

October 18, 2011
Sent by courier, email, and RESS

Kirsten Walli
Board Secretary
Ontario Energy Board,
2300 Yonge St.
Suite 2700, P.O. Box 2319
Toronto, Ontario
M4P 1E4
Canada

Dear Ms. Walli:

Re: OEB File No. EB-2011-0123
Guelph Hydro Electric Systems Inc. (Guelph Hydro)
2012 Electricity Distribution Rate Application

Please find attached the Fixed Asset Continuity Schedules for the 2008 to 2012 years missed in the response to the Board Staff's interrogatory number 7 (a).

Should there be any questions, please do not hesitate to contact me.

Respectfully Submitted,



Cristina Birceanu

Manager of Regulatory Affairs
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PROCEDURAL ORDER NO.1
GUELPH HYDRO ELECTRIC SYSTEMS INC. (“Guelph Hydro”)
COMPLETION OF INTERROGATORY 7 (a) RESPONSE TO THE BOARD STAFF’S
INTERROGATORIES ON
2012 ELECTRICITY DISTRIBUTION COST OF SERVICE RATES
FILE NUMBER EB-2011-0123

October 18, 2011

7. Ref: E2/T1/S3 – Continuity Statements

In pages 1-7 Guelph Hydro provided Fixed Asset Continuity Schedules for the 2008, 2009 and 2010 historic, the 2011 bridge and the 2012 test years.

- a. Please include the total amounts after ‘Work in Progress’ in all schedules.

Guelph Hydro’s Response:

The Fixed Asset Continuity Schedules for the 2008 to 2012 years have been resubmitted to show the total amounts after “Work in Progress” in all schedules.

Table 5 Appendix 2-B
Fixed Asset Continuity Schedule (Distribution & Operations)
As at December 31, 2008

			Cost				Accumulated Depreciation				
CCA Class	OEB	Description	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
N/A	1805	Miscellaneous Intangible Plant	779,783		11,660	768,123	0	0	0	0	768,123
CEC	1806	Land Rights				0				0	0
1	1808	Buildings and Fixtures	19,007,195		836,563	18,170,632	2,053,365	405,586	552,334	1,906,616	16,264,016
N/A	1810	Leasehold Improvements				0				0	0
	1815	Transformer Station Equipment - Normally Primary above 50 kV				0				0	0
47	1820	Distribution Station Equipment - Normally Primary below 50 kV				0				0	0
	1825	Storage Battery Equipment				0				0	0
47	1830	Poles, Towers and Fixtures	17,578,821	1,450,627		19,029,447	5,104,762	906,144		6,010,907	13,018,541
47	1835	Overhead Conductors and Devices	14,886,525	1,221,136		16,107,660	4,319,971	766,900		5,086,871	11,020,790
47	1840	Underground Conduit	28,516,657	4,050,879		32,567,536	8,340,361	1,560,692		9,901,054	22,666,482
47	1845	Underground Conductors and Devices	25,939,103	3,495,955		29,435,057	7,538,039	1,411,089		8,949,127	20,485,930
47	1850	Line Transformers	15,432,406	1,477,497	400,573	16,509,330	4,705,058	799,445		5,504,503	11,004,827
47	1855	Services	5,810,039	553,425		6,363,465	1,633,007	305,109		1,938,115	4,425,349
47	1860	Meters	8,418,253	924,360		9,342,613	2,397,036	447,196		2,844,231	6,498,382
	1865	Other Installations on Customer's Premises				0				0	0
N/A	1905	Land				0				0	0
CEC	1906	Land Rights				0				0	0
1	1908	Buildings and Fixtures				0				0	0
	1910	Leasehold Improvements				0				0	0
8	1915	Office Furniture and Equipment	1,089,514	11,712		1,101,227	486,404	84,124		570,527	530,699
45	1920	Computer Equipment - Hardware	1,350,877	300,821		1,651,698	950,312	187,349		1,137,661	514,037
45.1	1925	Computer Software				0				0	0
10	1930	Transportation Equipment	2,427,226	247,906	19,996	2,655,137	1,146,389	329,942	19,996	1,456,335	1,198,802
	1935	Stores Equipment	96,338			96,338	90,516	3,857		94,373	1,965
8	1940	Tools, Shop and Garage Equipment	819,137	71,520		890,658	386,508	72,806		459,315	431,343
	1945	Measurement and Testing Equipment	14,872			14,872	8,923	1,487		10,410	4,462
	1950	Power Operated Equipment				0				0	0
	1955	Communication Equipment				0				0	0
	1960	Miscellaneous Equipment	2,292,871	21,843	21,843	2,292,871	1,809,622	166,237		1,975,860	317,011
	1970	Load Management Controls - Customer Premise	314,982			314,982	144,135	17,890		162,025	152,957
	1975	Load Management Controls - Utility Premises				0				0	0
47	1980	System Supervisory Equipment		47,676		47,676		9,535		9,535	38,141
	1985	Sentinel Lighting Rentals	6,158			6,158				0	6,158
	1990	Other Tangible Property				0				0	0
47	1995	Contributions and Grants	(21,923,351)		5,534,999	(27,458,350)	(3,694,088)	(1,040,259)		(4,734,348)	(22,724,003)
	2005	Property Under Capital Leases				0				0	0
	2070	Other Utility Plant	771			771	322			322	450
		Total before Reallocations	122,858,175	13,875,358	6,825,633	129,907,900	37,420,641	6,435,129	572,330	43,283,439	86,624,461
		Reallocation of Depreciation expenses				0		(406,605)			0
		Total after Work in Process	122,858,175	13,875,358	6,825,633	129,907,900	37,420,641	6,028,523	572,330	43,283,439	86,624,461

Table 6 Appendix 2-B
Fixed Asset Continuity Schedule
As of December 31, 2009

CCA Class	OEB	Description	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
N/A	1805	Miscellaneous Intangible Plant	768,123			768,123	-			-	768,123
CEC	1806	Land Rights	0			-	-			-	-
1	1808	Buildings and Fixtures	18,170,632	21,000		18,191,632	1,906,616	390,116		2,296,732	15,894,900
N/A	1810	Leasehold Improvements	0			-	-			-	-
	1815	Transformer Station Equipment - Normally Primary	0			-	-			-	-
47	1820	Distribution Station Equipment - Normally Primary	0	1,697,266		1,697,266	-	73,007		73,007	1,624,259
	1825	Storage Battery Equipment	0			-	-			-	-
47	1830	Poles, Towers and Fixtures	19,029,447	1,550,134		20,579,581	6,010,907	965,562		6,976,469	13,603,113
47	1835	Overhead Conductors and Devices	16,107,660	927,730		17,035,390	5,086,871	799,274		5,886,145	11,149,245
47	1840	Underground Conduit	32,567,536	2,346,931		34,914,467	9,901,054	1,648,474		11,549,527	23,364,939
47	1845	Underground Conductors and Devices	29,435,057	4,025,761		33,460,819	8,949,127	1,579,840		10,528,968	22,931,851
47	1850	Line Transformers	16,509,330	602,167		17,111,497	5,504,503	823,532		6,328,035	10,783,462
47	1855	Services	6,363,465	406,196		6,769,661	1,938,115	319,580		2,257,695	4,511,965
47	1860	Meters	9,342,613	2,054,238	58,427	11,338,425	2,844,231	518,784	58,427	3,304,589	8,033,836
	1865	Other Installations on Customer's Premises	0			-	0			-	-
N/A	1905	Land	0			-	0			-	-
CEC	1906	Land Rights	0			-	0			-	-
1	1908	Buildings and Fixtures	0			-	0			-	-
	1910	Leasehold Improvements	0			-	0			-	-
8	1915	Office Furniture and Equipment	1,101,227	64,069		1,165,296	570,527	88,101		658,628	506,668
45	1920	Computer Equipment - Hardware	1,651,698	541,982		2,193,680	1,137,661	272,355		1,410,016	783,664
45.1	1925	Computer Software	0			-	0			-	-
10	1930	Transportation Equipment	2,655,137	427,899	395,861	2,687,174	1,456,335	342,693	395,861	1,403,166	1,284,008
12	1935	Stores Equipment	96,338			96,338	94,373	1,911		96,284	54
8	1940	Tools, Shop and Garage Equipment	890,658	49,351		940,008	459,315	75,877		535,192	404,817
	1945	Measurement and Testing Equipment	14,872			14,872	10,410	1,487		11,898	2,974
	1950	Power Operated Equipment	0			-	0			-	-
	1955	Communication Equipment	0			-	0			-	-
	1960	Miscellaneous Equipment	2,292,871	34,829		2,327,700	1,975,860	142,737		2,118,596	209,103
	1970	Load Management Controls - Customer Premises	314,982			314,982	162,025	16,586		178,610	136,371
	1975	Load Management Controls - Utility Premises	0			-	0			-	-
47	1980	System Supervisory Equipment	47,676	256,605		304,281	9,535	60,856		70,392	233,890
	1985	Sentinel Lighting Rentals	6,158			6,158	0			-	6,158
	1990	Other Tangible Property	0			-	0			-	-
47	1995	Contributions and Grants	(27,458,350)	(4,336,296.20)		(31,794,646)	(4,734,348)	(1,296,771)		- 6,031,118	(25,763,528)
	2005	Property Under Capital Leases	0			-	0			-	-
	2070	Other Utility Plant	771			771	322	51		373	398
Total before Work in Process / Re-allocation of amortization			129,907,900	10,669,862	454,288	140,123,475	43,283,439	6,824,052	454,288	49,653,203	90,470,271
95	2055	Work in Process	-	150,530		150,530	0				150,530
		Re-allocation of amortization						(420,481)			
Total after Work in Process			129,907,900	10,820,392	454,288	140,274,005	43,283,439	6,403,571	454,288	49,653,203	90,620,801

Table 7 Appendix 2-B
Fixed Asset Continuity Schedule
As of December 31, 2010

CCA Class	OEB	Description	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
N/A	1805	Land	768,123	1,873,864		2,641,987	0			0	2,641,987
CEC	1806	Land Rights	0			0	0			0	0
1	1808	Buildings and Fixtures	18,191,632	68,870		18,260,502	2,296,732	408,765		2,705,497	15,555,005
N/A	1810	Leasehold Improvements	0			0	0			0	0
	1815	Transformer Station Equipment - Normally Primary above 50 kV	0	758,177		758,177	0	25,273		25,273	732,904
47	1820	Distribution Station Equipment - Normally Primary below 50 kV	1,697,266	11,621		1,708,887	73,007	56,963		129,970	1,578,917
	1825	Storage Battery Equipment	0			0	0			0	0
47	1830	Poles, Towers and Fixtures	20,579,581	1,696,920		22,276,501	6,976,469	1,025,286		8,001,755	14,274,746
47	1835	Overhead Conductors and Devices	17,035,390	844,820		17,880,210	5,886,145	822,917		6,709,061	11,171,148
47	1840	Underground Conduit	34,914,467	2,746,085		37,660,552	11,549,527	1,759,765		13,309,293	24,351,260
47	1845	Underground Conductors and Devices	33,460,819	2,362,380		35,823,198	10,528,968	1,670,495		12,199,463	23,623,736
47	1850	Line Transformers	17,111,497	1,076,256		18,187,753	6,328,035	866,079		7,194,113	10,993,640
47	1855	Services	6,769,661	413,832		7,183,493	2,257,695	335,449		2,593,145	4,590,348
47	1860	Meters	11,338,425	(4,703,762)		6,634,663	3,304,589	504,292	2,270,935	1,537,947	5,096,717
	1865	Other Installations on Customer's Premises	0			0	0			0	0
N/A	1905	Land	0			0	0			0	0
CEC	1906	Land Rights	0			0	0			0	0
1	1908	Buildings and Fixtures	0			0	0			0	0
	1910	Leasehold Improvements	0			0	0			0	0
8	1915	Office Furniture and Equipment	1,165,296	56,547		1,221,843	658,628	92,169		750,797	471,046
45	1920	Computer Equipment - Hardware	2,193,680	308,896		2,502,577	1,410,016	327,550		1,737,566	765,011
45.1	1925	Computer Software	0			0	0			0	0
10	1930	Transportation Equipment	2,687,174	633,782	439,885	2,881,072	1,403,166	379,980	433,988	1,349,158	1,531,913
	1935	Stores Equipment	96,338			96,338	96,284	54		96,338	0
8	1940	Tools, Shop and Garage Equipment	940,008	52,094		992,103	535,192	73,776		608,968	383,135
	1945	Measurement and Testing Equipment	14,872			14,872	11,898	2,974		14,872	0
	1950	Power Operated Equipment	0			0	0			0	0
	1955	Communication Equipment	0			0	0			0	0
	1960	Miscellaneous Equipment	2,327,700	5,249		2,332,949	2,118,596	130,827		2,249,423	83,526
	1970	Load Management Controls - Customer Premises	314,982			314,982	178,610	136,372		314,982	(0)
	1975	Load Management Controls - Utility Premises	0			0	0			0	0
47	1980	System Supervisory Equipment	304,281	222,647		526,929	70,392	105,386		175,777	351,152
	1985	Sentinel Lighting Rentals	6,158			6,158	0			0	6,158
	1990	Other Tangible Property	0			0	0			0	0
47	1995	Contributions and Grants	(31,794,646)	(3,440,464)		(35,235,111)	(6,031,118)	(1,413,532)		(7,444,651)	(27,790,460)
	2005	Property Under Capital Leases	0			0	0			0	0
	2070	Other Utility Plant	771			771	373	51		424	347
Total before Work in Process / Re-allocation of amortization			140,123,475	4,987,814	439,885	144,671,404	49,653,203	7,310,890	2,704,923	54,259,170	90,412,234
95	2055	Work in Process	150,530	(110,413)		40,117	0			0	40,117
		Re-allocation of amortization						(453,810)			
Total after Work in Process			140,274,005	4,877,401	439,885	144,711,521	49,653,203	6,857,080	2,704,923	54,259,170	90,452,350

Table 8 Appendix 2-B
Fixed Asset Continuity Schedule
As of December 31, 2011

Fixed Asset Continuity Schedule (Distribution & Operations)
As at December 31, 2011

CCA Class	OEB	Description	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
N/A	1805	Land	2,641,987			2,641,987	0			0	2,641,987
CEC	1806	Land Rights	0			0	0			0	0
1	1808	Buildings and Fixtures	18,260,502	1,735,000		19,995,502	2,705,497	426,613		3,132,110	16,863,391
N/A	1810	Leasehold Improvements	0			0	0			0	0
	1815	Transformer Station Equipment - Normally Primary	758,177	9,225,000		9,983,177	25,273	332,773		358,045	9,625,132
47	1820	Distribution Station Equipment - Normally Primary	1,708,887			1,708,887	129,970	112,534		242,504	1,466,382
	1825	Storage Battery Equipment	0			0	0			0	0
47	1830	Poles, Towers and Fixtures	22,276,501	1,322,234		23,598,735	8,001,755	656,366		8,658,122	14,940,613
47	1835	Overhead Conductors and Devices	17,880,210	1,224,591		19,104,801	6,709,061	526,887		7,235,948	11,868,852
47	1840	Underground Conduit	37,660,552	2,885,590		40,546,142	13,309,293	821,547		14,130,840	26,415,302
47	1845	Underground Conductors and Devices	35,823,198	2,595,379		38,418,577	12,199,463	779,871		12,979,334	25,439,243
47	1850	Line Transformers	18,187,753	1,033,848		19,221,601	7,194,113	368,092		7,562,205	11,659,396
47	1855	Services	7,183,493	269,265		7,452,758	2,593,145	157,326		2,750,471	4,702,287
47	1860	Meters	6,634,663	609,000		14,725,108	1,537,947	471,589		3,319,673	11,405,435
	1865	Other Installations on Customer's Premises	0			0	0			0	0
N/A	1905	Land	0			0	0			0	0
CEC	1906	Land Rights	0			0	0			0	0
1	1908	Buildings and Fixtures	0			0	0			0	0
	1910	Leasehold Improvements	0			0	0			0	0
	1915	Office Furniture and Equipment	1,221,843			1,221,843	750,797	44,996		795,793	426,050
45	1920	Computer Equipment - Hardware	2,502,577	420,000		3,549,349	1,737,566	338,440		2,076,006	1,473,343
	1925	Computer Software	0			1,114,457	0			0	1,114,457
10	1930	Transportation Equipment	2,881,072	450,000		3,331,072	1,349,158	258,471		1,607,629	1,723,442
	1935	Stores Equipment	96,338			96,338	96,338			96,338	0
8	1940	Tools, Shop and Garage Equipment	992,103	60,000		1,103,006	608,968	74,346		683,314	419,692
	1945	Measurement and Testing Equipment	14,872			14,872	14,872			14,872	0
	1950	Power Operated Equipment	0			0	0			0	0
	1955	Communication Equipment	0			0	0			0	0
50	1960	Miscellaneous Equipment	2,332,949	50,000		2,439,448	2,249,423	163,774		2,413,197	26,250
	1970	Load Management Controls - Customer Premises	314,982			314,982	314,982			314,982	(0)
	1975	Load Management Controls - Utility Premises	0			0	0			0	0
50	1980	System Supervisory Equipment	526,929	361,093		888,022	175,777	156,186		331,963	556,059
	1985	Sentinel Lighting Rentals	6,158			6,158	0			0	6,158
	1990	Other Tangible Property	0			0	0			0	0
47	1995	Contributions and Grants	(35,235,111)	(2,679,000)		(37,914,111)	(7,444,651)	(914,706)		(8,359,357)	(29,554,754)
	2005	Property Under Capital Leases	0			0	0			0	0
	2070	Other Utility Plant	771			771	424	51		476	295
Total before Work in Process / Re-allocation of amortization			144,671,404	19,562,000	0	173,563,480	54,259,170	4,775,159	0	60,344,467	113,219,013
95	2055	Work in Process	40,117			40,117	0			0	40,117
		Re-allocation of amortization						(332,817)			
Total after Work in Process			144,711,521	19,562,000	0	173,603,597	54,259,170	4,442,342	0	60,344,467	113,259,130

Table 9 Appendix 2-B
Fixed Asset Continuity Schedule
As of December 31, 2012
Cost

Fixed Asset Continuity Schedule (Distribution & Operations)
As at December 31, 2012

Cost							Accumulated Depreciation				
CCA Class	OEB	Description	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
N/A	1805	Land	2,641,987			2,641,987	0			0	2,641,987
CEC	1806	Land Rights	0			0	0			0	0
1	1808	Buildings and Fixtures	19,995,502	83,000		20,078,502	3,132,110	428,313		3,560,423	16,518,078
N/A	1810	Leasehold Improvements	0			0	0			0	0
	1815	Transformer Station Equipment - Normally Primary	9,983,177			9,983,177	358,045	332,773		690,818	9,292,359
47	1820	Distribution Station Equipment - Normally Primary	1,708,887			1,708,887	242,504	112,534		355,039	1,353,848
	1825	Storage Battery Equipment	0			0	0			0	0
47	1830	Poles, Towers and Fixtures	23,598,735	1,458,598		25,057,333	8,658,122	785,613		9,443,734	15,613,599
47	1835	Overhead Conductors and Devices	19,104,801	1,364,027		20,468,828	7,235,948	630,711		7,866,659	12,602,168
47	1840	Underground Conduit	40,546,142	2,666,116		43,212,258	14,130,840	821,547		14,952,387	28,259,871
47	1845	Underground Conductors and Devices	38,418,577	2,373,457		40,792,034	12,979,334	779,871		13,759,205	27,032,829
47	1850	Line Transformers	19,221,601	1,076,643		20,298,244	7,562,205	368,092		7,930,297	12,367,947
47	1855	Services	7,452,758	278,723		7,731,481	2,750,471	157,381		2,907,852	4,823,629
47	1860	Meters	14,725,108	625,000		15,350,108	3,319,673	980,986		4,300,659	11,049,449
	1865	Other Installations on Customer's Premises	0			0	0			0	0
CEC	1906	Land Rights	0			0	0			0	0
1	1908	Buildings and Fixtures	0			0	0			0	0
	1910	Leasehold Improvements	0			0	0			0	0
	1915	Office Furniture and Equipment	1,221,843			1,221,843	795,793	44,996		840,789	381,054
45	1920	Computer Equipment - Hardware	3,549,349	500,000		4,049,349	2,076,006	625,148		2,701,154	1,348,194
	1925	Computer Software	1,114,457	0		1,114,457	0	74,297		74,297	1,040,160
10	1930	Transportation Equipment	3,331,072	485,000		3,816,072	1,607,629	368,176		1,975,805	1,840,266
	1935	Stores Equipment	96,338			96,338	96,338			96,338	0
8	1940	Tools, Shop and Garage Equipment	1,103,006	65,000		1,168,006	683,314	81,416		764,730	403,276
	1945	Measurement and Testing Equipment	14,872			14,872	14,872			14,872	0
	1950	Power Operated Equipment	0			0	0			0	0
	1955	Communication Equipment	0	0		0	0	0		0	0
50	1960	Miscellaneous Equipment	2,439,448	159,436		2,598,884	2,413,197	124,323		2,537,521	61,363
	1970	Load Management Controls - Customer Premises	314,982			314,982	314,982			314,982	(0)
	1975	Load Management Controls - Utility Premises	0			0	0			0	0
50	1980	System Supervisory Equipment	888,022	200,000		1,088,022	331,963	196,186		528,149	559,873
	1985	Sentinel Lighting Rentals	6,158			6,158	0			0	6,158
	1990	Other Tangible Property	0			0	0			0	0
47	1995	Contributions and Grants	(37,914,111)	(2,425,000)		(40,339,111)	(8,359,357)	(975,331)		(9,334,688)	(31,004,423)
	2005	Property Under Capital Leases	0			0	0			0	0
	2070	Other Utility Plant	771			771	476	51		527	244
		Total before Work in Process	173,563,480	8,910,000	0	182,473,480	60,344,467	5,937,084	0	66,281,551	116,191,929
95	2055	Work in Process	40,117			40,117	0	(449,592)			40,117
		Re-allocation of amortization					0	(449,592)			
		Total after Work in Process	173,603,597	8,910,000	0	182,513,597	60,344,467	5,487,492	0	66,281,551	116,232,046