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July 9, 2015

BY EMAIL & BY COURIER

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge St, Suite 2701
Toronto ON M4P 1E4

Dear Ms. Walli:

**Board File No. EB-2015-0108
Waterloo North Hydro Inc. --- 2016 COS Application
Energy Probe – Interrogatories to Applicant**

Pursuant to Procedural Order 1, issued June 22, 2015, attached please find the Interrogatories of Energy Probe Research Foundation (Energy Probe) to Waterloo North Hydro in the EB-2015-0108 proceeding.

Should you require additional information, please do not hesitate to contact me.

Yours truly,

David S. MacIntosh
Case Manager

cc. Rene W. Gatien, Waterloo North (By email)
Albert P. Singh, Waterloo North (By email)
John A.D. Vellone, Borden Ladner Gervais LLP (By email)
Randy Aiken, Aiken & Associates (By email)
Parties of Interest (By email)

Energy Probe Research Foundation 225 BRUNSWICK AVE., TORONTO, ONTARIO M5S 2M6

Phone: (416) 964-9223 Fax: (416) 964-8239 E-mail: EnergyProbe@nextcity.com Internet: www.EnergyProbe.org

Ontario Energy Board

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

AND IN THE MATTER OF an application by Waterloo
North Hydro Inc. under Section 78 of the OEB Act to the
Ontario Energy Board for an Order or Orders approving or
fixing just and reasonable rates and other service charges for
the distribution of electricity as of January 1, 2016.

**INTERROGATORIES OF
ENERGY PROBE RESEARCH FOUNDATION
("ENERGY PROBE")**

July 9, 2015

**WATERLOO NORTH HYDRO INC.
2016 RATES REBASING CASE
EB-2015-0108**

**ENERGY PROBE RESEARCH FOUNDATION
INTERROGATORIES**

EXHIBIT 1 – ADMINISTRATIVE DOCUMENTS

1-Energy Probe-1

Ref: Exhibit 1, page 19

The evidence states that the average satisfaction rating for Ontario LDCs was 80%. Is this a straight average of all the satisfaction ratings for each Ontario LDC or is it a weighted average? If the latter, please provide a list of the Ontario LDCs and the satisfaction ratings and provide the simple average of the ratings. Please also provide a table that shows the weighting of the Ontario LDCs that results in the 80% figure.

1-Energy Probe-2

Ref: Exhibit 1, Table 1-2

Given the significant capital investments proposed to replace aging infrastructure and to increase the number of interconnection lines between major supply points, is WNH proposing to adjust its targets shown in Table 1-2 for the test year? If not, why not?

1-Energy Probe-3

Ref: Exhibit 1, pages 29-30

- a) Are the targets noted on these pages OEB targets or WNH targets? If the former, does WNH have its own targets for these measures? If yes, please provide those targets. If no, please explain why not.**
- b) Given the WNH has exceeded its targets by wide margins, why does it believe that the existing targets are still appropriate rather than increasing those targets based on past performance?**

1-Energy Probe-4

Ref: Exhibit 1, page 30

- a) How many different customers use the web-portal to view their hourly electricity usage? If WNH does not track this statistic, how does it know if the use of the web portal is broadly based or used frequently by a small number of customers?**
- b) With respect to the eBilling option, do customers have to log onto their account to get access to their bill? If yes, does WNH notify the customer of when their bill is available for viewing? If yes, how does WNH notify the customer (e-mail, etc.)?**
- c) Does WNH offer the option of bills e-mailed to customers so that they do not need to log into their account to get their bill? If not, why not?**
- d) Based on the latest information available, what percentage of WNH customers use the eBilling option? If available, please provide this percentage by rate class.**

1-Energy Probe-5

Ref: Exhibit 1, page 37

- a) Please explain why WNH selected propane as the dual fuel rather than natural gas.**
- b) Please provide a list of all previously used building and properties for the service centre, administration offices and spare parts storage. Please provide a table for each of these buildings and properties that shows whether the building/property is still owned by WNH and if so, what the building/property is now being used for.**
- c) For all buildings/properties shown in the above requested table that are no longer owned by WNH, please show the amount included in rate base when the building/property was disposed of, the year of disposition, the value received for the building/property and the resulting loss or gain on the building/property.**

1-Energy Probe-6

Ref: Exhibit 1, Table 1-5

Was the property tax expense in 2011 Approved included in the OM&A expense shown of \$10,004,339? If not, where was the property tax expense included?

1-Energy Probe-7

Ref: Exhibit 1, page 74 & Table 1-13

- a) Please confirm that the increases shown in Table 1-13 are the increases that were presented in the workbook. If this cannot be confirmed, please indicate what increases were conveyed to participants in the workbook.**
- b) Were the people using the workbook told of both the distribution bill impact and the total bill impact? If not, which were they asked about?**
- c) Does the total bill impact include any increases for transmission or cost of power? If not, please explain the relevance of the total bill impact that is misleading if it does not include projections for either of these costs.**

1-Energy Probe-8

**Ref: Exhibit 1, page 120 &
Exhibit 4, Table 4-1**

Please confirm that no costs associated with the Board of Directors of Waterloo North Hydro Holding Corporation are included in either the revenue requirement calculations for the test year or in the historical and bridge year OM&A costs shown in Table 4-1 in Exhibit 4. If this cannot be confirmed, please provide the amounts included in the test year revenue requirement and/or the historical and bridge year OM&A costs.

EXHIBIT 2 – RATE BASE

2-Energy Probe-9

Ref: Exhibit 2, page 2

Please confirm that the reference to 2015 on line 3 should be 2014.

2-Energy Probe-10

Ref: Exhibit 2, pages 2-3

Given the Board letter of June 3, 2015 setting the default WCA percentage to 7.5%, is WNH going to continue with the option of choosing the default value, or does WHN plan on filing a lead-lag study? If the latter, when does WNH expect to file the study?

2-Energy Probe-11

Ref: Exhibit 2, page 23

Please explain why WNH has classified computer software as CCA class 50 rather than class 12.

2-Energy Probe-12

Ref: Exhibit 2, Table 2-18

Fully allocated depreciation shown in Table 2-18 totals \$754,015. Please provide the dollar amount included in this figure that is capitalized and the dollar amount that is included in OM&A.

2-Energy Probe-13

**Ref: Exhibit 2, Tables 2-12 & 2-13 &
Exhibit 1, Table 1-10**

Table 1-10 shows a consistent impact of about \$2.3 million per year as a result of the overhead capitalization change in 2013. Would this figure be a good estimate of the impact of the capitalization change for 2011 and 2012 (Tables 2-12 and 2-13) if those overhead capitalization changes had been in place for those years? If not, what would be an estimate of the reduction in capital additions closed to rate base in 2011 and 2012 as a result of the change in the overhead capitalization?

2-Energy Probe-14

Ref: Exhibit 2, Tables 2-17 & 2-18

- a) Please update Table 2-17 to reflect actual capital expenditures/additions based on the most recent year-to-date actuals available, along with an update forecast for the remainder of the 2015 bridge year. Please explain any significant changes based on projects being delayed, deferred, or not in the original forecast.**
- b) Based on the response to part (a) above, please update Table 2-18 to reflect any change in the opening NBV, along with any changes to the additions as a result of changes in 2015.**

2-Energy Probe-15

**Ref: Exhibit 2, Table 2-12 and
Exhibit 1, page 61**

The new service centre and administration building had a forecast cost of \$26.7 million (Exhibit 1, page 61). Please confirm that this was the actual cost incurred. If this cannot be confirmed, please provide the actual cost that is comparable to the forecast of \$26.7 million.

2-Energy Probe-16

Ref: Exhibit 2, pages 48-49

Please update Table 2-26 to reflect the most recent RPP and non-RPP prices available, along with any changes to the other costs shown in the table.

2-Energy Probe-17

Ref: Exhibit 2, Table 2-31

Please provide a version of Table 2-31 that provides for each of 2011 through 2014, the budgeted capital expenditures for the year, the actual expenditures for the year (already shown) and the variance.

2-Energy Probe-18

Ref: Exhibit 2, Tables 2-12 through 2-18

- a) Please provide a table that shows for each of 2011 through 2016 the breakdown of the gross capital expenditures and the associated contributions and grants/deferred revenue for each of the items that attract capital contributions, such as, but not limited to, new subdivisions, relocations, etc. Please separate out as a distinct item the costs and contributions associated with the Light Rail Transit System.**
- b) Is the Light Rail Transit System currently being constructed in the Region of Waterloo on schedule? If not, how will any delay affect the forecasted spending WNH has included in 2015 and 2016?**

EXHIBIT 3 – OPERATING REVENUE

3-Energy Probe-19

Ref: Exhibit 3, page 14

Please explain why WNP has used a loss factor based on the average of 2003 to 2014 rather than based on the same period over which the regression equation was estimated.

3-Energy Probe-20

Ref: Exhibit 3, Tables 3-7, 3-8 & 3-9, pages 14-16

The customer forecast does not appear to be consistent in the tables and the written evidence.

- a) As shown in Table 3-7, the increase in residential customers is 589, GS>50 is 13 customers. These are different from the figures noted in the written evidence of 429 residential customers and 24 GS>50 customers. Please reconcile.**
- b) The evidence states that the residential customer forecast has been increased by 600 customers in both 2015 and 2016. However, the increase in 2015 (Table 3-9) as compared to 2014 (Table 3-7) is only 514 customers. Please reconcile.**
- c) The evidence states that the GS<50 customer forecast has been increased by 39 in 2015, however, a comparison of Tables 3-7 and 3-9 show an increase of 49 customers. Please reconcile.**

- d) The evidence states that number of streetlighting connections fell by 109 in 2014. However, Table 3-7 shows an increase in the number of connections in 2014. Please reconcile.
- e) The forecast for the number of streetlighting connections is an increase of 20 in each of 2015 and 2016. However, the 2015 figure of 13,808 shown in Table 3-9 is less than the number of connections in 2014, as shown in Table 3-7. Please reconcile.
- f) The evidence states that 133 streetlighting customers were metered and moved into the GS<50 class in 2014. However, there does not appear to be an increase in the number of GS<50 customers to reflect this movement. Please explain why the number of GS<50 customers does not appear to reflect the addition of the 133 accounts.

3-Energy Probe-21

Ref: Exhibit 3, Table 3-7

Please provide the number of customers/connections for each rate class shown in Table 3-7 based on the latest month for which information is available. Please also provide the number of customers in each of those classes for the same month in 2014, along with the change in the number of customers/connections.

3-Energy Probe-22

Ref: Exhibit 3, Table 3-12

Please explain and show how the usage figures in Table 3-12 are calculated, since they do not appear to be based on the application of growth rates shown in Table 3-11, nor do they match the figures provided in the Excel load forecast model.

3-Energy Probe-23

Ref: Exhibit 3, page 11

Please provide a revised regression equation for power purchases that replaces the employment explanatory variable with a trend variable. Based on this regression equation please provide the following:

- a) Table 3-5;
- b) Table 3-6;

- c) Table 3-24, assuming no other changes to the methodology used by WNH;
- d) Based on the above, what is the approximate impact on the revenue deficiency?

3-Energy Probe-24

Ref: Exhibit 3, page 11

Please provide a revised regression equation for power purchases that adds a trend variable as an explanatory variable and maintains all the existing explanatory variables. Based on this regression equation please provide the following:

- a) Table 3-5;
- b) Table 3-6;
- c) Table 3-24, assuming no other changes to the methodology used by WNH;
- d) Based on the above, what is the approximate impact on the revenue deficiency?

3-Energy Probe-25

Ref: Exhibit 3, page 11

- a) The forecast of the employment variable appears to be the average of the 2011 through 2014 figures. Please confirm that this is the case and please confirm that this results in employment levels in 2015 and 2016 being lower than the 2014 level.
- b) The compound annual growth rate in employment between 2011 and 2014 is 1.37%. Please revise the employment forecast for 2015 and 2016 to reflect this growth rate over the 2014 figures (year over year). Based on the regression equation used by WNH and the revised employment forecast please provide the following:
 - a) Table 3-6;
 - b) Table 3-24, assuming no other changes to the methodology used by WNH;
 - c) Based on the above, what is the approximate impact on the revenue deficiency?

3-Energy Probe-26

Ref: Exhibit 3, Table 3-37

- a) Please provide a version of Table 3-37 that excludes interest on deferral and variance accounts and all CDM related revenues, costs and incentives. Please also exclude the profits and losses from financial instrument hedges and the impact related to account 1576.**
- b) Based on the response to part (a), please provide the most recent year-to-date actual figures for 2015 in the same level of detail as in Table 3-37. Please also provide the figures for the corresponding period in 2014.**
- c) Please explain how WNH has forecast the amount for 2016 in account 4360.**
- d) Please explain why there is no amount forecast for 2016 in account 4355.**
- e) Please explain the drop in 2015 and 2016 in account 4405.**

EXHIBIT 4 – OPERATING EXPENSES

4-Energy Probe-27

Ref: Exhibit 4, Tables 4-11A & 4-11B & Exhibit 6, Attachment 6-1

- a) What is the difference in the OM&A cost shown for the test year in Table 4-11A of \$13,679,334 and the amount shown in Table 4-11B of \$13,522,535?**
- b) The OM&A figure of \$13,721,334 shown in the RRWF in Attachment 6-1 appears to include \$42,000 for LEAP related costs in the OM&A figures. Is this correct?**

4-Energy Probe-28

Ref: Exhibit 4, Table 4-11A & 4-11B & Table 4-1

- a) Please explain the different figure shown in Table 4-11A and 4-11B in the 2011 Board Approved figure of \$10,039,282 and the figure of \$10,004,339 shown in Table 4-1.**

- b) Do any of the figures shown in Tables 4-1, 4-11A and 4-11B for any of the years shown include LEAP costs? If yes, please indicate the amount included in the OM&A figures in each of the tables and in each year for LEAP and please provide a version of Table 4-1 that excludes LEAP costs in all of the years shown, included the 2011 Board approved column.

4-Energy Probe-29

Ref: Exhibit 4, Tables 4-1 & 4-2

The 2011 Board approved OM&A figure shown in Table 4-2 is higher than that shown in Table 4-1, yet Table 4-2 indicates that LEAP is not included. Please confirm that LEAP costs are included in Table 4-2 but not in Table 4-1.

4-Energy Probe-30

Ref: Exhibit 4, Tables 4-1 & 4-57

- a) Please confirm that the Board approved property tax figure for 2011 of \$311,482 shown in Table 4-57 is included in the OM&A figure of \$10,004,339 shown in Table 4-1.
- b) If part (a) is not confirmed, please provide a reference to where the property taxes were included in the RRWF that resulted from the settlement agreement in the 2011 cost of service proceeding.
- c) Please confirm that that none of the figures shown for 2011 actual through the 2016 forecast include property taxes as part of OM&A.

4-Energy Probe-31

Ref: Exhibit 4, page 9

The evidence indicates that WNH had included the prudential expense it incurs in posting a prudential with the IESO in account 6035 in the 2011 cost of service application, but has since moved it to account 5685.

- a) Please provide the amount included in OM&A in each year for 2011 through 2016 for this expense.
- b) Please confirm that the 2011 Board approved OM&A figure does not include any cost for this expense.

- c) How did the amount included in account 6035 find its way into the revenue requirement in the 2011 cost of service application? If it was not included in the revenue requirement, please explain.
- d) Does WNH pay the prudential expense to the IESO or to some third party?

4-Energy Probe-32

Ref: Exhibit 4, Tables 4-7 and 4-57

Table 4-57 shows that the amount of property taxes included in the 2011 Board approved revenue requirement was \$311,482. Please explain why the cost driver table in Table 4-7 reflects a removal of only \$223,281, which was the actual property tax expense in 2011.

4-Energy Probe-33

Ref: Exhibit 4, Table 4-7

Smart meter disposition costs are shown as a driver of \$277,681 in 2012.

- a) Please explain what is included in the smart meter disposition costs.
- b) Please provide a breakdown of when these costs were actually incurred in 2012 and previous years.
- c) Were any smart meter disposition costs included in the 2011 Board approved OM&A figures? If yes, please quantify.

4-Energy Probe-34

Ref: Exhibit 4, Table 4-7 & pages 34-35

Railway crossing fees is shown as a driver of (\$296,396) in 2013.

- a) Please provide a breakdown of when these costs that were reversed in 2013 were included in the OM&A expenses for 2013 and previous years.
- b) Were any railway crossing fees included in the 2011 Board approved OM&A figures? If yes, please quantify.

4-Energy Probe-35

Ref: Exhibit 4, Table 4-1

Please provide the most recent year-to-date actual expenditures for 2015, at the same level of detail as shown in Table 4-1. Please also provide the figures for the corresponding period in 2014.

4-Energy Probe-36

Ref: Exhibit 4, Table 4-9

- a) What is the average annual compound increase of the figures shown in Table 4-9?**
- b) What is the average annual compound increase of the figures shown in Table 4-9 for the 2011 through 2014 period?**
- c) What is the average annual compound increase in the Labour - Average Weekly Earnings - All Employees - Ontario measure from Statistics Canada that the OEB uses in the calculation of the price cap over the 2011 to 2014 period? Please show the data used to generate this figure.**
- d) What would be the impact on the revenue requirement if the union/non-union & management increases in 2012 through 2016 were equal to the average compound rate calculated in part (c) above?**

4-Energy Probe-37

Ref: Exhibit 4, Table 4-11B

Has WNH done any studies to determine the relationship between the increase in the number of customers and the increase in OM&A associated with the customer additions? If yes, please provide the estimated percent change in OM&A of a 1 percent increase in the number of customers, and please provide the analysis that this is based on.

4-Energy Probe-38

Ref: Exhibit 4, Tables 4-8 & 4-11A & 4-11B

Please explain why the FTEs used in Tables 4-11A and 4-11B do not match the figures shown in Table 4-8.

4-Energy Probe-39

Ref: Exhibit 4, Table 4-14A

Please add two lines to Table 14A that show, respectively, the total amount of employee costs that are capitalized and the total amount of the employee costs that are included in OM&A.

4-Energy Probe-40

**Ref: Exhibit 4, Attachment 4-4 &
Exhibit 2, Table 2-16**

- a) Please reconcile the 2014 additions of \$18,100,762 shown in Table 2-16 with the additions for CCA purposes of \$17,587,684 shown in CCA schedule in Attachment 4-4.**
- b) Please provide a mapping between the line items in Table 2-16 for each of the line items shown in Table 2-16. For example, please explain the additions of \$143,108 for CCA class 12 with the amounts shown in Table 2-16 in accounts 1611 and 1930.**

4-Energy Probe-41

**Ref: Exhibit 4, Attachment 4-8 &
Exhibit 2, Table 2-17**

- a) Please reconcile the addition of \$1,066,010 to CCA class 8 in 2015 in Attachment 4-8 with the figures shown in Table 2-17.**
- b) Please reconcile the addition of \$150,564 to CCA class 12 and \$740,282 to CCA class 50 in the 2015 bridge year (for a total of \$890,846) with the addition of \$711,366 for computer software and \$179,480 for computer hardware (for a total of \$890,846) shown in Table 2-17.**

4-Energy Probe-42

**Ref: Exhibit 4, Attachment 4-8 &
Exhibit 2, Table 2-18**

- a) Please reconcile the addition of \$1,041,003 to CCA class 8 in 2016 in Attachment 4-8 with the figures shown in Table 2-18.**
- b) Please reconcile the addition of \$57,171 to CCA class 12 and \$923,239 to CCA class 50 in the 2016 test year (for a total of \$980,410) with the addition of \$871,760 for computer software and \$108,650 for computer hardware (for a total of \$980,410) shown in Table 2-18.**

4-Energy Probe-43

Ref: Exhibit 4, Attachment 4-8 & Table 4-54

In the Taxable Income - Test Year, an addition to taxable income of \$21,000 is made at line 112. Please explain what this \$21,000 is related to and please indicate whether or not it is included in the test year revenue requirement through OM&A or elsewhere. If this amount is related to expected donation receipt from Conestoga College, please explain why the donation receipt for \$21,000 increases taxable income, but there is no corresponding decrease in taxable income through a tax credit in Table 4-54.

4-Energy Probe-44

Ref: Exhibit 4, Table 4-54 & Attachment 4-4

Please reconcile the tax credits of \$162,096 shown in Table 4-54 for 2014 with the apprenticeship tax credit of \$91,944 and the co-op education tax credit of \$60,000 shown in Attachment 4-4

4-Energy Probe-45

Ref: Exhibit 4, Table 4-54 & Attachment 4-4

Has WNH claimed any federal job creation tax credits (\$2,000 per position) in 2011 through 2014 and is it forecasting any such credits in 2015 or 2016? If no, please explain.

EXHIBIT 5 - COST OF CAPITAL AND CAPITAL STRUCTURE

5-Energy Probe-46

Ref: Exhibit 5, Tables 5-1 & 5-3

- a) Please explain the derivation of 4.434% figure shown on line 6 in the 2016 table in Table 5-3 in reference to the description in Table 5-1 that indicates that this loan is based an interest rate swap of 3.34% + 100 basis points.**
- b) Please update the status of the Bankers Acceptance - Term Loan 2015 for June 1, 2015 shown on line 8 of the 2016 portion of Table 5-3.**
- c) What rate is available from Infrastructure Ontario for a 20 year term loan?**

5-Energy Probe-47

Ref: Exhibit 5, Table 5-3

- a) Has WNH evaluated the cost of replacing the one or both of the affiliate loans from Waterloo North Holding Company given that current interest rates are significantly lower than the rates actually paid on these loans? If not, why not?**
- b) Has WNH approached its affiliate to see if they would be willing to allow WNH to replace the debt with lower cost debt? If not, why not?**

5-Energy Probe-48

Ref: Exhibit 5, Table 5-1

Please explain how WNH has forecast the June 1, 2015 and June 1, 2016 interest rate swap of 3.0%.

EXHIBIT 6 - CALCULATION OF REVENUE DEFICIENCY OR SUFFICIENCY

6-Energy Probe-49

Ref: Exhibit 6

Based on any corrections, changes or updates (such as the cost of power updates, etc.), please:

- a) Provide updated Tables 6-1 through 6-4; and,
- b) Provide an updated RRWF (Attachment 6-1) that includes the appropriate and necessary entries in the Tracking Form. Please also provide the RRWF in electronic form.

EXHIBIT 7 – COST ALLOCATION

7-Energy Probe-50

Ref: Exhibit 7, Table 7-2

Please show the derivation of the weighting factors found in Table 7-2 based on each internal account and show all assumptions and calculations used.

7-Energy Probe-51

Ref: Exhibit 7, Table 7-8

The Board issued a new cost allocation policy for the street lighting rate class by a letter dated June 12, 2015.

- a) Please provide an updated cost allocation model that reflects the changes in the policy, including the change in the Board's target range for street lighting.
- b) Please provide a revised Table 7-8 that shows the revenue to cost ratios that result from the changes and the proposed ratios.

EXHIBIT 8 - RATE DESIGN

8-Energy Probe-52

Ref: Exhibit 8, Table 8-11

Please explain why WNH did not move the Embedded Distributor volumes for all years to the Large Use class to be consistent with where those volumes are now shown.

8-Energy Probe-53

Ref: Exhibit 8, Tab 1, Schedule 1

- a) Please confirm that based on Table 8-4, if the residential service charge were to recover 100% of the base revenue requirement for the residential class, the charge would be \$31.89. If not confirmed, please calculate what the charge would be.**
- b) Assuming that one-quarter of the increase from the proposed residential monthly charge of \$17.21 to the figure noted above (\$31.89 or as otherwise calculated) were added to the proposed monthly fixed charge of \$17.21 and the volumetric rate was correspondingly decreased, please provide the bill impacts shown for the residential class in Attachment 8-4 for levels of consumption of 100, 250, 500, 800, 1,000, 1,500 and 2,000 kWh.**
- c) Based on the most recent 12 months of billing data available, please provide a breakdown as to the number of residential customers that fall into the following ranges of monthly usage:**
 - * 0-100 kWh**
 - * >100 – 250 kWh**
 - * >250 - 500 kWh**
 - * >500 – 800 kWh**
 - * >800 – 1,000 kWh**
 - * >1,000 – 1,500 kWh**
 - * >1,500 – 2,000 kWh**
 - * >2,000.**

EXHIBIT 9 - DEFERRAL AND VARIANCE ACCOUNTS

9-Energy Probe-54

Ref: Exhibit 9, page 28

Does WNH agree that the disposition of the accounts may need to be updated to reflect any changes in the kW and/or kWh forecast if it were to change from that currently forecast?