



CAMBRIDGE AND NORTH DUMFRIES HYDRO INC.

1500 Bishop Street, P.O. Box 1060, Cambridge, ON N1R 5X6
Phone: 519-621-3530, Fax: 519-621-0383

January 23, 2012

Ms. Kirsten Walli, Board Secretary
Ontario Energy Board
P.O Box 2319
2300 Yonge Street
Toronto, Ontario
M4P 1E4

Dear Ms. Walli:

**Re: Cambridge and North Dumfries Hydro Inc.
Responses to Board Staff Interrogatories
2012 Electricity Distribution Rate Application
EB – 2011-0156**

Attached please find Cambridge and North Dumfries Hydro Inc. 2012 3rd Generation IRM Electricity Distribution Rate Application responses to Board staff interrogatories.

The responses have been filed electronically through the RESS system, submitted electronically to Board staff and the Intervenor, and two paper copies have been forwarded to your attention via courier.

If you require any additional information or clarification, please contact

Grant Brooker
Manager, Regulatory Affairs,
Cambridge and North Dumfries Hydro Inc.
Tel 519.621.8405 Ext 2340

Yours truly,

CAMBRIDGE & NORTH DUMFRIES HYDRO INC.

Original signed by John Grotheer

John W. Grotheer, CMA
President & CEO



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Cambridge and North Dumfries Hydro Inc.
2012 Electricity Distribution Rates
EB-2011-0156
Responses to Board Staff Interrogatories
January 23, 2012

Billing Determinants

1. Ref: 2012 IRM3 Rate Generator Sheet 10
Ref: EB-2009-0260 Updated Draft Rate Order appendix C, page 2

Board staff is unable to reconcile Distribution Revenue as entered into the 2012 IRM 3 Rate Generator at Sheet 10 with the Distribution Revenue as calculated in the Draft Rate Order in EB-2009-0260.

- a) If the amounts shown in the 2012 IRM3 Rate Generator are correct, please provide supporting documentation for the Distribution Revenue as shown.
- b) If the amounts shown are incorrect, please provide corrected amounts and Board staff will update the IRM3 Rate Generator model accordingly.

[Response](#)

- a) The amounts shown in the 2012 IRM3 Rate Generator are not correct.*
- b) The correct figures are found in the Updated Draft Rate Order Appendix C Page 3 of 15 Filed May 5, 2010 by CND in the Table titled Base Revenue Impact and in the column titled 2010 Base Revenue Requirement (EB-2009-0260) as reproduced below:*

Revenue to Cost Ratio %					
Customer Class	Revenue Cost Ratios from Cost Allocation Model	Test Year Revenue Cost Ratios	Board Target Low	Board Target High	
Residential	100.86%	100.86%	85%	115%	
GS < 50 kW	128.26%	114.21%	80%	120%	
GS > 50	114.77%	114.21%	80%	180%	
GS > 1000 to 4999 kW	97.26%	97.26%	85%	115%	
Large Users	56.03%	70.51%	85%	115%	
Sentinel Lights	0.00%	0.00%	0%	0%	
Street Lighting	12.88%	41.44%	70%	120%	
USL	91.90%	91.90%	80%	120%	
Embedded Distributor	22.61%	22.61%	80%	120%	
Proposed Allocation					
Customer Class	Total Revenue Revenue -2010 Cost Allocation	Test Year Revenue Cost Ratios	2010 Proposed Service Requirements	2010 Proposed Miscellaneous Revenue per Cost Allocation	2010 Proposed Based Revenue Requirement
Residential	12,509,029	100.86%	12,616,108	\$950,826	11,665,282
GS < 50 kW	2,699,019	114.21%	3,082,593	\$195,173	2,887,419
GS > 50	5,343,143	114.21%	6,102,489	\$208,555	5,893,934
GS > 1000 to 4999 kW	1,656,468	97.26%	1,611,091	\$70,933	1,540,158
Large Users	1,016,551	70.51%	716,819	\$22,656	694,163
Sentinel Lights					
Street Lighting	916,646	41.44%	379,856	\$24,188	355,668
USL	83,714	91.90%	76,929	\$6,960	69,968
Embedded Distributor	466,908	22.61%	105,591	\$11,118	94,473
Total	24,691,476		\$24,691,476	\$1,490,410	\$23,201,066
Base Revenue Impact					
Customer Class	2010 Total Base Revenue with 2009 Approved Rates	2010 Base Revenue Allocated base on Proportion of Revenue at Existing Rates	2010 Base Revenue Requirement		
Residential	10,260,378	11,665,282	11,665,282		
GS < 50 kW	2,873,264	3,266,686	2,887,419		
GS > 50	5,210,293	5,923,713	5,893,934		
GS > 1000 to 4999 kW	1,354,669	1,540,158	1,540,158		
Large Users	481,046	546,913	694,163		
Sentinel Lights		0			
Street Lighting	82,667	93,873	355,668		
USL	61,542	69,968	69,968		
Embedded Distributor	59,816	94,473	94,473		
Total	20,383,576	23,201,066	23,201,066		

CND thanks Board staff for updating the IRM3 Rate Generator model accordingly.

LRAM Rate Riders

2. Ref: 2012 IRM3 Rate Generator, Sheet 14
 Manager's Summary, page 14

Board Staff is unable to reconcile the LRAM rate riders as calculated in the Manager's Summary with those entered in the 2012 IRM3 Rate Generator.

- a) If the LRAM rate riders entered into the IRM3 Rate Generator are correct, please provide supporting calculations.
- b) If the rate riders are incorrect, please provide corrected amounts and Board staff will update the IRM3 Rate Generator model accordingly.

Response

- a) *The LRAM rate riders entered into the IRM3 Rate Generator are not correct.*
- b) *The rate riders as calculated in the Manager's Summary are the correct rate riders as follows:*

			<u>Rate Rider \$/unit</u>
<u>Rate Class</u>		<u>Metrics</u>	<u>(kWh or kW)</u>
Residential		kWh	\$0.0003
General Service < 50 kW		kWh	\$0.0002
General Service 50 to 999 kW		kW	\$0.0149
General Service 1,000 - 4,999 kW		kW	\$0.0255
Large Use		kW	\$0.0079

CND thanks Board staff for updating the IRM3 Rate Generator model accordingly.

Retail Transmission Service Rates

3. Ref: RTSR Workform, Sheet 4
 Ref: EB-2010-0068 Tariff of Rates and Charges, page 11

Board staff notes an inconsistency between the loss factor entered in the RTSR Workform for the Residential Rate Class, and that which appears in CND's 2011 approved Tariff of Rates and Charges.

- a) Please confirm that the approved loss factor for the Residential Rate Class is 1.0286. If so, Board staff will update the RTSR Workform and IRM3 Rate Generator accordingly.

Response

- a) *CND confirms that the approved loss factor for the Residential Rate Class is 1.0286 and thanks Board staff for updating the RTSR Workform and IRM3 Rate Generator accordingly.*

4. Ref: RTSR Workform Sheet 6 Historical Billing Detail

Board staff notes that units billed to CND by Hydro One for the month of July appear to be approximately twice the amounts billed in either June or August.

- a) Please confirm the amounts billed by Hydro One in July.
- b) If the billed amount is an error, please provide the necessary corrections and Board staff will update the RTSR Workform and IRM3 Rate Generator accordingly.

Response

- a) *CND confirms that the amounts billed by Hydro One in July 2010 are correct.*
- b) *N/A*

Shared Tax Savings

5. Ref: 3023 IRM3 Tax Savings Workform, Sheet 5
Ref: EB-2009-0260 Updated Draft Rate Order, Appendix A

Board Staff notes certain discrepancies in the tax rates used for the calculation of CND's Shared Tax Savings.

- a) Please confirm that CND's approved 2010 Revenue Requirement in EB-2009-0260 is based on a combined federal/provincial tax rate of 29.33%.
- b) Please provide a reconciliation of the 2010 tax rate of 32.03% entered in CND's Tax Savings Workform with the 2010 approved rate of 29.33%.
- c) Please provide a reconciliation of the 2012 tax rate of 24.90% entered in CND's Tax Savings Workform and the combined federal/provincial 2012 tax rate of 26.50%
- d) Based on the above reconciliations, please confirm the appropriate tax rates for 2010 and 2012. If required, Board staff will update the Shared Tax Savings Workform and IRM3 Rate Generator accordingly.

Response

- a) *CND confirms that the 2010 Revenue Requirement in EB-2009-0260 is based on a combined federal/provincial tax rate of 29.33% as per the Updated Draft Rate Order Appendix B Page 7 of 13 Filed May 5, 2010 by CND in the table entitled Detail Tax Calculations reproduced below.*
- b) *CND included an incorrect Regulatory Taxable Income and an incorrect Corporate Income Tax Rate. The correct Regulatory Taxable income figure is \$3,544.389 and the correct Corporate Income Tax Rate is 29.33% as per the table below. The resulting 2010 Regulatory Income Tax is unchanged at \$1,039,587 excluding the Ontario Capital Tax.*
- c) *The 2012 tax rate of 24.90% is hardcoded in the model and was not entered by CND. When an attempt was made to change the figure, a message appeared, indicating the cell is protected and is read-only. In order to unprotect the cell, a password is required.*
- d) *The appropriate tax rate for 2010 is 29.33%. For 2012 the rate hardcoded into the model is 24.90%. If the 2012 rate should be 26.50% it must be entered by Board staff. CND appreciates Board staff updating the Shared Tax Savings Workform and IRM3 Rate Generator models as appropriate.*

Detail Tax Calculations		
Description	2009 Bridge	2010 Test
Determination of Taxable Income		
Utility Income Before Taxes	4,112,698	5,180,857
Book to Tax Adjustments		
Additions to Accounting Income:		
Interest and penalties on taxes	0	0
Amortization of tangible assets	6,730,783	6,628,626
Charitable donations	4,500	0
Non-deductible club dues and fees	0	0
Non-deductible meals and entertainment expense	0	0
Reserves from financial statements - balance at end of year	1,800,360	1,800,360
Pensions	0	0
Non-deductible penalties	0	0
Debt Financing Expenses for Book Purposes	0	0
Other Additions	23,607	34,047
Total Additions	8,559,250	8,463,033
Deductions from Accounting Income:		
Gain on disposal of assets per financial statements	0	0
Dividends not taxable under section 83	0	0
Capital cost allowance from Schedule 8	6,664,724	8,136,430
Terminal loss from Schedule 8	0	0
Cumulative eligible capital deduction from Schedule 10	159,030	147,898
Reserves from financial statements - balance at beginning of year	1,800,360	1,800,360
Other Deductions	14,813	14,813
Total Deductions	8,638,927	10,099,501
Regulatory Taxable Income	4,033,021	3,544,389
Corporate Income Tax Rate	33.00%	29.33%
Regulatory Income Tax	1,330,897	1,039,587
Calculation of Utility Income Taxes		
Income Taxes	1,330,897	1,039,587
Large Corporation Tax	0	0
Ontario Capital Tax	196,505	67,581
Total Taxes	1,527,402	1,107,168
Large Corporation Tax		
Calculation of Ontario Capital Tax		
Total Rate Base	102,335,730	105,108,396
Less Exemption	15,000,000	15,000,000
Taxable Capital /Deemed taxable capital	87,335,730	90,108,396
OCT Rate	0.225%	0.075%
Ontario Capital Tax	196,505	67,581
Summary of Income Taxes		
Description	2009 Bridge	2010 Test
Income Taxes	1,330,897	1,039,587
Large Corporation Tax	0	0
Ontario Capital Tax	196,505	67,581
Total Taxes	1,527,402	1,107,168

LRAM

6. Ref: Burman LRAM Support Document, October 25, 2011, Page 2

The report states that CND requests an LRAM recovery associated with 2006 to 2009 CDM programs for a total amount of \$185,376.17. The report further notes that Burman Energy was requested to prepare and critically assess an LRAM claim for program results for 2009.

- a) Please confirm the year(s) that this LRAM claim is based on.
- b) Please discuss if CND is requesting approval of 2010 lost revenues.
- c) Please discuss if CND has received final 2010 program evaluation results from the OPA.
- d) If CND has received final 2010 program evaluation results from the OPA, please update the LRAM claim using this information.
- e) Please provide a table, separated by year, which shows the LRAM amounts CND has collected historically.
- f) Please confirm that CND has not received any of the lost revenues requested in this application in the past. If CND has collected lost revenues related to programs applied for in this application, please discuss the appropriateness of this request.
- g) Please identify the CDM savings that were included in CND's last Board approved load forecast for CDM programs deployed from 2006-2010 inclusive.
- h) Please provide a table that shows the LRAM amounts requested in this application by the program year they are associated with and the year the lost revenues took place, divided by rate class within each year. Use the table below as an example and continue for all the years LRAM is requested:
- i) Please discuss if CND is applying for carrying charges on the LRAM amounts requested in this application.
- j) If CND is requesting carrying charges, please provide a table that shows the monthly LRAM balances, the Board-approved carrying charge rate and the total carrying charges by month for the duration of this LRAM request to support your request for carrying charges. Use the table below as an example:

Response

- a) *CDN confirms that this LRAM claim is based on CDM savings from OPA programs implemented in 2006, 2007, 2008 and 2009 and their impact on 2009.*
- b) *No, CND is not requesting approval of its 2010 lost revenues. CND rebased for 2010 rates and included a load forecast that incorporated CDM savings. The working assumption was that there should not be any LRAM claim or adjustment for CDM activity that is already captured in the load forecast.*
- c) *Yes, CND has received final 2010 program evaluation results from the OPA.*
- d) *Please see the attached Exhibit A which has been updated to use "2006 – 2010 Final OPA CDM Results. Cambridge and North Dumfries Hydro Inc. xls". The claim has increased by \$1,335.16 in the Residential Rate Class only, from \$185,376.17 to \$186,711.33 because the 2009 finalized Great Refrigerator round up numbers changed. The updated LRAM claim is \$186,711.32 principle and \$5,148.56 carrying charges, for a total of \$191,859.88. The LRAM Rate Riders do not change as a result of the above changes. Please see details in the tables below.*

Rate Class	LRAM \$
Residential	\$119,635.29
General Service Less than 50 kW	\$33,791.89
General Service 50 to 999 kW	\$19,046.59
General Service 1,000 to 4,999 kW	\$11,863.57
Large Use	\$2,373.98
	\$186,711.32

Allocation of interest:				
Rate Class	LRAM \$	Percentage	Interest	Total
Res	\$119,635.29	64.08%	\$3,298.94	\$122,934.23
<50	\$33,791.89	18.10%	\$931.81	\$34,723.70
>50 to 999	\$19,046.59	10.20%	\$525.21	\$19,571.80
>1,000 to 5,000	\$11,863.57	6.35%	\$327.14	\$12,190.71
Large use	\$2,373.98	1.27%	\$65.46	\$2,439.44
Total	\$186,711.32	100.00%	\$5,148.56	\$191,859.88

2012 IRM - LRAM Rate Rider Calculation				
Rate Class	LRAM \$	Billing Determinants	Metrics	Rate Rider \$/unit (kWh or kW)
Residential	\$122,934.23	389,793,819	kWh	\$0.0003
General Service Less than 50 kW	\$34,723.70	168,223,630	kWh	\$0.0002
General Service 50 to 999 kW	\$19,571.80	1,312,686	kW	\$0.0149
General Service 1,000 to 4,999 kW	\$12,190.71	478,860	kW	\$0.0255
Large Use	\$2,439.44	308,824	kW	\$0.0079
Total	\$191,859.88			rounded to 4 decimal places

- e) *CND has not previously claimed using the LRAM.*
- f) *CND confirms that they have not received any of the lost revenues requested in this application in the past.*
- g) *CND's last Board approved load forecast was for 2010 (EB-2009-0260). The savings included in the load forecast for CDM programs deployed from 2006 – 2010 inclusive are 54,799,225 kWh.*
- h) *Please see the table below that shows the LRAM amounts requested in this application by the program year they are associated with.*

Program Year	Year LRAM took Place
	2009
2006	\$ 51,883.84
2007	\$ 27,737.00
2008	\$ 29,621.47
2009	\$ 77,469.02
	\$ 186,711.33

- i) *Yes, CND is applying for carrying charges on the LRAM amounts requested in this application.*

- j) *Please see the table below that calculates the carrying charges beginning January 1, 2010 applied to the balance of the LRAM claim of \$185,376.17. The total carrying charge claimed is \$5,111.75 for the period January 1, 2010 to April 30, 2012.*

Year: 2010	Amount	Approved Interest rate	Monthly	Cumulative	Total Variance
	\$185,376.17				
January	\$185,376.17	0.55%	\$84.96	\$84.96	\$185,461.13
February	\$185,376.17	0.55%	\$84.96	\$169.93	\$185,546.10
March	\$185,376.17	0.55%	\$84.96	\$254.89	\$185,631.06
April	\$185,376.17	0.55%	\$84.96	\$339.86	\$185,716.03
May	\$185,376.17	0.55%	\$84.96	\$424.82	\$185,800.99
June	\$185,376.17	0.55%	\$84.96	\$509.78	\$185,885.95
July	\$185,376.17	0.89%	\$137.49	\$647.27	\$186,023.44
August	\$185,376.17	0.89%	\$137.49	\$784.76	\$186,160.93
September	\$185,376.17	0.89%	\$137.49	\$922.25	\$186,298.42
October	\$185,376.17	1.20%	\$185.38	\$1,107.62	\$186,483.79
November	\$185,376.17	1.20%	\$185.38	\$1,293.00	\$186,669.17
December	\$185,376.17	1.20%	\$185.38	\$1,478.37	\$186,854.54
Year: 2011					
January	\$185,376.17	1.47%	\$227.09	\$1,705.46	\$187,081.63
February	\$185,376.17	1.47%	\$227.09	\$1,932.55	\$187,308.72
March	\$185,376.17	1.47%	\$227.09	\$2,159.63	\$187,535.80
April	\$185,376.17	1.47%	\$227.09	\$2,386.72	\$187,762.89
May	\$185,376.17	1.47%	\$227.09	\$2,613.80	\$187,989.97
June	\$185,376.17	1.47%	\$227.09	\$2,840.89	\$188,217.06
July	\$185,376.17	1.47%	\$227.09	\$3,067.98	\$188,444.15
August	\$185,376.17	1.47%	\$227.09	\$3,295.06	\$188,671.23
September	\$185,376.17	1.47%	\$227.09	\$3,522.15	\$188,898.32
October	\$185,376.17	1.47%	\$227.09	\$3,749.23	\$189,125.40
November	\$185,376.17	1.47%	\$227.09	\$3,976.32	\$189,352.49
December	\$185,376.17	1.47%	\$227.09	\$4,203.40	\$189,579.57
Year: 2012					
January	\$185,376.17	1.47%	\$227.09	\$4,430.49	\$189,806.66
February	\$185,376.17	1.47%	\$227.09	\$4,657.58	\$190,033.75
March	\$185,376.17	1.47%	\$227.09	\$4,884.66	\$190,260.83
April	\$185,376.17	1.47%	\$227.09	\$5,111.75	\$190,487.92
Allocation of interest					
Res	\$118,300.14	63.82%		\$3,262.13	
<50	\$33,791.89	18.23%		\$931.81	
>50 to 999	\$19,046.59	10.27%		\$525.21	
>1,000 to 5,000	\$11,863.57	6.40%		\$327.14	
Large use	\$2,373.98	1.28%		\$65.46	
Total	\$185,376.17	100.00%		\$5,111.75	

*The updated LRAM principle amount is \$186,711.32 as detailed above.
The table below calculates the carrying charges beginning January 1, 2010
applied to the balance of the LRAM claim of \$186,711.32. The total
carrying charge claimed is \$5,148.56 for the period January 1, 2010 to April
30, 2012.*

Year: 2010		Amount		Approved Interest rate	Monthly	Cumulative	Total Variance
		\$186,711.32					
January		\$186,711.32		0.55%	\$85.58	\$85.58	\$186,796.90
February		\$186,711.32		0.55%	\$85.58	\$171.15	\$186,882.47
March		\$186,711.32		0.55%	\$85.58	\$256.73	\$186,968.05
April		\$186,711.32		0.55%	\$85.58	\$342.30	\$187,053.62
May		\$186,711.32		0.55%	\$85.58	\$427.88	\$187,139.20
June		\$186,711.32		0.55%	\$85.58	\$513.46	\$187,224.78
July		\$186,711.32		0.89%	\$138.48	\$651.93	\$187,363.25
August		\$186,711.32		0.89%	\$138.48	\$790.41	\$187,501.73
September		\$186,711.32		0.89%	\$138.48	\$928.89	\$187,640.21
October		\$186,711.32		1.20%	\$186.71	\$1,115.60	\$187,826.92
November		\$186,711.32		1.20%	\$186.71	\$1,302.31	\$188,013.63
December		\$186,711.32		1.20%	\$186.71	\$1,489.02	\$188,200.34
Year: 2011							
January		\$186,711.32		1.47%	\$228.72	\$1,717.74	\$188,429.06
February		\$186,711.32		1.47%	\$228.72	\$1,946.47	\$188,657.79
March		\$186,711.32		1.47%	\$228.72	\$2,175.19	\$188,886.51
April		\$186,711.32		1.47%	\$228.72	\$2,403.91	\$189,115.23
May		\$186,711.32		1.47%	\$228.72	\$2,632.63	\$189,343.95
June		\$186,711.32		1.47%	\$228.72	\$2,861.35	\$189,572.67
July		\$186,711.32		1.47%	\$228.72	\$3,090.07	\$189,801.39
August		\$186,711.32		1.47%	\$228.72	\$3,318.79	\$190,030.11
September		\$186,711.32		1.47%	\$228.72	\$3,547.52	\$190,258.84
October		\$186,711.32		1.47%	\$228.72	\$3,776.24	\$190,487.56
November		\$186,711.32		1.47%	\$228.72	\$4,004.96	\$190,716.28
December		\$186,711.32		1.47%	\$228.72	\$4,233.68	\$190,945.00
Year: 2012							
January		\$186,711.32		1.47%	\$228.72	\$4,462.40	\$191,173.72
February		\$186,711.32		1.47%	\$228.72	\$4,691.12	\$191,402.44
March		\$186,711.32		1.47%	\$228.72	\$4,919.84	\$191,631.16
April		\$186,711.32		1.47%	\$228.72	\$5,148.56	\$191,859.88

PILs Account 1562 Disposition

7. For the tax years 2001 to 2005:

- a) Did CND have interest expense related to liabilities other than debt that is disclosed as interest expense in its financial statements?
- b) Did CND net interest income against interest expense in deriving the amount it shows as interest expense in its financial statements and tax returns? If so, please provide details as to what the interest income relates.
- c) Did CND include interest expense on customer security deposits in interest expense for purposes of the interest true-up calculation?
- d) Did CND include interest income on customer security deposits in the disclosed amount of interest expense in its financial statements and tax returns?
- e) Did CND include interest expense on IESO prudentials in interest expense?
- f) Did Cambridge & North Dumfries Hydro include interest carrying charges on regulatory assets or liabilities in interest expense?
- g) Did CND include the amortization of debt issue costs, debt discounts or debt premiums in interest expense? If so, did Cambridge & North Dumfries Hydro also include the difference between the accounting and tax amortization amounts in the interest true-up calculations? Please explain.
- h) Did CND deduct capitalized interest in deriving the interest expense disclosed in its financial statements? If so, did Cambridge & North Dumfries Hydro add back the capitalized interest to the actual interest expense amount for purposes of the interest true-up calculations? Please explain.
- i) Please provide CND's views on which types of interest income and interest expense should be included in the excess interest true-up calculations.
- j) Please provide a table for the years 2001 to 2005 that shows all of the components of CND's interest expense and the amount associated with each type of interest.

Response

- a) *Yes, CND had interest expense related to liabilities other than debt disclosed as interest expense in its financial statements. Please see the schedule included in the answer to part j) of this question for the components of CND's interest expense and the amount associated with each type of interest.*

- b) Yes, CND did net interest income against interest expense in deriving the amount shown as interest expense in its financial statements, tax returns and for the OEB variance accounts. The table below adds back the income netted against the expense and compares the revised values to the deemed interest expense. As seen below, CND is below the deemed interest expense in each of the years 2001 to 2005. Please note that this includes any interest that CND believes should be excluded (i.e. prudentials etc.) as outlined in the response to part i) of this interrogatory. Please also see the schedule included in the answer to part j) of this question.

<u>SIMPILS Interest Clawback Comparison</u>					
	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
Deemed Interest (from PILS Approval)	\$2,744,655	\$2,744,655	\$2,744,655	\$2,744,655	\$2,744,655
Interest Used in SIMPILS Model	\$2,304,000	\$2,310,000	\$2,265,000	\$1,787,000	\$0
Add back of Interest Revenue (OEB Carrying)	\$169,643	\$427,745	\$345,000	\$0	\$0
Revised Interest Value	\$2,473,643	\$2,737,745	\$2,610,000	\$1,787,000	\$0
Difference (positive value = clawback)	(\$271,012)	(\$6,910)	(\$134,655)	(\$957,655)	(\$2,744,655)

- c) Yes, CND did include interest expense on customer security deposits in interest expense for purposes of the interest true-up calculation. Please see the schedule included in the answer to part j) of this question.
- d) No, CND did not include interest income on customer security deposits in the disclosed amount of interest in its financial statements and tax returns.
- e) Yes, CND included interest expense on IESO prudentials in interest expense. Please see the schedule included in the answer to part j) of this question.
- f) Yes, CND did include interest carrying charges on regulatory assets or liabilities in interest expense. Please see the schedule included in the answer to part j) of this question.
- g) No, CND did not include the amortization of debt issue costs, debt discounts or debt premiums in interest expense.
- h) CND had no capitalized interest for the tax years 2001 to 2005.
- i) CND believes that interest expenses related to regulatory assets, IESO line of credit costs, and tax reassessments should be excluded from the excess interest clawback determination. CND believes it would be unfair to pay the prescribed rate of interest to its customers on variance and deferral accounts, be denied the ability to deduct the interest according to the SIMPILS methodology, and then return to customers the grossed up income tax value

of the excess interest as calculated in the models. In effect it is double paying the customers with no offset of tax deductibility.

The variance and deferral accounts are constantly changing values and it is difficult to believe that the debt return included in rates was meant to compensate LDCs for these unpredictable costs. Similarly, interest related to tax reassessments are totally unpredictable.

In addition CND believes it is unfair to treat costs related to IESO lines of credit as excess interest costs for similar reasons articulated above. Lines of credit are not reflected in the debt portion of capital structure on the balance sheet. As such they attract no debt return when rates are set.

The capital structure and associated debt return were intended to finance normal utility operations such as capital infrastructure and working capital needs.

- j) *The table below shows all of the components of CND's interest expense and the amount associated with each type of interest.*

BREAKDOWN OF INTEREST AS PER FINANCIAL STATEMENTS 2001 - 2001						
Description	2005	2004	2003	2002	2001	
Interest on Long Term Debt	\$2,131,480.08	\$2,444,376.51	\$2,007,606.07	\$1,754,792.67	\$846,769.95	
Interest on Operating Line	\$0.00	\$0.00	\$1,690.28	\$15,116.30	\$0.00	
Interest Expense - Deposits	\$43,556.54	\$29,912.39	\$46,483.53	\$12,675.01	\$38,327.93	
Interest Expense - Prudentials	\$3,653.43	\$5,476.15	\$7,804.61	\$4,083.12		
Interest Expense - OEB Carrying	\$292,326.22	\$259,001.82	\$546,689.00	\$0.00	\$0.00	
Interest Revenue - OEB Carrying	(\$169,643.48)	(\$427,745.36)	see below			
Interest Expense - Lease	\$2,184.60	\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL PER AUDITED F/S	\$2,303,557	\$2,311,022	\$2,610,273	\$1,786,667	\$885,098	
RECLASSIFICATION FOR COMPARATIVE PURPOSES						
Interest Revenue on OEB Accounts	\$0.00	\$0.00	(\$345,000)	\$0.00	\$0.00	
2003 Restated for comparative purposes	\$2,303,557.39	\$2,311,021.51	\$2,265,273.49	\$1,786,667.10	\$885,097.88	

APPENDIX A

To Responses to Board Staff
Interrogatories

EB-2011-0156

January 23, 2012

ATTACHMENT A

CDM Load Impacts by Class and Program

Class Program	Year Implemented	NET 2009		GROSS 2009		
		kWh	kW	kWh	kW	
OPA Programs						
Residential						
Secondary Fridge Retirement Pilot	2006	54,112	12.27	60,125	13.63	1000
Cool & Hot Savings Rebate	2006-2007	343,384	263.78	581,297	444.37	
	2006	133,581	123.80	169,222	150.53	
	2007	209,804	139.98	412,075	293.84	
Every Kilowatt Counts	2006-2007	4,708,372	85.01	5,539,029	107.62	
	2006	3,466,099	40.88	3,851,221	45.42	
	2007	1,242,273	44.13	1,687,808	62.20	
Great Refrigerator Roundup	2007-2009	530,709	66.35	1,050,259	132.72	
	2007	104,875	13.75	259,911	33.62	
	2008	235,116	25.08	432,764	46.63	
	2009	190,718	27.52	357,584	52.47	
Summer Savings peaksaver®	2007	38,278	48.23	318,984	401.91	
	2007-2009	3,873	309.34	0	343.71	
	2007	0	2.84	0	3.15	
	2008	3,659	182.95	4,066	203.28	
	2009	214	123.56	238	137.29	
Affordable Housing Pilot	2007	79,858	7.40	79,858	7.40	
Energy Efficiency Assistance for Houses Pilot	2007	156,426	21.72	156,426	21.72	
Social Housing – Pilot	2007	114,305	13.45	114,305	13.45	
Cool Savings Rebate Program	2008-2009	500,073	323.79	1,037,619	663.35	
	2008	221,453	140.28	385,511	243.55	
	2009	278,621	183.50	652,108	419.80	
Every Kilowatt Counts Power Savings Event	2008-2009	1,603,738	107.66	4,094,528	273.05	
	2008	1,119,259	58.58	2,774,129	139.06	
	2009	484,479	49.08	1,320,399	133.98	
Summer Sweepstakes	2008	291,892	117.35	376,218	151.26	
General Service Less than 50 kW						
High Performance New Construction	2008-2009	121,064	56.08	172,949	80.11	
	2008	3,991	4.73	5,702	6.75	
	2009	117,073	51.35	167,247	73.36	
Power Savings Blitz	2008-2009	2,443,289	625.40	2,572,048	658.34	
	2008	7,278	1.00	7,826	1.08	
	2009	2,436,011	624.40	2,564,222	657.27	
Electricity Retrofit Incentive Program	2007-2009	15,180	2.41	24,226	3.90	
	2007	0	0.00	0	0.00	
	2008	4,849	0.95	8,361	1.64	
	2009	10,331	1.45	15,865	2.26	
General Service 50 to 999 kW						
Electricity Retrofit Incentive Program	2007-2009	1,497,766	216.44	2,310,123	336.90	
	2007	7,327	2.64	8,141	2.93	
	2008	70,127	13.79	120,909	23.78	
	2009	1,420,312	200.01	2,181,072	310.19	
Demand Response 1	2006-2009	50,934	1159.24	50,934	1159.24	
Demand Response 2	2009-2009	484,862	787.16	484,862	787.16	
Demand Response 3	2008-2009	9,261	1124.51	9,261	1124.51	
Renewable Energy Stand Offer	2007-2009					
General Service 1,000 to 4,999 kW						
Electricity Retrofit Incentive Program	2007-2009	416,237	58.68	639,408	91.05	
	2007	0	0.00	0	0.00	
	2008	1,178	0.23	2,031	0.40	
	2009	415,059	58.45	637,377	90.65	
Demand Response 1	2006-2009	50,934	1159.24	50,934	1159.24	
Demand Response 2	2009-2009	484,862	787.16	484,862	787.16	
Demand Response 3	2009-2009	9,261	1124.51	9,261	1124.51	
Loblaw & York Region Demand Response	2009-2009	0	386.43	0	386.43	
Large Use						
Electricity Retrofit Incentive Program	2007-2009	557,935	107.89	955,793	185.22	
	2007	0	0.00	0	0.00	
	2008	525,240	103.29	905,586	178.08	
	2009	32,695	4.60	50,207	7.14	

ATTACHMENT B
CDM Load Impacts by Class and Program

Class Program	Year Implemented	2008		2009			
		kWh or kW	Rate per Unit	Load Unit	kWh or kW	Rate per Unit	Revenue
Residential							
Secondary Fridge Retirement Pilot	2006	kWh	0.0142	54,112	kWh	0.0142	\$ 768.39
Cool & Hot Savings Rebate	2006-2007	kWh	0.0142	343,384	kWh	0.0142	\$ 4,876.06
	2006	kWh	0.0142	133,581	kWh	0.0142	\$ 1,896.84
	2007	kWh	0.0142	209,804	kWh	0.0142	\$ 2,979.21
Every Kilowatt Counts	2006-2007	kWh	0.0142	4,708,372	kWh	0.0142	\$ 66,858.89
	2006	kWh	0.0142	3,466,099	kWh	0.0142	\$ 49,218.60
	2007	kWh	0.0142	1,242,273	kWh	0.0142	\$ 17,640.28
Great Refrigerator Roundup	2007-2009	kWh	0.0142	530,709	kWh	0.0142	\$ 7,536.07
	2007	kWh	0.0142	104,875	kWh	0.0142	\$ 1,489.22
	2008	kWh	0.0142	235,116	kWh	0.0142	\$ 3,338.65
	2009	kWh	0.0142	190,718	kWh	0.0142	\$ 2,708.19
Summer Savings peaksaver®	2007	kWh	0.0142	38,278	kWh	0.0142	\$ 543.55
	2007-2009	kWh	0.0142	3,873	kWh	0.0142	\$ 54.99
	2007	kWh	0.0142	0	kWh	0.0142	\$ -
	2008	kWh	0.0142	3,659	kWh	0.0142	\$ 51.96
	2009	kWh	0.0142	214	kWh	0.0142	\$ 3.04
Affordable Housing Pilot	2007	kWh	0.0142	79,858	kWh	0.0142	\$ 1,133.98
Energy Efficiency Assistance for Houses Pilot	2007	kWh	0.0142	156,426	kWh	0.0142	\$ 2,221.24
Social Housing – Pilot	2007	kWh	0.0142	114,305	kWh	0.0142	\$ 1,623.13
Cool Savings Rebate Program	2008-2008	kWh	0.0142	500,073	kWh	0.0142	\$ 7,101.04
	2008	kWh	0.0142	221,453	kWh	0.0142	\$ 3,144.63
	2009	kWh	0.0142	278,621	kWh	0.0142	\$ 3,956.41
Every Kilowatt Counts Power Savings Event	2008-2009	kWh	0.0142	1,603,738	kWh	0.0142	\$ 22,773.07
	2008	kWh	0.0142	1,119,259	kWh	0.0142	\$ 15,893.48
	2009	kWh	0.0142	484,479	kWh	0.0142	\$ 6,879.60
Summer Sweepstakes	2008	kWh	0.0142	291,892	kWh	0.0142	\$ 4,144.87
							\$ 119,635.29
General Service Less than 50 kW							
High Performance New Construction	2008-2009	kWh	0.0131	121,064	kWh	0.0131	\$ 1,585.94
	2008	kWh	0.0131	3,991	kWh	0.0131	\$ 52.28
	2009	kWh	0.0131	117,073	kWh	0.0131	\$ 1,533.66
Power Savings Blitz	2008-2009	kWh	0.0131	2,443,289	kWh	0.0131	\$ 32,007.08
	2008	kWh	0.0131	7,278	kWh	0.0131	\$ 95.34
	2009	kWh	0.0131	2,436,011	kWh	0.0131	\$ 31,911.74
Electricity Retrofit Incentive Program	2007-2009	kWh	0.0131	15,180	kWh	0.0131	\$ 198.86
	2007	kWh	0.0131	0	kWh	0.0131	\$ -
	2008	kWh	0.0131	4,849	kWh	0.0131	\$ 63.52
	2009	kWh	0.0131	10,331	kWh	0.0131	\$ 135.34
							\$ 33,791.89
General Service 50 to 999 kW							
Electricity Retrofit Incentive Program	2007-2009	kW	3.3617	216.44	kW	3.360	\$ 8,728.37
	2007	kW	3.3617	2.64	kW	3.360	\$ 106.37
	2008	kW	3.3617	13.79	kW	3.360	\$ 556.13
	2009	kW	3.3617	200.01	kW	3.360	\$ 8,065.87
Demand Response 1	2006-2009	kW	3.3617	1159.24	kW	3.360	\$ 3,895.03
Demand Response 2	2009-2009	kW	3.3617	787.16	kW	3.360	\$ 2,644.84
Demand Response 3	2008-2009	kW	3.3617	1124.51	kW	3.360	\$ 3,778.35
Renewable Energy Stand Offer	2008-2009	kW	3.3617	0.00	kW	3.360	\$ -
							\$ 19,046.59
General Service 1,000 to 4,999 kW							
Electricity Retrofit Incentive Program	2007-2009	kW	2.8522	58.68	kW	2.8507	\$ 2,007.75
	2007	kW	2.8522	0.00	kW	2.8507	\$ -
	2008	kW	2.8522	0.23	kW	2.8507	\$ 7.92
	2009	kW	2.8522	58.45	kW	2.8507	\$ 1,999.83
Demand Response 1	2006-2009	kW	2.8522	1159.24	kW	2.8507	\$ 3,304.63
Demand Response 2	2009-2009	kW	2.8522	787.16	kW	2.8507	\$ 2,243.95
Demand Response 3	2008-2009	kW	2.8522	1124.51	kW	2.8507	\$ 3,205.64
Loblaw & York Region Demand Response	2007-2009	kW	2.8522	386.43	kW	2.8507	\$ 1,101.61
							\$ 11,863.57
Large Use							
Electricity Retrofit Incentive Program	2007-2009	kW	1.8342	107.89	kW	1.8333	\$ 2,373.98
	2007	kW	1.8342	0.00	kW	1.8333	\$ -
	2008	kW	1.8342	103.29	kW	1.8333	\$ 2,272.68
	2009	kW	1.8342	4.60	kW	1.8333	\$ 101.31
							\$ 2,373.98

ATTACHMENT C**LRAM Totals**

Rate Class	LRAM \$
Residential	\$119,635.29
General Service Less than 50 kW	\$33,791.89
General Service 50 to 999 kW	\$19,046.59
General Service 1,000 to 4,999 kW	\$11,863.57
Large Use	\$2,373.98
	\$186,711.32

Program Year	Year LRAM took Place
	2009
2006	\$ 51,883.84
2007	\$ 27,737.00
2008	\$ 29,621.47
2009	\$ 77,469.02
	<u>\$ 186,711.33</u>

OPA Conservation & Demand Management Programs
Measure Results at End-User Level

For: Cambridge and North Dumfries Hydro Inc.

Measure Number	Measure Name	Program Name	Program Year	Results Status	Measure Name	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948	2949	2950	2951	2952	2953	2954	2955	2956	2957	2958	2959	2960	2961	2962	2963	2964	2965	2966	2967	2968	2969	2970	2971	2972	2973	2974	2975	2976	2977	2978	2979	2980	2981	2982	2983	2984	2985	2986	2987	2988	2989	2990	2991	2992	2993	2994	2995	2996	2997	2998	2999	3000	3001	3002	3003	3004	3005	3006	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OPA Conservation & Demand Management Programs

[illegible]

For: Cambridge and North Dumfries Hydro Inc.

LRAM 5

LRAMS

For: Cambridge and North Dumfries Hydro Inc.

\$51,883.84
\$27,737.00
\$29,621.46
\$77,469.02

\$186,711.32

OPA Conservation & Demand Management Programs

Measure Results at End-User Level

For: Cambridge and North Dumfries Hydro Inc.

#	Initiative Number	Initiative Name	Program Name	Program Year	Results Status	#
9	3	Every Kilowatt Counts	Consumer	2006	Final	1
13	3	Every Kilowatt Counts	Consumer	2006	Final	5
14	3	Every Kilowatt Counts	Consumer	2006	Final	6
40	8	Every Kilowatt Counts	Consumer	2007	Final	1
41	8	Every Kilowatt Counts	Consumer	2007	Final	2
44	8	Every Kilowatt Counts	Consumer	2007	Final	5
45	8	Every Kilowatt Counts	Consumer	2007	Final	6
132	22	Every Kilowatt Counts Power Savings Event	Consumer	2008	Final	1
133	22	Every Kilowatt Counts Power Savings Event	Consumer	2008	Final	2
134	22	Every Kilowatt Counts Power Savings Event	Consumer	2008	Final	3
135	22	Every Kilowatt Counts Power Savings Event	Consumer	2008	Final	4
597	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	1
598	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	2
622	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	26
623	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	27
637	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	41
638	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	42
646	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	50
659	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	63
660	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	64
682	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	86

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Measure Name
Energy Star® Compact Fluorescent Light Bulb - Spring Campaign
Energy Star® Compact Fluorescent Light Bulb - Autumn Campaign
Seasonal Light Emitting Diode Light String - Autumn Campaign
15 W CFL
20+ W CFL
Seasonal LED Light String
Project Porchlight CFL
Energy Star® Qualified Compact Fluorescent Light Bulbs
Energy Star® Qualified Dimmable CFLs
Energy Star® Qualified Decorative CFLs
Energy Star® Qualified Compact Fluorescent Floods (Indoor & Outdoor)
Energy Star Qualified Compact Fluorescent - Spring Campaign - Participant Rebated
ENERGY STAR Decorative CFLs - Spring Campaign - Participant Rebated
Energy Star Qualified Compact Fluorescent - Spring Campaign - Non-Participant Rebated
ENERGY STAR Decorative CFLs - Spring Campaign - Non-Participant Rebated
Energy Star Qualified Compact Fluorescent - Autumn Campaign - Participant Rebated
ENERGY STAR Specialty CFLs - Autumn Campaign - Participant Rebated
Energy Star Qualified Holiday LED Lights - Autumn Campaign - Participant Promoted
Energy Star Qualified Compact Fluorescent - Autumn Campaign - Non-Participant Rebated
ENERGY STAR Specialty CFLs - Autumn Campaign - Non-Participant Rebated
Installed Energy Star® CFL Bulbs - Rewards for Recycling Campaign - Spillover

Unit Savings Assumptions				
Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)
0.00	104.40	417.60	0.00	93.96
0.00	104.40	417.60	0.00	93.96
0.00	30.75	922.50	0.00	27.68
0.00	43.00	344.00	0.00	33.54
0.00	62.10	496.80	0.00	48.44
0.00	13.70	68.50	0.00	6.71
0.00	43.00	344.00	0.00	32.68
0.00	52.96	423.68	0.00	27.67
0.00	97.80	586.77	0.00	36.84
0.00	30.38	121.51	0.00	11.72
0.00	87.62	613.33	0.00	32.83
0.00	23.17	185.33	0.00	15.92
0.00	25.84	155.04	0.00	19.91
0.00	22.41	179.28	0.00	7.79
0.00	26.18	157.08	0.00	10.42
0.00	25.50	203.98	0.00	17.69
0.00	20.81	124.85	0.00	14.87
0.00	13.70	68.50	0.00	8.05
0.00	23.68	189.45	0.00	3.25
0.00	29.97	179.81	0.00	4.51
0.00	44.57	356.57	0.00	8.22

Net Lifetime Energy Savings (kWh)	Aggregate Net-to-Gross Adjustment (%)	Effective Useful Life (EUL)
375.84	90.00	4.00
375.84	90.00	4.00
830.25	90.00	30.00
268.32	78.00	8.00
387.50	78.00	8.00
33.57	49.00	5.00
261.44	76.00	8.00
221.40	52.26	8.00
221.04	37.67	6.00
46.86	38.57	4.00
229.80	37.47	7.00
127.38	68.73	8.00
119.45	77.04	6.00
62.33	34.77	8.00
62.54	39.81	6.00
141.55	69.39	8.00
89.24	71.48	6.00
40.26	58.78	5.00
25.98	13.71	8.00
27.09	15.06	6.00
65.77	18.44	8.00

LD		
Activity Results (#)	Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)
12942.71	0.00	1351218.78
19190.21	0.00	2003457.89
4619.07	0.00	142036.50
22823.05	29.67	981391.17
3715.38	7.06	230724.92
6046.61	0.00	82838.55
4802.72	6.24	206517.10
8552.16	18.81	452922.38
931.45	2.87	91091.52
14447.81	13.83	438890.52
4011.22	11.08	351460.14
1042.09	0.75	24142.05
2471.23	1.98	63854.60
793.42	0.55	17780.96
393.86	0.32	10311.27
4715.94	3.73	120242.28
1907.07	1.23	39682.35
561.47	0.00	7692.17
4295.31	3.16	101718.01
1364.42	1.27	40888.31
43.19	0.06	1925.16

C Specific Results			
Gross Lifetime Energy Savings (kWh)	Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)
5404875.12	0.00	1216096.90	4864387.61
8013831.56	0.00	1803112.10	7212448.40
4261094.89	0.00	127832.85	3834985.40
7851129.35	23.14	765485.11	6123880.89
1845799.38	5.51	179965.44	1439723.52
414192.75	0.00	40590.89	202954.45
1652136.83	4.75	156953.00	1255623.99
3623379.05	9.83	236677.34	1893418.73
546549.12	1.08	34315.30	205891.79
1755562.08	5.33	169269.07	677076.29
2460221.00	4.15	131684.34	921790.37
193136.43	0.52	16592.63	132741.03
383127.62	1.53	49196.57	295179.43
142247.67	0.19	6181.66	49453.29
61867.62	0.13	4105.41	24632.48
961938.28	2.59	83439.71	667517.71
238094.11	0.88	28364.66	170187.98
38460.84	0.00	4521.11	22605.55
813744.09	0.43	13948.29	111586.34
245329.85	0.19	6159.80	36958.78
15401.26	0.01	355.09	2840.72