

April 16, 2012

Ontario Energy Board
P.O. Box 2319
2300 Yonge St.
Toronto, ON M4P 1E4

Attn: Ms. Walli, Board Secretary

Dear Ms. Walli:

**Comments of D. D. Rennick re EB-2011-0187 and
North Bay Hydro Distribution Ltd. draft Rate Order**

Please find enclosed my comments in the above-noted proceeding. I have filed this document using the Board's RESS and have also forwarded an e-mail copy to the Applicant.

Yours very truly,

D. D. Rennick

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

AND IN THE MATTER OF an application by
North Bay Hydro Distribution Ltd. for an order or orders
approving or fixing just and reasonable distribution rates
and other charges, to be effective May 1, 2012.

Comments by Donald D. Rennick on the draft Rate Order submitted by North Bay Hydro Distribution Ltd. including the revised models and proposed rates.

Reference: Draft Rate Order

Shared Tax Savings Adjustment

The Board ordered NBHDL to dispose of \$56,285 over a one year period from May 1, 2012 to April 30, 2013.

Comments:

1) The Board in its original decision and order in this application stated that “North Bay’s application originally identified a total tax savings of \$31,276 resulting in a shared amount of \$15,638 to be refunded to ratepayers.”

As pointed out in my interrogatories dated Dec 6, 2011, the \$31,276 calculated by the Shared Tax Saving workform is additional taxes resulting in a shared amount of \$15,638 to be paid by taxpayers not refunded to taxpayers.

The Board may want to consider correcting this oversight in the final decision.

2) In the Board’s decision EB-2010-0102, NBHDL was instructed to record the tax sharing refund amount of \$16,285 in variance account 1595 by June 30, 2011.

Was this entry made and has the amount been included in rates for disposal along with the \$56,285 arising from the current application?

If this has not been done, please explain why?