

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

**AND IN THE MATTER OF** an Application by Enersource Hydro Mississauga Inc. for an Order or Orders approving just and reasonable rates and other service charges for the sale and distribution of electricity, effective on January 1, 2013.

**INTERROGATORIES**  
**OF THE**  
**SCHOOL ENERGY COALITION**

*[Note: All interrogatories have been assigned to issues. However, please provide answers that respond to each question in full, without being restricted by the issue or category. Many interrogatories have application to multiple issues, but all have been asked only once to avoid duplication.]*

**1. General**

***Audited Financial Statements***

1. Please file the most recent Management Discussion and Analysis for Enersource Corporation.
2. [Ex. 1/2/2, p. 1] Please explain “Enersource’s assumptions concerning the future direction of the industry”, and provide details as to how those assumptions impacted the Applicant’s financial projections as referred to in this exhibit.
3. [Ex. 1/3/1, App. 3, p. 3] Please provide any analyses or reports in the Applicant’s possession dealing with the appropriate value and leveraging of its Shareholders’ Equity, and/or its debt equity ratio.

***Other General Questions***

4. [Ex. 1/3/6, App. 1, p. 8] Please advise whether the Applicant is currently a reporting issuer in any jurisdiction.

5. [Ex. 1/3/6, App. 1, p. 9] Please provide a copy of the Shareholders' Agreement referred to. Please provide details on the status of the renegotiation of the Shareholders' Agreement. If a new agreement has been executed, please provide a copy.
6. [Ex. 6/1/1, p. 3] Please explain the figure of \$2,626,000 under "Other" and show the full calculation including IRM offsets.

***Issue 1.1 – Is the proposed approach to set rates for two years appropriate?***

7. [Ex. 1.2.1, p. 1] With respect to the cost of capital proposal for 2014:
  - a. Please confirm that it is not intended the return on rate base be "held unchanged from 2013", but rather that the rate of return on rate base will be held unchanged.
  - b. Please confirm that the return on equity is proposed to increase by \$601,769 (2.63%) from 2013 to 2014, and the related PILs is proposed to increase by \$577,984 (17.10%) from 2013 to 2014, for a total additional charge to ratepayers related to net income of \$1,179,753.
  - c. Please confirm that the cost of interest is proposed to increase by \$484,052 (2.63%) from 2013 to 2014.
  - d. Please confirm that the cost of capital component of the proposed rate increase is therefore \$1,663,805, and represents by itself an average incremental rate increase from 2013 to 2014 of 1.27%, or about 52% of the total increase proposed.
8. [Ex. 1.2.1, p. 1] Please confirm that the depreciation expense proposal for 2014 provides for an increase in depreciation expense of \$1,532,162 (5.33%) from 2013 to 2014. Please confirm that this amount represents the additional depreciation on capital spending in 2013, after the half year rule is no longer applicable in 2014, plus the depreciation, applying the half year rule, related to new capital spending in 2014.
9. [Ex. 1/2/1, p. 2 and 6] Please confirm that the Applicant's proposal for 2014 is intended by the Applicant to be in essence an implementation of the straw man and the 2011 proposal from the Electricity Distributors Association.

***Issue 1.4 – Is service quality acceptable?***

10. [Ex. 1/1/8, p. 5] Please advise whether the "performance criteria" are contained in a document, report, or policy. If they are, please provide the most current version of that document, report, or policy.

**2. Rate Base**

***Issue 2.1 – Is the proposed rate base for 2013 and 2014, including capital expenditures for***

***2013 and 2014, appropriate?***

11. [Ex. 1/2/1, p. 2] Please advise the evidentiary value the Applicant is proposing to be assigned to the quoted statement of the Chair of the Board. Please advise if it is being offered as proof of the contents of the statement.
12. [Ex. 1/2/1, p. 4] Please provide the full calculations supporting Table 1. Please identify the impact on Table 1, if any, of the change from CGAAP to MIFRS.
13. [Ex. 1/2/1, p. 5] Please provide a table showing actual capital contributions from developers or other third parties in each year from 2000 through 2011, both in dollars and as a percentage of total capital spending by the Applicant in the year, and forecasts of capital contributions (also dollars and percentage) for each of 2012 through 2016.
14. [Ex. 1/2/1, p. 10] Please provide a table comparing the actual and forecast increase in rate base each year from 2008 to 2014 to the actual and forecast inflation and customer growth for each of those years. Please explain any material growth in rate base that exceeds the combination of inflation and customer growth.
15. [Ex. 1/2/1, P. 22] Please provide the internal business cases for both the renovations to the Operations Centre and the acquisition of the new Administration Office.
16. [Ex. 1/2/2, p. 8] Please provide the “list of projects” referred to. Please provide the “risk evaluations” for each of the ten largest projects.
17. [Ex. 2/2/1, p.1 and Ex. 1/3/5, App. 5, p. 5] Please reconcile the actual and forecast capital expenditures by the Applicant in the first reference with the estimates for the same three years by DBRS. Please provide a copy of any document provided by the Applicant to DBRS that formed, in whole or in part, the basis for their estimate.
18. [Ex. 4/1/1, p. 5] Please provide vintage tables prepared by the Applicant as part of the conversion to IFRS. If no vintage tables were prepared, please explain why, and please provide the best available comparable information as described in Ex. 4/1/9, p. 3. Please reconcile the vintage tables or other such data with the claim of “aging infrastructure”.
19. [Ex. 4/1/5, p. 2] Please provide a table showing the number and value of assets reaching the end of their useful life over each of the last ten years, and over each of the next ten years. To the extent that this can be done by category with a reasonable amount of effort, please do so.
20. [Ex. 4/1/9, p. 5] Please provide details of the nature and cost of the IOM project, include a copy of any internal business case for the project.
21. [Ex. 4/1/11, p. 2] Please provide the options review referred to.
22. [Ex. 4/1/12, p. 1] Please provide a copy of the strategic facilities review referred to.

23. [Ex. 2/1/1, p. 3] Please confirm that the calculations of PP&E per customer for the Applicant in Schedule 2 attached are correct. Please explain the increase in PP&E per customer from 2005 to 2010. Please explain why, in light of the increase from 2005 to 2010, a further large increase from 2010 to 2013 is appropriate. Please identify those other utilities on the table which the Applicant believes are comparable utilities.

### **3. Operating Revenues**

### **4. Operating Costs**

#### ***Issue 4.1 – Is the proposed 2013 and 2014 OM&A forecast appropriate?***

24. [Ex. 1/2/2, p. 3] Please provide the “budget packages” referred to.
25. [Ex. 1/3/1, App. 4] Please advise the source of the 5.50% and 4.25% assumptions. If they were provided by a third party, please provide the document recommending those assumptions. If they were developed by management, please provide the internal report or other document that documents the analysis and conclusions.
26. [Ex. 4/1/2, p. 3] Please provide a breakdown in Table 1 for 2008 through 2010 by function in a manner similar to that provided for 2011 through 2013.
27. [Ex. 4/1/3, p. 13] Please provide a copy of the contract with the third party call centre provider, including all amendments thereto. Please provide a breakdown of the amounts paid by the Applicant under the contract in each year since it was signed, and forecast amounts for each of 2012 and 2013.
28. [Ex. 4/1/4, p. 12] Please provide details on the impact of the ACA on forecast OM&A spending. Please provide any internal reports estimating the incremental OM&A costs and savings resulting from improved management of assets.
29. [Ex. 4/1/4, p. 13] Please reconcile the statement that substations are inspected monthly with the statement on page 11 that substations are inspected bi-monthly.
30. [Ex. 4/1/4, p. 16] Please provide the business case for the pole inspection and testing program.
31. [Ex. 4/1/4, p. 20] Please advise what role, if any, the City has in the planning, scheduling, and/or implementation of the tree trimming program.
32. [Ex. 4/1/5, p. 1] Please describe the process that was used to manage the Applicant’s assets prior to the implementation of the AMP. Please provide a breakdown of the annual costs under the old process, and the annual costs under the AMP. Please provide details on the savings or other benefits expected to justify any increase in annual costs, including any internal documents estimating such savings or benefits.

33. [Ex. 4/1/6, p. 6] Please advise where in the Application, if at all, the \$141,000 of 2012 certification costs are proposed for recovery.
34. [Ex. 4/1/8, p. 1] Please provide a copy of the strategic plan referred to.
35. [Ex. 4/1/9, p. 1] Please provide a copy of the ISTS strategic plan referred to.
36. [Ex. 4/1/9, p. 10] Please restate Table 1 to include “asset management costs” and “new facility costs” that are IT-related OM&A costs.
37. [Ex. 4/1/9, p. 10] Please explain why customer self-service results in an increase in positions. Please provide details of any savings estimated from this initiative, and where those savings are reflected in the Application. Please provide the business case for this project.
38. [Ex. 4/1/9, p. 11] Please provide a copy of the BCM plan referred to.
39. [Ex. 4/1, App. 2-G] Please provide copies of the “position requisitions” referred to.
40. [Ex. 4/1, App. 2-G] Please reconcile the statement “Since 2008, Enersource has experienced a significant increase in the amount and number of accounts deemed to be uncollectable” with the data found in Note 14 of the audited financial statements [Ex. 1/3/1, App. 3, p. 31].
41. [Ex. 4/1, App. 2-G] Please advise whether the 2008 Actual is based on actual spending in 2008, Board approved, or some adjusted or combined figure.
42. [Ex. 4/1, App. 2-I] Please explain why OM&A and OM&A per customer in 2008 were significantly lower than the Board approved figures for the same year.
43. [Ex. 4/3/1, p. 1] Please provide the Applicant’s most recent integrated workforce plan.
44. [Ex. 4/3/1, p. 1] Please provide a table showing, with actuals for each year from 2004 to 2011 and forecasts for each year from 2012 to 2014 :
- a. the number of employees that became eligible to retire in each year;
  - b. the number of those newly eligible employees who actually retired in that year;
  - c. the number of employees who became eligible in a previous year but retired in that subsequent year, with the number of years between eligibility and retirement for each.
45. [Ex. 4/3/1, p. 6] Please provide the current succession plan. If the plan discloses, directly or indirectly, individual employees, please file the plan in confidence.

46. [Ex. 4/3/1, App. 2-K] With respect to the tables of employees:

- a. Please confirm that only average annual FTEs, and not average or year end headcount, are reported in the tables.
- b. Please explain why actual FTEs in 2008 were less than Board-approved.
- c. Please explain why the amount of capitalized employee costs increased after the 2008 rate case, but it forecast to go back down coming into a new cost of service year.
- d. Please explain why the employees listed on page 2 are employed by the parent company when almost all of their work is for the Applicant utility.
- e. Please explain in detail where the employees of Enersource Services Inc., Enersource Technologies Inc. and Enersource Hydro Mississauga Services Inc., are included in these two tables, if at all. Please provide a breakdown of those employees, for each company, in the same format.
- f. Please explain why the average total compensation for Non-union employees in the parent company increased from \$67,617 in 2008 to \$150,706 in 2013, an increase of 122.9% or 17.4% per year.

47. [Ex. 4/4/1, p. 3] Please provide a copy of the current remuneration policy for the Board of Directors.

48. [Ex. 4/4/1, p. 7] Please provide an estimate of the cost of the Applicant's Twitter presence since 2010.

49. [Ex. 4/4/1, p. 9] Please provide the most recent report showing "the risk inventory and management mitigation responses".

50. [Ex. 4/1/1, p. 2] Please confirm that Schedule 2 attached to these questions correctly sets out the OM&A per customer for the Applicant in 2005 and 2010 based on the Yearbook data. Please explain the high level of OM&A per customer relative to similar utilities. Please explain the Applicant's pattern of slow growth in OM&A per customer from 2005 to 2010, and high growth proposed from 2010 to 2013.

***Issue 4.2 – Is the proposed level of depreciation/amortization expense for 2013 and 2014 appropriate?***

51. [Ex. 1/2/1, p. 13] Please provide a table showing each difference in depreciation rate between the Enersource Useful Lives Study and the 2010 OEB study, and an explanation of each difference.

52. [Ex. 4/6/1, p. 4] Please provide Table 3 restated using CGAAP.

***Issue 4.4 – Is the proposed allocation of shared services and corporate costs appropriate?***

53. [Ex. 1/1/9, App. 2] Please advise the operational, financial, corporate, or other reasons for the separate existence of Enersource Services Inc., Enersource Hydro Mississauga Services Inc., and Enersource Technologies Inc., and the ownership structure within which they operate.
54. [Ex. 1/3/6, App. 1, p. 12] Please advise whether Enersource Technologies Inc. is “inactive”, as set forth in the prospectus, or is active, as implied by Ex. 4/4/1, App. 1.
55. [Ex. 4/1/8, p. 1] Please provide all studies, reports, or similar documents dealing with the change in the method of allocating costs in 2009.
56. [Ex. 4/1/8, p. 3] Please describe the role of the Corporate Relations staff, and how that relates to the regulated operations.
57. [Ex. 4/4/1, App. 1-6] Please confirm that these are the most current SLAs of the Applicant.
58. [Ex. 4/4/1, App. 1] With respect to this SLA:
- a. Please provide the most recent financial statements of the Service Provider.
  - b. Please provide a copy of the most recent invoice from the Service Provider to the Applicant.
59. [Ex. 4/4/1, App. 2, p. 17] Please advise whether the “operating revenues” referred to are distribution revenues or total revenues (i.e. including the commodity). Please provide a copy of the most recent invoice from the Service Provider to the Applicant.
60. [Ex. 4/4/1, App. 3] Please advise how the services provided by the Applicant under this SLA relate to the services received by the Applicant from the same company under Appendix 4.
61. [Ex. 4/4/1, App. 4] With respect to this SLA:
- a. Please provide the most recent financial statements of the Service Provider.
  - b. Please provide a copy of the most recent invoice from the Service Provider to the Applicant.

**5. Capital Structure and Cost of Capital**

**6. Cost Allocation**

**7. Rate Design**

***Issue 7.5 – Is the proposed Tariff of Rates and Charges for 2013 and 2014 appropriate***

62. [Ex. 8/1/1, App. 3] Please confirm that the calculations of the Applicant's annual charges for typical customers as indicated in Schedule 1 to these questions ("Rate and Bill Comparison 2012") correctly calculate the annual distribution bills for those hypothetical customers. With respect to the comparison with other utilities:

- a. Please provide a detailed explanation as to the main reasons why the Applicant's rates are generally higher than many comparable LDCs, including Powerstream, London, Kitchener-Wilmot, Hydro One Brampton, EnWin, Burlington, and Oakville.
- b. Please reconcile the comparative data with the statement by Standard & Poors [Ex. 1/3/5, App. 2, p. 2] that "Enersource's residential and commercial distribution rates are among the lowest in the province". Please provide a copy of any document provided by the Applicant to Standard & Poors that formed, in whole or in part, the basis for that statement.
- c. Please identify those other utilities on the table which the Applicant believes are comparable utilities.

63. [Ex. 1/2/1, p. 19] With respect to the "computerized load flow program" referred to:

- a. Please provide the original business case used internally to justify the acquisition and implementation of the program;
- b. Please provide details on how it is being used to analyse system losses.
- c. If there have been reports prepared analysing the results obtained, please file the most recent of those reports.
- d. Please provide a list of all actions that have been taken based on this initiative to reduce the loss adjustment factor. Please quantify the impact of reductions in the loss adjustment factor for each of 2013 and 2014.

**8. Deferral and Variance Accounts**

***Issue 8.3 – Are the deferral and variance accounts, including both existing and proposed new accounts, appropriate***

64. [Ex. 1/3/1, p. 10] Please explain why the Applicant is proposing to clear the proposed Post Employment Benefits Variance Account periodically, rather than using it as a method of achieving a result akin to the corridor method. Please discuss the pros and cons of each approach, and the impact of volatility differences on both the Applicant and the ratepayers.

**9. Modified International Financial Reporting Standards**

***Issue 9.1 – Is the treatment and disposition of Property, Plant & Equipment adjustments due to the transition to MIFRS appropriate?***

65. [Ex. 1/3/1, App. 3] Please confirm that for the 2011 financial statement, they have been prepared under CGAAP but MIFRS-consistent depreciation rates have been implemented. Please advise if any other MIFRS rules have been implemented in the 2011 financial statement. If they have, please provide details including the dollar impacts.
66. [Ex. 1/3/1, p. 6] Please describe how “early derecognition” arises each year when new depreciation rates have just been established. If assets are being taken out of service before the end of their useful lives, please provide a list of the types and amounts of such assets in each of 2013 and 2014, and the reasons for their anticipated early retirement.

**10. Smart Meters**

Respectfully submitted on behalf of the School Energy Coalition this 4<sup>th</sup> day of July, 2012

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Jay Shepherd

**Annual Distribution Bill Comparison - All LDCs 2012 Rates**  
(monthly charge and volumetric rate)

**Schedule 1**

Utility	Residential		GS<50		GS>50		Large		Overall	Number of
	800 kwh	% of Avg	2000 kwh	% of Avg	250 KW	% of Avg	10 MW	% of Avg	Ranking	Customers
Toronto Hydro (proposed 2012)	\$397.84	127.0%	\$903.64	146.5%	\$18,872.77	167.4%	\$613,803.96	180.1%	155.2%	700,386
Algoma	\$548.04	174.9%			\$15,279.24	135.5%			155.2%	11,612
CNP Fort Erie/Eastern	\$363.96	116.2%	\$794.16	128.8%	\$23,372.46	207.3%			150.7%	9,169
Norfolk	\$457.56	146.1%	\$968.88	157.1%	\$14,756.46	130.9%			144.7%	18,940
Haldimand County	\$471.36	150.5%	\$836.40	135.6%	\$15,659.22	138.9%			141.7%	20,971
Parry Sound	\$426.12	136.0%	\$707.76	114.8%	\$14,137.38	125.4%			125.4%	3,377
Waterloo North	\$355.20	113.4%	\$702.72	113.9%	\$15,093.30	133.9%	\$469,148.16	137.6%	124.7%	51,914
Hydro Ottawa	\$328.80	105.0%	\$678.12	109.9%	\$13,327.32	118.2%	\$558,921.84	164.0%	124.3%	300,664
Newmarket-Tay (2011)	\$313.80	100.2%	\$809.76	131.3%	\$15,333.24	136.0%			122.5%	32,911
Niagara Peninsula	\$340.80	108.8%	\$769.08	124.7%	\$14,694.90	130.3%			121.3%	51,048
CNP Port Colborne	\$398.04	127.1%	\$718.68	116.5%	\$13,508.40	119.8%			121.1%	6,463
Orillia	\$319.80	102.1%	\$807.48	130.9%	\$14,147.04	125.5%			119.5%	12,862
Enersource	\$256.68	81.9%	\$757.56	122.8%	\$13,451.52	119.3%	\$516,982.80	151.7%	118.9%	192,960
Niagara-on-the-Lake	\$341.52	109.0%	\$877.80	142.3%	\$11,584.38	102.7%			118.0%	7,882
Bluewater	\$346.08	110.5%	\$682.92	110.7%	\$12,389.10	109.9%	\$468,451.20	137.4%	117.1%	35,688
Whitby	\$343.80	109.7%	\$706.92	114.6%	\$14,130.90	125.3%			116.6%	39,669
Greater Sudbury	\$312.72	99.8%	\$705.00	114.3%	\$14,786.58	131.2%			115.1%	46,710
Embrun	\$285.48	91.1%	\$643.68	104.4%	\$16,497.60	146.3%			113.9%	1,958
EnWin	\$322.20	102.8%	\$695.88	112.8%	\$15,172.62	134.6%	\$355,769.52	104.4%	113.7%	84,866
Innisfil	\$411.12	131.2%	\$552.60	89.6%	\$12,772.98	113.3%			111.4%	14,707
Brant County	\$331.80	105.9%	\$632.64	102.6%	\$12,775.80	113.3%			107.3%	9,667
Oakville	\$292.92	93.5%	\$723.48	117.3%	\$12,394.56	109.9%			106.9%	62,674
Sioux Lookout	\$390.96	124.8%	\$714.12	115.8%	\$8,936.16	79.3%			106.6%	16,419
Kitchener-Wilmot	\$281.40	89.8%	\$601.68	97.6%	\$14,929.02	132.4%	\$337,568.04	99.0%	104.7%	86,611
PUC Distribution	\$251.64	80.3%	\$612.00	99.2%	\$15,031.08	133.3%			104.3%	32,870
London	\$289.92	92.5%	\$575.76	93.3%	\$8,379.42	74.3%	\$521,169.48	152.9%	103.3%	146,974
Wellington North (2011)	\$300.00	95.8%	\$622.56	100.9%	\$12,710.58	112.7%			103.1%	3,613
Halton Hills (proposed 2012)	\$302.40	96.5%	\$578.88	93.9%	\$13,366.08	118.6%			103.0%	20,790
Entegrus - Chatham	\$301.20	96.1%	\$674.28	109.3%	\$11,494.38	102.0%			102.5%	32,033
Horizon	\$311.64	99.5%	\$589.80	95.6%	\$9,677.22	85.8%	\$434,513.04	127.5%	102.1%	234,464
Festival - Main	\$338.40	108.0%	\$696.96	113.0%	\$9,545.58	84.7%	\$247,019.04	72.5%	101.9%	19,579
Kenora (proposed 2012)	\$357.12	114.0%	\$579.96	94.0%	\$11,005.38	97.6%			101.9%	5,580
Woodstock	\$365.16	116.6%	\$638.40	103.5%	\$9,631.74	85.4%			101.8%	15,074
Wasaga (2011)	\$282.96	90.3%	\$495.00	80.3%	\$14,617.08	129.6%			100.1%	12,046
Hydro 2000 (proposed 2012)	\$294.60	94.0%	\$728.40	118.1%	\$9,372.36	83.1%			98.4%	1,196
Lakeland	\$316.68	101.1%	\$641.40	104.0%	\$10,083.30	89.4%			98.2%	9,439
Renfrew	\$305.16	97.4%	\$686.28	111.3%	\$9,314.22	82.6%			97.1%	4,155
WestCoast Huron	\$347.04	110.8%	\$683.04	110.7%	\$10,030.68	89.0%	\$263,286.84	77.2%	96.9%	22,007
Orangeville	\$329.52	105.2%	\$639.72	103.7%	\$8,770.68	77.8%			95.6%	11,256
North Bay	\$294.96	94.2%	\$648.60	105.2%	\$9,616.50	85.3%			94.9%	23,754
Burlington	\$306.12	97.7%	\$631.32	102.4%	\$9,444.84	83.8%			94.6%	64,329
Midland	\$329.52	105.2%	\$550.32	89.2%	\$9,687.96	85.9%			93.4%	6,914
Essex	\$295.20	94.2%	\$669.48	108.5%	\$8,690.94	77.1%			93.3%	28,183
Cambridge North Dumfries	\$276.00	88.1%	\$444.72	72.1%	\$12,303.36	109.1%	\$351,166.80	103.0%	93.1%	50,890
Rideau St. Lawr. (proposed 2012)	\$300.24	95.8%	\$607.56	98.5%	\$9,284.28	82.3%			92.2%	5,818

Centre Wellington	\$289.44	92.4%	\$567.72	92.0%	\$10,317.00	91.5%			92.0%	19,196
Veridian	\$284.88	90.9%	\$573.72	93.0%	\$10,781.40	95.6%	\$300,977.04	88.3%	92.0%	112,569
St.Thomas	\$290.16	92.6%	\$561.00	91.0%	\$10,381.74	92.1%			91.9%	2,754
Milton	\$312.60	99.8%	\$596.28	96.7%	\$8,446.80	74.9%	\$304,622.40	89.4%	90.2%	29,142
Guelph	\$330.60	105.5%	\$482.40	78.2%	\$9,391.50	83.3%	\$283,051.44	83.0%	87.5%	50,250
Brantford	\$270.00	86.2%	\$453.72	73.6%	\$11,337.42	100.6%			86.8%	37,654
Oshawa	\$211.32	67.5%	\$493.92	80.1%	\$11,346.54	100.6%	\$336,712.44	98.8%	86.7%	52,710
Hydro One Brampton	\$255.24	81.5%	\$587.40	95.2%	\$8,614.14	76.4%	\$310,669.68	91.1%	86.1%	134,228
Lakefront	\$256.32	81.8%	\$469.20	76.1%	\$11,142.30	98.8%			85.6%	9,571
Tillsonburg	\$281.16	89.7%	\$665.64	107.9%	\$6,656.16	59.0%			85.6%	6,700
Grimsby	\$292.68	93.4%	\$606.72	98.4%	\$7,061.76	62.6%			84.8%	10,151
Powerstream	\$273.48	87.3%	\$622.08	100.9%	\$11,524.20	102.2%	\$151,891.56	44.6%	83.7%	325,540
Welland	\$310.68	99.2%	\$506.40	82.1%	\$8,346.48	74.0%	\$260,977.68	76.6%	83.0%	21,411
Westario	\$272.40	87.0%	\$470.04	76.2%	\$9,593.70	85.1%			82.8%	3,770
COLLUS	\$271.20	86.6%	\$486.96	79.0%	\$9,288.24	82.4%			82.6%	15,533
Northern Ontario Wires	\$343.56	109.7%	\$608.40	98.6%	\$4,243.32	37.6%			82.0%	6,026
Erie Thames (2011)	\$291.24	93.0%	\$443.28	71.9%	\$5,931.30	52.6%	\$355,501.92	104.3%	80.4%	14,373
Kingston	\$289.08	92.3%	\$550.20	89.2%	\$9,088.56	80.6%	\$182,523.96	53.5%	78.9%	26,944
Peterborough	\$254.28	81.2%	\$574.80	93.2%	\$10,276.08	91.1%	\$164,217.48	48.2%	78.4%	35,012
Ottawa River	\$273.24	87.2%	\$520.92	84.5%	\$6,389.82	56.7%			76.1%	10,475
Thunder Bay	\$237.24	75.7%	\$526.08	85.3%	\$6,982.26	61.9%			74.3%	49,508
E.L.K. (2011)	\$209.40	66.8%	\$173.52	28.1%	\$13,736.28	121.8%			72.3%	11,205
Hearst	\$262.44	83.8%	\$396.84	64.3%	\$7,585.32	67.3%			71.8%	2,734
Entegrus - Middlesex	\$285.00	91.0%	\$338.16	54.8%	\$4,892.52	43.4%	\$51,040.80	15.0%	51.0%	7,859
Hydro Hawkesbury	\$148.20	47.3%	\$297.00	48.2%	\$5,796.18	51.4%			49.0%	5,496
<b>AVERAGE</b>	\$313.28		\$616.78		\$11,274.45		\$340,869.01			

\$281.95

\$344.60

**Cost Increases Comparison - 2005 to 2010 - (by # of Customers)**  
**(data from Electricity Distributors Yearbook)**

**Schedule 2**

Utility	OM&A per Customer				PP&E per Customer				Number of Customers
	2005	2010	Increase	Percent	2005	2010	Increase	Percent	
Hydro One Networks	\$296.37	\$461.47	\$165.11	55.7%	\$3,011	\$4,288	\$1,277	42.4%	1,203,030
Toronto Hydro	\$223.76	\$311.95	\$88.20	39.4%	\$2,324	\$3,066	\$742	31.9%	700,386
Powerstream	\$187.46	\$204.53	\$17.07	9.1%	\$2,014	\$2,116	\$102	5.1%	325,540
Hydro Ottawa	\$129.05	\$192.44	\$63.39	49.1%	\$1,465	\$1,772	\$307	21.0%	300,664
Horizon	\$165.34	\$168.41	\$3.07	1.9%	\$1,225	\$1,420	\$195	15.9%	234,464
Enersource	\$229.60	\$249.14	\$19.54	8.5%	\$2,212	\$2,295	\$83	3.8%	192,960
London	\$162.18	\$204.70	\$42.52	26.2%	\$1,211	\$1,331	\$119	9.8%	146,974
Hydro One Brampton	\$120.66	\$150.37	\$29.71	24.6%	\$2,367	\$1,928	-\$438	-18.5%	134,228
Veridian	\$174.87	\$182.72	\$7.86	4.5%	\$1,218	\$1,484	\$266	21.8%	112,569
Kitchener-Wilmot	\$127.75	\$147.31	\$19.57	15.3%	\$1,661	\$1,699	\$38	2.3%	86,611
EnWin	\$250.67	\$259.61	\$8.95	3.6%	\$1,729	\$2,156	\$427	24.7%	84,866
Burlington	\$180.75	\$225.95	\$45.19	25.0%	\$1,318	\$1,323	\$5	0.4%	64,329
Oakville	\$181.83	\$179.51	-\$2.32	-1.3%	\$1,730	\$1,998	\$268	15.5%	62,674
Oshawa	\$162.87	\$171.41	\$8.54	5.2%	\$899	\$988	\$90	10.0%	52,710
Waterloo North	\$171.55	\$195.85	\$24.29	14.2%	\$1,761	\$2,462	\$700	39.8%	51,914
Niagara Peninsula	\$250.04	\$263.72	\$13.68	5.5%	\$1,620	\$2,315	\$695	42.9%	51,048
Cambridge North Dumfries	\$169.91	\$188.39	\$18.49	10.9%	\$1,586	\$1,638	\$52	3.3%	50,890
Guelph	\$150.88	\$200.18	\$49.30	32.7%	\$1,402	\$1,783	\$381	27.2%	50,250
Thunder Bay	\$214.69	\$249.93	\$35.24	16.4%	\$1,204	\$1,284	\$80	6.6%	49,508
Greater Sudbury	\$205.03	\$174.77	-\$30.26	-14.8%	\$1,391	\$1,401	\$9	0.7%	46,710
Whitby	\$206.38	\$223.49	\$17.11	8.3%	\$1,469	\$1,585	\$116	7.9%	39,669
Brantford	\$203.82	\$202.57	-\$1.25	-0.6%	\$1,408	\$1,648	\$240	17.0%	37,654
Bluewater	\$256.10	\$293.94	\$37.85	14.8%	\$1,046	\$1,192	\$146	14.0%	35,688
Peterborough	\$178.03	\$209.09	\$31.06	17.4%	\$1,295	\$1,371	\$76	5.9%	35,012
Newmarket-Tay	\$184.53	\$221.53	\$37.00	20.0%	\$1,375	\$1,550	\$175	12.7%	32,911
PUC Distribution	\$214.34	\$265.85	\$51.51	24.0%	\$1,091	\$1,287	\$196	17.9%	32,870
Entegrus - Chatham	\$183.22	\$208.20	\$24.98	13.6%	\$1,273	\$1,512	\$239	18.8%	32,033
Milton	\$211.82	\$192.72	-\$19.10	-9.0%	\$1,586	\$1,715	\$129	8.2%	29,142
Essex	\$239.82	\$196.87	-\$42.94	-17.9%	\$833	\$1,314	\$481	57.7%	28,183
Kingston	\$197.79	\$228.55	\$30.76	15.6%	\$845	\$1,066	\$221	26.2%	26,944
North Bay	\$199.67	\$209.29	\$9.62	4.8%	\$1,197	\$1,584	\$388	32.4%	23,754
Westario	\$202.87	\$200.37	-\$2.50	-1.2%	\$1,127	\$1,373	\$245	21.8%	22,007
Welland	\$173.32	\$224.13	\$50.80	29.3%	\$885	\$1,018	\$134	15.1%	21,411
Haldimand County	\$255.50	\$328.76	\$73.26	28.7%	\$1,416	\$1,657	\$241	17.0%	20,971
Halton Hills	\$190.38	\$217.25	\$26.87	14.1%	\$1,274	\$1,448	\$174	13.7%	20,790
Festival - Main	\$168.66	\$206.34	\$37.68	22.3%	\$1,559	\$1,712	\$153	9.8%	19,579
CNP Fort Erie/Eastern	\$273.68	\$352.44	\$78.76	28.8%	\$2,179	\$3,282	\$1,103	50.6%	19,196
Norfolk	\$212.72	\$263.65	\$50.93	23.9%	\$1,897	\$2,608	\$711	37.5%	18,940
Sioux Lookout	\$372.99	\$426.09	\$53.10	14.2%	\$1,884	\$1,644	-\$239	-12.7%	16,419
COLLUS	\$195.59	\$275.69	\$80.10	41.0%	\$667	\$857	\$191	28.6%	15,533
Woodstock	\$212.38	\$243.45	\$31.08	14.6%	\$1,199	\$1,397	\$198	16.5%	15,074

Innisfil	\$195.28	\$267.36	\$72.08	36.9%	\$1,181	\$1,537	\$355	30.1%	14,707
Erie Thames	\$319.04	\$310.93	-\$8.11	-2.5%	\$1,148	\$1,245	\$97	8.5%	14,373
Orillia	\$268.51	\$329.28	\$60.78	22.6%	\$1,219	\$1,197	-\$23	-1.9%	12,862
Wasaga	\$147.23	\$182.89	\$35.65	24.2%	\$775	\$732	-\$43	-5.5%	12,046
Algoma	\$641.08	\$749.56	\$108.47	16.9%	\$4,280	\$6,071	\$1,791	41.9%	11,612
Orangeville	\$175.15	\$235.08	\$59.92	34.2%	\$1,276	\$1,246	-\$30	-2.4%	11,256
Ottawa River	\$186.70	\$221.99	\$35.29	18.9%	\$824	\$780	-\$44	-5.4%	10,475
Grimsby	\$160.35	\$177.89	\$17.54	10.9%	\$1,123	\$1,114	-\$9	-0.8%	10,151
Brant County	\$356.90	\$361.27	\$4.37	1.2%	\$1,986	\$2,027	\$41	2.1%	9,667
Lakefront	\$188.30	\$224.26	\$35.96	19.1%	\$1,160	\$1,139	-\$21	-1.8%	9,571
Lakeland	\$216.53	\$312.58	\$96.05	44.4%	\$1,399	\$1,475	\$76	5.4%	9,439
CNP Port Colborne	\$432.95	\$388.19	-\$44.76	-10.3%	\$695	\$1,319	\$624	89.7%	9,169
Niagara-on-the-Lake	\$182.64	\$228.52	\$45.89	25.1%	\$2,536	\$2,515	-\$21	-0.8%	7,882
Entegrus - Middlesex	\$244.48	\$217.46	-\$27.01	-11.0%	\$911	\$1,104	\$193	21.2%	7,859
Midland	\$254.24	\$271.67	\$17.43	6.9%	\$810	\$1,573	\$762	94.1%	6,914
Tillsonburg	\$215.93	\$330.22	\$114.29	52.9%	\$828	\$885	\$57	6.8%	6,700
Centre Wellington	\$234.34	\$285.14	\$50.80	21.7%	\$1,149	\$1,007	-\$142	-12.4%	6,463
Northern Ontario Wires	\$259.23	\$341.29	\$82.06	31.7%	\$579	\$578	-\$1	-0.1%	6,026
Rideau St. Lawrence	\$229.27	\$286.42	\$57.15	24.9%	\$599	\$709	\$109	18.2%	5,818
Kenora	\$206.88	\$309.90	\$103.02	49.8%	\$1,195	\$1,315	\$120	10.1%	5,580
Hydro Hawkesbury	\$140.05	\$160.73	\$20.68	14.8%	\$387	\$356	-\$31	-8.0%	5,496
Renfrew	\$172.53	\$250.57	\$78.03	45.2%	\$992	\$1,086	\$94	9.5%	4,155
WestCoast Huron	\$373.54	\$351.48	-\$22.06	-5.9%	\$1,042	\$1,097	\$55	5.3%	3,770
Wellington North	\$277.84	\$352.24	\$74.40	26.8%	\$776	\$1,326	\$549	70.8%	3,613
Parry Sound	\$306.09	\$359.27	\$53.18	17.4%	\$1,432	\$1,140	-\$293	-20.4%	3,377
St.Thomas	\$197.94	\$210.22	\$12.28	6.2%	\$1,202	\$1,142	-\$60	-5.0%	2,754
Hearst	\$213.80	\$299.76	\$85.96	40.2%	\$384	\$287	-\$97	-25.2%	2,734
Embrun	\$198.84	\$242.70	\$43.86	22.1%	\$1,107	\$982	-\$125	-11.3%	1,958
Hydro 2000	\$264.06	\$249.45	-\$14.60	-5.5%	\$324	\$373	\$49	15.1%	1,196
<b>WEIGHTED AVERAGE</b>	\$219.70	\$290.32	\$70.62	32.1%	\$2,017	\$2,554	\$537	26.6%	
<b>SIMPLE AVERAGE</b>	\$229.18	\$269.84	\$40.66	17.7%	\$1,274	\$1,494	\$221	17.3%	