

**Exh. J**

**Cambridge North Dumfries Hydro Inc.  
EB-2013-0016  
Oral Hearing  
DATE April 29, 2014  
Undertakings**

**Date Filed**

- J1.1 TO PROVIDE A REVISED 9.9, 9.10, AND 2-ED, REMOVING THE REMOVAL COSTS IN THE CALCULATION**
- J1.2 TO PROVIDE A BREAKDOWN OF THE \$716,000 BETWEEN RELOCATION AND REBUILD ON SAME-SITE COSTS**
- J1.3 TO PROVIDE A FORECAST OF THE RELOCATION COSTS FOR 2015 THROUGH TO 2018**
- J1.4 TO PROVIDE INTEREST EXPENSE PAID IN 2013 THAT IS RELATED ONLY TO 2013**
- J1.5 (1) WITH REFERENCE TO IR EP 14, 4.2, TO UPDATE TABLE 4-17 TO REFLECT AUDITED ACTUALS; (2) TO ADVISE WHETHER THE 473,823 NUMBER HAS CHANGED; (3) TO PROVIDE THE ACTUAL COSTS FOR THE ONE-TIME COST STUDY; (4) TO ADVISE REGULATORY COSTS RELATED TO THIS PROCEEDING EXPENSED AND INCLUDED AS PART OF 2013 AUDITED DATA; IN OTHER WORDS, THE ACTUAL REPLACEMENT FOR THE 13.788 MILLION, THE ACTUAL FOR THE 287,000 THAT WAS PART OF THOSE ACTUALS, THE ACTUAL FOR THE SPACE STUDY, AND ANY CHANGE FOR THE ADJUSTMENT FOR THE ACCOUNTING CHANGE IN 2013; (5) WITH REFERENCE TO LINE 22 AT PAGE 16, MR. AIKEN'S TABLE TO ADD A FIFTH PART TO UPDATE THE ACTUAL NUMBER OF CUSTOMERS FOR 2013 AS FOUND IN APPENDIX 4-4 OF EXHIBIT 4**
- J1.6 TO CONFIRM WHERE CAMBRIDGE STOOD WITH RESPECT TO THE EFFICIENCY BENCHMARKING IN 2010**
- J1.7 WITH REFERENCE TO 4.2 OF SEC IR 28, TO PROVIDE A REVISED APPENDIX 2-K FOR THE EMPLOYEE COSTS FROM THAT INTERROGATORY TO ONLY REFLECT WHAT WAS INCLUDED IN THE REVENUE REQUIREMENT (I.E. WITHOUT CDM EMPLOYEE COSTS) AND CDM FTES**
- J1.8 TO MAKE BEST EFFORTS TO PROVIDE AN EXPLANATION FOR THE DIFFERENCE IN THE NUMBER OF FTES REFLECTED IN THE 2010 ACTUALS VERSUS FORECAST**

**J1.9      UNDERTAKING NO. J1.9: TO PROVIDE A RECASTED  
CONTINUITY SCHEDULE STARTING WITH 2012 TO  
REFLECT THE APPROACH OUTLINED IN THE APH, AS IT  
PERTAINS TO THE CGAAP ACCOUNTING STANDARD**

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**No undertakings filed**