**Halton Hills Hydro Inc. (“HHHI”)**

**2014 Z-factor Application**

**EB-2014-0211**

**Response to Board Staff Interrogatories**

**Certification of Evidence**

**Ref: Filing Requirements for Electricity Distribution Rate Applications, Chapter 1, Page 2**

Board staff notes that Halton Hills Hydro has not provided a Certification of Evidence with its application. The Board’s Filing Requirements state that:

Applications filed with the Board must be certified by a senior officer of the applicant that the evidence filed is accurate, consistent and complete to the best of his/her knowledge.

1. Please provide a Certification of Evidence consistent with the Filing Requirements.

**Response:**

1. Please see Appendix IRR-A for the Certification of Evidence.

**Audited Costs**

Board staff was unable to establish whether Halton Hills Hydro’s costs comprising the Z-factor claim have been audited.

1. Please indicate whether the costs contained within the application have been audited.
2. If not, please indicate when audited costs will be available.

**Response:**

1. Costs incurred plus estimated accruals to December 31, 2013, have been audited as part of HHHI’s 2013 year-end. Uniform System of Accounts (USoA) 1572 – Extraordinary Event Costs – Ice Storm 2013 for costs and accruals as at December 31, 2013 was $1,712,395.
2. Not applicable.

**Accounting Standard**

**Ref: Board’s letter dated July 17, 2012**

Halton Hills Hydro has not specified the accounting standard (CGAAP, modified IFRS, etc.) under which its Z-factor application has been filed.

1. Please provide the accounting standard under which Halton Hills Hydro’s Z-factor application has been filed.
2. Please confirm whether or not Halton Hills Hydro’s Z-factor application is reflective of the capitalization policy changes as per the Board’s letter “Regulatory accounting policy direction regarding changes to depreciation expense and capitalization policies in 2012 and 2013” dated July 17, 2012.

**Response:**

1. HHHI’s Z-factor application has been filed under Modified International Financial Reporting Standards.
2. HHHI’s Z-factor application is reflective of the referenced capitalization policy changes.

**Capital Costs**

**Ref: Appendix C, Damage to Our System**

**Ref: Application, Section 4**

Board staff notes that Halton Hills Hydro has not included any capital or material costs for recovery in its Z-factor application, although Appendix C provides a list of system assets damaged by the storm, which includes poles, transformers, etc.

1. Please explain how Halton Hills Hydro proposes to recover any capital or material costs incurred as a result of the ice storm.
2. Please explain the extent of the damage of the assets with respect to the usability, remaining useful life and salvage value of the assets.
3. Please indicate Halton Hills Hydro’s accounting treatment for these damaged assets (e.g. impairment loss).
4. Please quantify any loss recorded on the assets.

**Response:**

1. HHHI proposes to recover capital or material costs as follows:
	1. Capital Costs – HHHI incurred minimal capital infrastructure damage. Any capital costs incurred were capitalized in the normal course of business.
	2. Material Costs – Material costs related to the ice storm restoration were expensed as the material is normally carried on the trucks for maintenance purposes to replace broken or damaged equipment in the field such as blown fuses, arresters, sleeves for connecting conductor, pole top pins for holding insulators, etc.
2. The damaged assets were fully depreciated and no further accounting treatment was required.
3. Please refer to b. above.
4. Not applicable.

**Insurance**

**Ref: Introduction, s. 1.5**

Halton Hills Hydro states that there is “no insurance coverage available on commercially reasonable terms” to offset the costs of restoration.

1. Did Halton Hills Hydro investigate the possibility of reimbursement through its current property insurance? Was any reimbursement for damage available through current coverage?
2. Please provide a copy of any communication received from Halton Hills Hydro’s insurance provider regarding potential reimbursement for ice storm damage.

**Response:**

1. HHHI, in common with Local Distribution Companies in Ontario, does not insure its distribution plant and therefore there is no possibility of reimbursement through insurance.
2. Please see HHHI’s response to a. There is no communication to be received from HHHI’s insurance provider regarding potential reimbursement for ice storm damage as there is no insurance.

**Applicable Time Frame and Effective Date**

**Ref: Introduction, s. 1.2**

**Ref: Introduction, s. 1.3**

**Ref: Prudence, s. 3.15**

**Ref: Summary of Costs, s. 4.4**

**Ref: Appendix C, Operations Impact**

Board staff notes that Halton Hills Hydro’s application is based on costs which appear to have been incurred up to December 31, 2013, with carrying charges applied to October 31, 2014. The proposed effective date for cost recovery is November 1, 2014 to October 1, 2016. Board staff further notes that the last crew release date in s.3.15, Table 2 is January 2, 2014, and that Appendix C indicates that 2014 capital work continued to be on hold for further cleanup.

1. Please provide the total time period to which the requested cost recovery applies.
2. Please indicate if the ice storm cleanup referenced in Appendix C is included in this application.
3. If ice storm cleanup has been included in the application, please provide details of these costs.
4. Please provide Halton Hills Hydro’s rationale for an effective date of November 1, 2014, rather than an effective date of May 1, 2015, consistent with its next change to customers’ rates.

**Response:**

1. Cost recovery charges are up to March 31, 2014.
2. Yes, ice storm tree trimming clean-up referenced in Appendix C is included in the application.
3. Tree trimming clean-up (incremental costs) to March 31, 2014 is $40,100.
4. HHHI’s rationale for the November 1, 2014 effective date was to align with the November 1, 2014 Regulated Price Plan (RPP) rate change. HHHI sees no reason to further delay cost recovery. Costs should be recovered from customers who were served during the time period when the costs were incurred. Pushing cost recovery out later will put costs on other (new) customers and allow customers of HHHI in 2013 to avoid paying for costs incurred on their behalf.

**Scope of System Damage**

**Ref: Introduction: s. 1.1, 3.15**

Halton Hills Hydro states that it distributes electricity to 21,522 metered customers. The summary of restoration numbers provided at s. 3.15 indicates that as of December 21, 11:00 p.m., 100% of its customers were without power, up from over 50% in the prior hour. As of December 22, power had been restored to 12,022 customers, or 56%.

1. What parts of the system were repaired such that power could be restored to 56% of customers the following day? For instance, was any of the outage as at December 21, 2013 a result of transmission failure, or did the damage occur to Halton Hills Hydro’s distribution system only?
2. If transmission system restoration was required, how many of Halton Hills Hydro’s customers had their power restored as a result of transmission repairs only?
3. If service interruption to any customer was due to damage to equipment maintained by another regulated entity, please indicate the peak number of customers without power due to damage to Halton Hills’ distribution system alone.

**Response:**

1. The outages were not a result of transmission system failure. After innumerable reports of lines down, broken trees on HHHI’s distribution lines and feeder outages, HHHI was forced to isolate and open all substation feeders to ensure public and worker safety. Crews then worked outwards from each distribution substation as per Section 7 of HHHI’s Emergency Preparedness Plan:

*“HHHI will attempt to restore power to as many customers as possible, in the shortest amount of time through sectionalizing and switching the distribution system. It is possible that the restoration of the outage source will not be the first action taken.”*

Following this approach always results in the greatest gains in customer restorations to occur in the first hours/days following a complete system outage.

1. Not applicable.
2. Not applicable.

**Incremental Internal Labour Costs**

**Ref: Manager’s Summary: s. 4.1, 4.2, 4.3**

Halton Hills Hydro states that it is applying for recovery of internal staff overtime pay and meal allowances in accordance with its Collective Agreement.

1. Please provide a breakdown of all Halton Hills Hydro’s internal labour costs applicable to the affected period using the following format:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Department** | **Number of Eligible Employees** | **Regular Hours Worked** | **Total Regular Time Payments** | **Overtime Hours Worked** | **Total Overtime Payments** |
| **Management** |  |  |  |  |  |
| **Other Non-Union Employees** |  |  |  |  |  |
| **Subtotal Non-Union** |  |  |  |  |  |
| **Union Employees:** |  |  |  |  |  |
| **Operations** |  |  |  |  |  |
| **Other** |  |  |  |  |  |
| **Subtotal Union** |  |  |  |  |  |
| **Total Internal Labour for Affected Period** |  |  |  |  |  |
| **Total Z-factor Labour Costs** |  |  |  |  |  |

1. Please provide a copy of Halton Hills Hydro’s policy for payment of overtime for non-union employees to support the amounts shown above, if applicable.
2. Please identify any deviations from Halton Hills Hydro’s normal approach to overtime payment during the affected period.
3. Please provide the average shift length for internal crews involved in storm cleanup during the affected period and explain how this differs from Halton Hills Hydro’s normal scheduling practice.
4. Please provide a copy of the applicable collective agreement(s) for internal staff deployed during the affected period.

**Response:**

1. Please see Table IRR1**.**

**Table IRR1 - Break down of Internal Labour Costs**



1. HHHI does not have a written policy for payment of overtime for non-union employees in support of the amounts shown in Table IRR1. The decision to pay overtime to non-union employees due to the significant disaster was made by the President and Chief Executive Officer and the Board of Directors.
2. There were no deviations to HHHI’s normal approach to union overtime payment. Non-union staff typically accrue overtime as lieu and/or flex time to be taken at a future date. Due to the extent of this event, non-union staff were paid as approved by the President and Chief Executive Officer and the Board of Directors.
3. The average shift length for internal crews involved in storm restoration was rotating sixteen (16) hours. HHHI’s normal scheduling practice was replaced with the policy shown in the Emergency Preparedness Plan at the time a disaster was declared.
4. The collective agreement for all HHHI unionized staff is shown in Appendix IRR-B.

**Call Centre Staffing**

**Ref: Appendix C, Call Centre**

Board staff notes that the hours of operation shown for the Call Centre during the affected period show a start time of 8:30 and end times which vary between 1:00 p.m. and 10:00 p.m. Board staff further notes that the information provided in the Appendix does not begin until December 23, two days after power outages began.

1. Please explain the variation in operating hours as shown in the table referenced above in Appendix C.
2. Please provide a list of Halton Hills Hydro’s normal hours of operation that would be applicable for the period from December 21 to December 31.
3. Please provide normal staffing levels that would be applicable for the Call Centre for the period from December 21 to December 31.
4. Please provide Call Centre staffing detail from December 21 to December 31, 2013, using the table below:

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Number Deployed** | **Regular Hours** | **Overtime Hours** |
| **December 21, 2013** |  |  |  |
| **December 22, 2013** |  |  |  |
| **Etc.** |  |  |  |
|  |  |  |  |

**Response:**

1. The call centre statistics are based on HHHI staff answering phone calls in the office. The operating hours of the HHHI call centre were determined based on call volume. HHHI’s after- hours call centre accepted all overflow calls.
2. HHHI’s normal Call Centre hours of operation for the period are:



1. The normal staffing levels for the call centre would be four (4) staff answering calls on December 23 and 24. HHHI has a Christmas shut-down period between Christmas Eve and New Year’s Day.
2. The actual call centre staffing details are shown in Table IRR2. The numbers include both union and non-union personnel.

**Table IRR2 – Call Centre Staffing Details**



**External Contractors**

**Ref: Prudence, s. 3.14**

Board staff notes that Halton Hills Hydro relied partially on support from external contractors in the restoration effort, and that this approach was consistent with its Emergency Preparedness Plan.

1. Please provide a copy of Halton Hills Hydro’s Emergency Preparedness Plan.
2. Please provide information supporting the choices made with respect to the procurement of external contractors shown in Table 2.
3. Were external contractors retained in a manner consistent with Halton Hills Hydro’s procurement policies? If not, please provide the rationale supporting procurement.
4. For each external contractor, please provide a breakdown of invoiced costs in the format shown below:

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Contractor** | **Total Labour Charges** | **Accommo-dation Charges**  | **Meal Charges** | **Fuel Charges** | **Truck Charges** | **Other Charges[[1]](#footnote-1)** | **Total Invoice** |
| **Contractor #1 (name)** |  |  |  |  |  |  |  |
| **Contractor #2 (name)** |  |  |  |  |  |  |  |
| **… etc.** |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |

1. Please clarify if the invoiced costs from the external contractors are based on regular labour rates or premium rates, given the timing of the engagement, its urgency, or the amount of notice provided to suppliers.

**Response:**

1. A redacted copy (for privacy) of HHHI’s Emergency Preparedness Plan is shown in Appendix IRR-C.
2. Quality Tree, SouthWestern Energy and Westmore were contractors already working for HHHI and were familiar with the distribution system and territory. These contractors were asked on December 20, 2014, when the Environment Canada re-issued the freezing rain warning indicating further increase to the severity, to be available should they be needed. The three (3) contactors assured HHHI that they could and would provide assistance. These contractors began working between December 21, 2014 and December 22, 2014. HHHI proceeded to contact LDCs and qualified tree contractors in an effort to seek additional resources.
3. HHHI’s Emergency Preparedness Plan superscedes HHHI’s Purchasing Policy. External contractors were retained in a manner consistent with Appendix A of HHHI’s Emergency Preparedness Plan.
4. Please see Table IRR3.

**Table IRR3 – Detailed External Contractor Costs**



1. HHHI confirms that the invoiced costs from the external contractors are based on a combination of regular labour rates and premium labour rates.

**Local LDCs**

**Ref: Prudence, s. 3.14**

Board staff notes that Halton Hills Hydro relied partially on support from nearby LDCs in the restoration effort, and that this approach was consistent with its Emergency Preparedness Plan.

1. Does Halton Hills Hydro have a group of utilities with which it regularly cooperates? If so, which utilities are included in this group?
2. Does Halton Hills Hydro have an agreement with neighbouring utilities regarding the provision of services in emergencies? If so, please provide a copy of the agreement. If a copy of the agreement is not available, please describe any standard arrangements in place with local LDCs regarding payment for service in emergencies.
3. For each participating LDC, please provide a breakdown of invoiced costs in the format shown below:

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **LDC Name** | **Total Labour Charges** | **Accommo-dation Charges**  | **Meal Charges** | **Fuel Charges** | **Truck Charges** | **Other Charges[[2]](#footnote-2)** | **Total Invoice** |
| **LDC #1 (name)** |  |  |  |  |  |  |  |
| **LDC #2 (name)** |  |  |  |  |  |  |  |
| **… etc.** |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |

1. Please clarify if the invoiced costs from the LDCs are based on regular labour rates or premium rates, given the timing of the engagement, its urgency, or the amount of notice provided to suppliers.

**Response:**

1. HHHI has a group of utilities with which it regularly cooperates. Those utilities are part of “GridSmart City” whose partners include:
* Burlington Hydro Inc.
* Cambridge and North-Dumfries Hydro Inc.
* Guelph Hydro Electric Systems Inc.
* Kingston Hydro
* Kitchener Wilmot Hydro
* Milton Hydro
* Niagara Peninsula Hydro
* Oakville Hydro
* Waterloo North Hydro Inc.

As many of the GridSmart City partners were also affected by the ice storm, additional calls were made to LDCs in other parts of Ontario.

1. HHHI did not have official agreements with other LDCs. It is industry practice to honour the contributing LDC’s collective agreement.
2. See Table IRR4.

**Table IRR4 – Detailed Costs-Assisting LDCs**



1. HHHI confirms that the invoiced costs from LDCs are based on a combination of regular labour rates and premium labour rates.

**Cost Recovery Options**

**Ref: Appendix C, Cost Recovery Options**

Halton Hills Hydro’s application is supported by photographs, media articles, a letter from Environment Canada and a presentation by the President and CEO. Board staff notes that the presentation outlines two alternatives considered for cost recovery: partnering with the town for Ontario Disaster Relief Funding and applying to the Board for Z-factor funding. The presentation indicates that the recommended option was to apply for Z-factor funding.

1. Please provide the date of the presentation and its audience.
2. Was this Z-factor application approved by Halton Hills Hydro’s Board of Directors?
3. If the audience for the presentation included Halton Hills’ Board of Directors, please indicate if the decision to apply for Z-factor funding was based on the material provided in the presentation. If not, please provide a copy of any further briefing material provided to the Board of Directors to support this decision.
4. Were there any other cost recovery options available to Halton Hills Hydro? If so, what were they?
5. Please explain why the presentation does not contain any discussion of the option to obtain Ontario Disaster Relief Funding, or any other cost recovery options.
6. Please describe the process to obtain Ontario Disaster Relief Funding and the potential funding available.
7. Please describe the steps taken by Halton Hills Hydro to partner with the town and to investigate this cost recovery option.
8. Did the Town pursue the option of Ontario Disaster Relief Funding on its own?
9. Please explain why Halton Hills Hydro recommended Z-factor funding, rather than any other option considered.

**Response:**

1. The Presentation was made to the Town of Halton Hills Council on Monday, January 27, 2014. The council meeting was open to the public and was videotaped and replayed on local stations.
2. The Board of Directors’ approved the cost recovery by Z-Factor application.
3. The decision to apply for the Z-factor was not based on the presentation made to the Council for the Town of Halton Hills.
4. No.
5. At the time of the council presentation, research indicated that Local Distribution Companies would not qualify for Ontario Disaster Relief Funding.
6. Please refer to answer e. above.
7. Cost recovery from the Ontario Disaster Relief Fund was only available for municipal corporations.
8. Yes.
9. The Z-Factor application was the only remaining option for HHHI to address this extraordinary event.

**Cost Recovery Options**

**Ref: EB-2011-0271, Exhibit 4, Tab 2, Schedule 1, page 2**

The above referenced exhibit describes the departmental and corporate OM&A activities normally undertaken by Halton Hills Hydro and included within Halton Hills Hydro’s OM&A budget for the 2012 test year, which underpins Halton Hills Hydro’s rates for the test year and ensuing IRM period. One of these activities is Emergency Maintenance, described in the evidence as follows:

*Emergency Maintenance includes unexpected system repairs to the electrical system that must be addressed immediately. The costs include those related to repairs caused by storm damage, emergency tree trimming and labour.*

1. Please provide the amount included in Halton Hills Hydro’s 2012 OM&A expense that relates to Emergency Maintenance.
2. Please provide Halton Hills Hydro’s actual Emergency Maintenance expenditures for the period from 2008 to 2012 and calculate a 5 year average.
3. Please provide 2013 actual Emergency Maintenance expense, excluding the ice storm damage claimed in this application.
4. Please indicate what, if any, of the Emergency Maintenance budget was applied to the ice storm recovery costs.

**Response:**

1. The amount included in HHHI’s 2012 OM&A expense that relates to Emergency Maintenance is $123,766.
2. Please see Table IRR5.

**Table IRR5 – Emergency Maintenance Expenditures**



1. The 2013 actual Emergency Maintenance expense, excluding the ice storm damage claimed in this application, is $168,911.
2. The Emergency Maintenance budget was exhausted by September 2013 as a result of normal amounts of emergency maintenance in addition to another ice storm in April 2013 and a wind storm in July 2013. Therefore, no Emergency Maintenance budget costs were applied to the ice storm recovery costs.

**Rate of Return**

**Ref: Board Letter of March 2, 2012: Cost of Capital Parameter Updates for 2012 Cost of Service Applications**

**Ref: Board Letter of March 7, 2008: Cost of Capital Parameter Updates for 2008 Cost of Service Applications**

Board staff notes that Halton Hills Hydro has reported achieved regulatory ROE as follows:

|  |  |  |
| --- | --- | --- |
|  | Board-Approved ROE | Achieved ROE (reported) |
| 2011 | 8.57% | 13.00% |
| 2012  | 9.12% | 9.54% |
| 2013 | 9.12% | 14.05% |

1. Please confirm that Halton Hills Hydro’s reported achieved regulatory ROE for 2011, 2012 and 2013 was higher than the Board-approved ROE in each of those years.
2. If so, please explain Halton Hills Hydro’s reasons for seeking the recovery of the entire Z-factor claim through this application, and whether any amount could and should be borne by Halton Hills Hydro, given the level of its reported achieved return on equity in 2011, 2012 and 2013.

**Response:**

1. HHHI revised achieved ROE are reported in Table IRR6.

**Table IRR6 – HHHI Reported ROE**



The 2013 Regulated net income includes a “One-Time” tax refund of $977,797 relating to:

 2010 $ 37,523

 2011 $ 99,580

 2012 $840,694

The tax refunds are a result of accelerating certain expenses for tax purposes; the offset being the recognition of lower CCA in the future. This tax planning approach is a ‘Timing Issue’ – the current benefit, will be offset by future tax liability.

1. HHHI submits that any amount of the entire Z-Factor claim should not be borne by HHHI given the level of its return on equity. In section 3 of HHHI’s application, HHHI has clearly demonstrated it has satisfied the three Z-Factor eligibility criteria. Achieved level of ROE is not a criteria factor.

Cost recovery of valid Z-factor costs are not contingent on other unrelated factors (i.e. whether LDC has earned more or less than anticipated).

The shareholder’s continued investment in an LDC is based on the risk/reward of LDC ownership. The established regulatory regime places extraordinary risk of Z-factor events on ratepayers. Actual ROE versus Board approved ROE varies with many factors, however, Z-factor events are excluded.

The ROE in 2013 is significant due to tax savings, for which there are future liabilities. It is inappropriate to take any profits in 2013 and apply to a Z-factor event. The issues are wholly unrelated.

**Shareholder Contributions**

**Ref: EB-2011-0271, Exhibit 1, Tab 1, Schedule 13**

Board staff notes that Halton Hills Hydro provided the following description of its corporate entities relationship in its last cost of service application as follows:

*HHHI is 100% owned by its holding company Halton Hills Community Energy Corporation (“HHCEC”). HHCEC is 100% owned by The Corporation of the Town of Halton Hills.*

1. Is Halton Hills Hydro’s shareholder making any contribution to the restoration cost?
	1. If not, why not?
	2. If so, please provide details.

**Response:**

1. HHHI’s shareholder is Halton Hills Community Energy Corporation which is 100% owned by the Town of Halton Hills. The Town of Halton Hills is not making any contribution to the restoration costs.
	1. HHHI is a private corporation incorporated under the *Ontario Business Corporation Act, 1990* in accordance with Section 142 of the *Electricity Act, 1998* and as such there is no obligation or liability on the part of the Shareholder to make payments to HHHI for the restoration costs of the ice storm. Please refer to HHHI’s response to Board Staff Rate of Return part b. for additional information.
	2. Not applicable.

**Allocation of Recovery Costs**

**Ref: Z-Factor Rate Rider, s. 5.1**

**Ref: EB-2007-0514/0595/0571/0551 Decision**

**Ref: EB-2011-0186 Decision and Order**

Board staff notes that Halton Hills Hydro proposes to recover the ice storm Z-factor costs by way of a fixed rate rider across all customer classes based on its approved 2012 base revenue requirement allocations. Board staff further notes that in the Board’s Decision on The Combined Proceeding on Storm Damage Cost Claims (EB-2007-0514/0595/0571/0551)[[3]](#footnote-3) and the Board’s Decision on Niagara-on-the-Lake Hydro Inc.’s wind storm damage Z-factor claim (EB-2011-0186)[[4]](#footnote-4), the Board ruled that approved costs shall be allocated to the classes on the basis of distribution revenue and using the last Board-approved fixed-variable split.

1. Please provide Halton Hills Hydro’s rationale for proposing to recover the ice storm Z-factor costs by way of a fixed rate rider, rather than through fixed and variable rate riders.
2. Please provide Halton Hills Hydro’s views on the merits of allocating approved costs to all customer classes on the basis of distribution revenue regardless of the variance in costs incurred to restore service.
3. Please calculate fixed and variable rate riders as described by allocating Halton Hills Hydro’s proposed recovery amount of $1,561,372 to all customer classes, using approved distribution revenue allocations and the last Board approved fixed-variable split for the following collection periods:
	* 1. 2 years;
		2. 18 months; and
		3. 1 year.

**Response:**

1. HHHI’s rationale for proposing to recover the ice storm Z-factor costs by way of a fixed rate rider, rather than through fixed and variable rate riders is as follows:
2. Fixed only rate rider – the costs associated with the restoration of power were not dependent on customer’s energy consumption or demand and therefore recovery of costs should also not be dependent on consumption or demand.
3. The distribution revenue values used in the fixed rate rider calculation already assume cost allocators by class thus already adjusting the calculation for expected variances in costs to restore service.
4. The calculated fixed and variable rate riders as described by allocating HHHI’s proposed recovery amount of $1,561,372 to all customer classes, using approved distribution revenue allocations and the last Board approved fixed-variable split for the recovery timeframes requested are as follows:
	1. 2 years – See Table IRR7.
	2. 18 months – See Table IRR8.
	3. 1 year – See Table IRR9.

**Table IRR7 – Two Year Fixed-Variable Recovery**



**Table IRR8 – Eighteen Month Fixed-Variable Recovery**



**Table IRR9 – One Year Fixed-Variable Recovery**



**APPENDIX IRR-A**

**CERTIFICATION OF EVIDENCE**

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**APPENDIX IRR-B**

**COLLECTIVE AGREEMENT FOR ALL HHHI UNIONIZED STAFF**

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**APPENDIX IRR-C**

**HHHI’S EMERGENCY PREPAREDNESS PLAN (REDACTED)**

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1. [↑](#footnote-ref-1)
2. [↑](#footnote-ref-2)
3. [↑](#footnote-ref-3)
4. [↑](#footnote-ref-4)