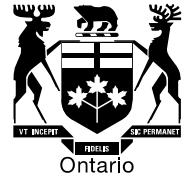


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**BY EMAIL**

December 22, 2011

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
P.O. Box 2319  
27th Floor  
2300 Yonge Street  
Toronto ON M4P 1E4

Dear Ms. Walli:

**Re: Essex Powerlines Corporation  
2012 IRM Distribution Rate Application  
Board Staff Interrogatories  
Board File No. EB-2011-0166**

Please see attached Board Staff Interrogatories for the above noted proceeding.  
Please forward the attached interrogatories to Essex Powerlines Corporation and all intervenors in this proceeding.

In addition please remind Essex Powerlines Corporation that its interrogatory responses are due by January 16, 2012.

Yours truly,

*Original Signed By*

Sunny Swatch  
Analyst, Applications & Regulatory Audit

Encl.

**Board Staff Interrogatories**  
**2012 IRM3 Electricity Distribution Rates**  
**Essex Powerlines Corporation**  
**EB-2011-0166**

**General**

- 1) Ref: EB-2009-0143, E3-T1-S2  
 Ref: Shared Tax Savings Workform, Sheet 3  
 Ref: Revenue to Cost Ratio Workform, Sheet 3  
 Ref: IRM3 Rate Generator, Sheet 10

**Shared Tax Savings Workform, Sheet 3**

Rate Group	Rate Class	Fixed Metric	Vol Metric	Re-based Billed Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C
RES	Residential	Customer	kWh	25,902	271,379,498	
GSLT50	General Service Less Than 50 kW	Customer	kWh	1,852	72,012,960	
GSGT50	General Service 50 to 2,999 kW	Customer	kW	222	196,386,718	467,092
GSGT50	General Service 3,000 to 4,999 kW	Customer	kW	2	36,977,053	19,537
USL	Unmetered Scattered Load	Connection	kWh	151	1,605,371	
Sen	Sentinel Lighting	Connection	kW	168	390,941	1,076
SL	Street Lighting	Connection	kW	2,643	5,929,910	18,024
N/A	Rate Class 8	N/A	N/A			

Board staff was unable to reconcile the customers/connections, billed kWh, and billed kW for Sentinel Lighting and Street Lighting classes entered by Essex in the Shared Tax Savings Workform, Revenue to Cost Ratio Workform, and Rate Generator with those established in the load forecast in Essex's last COS application.

Board staff notes that the approved figures were the following:

<u>Load Forecast for 2010</u>			
	Connections	kWh	kW
Sentinel Lighting	325	382,018	1,051
Street Lighting	7,681	5,929,159	18,021

- a) Please confirm that the figures entered by Essex for the customers/connections, billed kWh, and billed kW for Sentinel Lighting and Street Lighting classes in the referenced models were errors. If so, Board staff will make the necessary corrections to the models.
- b) If not, please provide support for Essex's use of the above noted figures that diverge from those established in it's last COS application.

## Shared Tax Savings

### 2) Ref: Shared Tax Savings Workform, Sheet 5 Ref: EB-2009-0143, Revenue Requirement Workform

#### Summary - Sharing of Tax Change Forecast Amounts

For the 2010 year, enter any Tax Credits from the Cost of Service Tax Calculation (Positive #)

\$ -

#### 1. Tax Related Amounts Forecast from Capital Tax Rate Changes

	2010	2012
Taxable Capital	\$ 41,128,526	\$ 41,128,526
Deduction from taxable capital up to \$15,000,000	\$ 15,000,000	\$ 15,000,000
Net Taxable Capital	\$ 26,128,526	\$ 26,128,526
Rate	0.150%	0.000%
Ontario Capital Tax (Deductible, not grossed-up)	\$ 19,435	\$ -

#### 2. Tax Related Amounts Forecast from Income Tax Rate Changes

	2010	2012
Regulatory Taxable Income	\$ 1,248,461	\$ 1,248,461
Corporate Tax Rate	31.00%	23.55%
Tax Impact	\$ 387,023	\$ 293,959
<b>Grossed-up Tax Amount</b>	<b>\$ 525,985</b>	<b>\$ 384,489</b>

Tax Related Amounts Forecast from Capital Tax Rate Changes	\$ 19,435	\$ -
Tax Related Amounts Forecast from Income Tax Rate Changes	\$ 525,985	\$ 384,489
<b>Total Tax Related Amounts</b>	<b>\$ 545,420</b>	<b>\$ 384,489</b>
Incremental Tax Savings		-\$ 160,931
Sharing of Tax Savings (50%)		-\$ 80,466

Board Staff was unable to reconcile Taxable Capital entered in Sheet 5 of the Shared Tax Savings Workform with Essex's previous COS Application (EB-2009-0143). The Taxable Capital established in that application was \$41,119,713.

- Please confirm that the correct Taxable Capital to be entered in the Shared Tax Savings Workform is \$41,119,713. If Essex confirms, Board staff will make the necessary correction.
- If not, please provide support for using \$41,128,526 for Taxable Capital.

### **Revenue to Cost Ratio Adjustment**

**3) Ref: Revenue to Cost Ratio Adjustment Workform, Sheet 6**

**Ref: EB-2010-0082, Decision and Order**

**Ref: EB-2009-0143, Proposed Settlement Agreement**

Rate Class	Direction	Current Year	Transition	Transition	Transition	Transition	Transition
		2011	Year 1 2012	Year 2 2013	Year 3 2014	Year 4 2015	Year 5 2016
Residential	No Change	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
General Service Less Than 50 kW	Change	80.00%	100.00%	0.00%	0.00%	0.00%	0.00%
General Service 50 to 2,999 kW	Rebalance	131.00%	tbd	tbd	tbd	tbd	tbd
General Service 3,000 to 4,999 kW	Rebalance	131.00%	tbd	tbd	tbd	tbd	tbd
Unmetered Scattered Load	No Change	120.00%	120.00%	120.00%	120.00%	120.00%	120.00%
Sentinel Lighting	Change	54.00%	60.00%	68.00%	0.00%	0.00%	0.00%
Street Lighting	Change	51.00%	60.67%	70.33%	0.00%	0.00%	0.00%

Board staff was unable to reconcile the current year Revenue to Cost Ratio for Street Lighting class entered in Revenue to Cost Ratio Adjustment Workform with those approved by the Board in Essex's last rates application (EB-2010-0082). The Revenue to Cost Ratio for Street Lighting class established in that application was 50.7%.

- a) Please confirm that the correct current year Revenue to Cost Ratio for Street Lighting class is 50.7% instead of 51%. If Essex confirms, Board staff will make the necessary correction.
- b) If not, please provide support for using 51% instead of 50.7% for the above noted Revenue to Cost Ratio.
- c) Board staff notes that under Transition Year 2 (2013), Essex has entered Revenue to Cost Ratios for Sentinel Lighting and Street Lighting of 68% and 70.33% respectively. In Essex's previous COS application all parties had reached an agreement that the Revenue to Cost Ratios for both these classes would be adjusted to 70% by 2013. Please provide an explanation for why Essex entered Revenue to Cost Ratios of Sentinel Lighting and Street Lighting for 2013 that are not 70%.

## **RTSR Adjustment**

- 4) **Ref: Manager's Summary**  
**Ref: RTSR Adjustment Workform, Sheet 4**  
**Ref: 2010 Year End RRR 2.1.5**

Rate Class	Unit	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW
Residential	kWh	280,065,614	
General Service Less Than 50 kW	kWh	72,544,120	
General Service 50 to 2,999 kW	kW	54,207,644	158,096
General Service 50 to 2,999 kW - Time of Use	kW	125,482,444	306,097
General Service 3,000 to 4,999 kW	kW	2,852,088	17,789
Unmetered Scattered Load	kWh	1,709,104	
Sentinel Lighting	kW	393,141	1,034
Street Lighting	kW	6,126,429	15,796

In the Manager's Summary, Essex notes that the billing determinants filed for the RRR Data include kWhs for five General Service 50 – 2,999 Interval Metered customers and one General Service 3,000 to 4,999 customer which are not charged RTSR since they are Hydro One customers. Essex therefore removed the kWhs associated with these customers.

Board staff confirms that the kWhs entered for the GS >50 classes in Sheet 4 of the RTSR Adjustment Workform are 52,299,434 kWh less than reported in 2010 RRR 2.1.5. Board staff also notes that the kW entered in the model reconcile fully with those in the RRR.

- Please elaborate on why the consumption data of Hydro One customers was included in Essex's RRR filing.
- Please confirm that the 52,299,434 kWh subtracted from the RRR data for GS>50 class was the consumption of the GS>50 Hydro One customers that were accidentally included in Essex RRR filing.
- Please explain why the kW entered for GS>50 classes in the RTSR adjustment model were not adjusted for the exclusion of the Hydro One customers as the kWh were.

## Rate Generator

5) **Ref: IRM3 Rate Generator, Sheet 9**  
**Ref: 2010 RRR 2.1.7**

		10 Balances	2.1.7 RRR	
Account Descriptions	Account Number	Total Claim	As of Dec 31-10 <sup>4</sup>	Variance RRR vs. 2010 Bala (Principal + Intere
Group 1 Accounts				
LV Variance Account	1550	-\$ 20,649	-\$ 20,294	\$
RSVA - Wholesale Market Service Charge	1580	-\$ 998,288	-\$ 976,045	\$
RSVA - Retail Transmission Network Charge	1584	\$ 1,188,240	\$ 1,165,868	\$
RSVA - Retail Transmission Connection Charge	1586	-\$ 333,885	-\$ 327,223	\$
RSVA - Power (excluding Global Adjustment)	1588	\$ 1,640,501	\$ 1,672,597	\$
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 3,310,147	-\$ 3,247,588	\$
Recovery of Regulatory Asset Balances	1590	-\$ 1,618,215	-\$ 1,587,284	\$
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	\$ -		\$
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595	\$ -		\$

Board staff was unable to reconcile the sum of Account 1588 as entered by Essex in column BW of Sheet 9 of the Rate Generator with the value reported in RRR 2.1.7. The sum of 1588 entered in the model is (\$1,574,991), however the value in RRR is (\$1,575,022). Using the value in the RRR would yield a variance between RRR and the 2010 Balance for 1588 of (\$31).

- Please confirm that the figures entered by Essex for 1588 Power (excluding Global Adjustment) and for 1588 Power – Sub Account – Global Adjustment are errors. If so, please provide the correct values and Board staff will make the necessary corrections.
- If Essex confirms a), please provide an explanation for the resulting (\$31) variance between RRR and the 2010 Balance for 1588.
- If not, please provide support for the use of figures for 1588 in column BW that diverge from those reported in RRR 2.1.7.

6) **Ref: IRM3 Rate Generator, Sheet 10**  
**Ref: EB-2009-0143, Cost Allocation Model, Sheet O1**

## Rate Generator, Sheet 10

Rate Class	Unit	Metered kWh	Metered kW	Billed kWh for Non-RPP Customers	Estimated kW for Non-RPP Customers	Distribution Revenue <sup>1</sup>
Residential Regular	\$/kWh	271,379,498		49,171,885	-	7,896,166
General Service Less Than 50 kW	\$/kWh	72,012,960		11,417,536	-	964,803
General Service 50 to 2,999 kW	\$/kW	196,386,718	467,092	163,068,096	387,846	2,051,317
General Service 3,000 to 4,999 kW	\$/kW	36,977,053	19,537	35,690,039	18,857	83,957
Unmetered Scattered Load	\$/kWh	1,605,371		309,879	-	60,760
Sentinel Lighting	\$/kW	390,941	1,076	45,825	126	10,443
Street Lighting	\$/kW	5,929,910	18,024	2,238,192	6,803	141,008
<b>Total</b>		<b>584,682,451</b>	<b>505,729</b>	<b>261,941,452</b>	<b>413,632</b>	<b>11,208,454</b>

**Cost Allocation, Sheet O1**

	Total	Residential	GS <50 kW	GS>50 kW (up to 3000kW)	GS USL	Street Light	Sentinel	Intermediate Use (3000-5000kW)
Distribution Revenue (sale)	\$9,772,057	\$6,893,261	\$590,335	\$1,960,091	\$60,657	\$88,944	\$7,099	\$171,670

Board staff was unable to reconcile the Distribution Revenue (total and allocation across classes) entered by Essex in Sheet 10 of the Rate Generator with that established in Essex's last COS application.

- a) Please confirm that the figures entered by Essex for distribution revenue in Sheet 10 of Rate Generator model were errors and the correct figures should be those established in Essex last COS application (as seen above under Cost Allocation, Sheet O1). If so, Board staff will make the necessary corrections.
- b) If not, please provide support for the use of figures for distribution revenue that diverge from those established in Essex's last COS application.

**Account 1521 – Special Purpose Charge (“SPC”)**

**7) Ref: Manager’s Summary**

Essex indicated a debit balance in account 1521 of \$89,343.39 at December 31, 2010. The unaudited balance as of September 30, 2011 was \$10,123.83. Essex noted it reserves the right to dispose of this balance in a future COS application or IRM application.

According to the Board letter addressed to all licensed electricity distributors, dated April 23, 2010,

“In accordance with section 8 of the SPC Regulation, you are required to apply to the Board no later than April 15, 2012 for an order authorizing you to clear any debit or credit balance in “Sub-account 2010 SPC Variance”. The Board expects that requests for disposition of the balance in “Sub-account 2010 SPC Variance” and “Sub-account 2010 SPC Assessment Carrying Charges” will be addressed as part of the proceedings to set rates for the 2012 rate year, except in cases where this approach would result in non-compliance with the timeline set out in section 8 of the SPC Regulation.”

- a) Please confirm Essex’s SPC assessment amount and provide a copy of the original SPC invoice.
- b) Please provide Essex’s reasons for not disposing of account 1521 in this IRM application.
- c) If granted approval not to dispose of account 1521, when does Essex expect to file an application to address the disposition of account 1521?

d) Please complete the following table related to the SPC.

SPC Assessment (Principal balance)	Amount recovered from customers in 2010	Carrying Charges for 2010	December 31, 2010 Year End Principal Balance	December 31, 2010 Year End Carrying Charges Balance	Amount recovered from customers in 2011	Carrying Charges for 2011	Forecasted December 31, 2011 Year End Principal Balance	Forecasted December 31, 2011 Year End Carrying Charges Balance	Forecasted Carrying Charges for 2012 (Jan.1 to Apr.30)	Total for Disposition (Principal & Interest)

### Smart Meter Funding Adder ("SMFA")

#### 8) Ref: Manager's Summary

The following example is relevant to Essex's request in this application. The Board's Decision and Order with respect to Festival's 2011 IRM Rates Application, issued April 21, 2011, states at page 5:

Since the deployment of smart meters on a province-wide basis is now nearing completion, the Board expects distributors to file for a final prudence review at the earliest possible opportunity following the availability of audited costs. For those distributors that are scheduled to file a cost of service application for 2012 distribution rates, the Board expects that they will apply for the disposition of smart meter costs and subsequent inclusion in rate base. For those distributors that are scheduled to remain on IRM, the Board expects these distributors to file an application with the Board seeking final approval for smart meter related costs. ***In the interim, the Board will approve the requested SMFA of \$1.52 per metered customer per month from May 1, 2011 to April 30, 2012. This SMFA adder will be reflected in the Tariff of Rates and Charges, and will cease on April 30, 2012.*** Festival Hydro's variance accounts for smart meter program implementation costs, previously authorized by the Board, shall be continued. [Emphasis added]

Similar wording was contained in the Board's decisions for many rates applications in 2011.

- Please provide the sunset date that Essex would propose for its Smart Meter Funding Adder ("SMFA").
- Essex's existing SMFA of \$1.96 per metered customer was first approved effective May 1, 2010. By December 31, 2012, this SMFA will have been in effect for over 2 years. The SMFA is not intended to be fully compensatory for the revenue requirement for installed smart meters in the historical period. At the same time, the SMFA was envisioned as providing partial recovery for costs until such time as the utility made application for seeking the Board's approval for the disposition and full recovery of costs incurred for smart meter deployment. The SMFA has been allowed to increase in part to recognize the increase in the revenue requirement as smart

meter have been deployed. An increased SMFA will also help to reduce the deferred revenue requirement that will remain to be recovered upon disposition.

- i. If its proposal to continue the SMFA past April 30, 2012 is approved, please provide Essex's views as to whether the current SMFA of \$1.96 is adequate as partial recovery of the revenue requirement for installed smart meters in order to avoid a significant deferred revenue requirement recovery when Essex makes application for disposition.
- ii. Please fill out the attached draft Board staff Smart Meter model to calculate an updated SMFA for the 2012 rate year.

### **Account 1562 – Deferred PILs**

**Ref: Continuity Schedule – Essex\_ED Disposition 1562 Balance\_11032011.xls/  
Amounts Billed to Customers**

#### **9) Unmetered Scattered Load (USL)**

**Ref: Continuity Schedule – Essex\_ED Disposition 1562 Balance\_11032011.xls/**

Unmetered scattered load is listed as one of the components of the billing and recovery in the Excel spreadsheet. Essex filed a separate 2002 RAM model to calculate the rate amounts related to USL. In the Board's decision for 2002 and 2004, the USL class volumetric rate was expressed in kWh. However, in the 2004 RAM, Essex used the large user class to calculate the USL rate and the volumetric rate was expressed in kW and not kWh. In the Board's decision for 2005, the USL class volumetric rate was expressed in kW.

Essex appears to have used an USL kWh volumetric rate in each of the worksheets to calculate PILs recoveries for 2002 through March 2005. The billing determinant for volumes appears to be kWh and not kW. In Tab C1.7 Essex has made a negative adjustment of - 2,543,389 kWh and -\$12,010.

- a) Please explain why Essex did not use the PILs rate slivers and the billing determinants it calculated in each of the applications for 2002, 2004 and 2005 rates.
- b) If Essex agrees that the original data should be used, please confirm and refile the corrected information. If Essex disagrees, please explain why.

#### **10) Tabs C1.3 and C1.5 Billed Volumes**

**Ref: Continuity Schedule – Essex\_ED Disposition 1562 Balance\_11032011.xls/**

In the period January to March 2004 Essex disclosed billed volumes that are much greater than those used in the period January to March 2005.

- a) Please explain why the volumes billed in 2005 are so much lower than for the same period in 2004.

**11) Billing Frequency**

**Ref: Continuity Schedule – Essex\_ED Disposition 1562 Balance\_11032011.xls/**

- a) Did Essex bill monthly or bi-monthly during the period from 2002 to 2006?
- b) Why are the billing statistics for PILs recoveries for customer counts, kWh and kW so low for 2002?
- c) How were the numbers of customers determined in each of the years in the recovery worksheets?

**12) Unbilled Revenue Accrual**

**Ref: Continuity Schedule – Essex\_ED Disposition 1562 Balance\_11032011.xls/**

Essex stated in Exh.3/Tab1/Sch.1/pg2/ln-13 that,

*“Collections from customers have been defined as the amounts billed to customers. Essex Powerlines confirms that amounts which at the time would have been included in unbilled revenue accruals have now been included in collections.”*

- a) Please explain how Essex determined the PILs amounts associated with unbilled revenue accrual as at April 30, 2006 and how this was included in the various Excel worksheets.

**13) Ref: 2001 SIMPIL**

The fourth quarter 2001 is a short tax year. As such, the tax items must be pro-rated by 92/365. The 2001 PILs proxy reflects the pro-ration. However, the pro-rations required for the true-up variance calculations for Ontario capital tax (OCT) and large corporation tax (LCT) were not made in the cell range TAXCALC E150-E180. This results in an incorrect true-up to ratepayers of \$47,956 for LCT and \$53,375 for OCT since there should be no amounts to true up.

- a) Please correct the formulas for the necessary pro-rations and resubmit the 2001 SIMPIL.

**14) Ref: 2001 SIMPIL**

Interest expense appears on the income statement but no actual interest was entered on sheet TAXCALC. According to Essex's financial statements, interest expense consists of interest on long-term debt and bank charges and interest expense.

- a) Please explain why actual interest was not entered for the true-up calculation on TAXCALC.

- b) If Essex agrees that actual interest should be used, please correct and refile the SIMPIL model.
- c) If Essex disagrees, please explain why.

**14) Ref: 2002 SIMPIL**

Essex has used 38.62% in the SIMPIL sheet TAXCALC to calculate the true-up amounts. In form TAXREC, Essex has shown 36.97% as its tax rate in cell C151.

- a) Please explain why Essex chose to use 38.62% rather than 36.97% to calculate the tax impacts on sheet TAXCALC.

**15) Interest Expense**

*Interest Portion of True-up – 2001 to 2005 SIMPIL - TAXCALC*

When the actual interest expense, as reflected in the financial statements and tax returns, exceeds the maximum deemed interest amount approved by the Board, the excess amount is subject to a claw-back penalty and is shown in sheet TAXCALC as an extra deduction in the true-up calculations.

- a) For the tax years 2001 to 2005:
- b) Did Essex have interest expense related to liabilities other than debt that is disclosed as interest expense in its financial statements?
- c) Did Essex net interest income against interest expense in deriving the amount it shows as interest expense in its financial statements and tax returns? If yes, please provide details to what the interest income relates.
- d) Did Essex include interest expense on customer security deposits in interest expense for purposes of the interest true-up calculation?
- e) Did Essex include interest income on customer security deposits in the disclosed amount of interest expense in its financial statements and tax returns?
- f) Did Essex include interest expense on IESO prudentials in interest expense?
- g) Did Essex include interest carrying charges on regulatory assets or liabilities in interest expense?
- h) Did Essex include the amortization of debt issue costs, debt discounts or debt premiums in interest expense? If the answer is yes, did Essex also include the difference between the accounting and tax amortization amounts in the interest true-up calculations? Please explain.

- i) Did Essex deduct capitalized interest in deriving the interest expense disclosed in its financial statements? If the answer is yes, did Essex back the capitalized interest to the actual interest expense amount for purposes of the interest true-up calculations? Please explain.
- j) Please provide Essex views on which types of interest income and interest expense should be included in the excess interest true-up calculations.
- k) Please provide a table for the years 2001 to 2005 that shows all of the components of Essex interest expense and the amount associated with each type of interest.

**16) Treatment of Regulatory Assets and Liabilities in the Tax Returns**

It appears from the evidence that Essex retained regulatory assets and liabilities on the balance sheet and did not adjust the tax returns for the annual movements or changes in the balances of regulatory assets and liabilities.

- a) Please explain why the Ministry of Finance allowed this tax treatment for Essex.

**17) Tax Years – Statute-barred**

- a) Please confirm that all tax years from 2001 to 2005 are now statute-barred.

**18) Ref: 1562 Balance Reported in RRR**

Essex has reported the balance in account 1562 to be a debit or receivable from customers of \$157,430 at the end of December 2010 in its RRR filing 2.1.7. The 2010 balance according to the PILs continuity schedule tab E1.1 is a debit balance of \$101,760 consisting of principal of \$38,914 and interest of \$62,846.

- a) Please explain the reasons for the differences between the 2010 RRR balance and the evidence filed in this case.

**Lost Revenue Adjustment Mechanism**

**19) Ref: 2006 to 2012 LRAM Report, September 25, 2011**

Elenchus notes that the LRAM claim of \$508,029.80 includes energy and demand savings that result from 2006–2010 programs, some of which continue through to the end of the filing period which is April 30, 2012.

- a) Please confirm that Essex used final 2010 program evaluation results from the OPA to calculate its LRAM amount.
- b) If Essex did not use final 2010 program evaluation results from the OPA, please explain why and update the LRAM amount accordingly.

- c) Please confirm when Essex's last load forecast was approved by the Board.
- d) Please identify the CDM savings that were included in Essex's last Board approved load forecast for CDM programs deployed from 2006 to 2010 inclusive.
- e) Please provide a table that shows the LRAM amounts requested in this application by the year they are associated with and the year the lost revenues took place, sorted by rate class within each year. Use the table below as an example and continue for all the years requested (i.e. 2006- April 30, 2012):

Program Years (LRAM amount sorted by rate class)	Years that lost revenues took place			
	2006	2007	2008	2009
2006	\$xxx	\$xxx	\$xxx	\$xxx
2007	\$xxx	\$xxx	\$xxx	\$xxx
2008	\$xxx	\$xxx	\$xxx	\$xxx
2009		\$xxx	\$xxx	\$xxx
2010			\$xxx	\$xxx

- f) Please confirm that Essex has not received any of the lost revenues requested in this application in the past. If Essex has collected lost revenues related to programs applied for in this application, please discuss the appropriateness of this request.