirements that Whitby Hydro is referring to.
- b) In the Board's March 5, 2009 letter re Multi-year Electricity Distribution Rate Setting Plan Final Selection of Electricity Distributors for Rebasing in 2010 and 2011, the Board stated that:

*“Applicants are encouraged to file applications for 2010 as soon as possible, and no later than August 28, 2009 for rates to become effective May 1, 2010.”*

**In light of the above date and the actual filing date of January 15, 2010 why does Whitby Hydro believe that rates should be effective May 1, 2010?**

**Interrogatory # 3**

**Ref: Exhibit 1, pages 28-29**

**Please confirm that there are no costs associated with the Board of Directors of Whitby Hydro Energy Corporation and/or Whitby Hydro Energy Services Corporation included in the costs included in the filing by Whitby Hydro for recovery through the revenue requirement. If this cannot be confirmed, please identify and quantify these costs.**

#### **Interrogatory # 4**

**Ref: Exhibit 1, page 36**

- a) With respect to the budget process, please indicate when Whitby Hydro received Board of Directors approval for the budgets contained in the current regulatory filing.**
- b) Have there been any changes to the operating and capital budgets since the Board of Directors approval for the information used in the rate filing? If yes, please provide a detailed explanation of the changes.**
- c) Please provide a copy of the most recent Board of Directors approved three year capital and operating budgets.**

#### **Interrogatory # 5**

**Ref: Exhibit 1, pages 38-46**

**Please update the Revenue Requirement Work Form to reflect a return on equity of 9.85%, a deemed long-term debt rate of 5.87% and a short-term debt rate of 2.07%.**

#### **Interrogatory # 6**

**Ref: Exhibit 2, page 105**

**Based on the reliability statistics shown for 2008, please confirm that Whitby Hydro did not experience any supply failures in 2008. If this cannot be confirmed, please explain why, rounded to 2 decimals, the statistics shown including and excluding supply failures are the same.**

#### **Interrogatory # 7**

**Ref: Exhibit 2, page 110, Table 2-3**

**Please update Table 2-3 to reflect actual net capital additions for 2009.**

**Interrogatory # 8**

**Ref: Exhibit 2**

- a) Please provide a table that shows the subdivision development costs, the associated number of residential lots and the average cost per lot for 2004 through 2012.
- b) Please update the 2009 forecast to reflect actual figures for 2009.

**Interrogatory # 9**

**Ref: Exhibit 2, pages 129-132**

- a) Please update Table 2-9 to reflect actual gross additions and actual contributions for 2009.
- b) For each 2009 project listed, please confirm whether or not the project was in service before the end of 2009. For any project not in service at the end of 2009, please confirm that the project is expected to be in service by the end of 2010. If this cannot be confirmed for a project, please indicate when the project is expected to be completed.

**Interrogatory # 10**

**Ref: Exhibit 2, pages 135-136**

- a) For each of the three Regulatory Projects shown, please provide the total cost of the project and the amount to be recovered from the Region of Durham and/or MTO.
- b) Please explain how the amount to be recovered from the Region of Durham and the MTO has been calculated. Do the same rules apply to the Region of Durham as do to the MTO? If not, what are the differences?
- c) Are any amounts for any projects forecast to be recovered from the Town of Whitby? If not, why not?
- d) Please provide a table for 2004 through 2008 that shows the gross additions related to regulatory projects, the contributions related to regulatory projects and the percentage of the gross additions represented by the contributions.

**Interrogatory # 11**

**Ref: Exhibit 2, page 133**

**The evidence states that the harmonization of the commodity taxes has been incorporated in the costs for the 2010 capital expenditures.**

- a) Please quantify the amount of the reduction in the provincial retail sales tax that has been removed from the 2010 capital expenditures.**
- b) Please quantify the amount of the provincial retail sales tax that is still included in the 2010 capital expenditure forecast.**

**Interrogatory # 12**

**Ref: Exhibit 2, page 155**

- a) Please update the cost of power component of the working capital allowance to reflect the October 15, 2009 OEB RPP Report that has a cost of power of \$.06215 per kWh.**
- b) Has Whitby Hydro reflected the different rates applicable to RPP and non-RPP customers in the cost of power calculation? If not, why not?**
- c) Please provide the non RPP kWh as a percentage of the total kWh in 2008. Based on this figure and the additional volumes that have migrated to non RPP status as of November 1, 2009, please estimate the percentage of volumes for 2010 that would be non RPP volumes.**
- d) Please calculate the cost of power and the related impact on the working capital allowance to reflect the RPP and non RPP volumes (as provided in the response to part (c) above using the RPP price of \$.06215 per kWh and a price of \$.05820 per kWh for the non RPP volumes (being the sum of the forecasted average HOEP price of \$.03326 per kWh and the forecasted global adjustment of \$.02494 per kWh for the RPP year).**
- e) Are the kWh's associated with any market participants served by the distributor included in the kWh's used to calculate the cost of power? If yes, please recalculate the cost of power component of the working capital allowance removing any such volumes.**
- f) Please update the transmission related cost of power and the LV related cost of power to reflect current approved rates.**

**Interrogatory # 13**

**Ref: Exhibit 2, page 160, Schedule 4-1**

- a) Please explain why the 2006 continuity schedule begins with the 2006 EDR Approved numbers by account rather than the ending figures for 2005.**
- b) Please provide Schedule 4-1 using the 2005 ending figures as the opening balance for 2006 and adjust the additions and disposals to costs and accumulated depreciation accordingly.**
- c) Please explain the positive disposal shown for account 1820 in 2006 of \$197,001 that increases the gross cost for this account.**

**Interrogatory # 14**

**Ref: Exhibit 2, page 163, Schedule 4-4 Corrected**

**Please provide an updated Schedule 4-4 to reflect actual results for 2009.**

**Interrogatory # 15**

**Ref: Exhibit 2, page 164, Schedule 4-5 Corrected**

**Has the amortization expense shown in Schedule 4-5 for 2010 been calculated using the half-year rule? If not, please provide a revised schedule that includes the amortization expense based on the half-year rule for 2010.**

**Interrogatory # 16**

**Ref: Exhibit 2, pages 160-164**

- a) Please explain why there is no work-in-progress shown for any of the years in the schedules.**
- b) How does Whitby Hydro account for any capital project where expenditures have been made but the project is not complete and not in service at the end of the fiscal year?**



**Interrogatory # 17**

**Ref: Exhibit 3, page 180**

**Please update the historical consumption for the 7 key account/auto related customers to provide a comparison for the full year for 2009 as compared to each of 2006, 2007 and 2008.**

**Interrogatory # 18**

**Ref: Exhibit 3, page 182, Table 3-2**

**Please update Table 3-2 to reflect actual figures for 2009 for customer count/connections, consumption (kWh), consumption (kW) and weather normalized consumption (kWh) and consumption (kW).**

**Interrogatory # 19**

**Ref: Exhibit 3, Pages 180 & 184**

- a) Do any of the 7 customers shown in the table on page 180 receive a transformer ownership allowance? If yes, please provide a table showing the aggregate kW for these customers that received a transformer allowance for each of 2006, 2007, 2008 & 2009.**
- b) Please update Table 3-4 on page 184 to incorporate actual 2009 data.**
- c) Please update Table 3-5 on page 184 to reflect each of the following approaches:**
  - i) Using a 4-year average, as calculated in part (c) above.**
  - ii) Using a 3 year-average, using 2007 through 2009 data.**
  - iii) Using only the 2009 % of billed figure.**

**Interrogatory # 20**

**Ref: Exhibit 3, Appendix 2-D**

**Please provide updated Tables 3-6, 3-7, 3-8, 3-9 and 3-10 that reflect 2009 actual data.**

**Interrogatory # 21**

**Ref: Exhibit 3, page 190**

- a) Please indicate where in the filing requirements it is stated that interest from customer/retailer deposits and PILS interest are not to be included in the revenue offset.**
- b) What assumptions has Whitby Hydro used in terms of interest rates and bank balances in the calculation of bank interest? How do these assumptions compare to those used in 2009?**
- c) Has Whitby Hydro included any costs associated with interest paid on customer deposits in the calculation of the revenue requirement? If yes, please indicate where in the evidence this is shown. Please indicate the account number that includes this expense and please provide the cost of this interest on customer deposits.**

**Interrogatory # 22**

**Ref: Exhibit 3, page 192**

- a) Please explain the decrease in revenues forecast for 2009 and 2010 in account set up charge / change of occupancy charge to levels below that recorded in 2007 and 2008.**
- b) Please explain the significant reduction in 2009 and 2010 in revenue associated with temporary service install and remove - overhead and underground from the levels recorded in 2008 and previous years.**
- c) Please explain why there is a forecast in 2009 of \$1,200 for the legal letter charge if Whitby Hydro is requesting approval for this charge beginning in 2010.**

**Interrogatory # 23**

**Ref: Exhibit 3, pages 189 & 193**

**Rent from electric property in 2009 includes a one-time catch-up billing adjustment of about \$12,500. This leaves the remaining forecast as \$133,593 for 2009.**

- a) Please provide a breakdown of the \$12,500 catch up into amounts associated with each of 2008, 2007 and 2006.
- b) Please explain why there is no growth in revenues in 2010 from the 2009 level of \$133,539.
- c) Please provide the actual and forecasted number of poles rented in each of 2006 through 2010. Please also provide the actual number of pole rentals for 2009.

**Interrogatory # 24**

**Ref: Exhibit 3, page 194**

**Please confirm that all the revenues and costs shown in accounts 4375 and 4380 are CDM related. If this cannot be confirmed, please separate the CDM components in these accounts from the non-CDM components and describe what these non-CDM components are.**

**Interrogatory # 25**

**Ref: Exhibit 3, pages 197, 201-202**

- a) **Has Whitby Hydro used the full-time employment levels for the Oshawa Census Metropolitan Area and then applied the growth rates for the Ontario employment forecast shown in Table 4?**
- b) **Please update Table 4 for 2009 and 2010 to reflect the most recent forecasts from the four banks shown as currently available.**
- c) **Please provide the weather normal forecast for 2009 and 2010, as shown in Table 5, based on the updated employment forecasts from part (b) above.**
- d) **Please update Table 6 to reflect January through December actual figures for 2009.**
- e) **Please update Table 7 to reflect the revised figures from Table 5 (part (c) above) and from Table 6 (part (d) above).**
- f) **What is the impact on the revenue requirement of using the forecast from the updated Table 7 provided in the response to part (e) above?**
- g) **Please update Table 8 to reflect actual figures for 2009.**

**Interrogatory # 26**

**Ref: Exhibit 3, page 203, Table 10**

**Please provide the actual year end customers by class as shown in Table 10 for 2009.**

**Interrogatory # 27**

**Ref: Exhibit 3, page 204, Table 11**

**Please update Table 11 to reflect actual figures for 2009, including normalized actuals.**

**Interrogatory # 28**

**Ref: Exhibit 3, pages 198 & 201**

**Please provide a live Excel spreadsheet that contains all of the data used to estimate the regression equation shown in Table 1 on page 198 and all of the forecasted information need to produce the 2009 and 2010 wholesale kWh forecasts shown in Table 5 on page 201**

**Interrogatory # 29**

**Ref: Exhibit 4, page 211, Table 4-1**

**Please update Table 4-1 to reflect actual figures for 2009.**

**Interrogatory # 30**

**Ref: Exhibit 4, page 212, Table 4-2**

**How have productivity improvements been reflected in Table 4-2?**

**Interrogatory # 31**

**Ref: Exhibit 4, page 213, Table 4-3**

**Please update Table 4-3 to reflect actual figures for 2009.**

**Interrogatory # 32**

**Ref: Exhibit 4, page 213, Table 4-3**

**Please explain the following increases in costs:**

- a) Account 5010 from \$282,424 in 2008 to \$322,791 in 2009 and to \$350,806 in 2010.
- b) Account 5017 from \$22,249 in 2009 to \$41,533 in 2010.
- c) Account 5025 from \$31,648 in 2008 and \$31,742 in 2009 to \$48,705 in 2010.
- d) Account 5035 from \$14,345 in 2009 to \$23,939 in 2010.
- e) Account 5045 from \$188,976 in 2008 to \$220,948 in 2009 and to \$240,400 in 2010.
- f) Account 5055 from \$12,746 in 2009 to \$29,701 in 2010.
- g) Account 5075 from \$77,725 in 2008 to \$140,288 in 2009 and \$142,492 in 2010.
- h) Account 5085 from \$417,675 in 2008 to \$468,001 in 2009 and \$470,285 in 2010.
- i) Account 5105 from \$133,176 in 2009 to \$155,860 in 2010.
- j) Account 5315 from \$603,108 in 2009 to \$680,570 in 2010.
- k) Account 5340 from \$785,283 in 2009 to \$814,854 in 2010.
- l) Account 5425 from \$6,801 in 2009 to \$13,572 in 2010.
- m) Account 5610 from \$793,372 in 2008 to \$859,268 in 2009 and to \$913,739 in 2010.
- n) Account 5615 from \$379,086 in 2008 to \$411,278 in 2009 and to \$479,310 in 2010.
- o) Account 5630 from \$197,068 in 2008 to \$214,400 in 2009 and to \$238,880 in 2010.
- p) Please explain why there are no IESO fees and penalties shown prior to 2009.

- q) Please separate the \$40,000 forecast for IESO fees and penalties shown for 2010 between fees and penalties.
- r) Has Whitby Hydro taken into account the removal of the provincial retail sales tax effective July 1, 2010 in the 2010 forecast? If not, why not?

**Interrogatory # 33**

**Ref: Exhibit 4, page 225, table 4-9**

- a) Please provide a breakdown of the \$250,000 forecasted cost associated with the 2010 cost of service rate application into its component parts such as legal, consulting, intervenors, newspaper notices, OEB costs, etc.
- b) How much of the \$250,000 is related to an oral component (technical conference and/or oral hearing)?

**Interrogatory # 34**

**Ref: Exhibit 4**

- a) Has Whitby Hydro included any LEAP related costs in the 2010 revenue requirement? If yes, please quantify and explain where they are included in the evidence.
- b) Has Whitby Hydro included any IFRS related costs in the 2010 revenue requirement? ? If yes, please quantify and explain where they are included in the evidence.

**Interrogatory # 35**

**Ref: Exhibit 4, page 226**

- a) Please confirm that based on the "Third Generation Incentive Regulation Stretch Factor Updates for 2010 (EB-2009-0392)" dated February 17, 2010 Whitby Hydro ranks last in its peer group (Mid-Size GTA Medium-High undergrounding) in terms of the unit OM&A cost indexes for the average of the 2006 through 2008 period.
- b) Please also confirm that Whitby Hydro is more than 18% above the average for its peer group and more than 24% above the index for Oshawa PUC Networks.

**Interrogatory # 36**

**Ref: Exhibit 4, page 231**

- a) Please explain how the "rate of return" that is noted under the pricing methodology is determined. Please provide the calculations and assumptions used to estimate the rate of return used for 2010.**
- b) For each of the services shown in Table 4-14 that include a rate of return as part of the pricing methodology, please show the breakdown of the price for the service starting from the cost for the service shown and adding in the rate of return. For example, for office expenses the difference between the price for the service of \$108 and the cost of service of \$98 is approximately 10.2%. How was this difference of \$10 calculated based on cost plus rate of return?**

**Interrogatory # 37**

**Ref: Exhibit 4, pages 237 & 164**

- a) Please provide a table showing, by account, the calculation of the depreciation expense of \$4,929,391 for the 2010 test year.**
- b) Please provide a table showing, by account, the calculation of the 2010 depreciation expense assuming the half year rule for 2010 additions.**
- c) Please explain the relevance of the Total line in the first table on page 237.**

**Interrogatory # 38**

**Ref: Exhibit 4, page 239**

**Please provide the actual property taxes paid in each of 2006 through 2009 and provide the 2010 forecast of property taxes that has been included in distribution expenses.**

**Interrogatory # 39**

**Ref: Exhibit 4, page 240**

- a) Please confirm that the 2009 provincial budget reduced the small business tax rate from 5.5% to 4.5% effective July 1, 2010 on the first \$500,000 of taxable income and eliminated the 4.25% surtax on taxable income over \$500,000, also effective July 1, 2010.
- b) Please confirm that the 2010 provincial tax savings resulting from the above change noted in part (c) is \$18,750, the difference between the following calculations on the first \$1,500,000 of taxable income:
- \*  $13\% \times \$1,500,000 = \$195,000$ , and
  - \* 

$5\% \times \$500,000$	=	\$25,000
$13\% \times \$1,000,000$	=	\$130,000
$2.125\% \times \$1,000,000$	=	<u>\$21,250</u>
Total	=	\$176,250

If these calculations cannot be confirmed, please provide the calculations that show the reduction in the provincial income tax and provide the rationale for the rates and numbers used.

**Interrogatory # 40**

**Ref: Exhibit 4, page 232**

The vehicle replacement costs for the 2010 test year are shown as \$532,000.

- a) How much of this amount is capitalized and how much is expensed?
- b) Does Whitby Hydro or its affiliate determine how much is capitalized versus expensed each year?
- c) Do the vehicle replacement costs include depreciation expense? If yes, does the affiliate use the same depreciation rates for vehicles and tools as those prescribed by the OEB? If not, please calculate the impact on the cost of \$532,000 if the OEB depreciation rates were to be applied in the calculation of the cost. Please also calculate the cost if the half year rule for depreciation were used for vehicle and tool additions in the test year.
- d) Please explain the following sentence shown at lines 17 and 18 of page 232:



*"OM&A, Capital Services and Vehicle Replacement Services are tracked and costs are charged by USoA with an adjustment for no more than the weighted cost of capital."*

In particular, given the three figures provided in the table for 2010, please indicate whether these are the amounts forecast to be incurred by Whitby Hydro or whether these amounts will be grossed up by the adjustment for no more than the weighted cost of capital. If these are already the grossed up amounts, please show the actual costs and the gross up calculation used to arrive at these figures.

- e) Please explain why an adjustment of no more than the weighted cost of capital is applied to expenses such as the OM&A services.

**Interrogatory # 41**

**Ref: Exhibit 4, page 227**

**Please provide a list of the "other entities" to which WHES provides consulting, engineering, billing and distribution services.**

**Interrogatory # 42**

**Ref: Exhibit 4, pages 231, 232 & 211 & Exhibit 2, page 164**

- a) There is a difference of \$1,339 between the total OM&A expense for 2010 of \$8,920 shown on page 211 of Exhibit 4 and the shared services cost of \$2,083 shown on page 231 and the outsourced OM&A services of \$5,498 shown on page 232. Please provide a breakdown of this additional cost including any expensed portion of the Vehicle Replacement cost of \$532 shown on page 232, property taxes and any other component of the difference.
- b) There is a difference of \$519 between the total capital expenditures for 2010 of \$8,409 shown on page 164 of Exhibit 2 and the capital services amount of \$7,890 shown on page 22 of Exhibit 4. Please provide a breakdown of this additional expenditure including any capitalized portion of the Vehicle Replacements cost of \$532 shown on page 232 and any other component of the difference.

**Interrogatory # 43**

**Ref: Exhibit 7, page 360**

**Will the move to higher revenue-to-cost ratios in 2011 and 2012 for the street light and sentinel light classes be used to reduce the ratio for residential customers in those years, or will some of the increase be used to reduce the ratio for other rate classes? Please explain.**

**Interrogatory # 44**

**Ref: Exhibit 8, page 396**

**If available, please add 2009 data to Table 8-13 and provide a four year average calculation.**

**Interrogatory # 45**

**Ref: Exhibit 9, pages 420 & 421**

- a) Please explain why Whitby Hydro has used historical data from 2005 to 2008 to allocate the Global Adjustment to rate classes?**
- b) Has Whitby Hydro applied the balances in each of 2005 through 2008 associated with the Global Adjustment based on the non-RPP kWh's for each individual year, or has Whitby Hydro allocated the 2008 year end balance (including interest to April 30, 2009) based on the non-RPP kWh's for the entire 2005 through 2008 period?**
- c) Please provide a table that shows the allocation to the various rate classes based on the current Whitby Hydro proposal, the separate allocation of amounts for each year based on the non-RPP kWh's for each particular year and if the total balance was allocated based only on the 2008 non-RPP kWh as the proxy.**
- d) Please provide Whitby Hydro's best estimate of the additional costs associated with Option 2.**

**Interrogatory # 46**

**Ref: Exhibit 9, page 423**

**Please provide two revised versions of Table 9-6, the first of which shows the calculation of the rate rider excluding the global adjustment and the second of which shows the calculation of the rate rider associated with the global adjustment and recovered from non-RPP volumes only.**