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BY EMAIL and RESS

September 20, 2011

Ontario Energy Board
2300 Yonge Street
27th Floor
Toronto, Ontario
M4P 1E4

Attn: Kirsten Walli, Board Secretary

Dear Ms. Walli:

Re: EB-2011-0054 – Hydro Ottawa Limited – Supplementary Technical Conference Questions

Pursuant to Mr. Hoey's September 15th email to the parties, please find attached supplementary Technical Conference questions of the School Energy Coalition (SEC) in respect of the above-noted proceeding.

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

Yours truly,

Originally signed by

Mark Rubenstein

cc: J. Shepherd, SEC
W. McNally, SEC
P. Hoey, Hydro Ottawa
F. Cass, Aird & Berlis
Interested Parties

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

AND IN THE MATTER of an Application by Hydro Ottawa Limited for an Order or Orders approving just and reasonable rates and other service charges for the distribution of electricity to be effective January 1, 2012.

SUPPLEMENTARY
TECHNICAL CONFERENCE QUESTIONS
FROM THE
SCHOOL ENERGY COALITION

17. [K11, 11.1, Staff #79]

Please confirm that the reference to “capitalization” policy is intended to be a reference to “depreciation/amortization” policy.

18. [K11, 11.1, Staff #79, Attachment 1]

With respect to the Applicant’s Estimate of Useful Lives report:

- a) [J1-1-1, p. 4 and J2-1-1] Please confirm that, throughout the Application and interrogatory responses, the old useful lives are used for the purpose of calculating rate base, depreciation, cost of capital, revenue requirement, and rates, except for Exhibit J.
- b) Please confirm that the amounts for which the Applicant is seeking approval from this Board for those items are the figures based on the new useful lives, referred to throughout as the “IFRS Lives”.
- c) [J2-1-1, J2-1-2, and K11, 11.1, Energy Probe #64] Please recalculate Tables 1 through 3 of J2-1-1, and the continuity schedules in J2-1-2, and Tables 1 through 6 of the Energy Probe IR response, using the Typical Lives set out in the Kinectrics Report.
- d) Based on the Typical Lives calculation set forth in (c) above, please advise the impact on Test Year revenue requirement and deficiency of using those lives.

19. [K11, 11.1, Staff #80]

With respect to Table 1:

- a) Please confirm that the OM&A, capital, and revenue requirement figures, and the rates based on those figures, contained throughout the Application, excluding Exhibit J, use the CGAAP figures from Table 1 and not the MIFRS figures.
- b) Please confirm that, for the purposes of determining rates for the Test Year, the Applicant is seeking the Board's approval of the revenue requirement and rates based on the MIFRS figures in Table 1.
- c) Please provide more details on the reason why each of the costs set out in Table 1 is considered to be or not to be directly attributable.

20. [K11, 11.1, Staff #90]

Please provide a detailed explanation of all changes to the Applicant's calculation of required contributions as a result of IFRS? Without limiting the generality of the question, please explain why a shift in the cost of a project from capital to OM&A results in a reduction in capital contributions required.

21. [K11, 11.1, Energy Probe #63, A2-1-2, Updated, Table 1, and Attachment H Updated]

With respect to the calculation of the deficiency and the Revenue Requirement Work Form:

- a) Please confirm that these exhibits are in CGAAP.
- b) Please provide Table 1 and Attachment H using MIFRS, and provide an explanation of all differences between the CGAAP and MIFRS versions.

Submitted by the School Energy Coalition on this 21th day of September, 2011.

Mark Rubenstein