ONTARIO ENERGY BOARD

OEB STAFF SUBMISSION

ENBRIDGE GAS DISTRIBUTION INC.

APPLICATION FOR CLEARANCE OF 2014 DEMAND SIDE MANAGEMENT DEFERRAL AND VARIANCE ACCOUNTS

EB-2015-0267

March 23, 2016

Background

Enbridge Gas Distribution Inc. (Enbridge) filed an application on November 2, 2015, with the Ontario Energy Board (OEB) seeking approval of the final balances in certain 2014 Demand Side Management (DSM) deferral and variance accounts. Enbridge is also seeking the disposition of the balances in these accounts, and inclusion into rates, within the next available Quarterly Rate Adjustment Mechanism (QRAM).

The accounts for which Enbridge seeks approval and disposition in this application are related to its 2014 DSM activities. The 2014 DSM activities were the activities for the third year of Enbridge's 2012-2014 multi-year DSM plan (EB-2011-0295), which was premised on the OEB's 2012-2014 DSM Guidelines (EB-2008-0346).

The accounts which are the subject of the application and the balances recorded are as follows:

Account	Balance
Demand Side Management Incentive Deferral Account (DSMIDA)	$7,647,242 (to shareholder)
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA)	($65,339) (to ratepayers)
Demand Side Management Variance Account (DSMVA)	$352,502 (to shareholder)

The net balance of $7,934,405 of these DSM accounts is to be collected from ratepayers.

The 2012-2014 DSM Guidelines and Enbridge's 2012-2014 DSM plan outlined the process Enbridge should undertake with respect to stakeholder consultation, monitoring and evaluation for each year of its 2012-2014 DSM plan.

Verification and Audit Process

As part of the stakeholder consultation process in the verification and audit of the DSM results, the DSM Consultative[1] elected an Enbridge Audit Committee for 2014 consisting of representatives from Green Energy Coalition, Low Income Energy Network and School Energy Coalition.

[1] The DSM Consultative is a broad group of stakeholder organizations/intervenors who Enbridge engages to consult on DSM activities.

In consultation with the Audit Committee, Enbridge retained two engineering firms as Custom Project Savings Verification Contractors (CPSV Contractors) to evaluate its 2014 DSM custom project results. MMM Group Ltd. was retained to review custom commercial and custom low-income projects and Cole Engineering Group Ltd. was retained to review custom industrial projects. Enbridge prepared its 2014 Draft Evaluation Report which summarized the savings achieved, the amounts spent and the results of the review of custom projects by the CPSV Contractors.

Finally, Enbridge was responsible for ensuring that its DSM results undergo an audit by an independent third party auditor. Enbridge consulted the Audit Committee on the terms of reference for the audit, the Audit Work Plan, and the selection of the independent auditor. Enbridge retained Optimal Energy Inc. (Optimal) to review Enbridge's 2014 DSM results.

Optimal verified the calculations underlying the proposed DSMIDA, LRAMVA and DSMVA amounts and made various recommendations in its Final Audit Report submitted with its application. The Audit Committee subsequently endorsed the calculations outlined in the Auditor's Report.

Summary of OEB Staff Submission

OEB staff submits that any approval of Enbridge's request for disposition of its DSM deferral and variance accounts should be conditional on the utilities completing the boiler baseline study, of which the findings are to be incorporated in the evaluation of the 2014 results, based on the OEB's 2013 DSM Decision and Order on Enbridge's application for clearance of its 2013 DSM accounts application (EB-2014-0277).

OEB staff is of the view that the results of the boiler baseline study should be applicable to Enbridge's 2014 DSM results. Since these results are not currently available, OEB staff submits that if the OEB determines it is appropriate to approve the recovery of the full amount sought by Enbridge of $7,939,405, the approval be granted on an interim basis and Enbridge be required to file a future application that reconciles its current 2014 DSM results applicable to boiler baseline efficiency with the results of the boiler baseline study. In response to an OEB staff interrogatory,[2] Enbridge indicated that a total of 294 boilers and 39% of the total shareholder incentive (or approximately $2.96 million) may be affected by the results of the boiler baseline study.

In addition to its concerns noted above in relation to the boiler baseline study, OEB staff has outlined some concerns with the manner in which Enbridge has addressed two other topics: payback periods and the documentation of base case as part of

[2] Exhibit I.EGDI.STAFF.1

Enbridge's overall evaluation of its DSM program results. The deficiencies in these areas are discussed further below and are intended to assist the OEB in providing a complete understanding of the evaluation process undertaken by Enbridge.

Baseline Boiler Study Results

As part of the OEB's Decision and Order on Enbridge's application for clearance of its 2013 DSM accounts application (EB-2014-0277), the OEB stated that it was supportive of the proposed boiler baseline study being completed in 2015, with the findings being incorporated in the evaluation of the 2014 results.[3] This was in part based on the determination by the 2013 Auditor that the 2011 boiler baseline study was outdated.[4] Enbridge has not completed the baseline boiler study. In its application, Enbridge indicated that the study will likely not be completed until the middle of 2016 as its Request for Proposal for this study was issued in November 2015.[5]

As there is no updated boiler baseline efficiency information to rely on, Enbridge has used a seasonal efficiency baseline from its previous boiler baseline study conducted in 2011. This seasonal efficiency incorporates a thermal efficiency of 80.5% but only accounts for minimal additional features.

Although Enbridge notes in response to OEB staff's interrogatory #1 that a thermal efficiency baseline of 80.5% is consistent with that used in other jurisdictions, assuming a seasonal efficiency based on basic boiler controls and no other efficiency features is unlikely to represent Ontario's current boiler market. Further, in response to OEB staff interrogatory, Enbridge confirmed that all commercial custom project results were reduced by 16.3%, which Optimal applied on boiler projects based on consideration of the OEB's Decision and Order in the 2013 clearance of accounts application related to a boiler baseline study.[6]

OEB staff submits that the current baseline assumption used by Enbridge is not appropriate. Since an updated baseline boiler efficiency study has not been completed since 2011 and recognizing that the current results are being reduced by the independent auditor, it seems likely that Ontario's existing boiler population has moved to higher seasonal efficiency levels through the installation of other boiler features (such as advanced controls, pre and post combustion purging, etc.). This new baseline is not reflected in Enbridge's current 2014 DSM results.

[3] Decision and Order issued February 26, 2015
[4] EB-2014-0277, Exhibit B, Tab 2, Schedule 1, p. 40
[5] Exhibit I.EGDI.STAFF.1(a), p. 3
[6] Exhibit I.EGDI.STAFF.3(c)(d), p. 3

Not applying the results of the boiler baseline study to the 2014 DSM results may have an effect, potentially a material one, on Enbridge's performance in some of the areas that produce significant results (39% of the total shareholder incentive, or approximately $2.96 million, will be affected by the results of the boiler study[7]).

OEB staff submits that as the results of the boiler baseline study were to be completed in 2015 and applied to Enbridge's 2014 DSM results, this process is guided by the OEB's 2012-2014 DSM Guidelines. The 2012-2014 DSM Guidelines state that the best available information should be used when evaluating all DSM results. Therefore, OEB staff submits that the results of the boiler baseline study should be applied to Enbridge's 2014 DSM results.

Treatment of Custom Boiler Projects

As a sub-issue, and directly related to boiler assumptions, OEB staff is of the view that boiler efficiency upgrades for custom projects should not be treated as prescriptive measures as suggested by Enbridge in response to an OEB staff interrogatory.[8] Enbridge noted that the results of the boiler baseline study should be applied on a prospective basis and cite the OEB's Decision and Order on Enbridge's 2015-2020 DSM plan,[9] which indicated that input assumptions for prescriptive measures should be applied on a prospective basis.

OEB staff submits that the results of the boiler baseline study should not be treated as prescriptive input assumptions. In response to OEB staff interrogatories, Enbridge has shown that the majority of the boilers affected by any changes to baseline efficiency are custom boilers (29% of total Resource Acquisition cumulative cubic metres (CCMs)[10]) as opposed to prescriptive boilers (which account for approximately 1% of total Resource Acquisition CCMs).

OEB staff submits that treating seasonal boiler efficiency upgrades as prescriptive measures would not allow the application of the best available information to the results of custom DSM programs. As noted above, custom boilers make up a large portion of the overall CCMs for Enbridge. Further, it will result in less accurate final results and not encourage and send the appropriate signals to the gas utilities to ensure they are adapting their programs to ensure programs are designed in the proper manner to maximize the cost-effective use of ratepayer funding.

[7] Data provided in Exhibit I.EGDI.STAFF.1(e)(f)(g), p. 6
[8] Exhibit I.EGDI.STAFF.1(c), pp. 3-5
[9] The Decision and Order was a combined decision for both Union Gas Limited's and Enbridge's respective 2015-2020 DSM plans (EB-2015-0029/ EB-2015-0049).
[10] Exhibit I.EGDI.STAFF.1(e)(f)(g), p. 6

OEB Staff Recommendation

Below, OEB staff proposes three options of how the OEB can proceed given that there are no results from the baseline boiler study.

1) Grant Enbridge interim approvals of its application as filed, and direct Enbridge to file subsequent application, at the time of Enbridge's 2015 DSM clearance of accounts, that reconciles its overall DSM results and approved DSM deferral and variance account amounts with the final results of the baseline boiler study.

2) Grant Enbridge full approval of its requested DSM deferral and variance account balances.

3) Do not approve the application as filed given that the baseline boiler study has not been completed. Direct Enbridge to re-file its application once the results of the study are available and have been incorporated into the updated 2014 results.

OEB staff recommends the OEB proceed with Option #1. OEB staff submits that based on the significant magnitude of change that may result from the updated study results, it is appropriate to take a cautious approach in this area to ensure that Enbridge is being rewarded for amounts it has truly earned. This is supported by both the 2013 Auditor's finding that the 2011 baseline boiler study results are outdated and the OEB agreeing that an updated study be completed and the results be applied to the 2014 DSM results.

Payback Periods

OEB staff continues to have a concern with the short payback periods shown as part of Enbridge's commercial custom and industrial custom projects. A significant portion of savings included within Enbridge's application are related to energy efficiency measures with a payback of less than one year. OEB staff's and other stakeholders' concerns, noted in similar applications in 2012 and 2013,[11] remain relevant. OEB staff questions the extent to which many of the projects included within Enbridge's commercial custom and industrial custom results were influenced by the financial incentive offered by Enbridge. OEB staff is concerned that the overall natural gas savings included within Enbridge's 2014 DSM results are inflated as a result of including all projects, including those with a very short payback period.

[11] See stakeholder submissions from 2012 (EB-2013-0352) and OEB staff submission from 2013 (EB-2014-0277)

Commercial Custom Programs

Table 1 below was provided by Enbridge in response to OEB staff interrogatory #10. It includes a random sample of 27 custom commercial and low-income projects audited by MMM Group Ltd. retained by Enbridge. The information has been sorted by OEB staff to show the projects with the shortest payback period first.

Table 1: Enbridge's 2014 Commercial Custom Projects

Table 2 Post Audited Savings and Payback											
Report Section	DSM Code	Gross Annual Gas Savings [4]	Gross Annual Electricity Savings (kWh)	Gross Annual Water Savings (m3)	2014 Project Gas Cost [1]	2014 Electricty Avoided Cost [2]	Annual Gas Cost Savings	Annual Electricity Cost Savings	Customer Incentive	Gross Incremental Cost [4]	Payback Period based on Incremental Cost [5 6]
3.26	RA.UNIV.EX.014.14	248,688	0	0	$0.25	$0.11	$62,172	$0	$1,560	$3,120	0.1
3.25	RA.SCH.EX.034.14	35,054	0	0	$0.27	$0.11	$9,464	$0	$5,455	$2,702	0.3
3.12	RA.REC.EX.002.14	34,302	0	0	$0.23	$0.11	$7,821	$0	$5,293	$2,688	0.3
3.21	RA.MR.EX.191.14	116,968	41,295	0	$0.26	$0.11	$30,412	$4,447	$13,975	$10,700	0.4
3.3	RA.MR.EX.019.14	56,882	0	0	$0.22	$0.11	$12,514	$0	$12,653	$5,284	0.4
3.19	RA.MR.EX.126.14	167,270	0	0	$0.27	$0.11	$45,163	$0	$30,000	$31,416	0.7
3.6	RA.MR.EX.060.14	83,145	0	0	$0.35	$0.11	$28,685	$0	$15,069	$30,146	1.1
3.4	RA.MR.EX.035.14	59,958	0	0	$0.23	$0.11	$13,790	$0	$12,341	$15,706	1.1
3.8	RA.MR.EX.080.14	15,658	0	0	$0.24	$0.11	$3,805	$0	$2,581	$6,122	1.6
3.9	RA.MR.EX.094.14	31,406	29,212	0	$0.36	$0.11	$11,306	$3,146	$3,752	$18,732	1.7
3.22	RA.MR.EX.240.14	73,562	29,952	0	$0.22	$0.11	$16,184	$3,226	$8,789	$28,800	1.8
3.18	RA.MR.EX.026.14	36,251	0	0	$0.22	$0.11	$7,830	$0	$3,323	$15,129	1.9
3.23	RA.PRO.EX.009.14	10,452	0	0	$0.33	$0.11	$3,449	$0	$2,291	$7,008	2.0
3.10	RA.MR.EX.100.14	18,781	0	0	$0.27	$0.11	$5,071	$0	$5,024	$10,774	2.1
3.1	RA.MR.EX.001.14	119,802	0	0	$0.24	$0.11	$28,753	$0	$25,386	$66,991	2.3
3.7	RA.MR.EX.075.14	118,965	0	0	$0.23	$0.11	$27,362	$0	$17,948	$64,903	2.4
3.11	RA.MR.EX.116.14	67,014	0	0	$0.25	$0.11	$16,553	$0	$13,081	$53,687	3.2
3.5	RA.MR.EX.049.14	12,647	6,381	0	$0.23	$0.11	$2,909	$687	$1,511	$9,995	3.4
3.20	RA.MR.EX.152.14	27,128	0	0	$0.27	$0.11	$7,325	$0	$5,394	$31,364	4.3
3.17	RA.HC.EX.034.14	21,338	0	0	$0.25	$0.11	$5,335	$0	$2,549	$24,791	4.6
3.16	RA.HC.EX.024.14	55,913	0	0	$0.27	$0.11	$15,097	$0	$12,656	$98,128	6.5
3.13	RA.RET.EX.005.14	16,204	0	0	$0.23	$0.11	$3,727	$0	$1,936	$29,039	7.8
3.27	RA.UNIV.EX.016.14	892,776	1,486,515	0	$0.25	$0.11	$223,194	$160,098	$100,000	$1,821,275	8.2
3.15	RA.COM.NC.005.14	368,091	1,579,402	0	$0.25	$0.11	$92,022	$170,102	$15,000	$881,202	9.6
3.14	RA.COM.NC.004.14	382,178	673,220	0	$0.25	$0.11	$95,545	$72,506	$15,000	$1,174,783	12.3
3.24	RA.SCH.EX.030.14	76,421	0	0	$0.30	$0.11	$22,926	$0	$14,398	$305,406	13.3
3.2	RA.MR.EX.002.14	6,840	0	0	$0.25	$0.11	$1,710	$0	$1,389	$24,784	14.5
Total		**3,153,695**	**3,845,977**	**0**	**$0.26**	**$0.11**	**$800,122.02**	**$414,211.72**	**348,353**	**$4,774,674**	**6.0**

1 Actual Cost of Gas customer pays, as per project file
2 Cost of Electricity obtained from Year 1 of 2014 Avoided Cost table
3 Cost of Water obtained from Year 1 of 2014 Avoided Cost table
4 Gross values exclude Free Ridership, as these are the upfront values that the customer uses in their decision making process
5 Payback Period calculated based on Incremental Cost
6 Depending on the nature of the project, customers may be more likely to base their investment decision on the Total Project Cost to their business, as opposed to the Incremental Cost.

OEB staff found that 22% (6 projects) that accounted for 21% of gross savings from the commercial custom projects had a payback period of less than one year. Similarly, 44% (12 projects) that counted for about 30% of gross savings from commercial custom projects had a payback of less than two years.

Industrial Custom Programs

Table 2 below was provided by Enbridge in response to OEB staff interrogatory #12. It includes a random sample of 19 industrial custom projects audited by Cole Engineering Group Ltd. retained by Enbridge. The information has been sorted by OEB staff to show the projects with the shortest payback period first.

Table 2: Enbridge's 2014 Industrial Custom Projects

Table 2 Post Audited Savings and Payback													
CPSV Wave	DSM Code	Gross Annual Gas Savings [4]	Gross Annual Electricity Savings (kWh) [5]	Gross Annual Water Savings (m3)	2014 Project Gas Cost [1]	2014 Electricty Avoided Cost [2]	2014 Water Avoided Cost [3]	Annual Gas Cost Savings	Annual Electricity Cost Savings	Annual Water Cost Savings	Customer Incentive	Gross Incremental Cost [4]	Payback Period based on Incremental Cost
1	RA.IND.NRT.008.14	338,621	60,702	0	$0.27	$0.11	$2.59	$90,938	$6,538	$0	$650	$1,300	0.01
1	RA.IND.RT.001.14	184,712	0	0	$0.22	$0.11	$2.59	$40,637	$0	$0	$2,282	$4,564	0.1
2	RA.IND.RT.040.14	296,062	0	3,116	$0.25	$0.11	$2.59	$74,015	$0	$8,085	$4,944	$9,887	0.1
1	RA.IND.RT.004.14	192,120	0	1,339	$0.26	$0.11	$2.59	$50,801	$0	$3,474	$7,850	$15,700	0.3
2	RA.IND.RT.052.14	107,763	0	0	$0.25	$0.11	$2.59	$26,941	$0	$0	$4,976	$9,951	0.4
2	RA.IND.RT.049.14	322,413	581,132	50,267	$0.30	$0.11	$2.59	$96,724	$62,588	$130,433	$23,075	$46,548	0.5
2	RA.IND.NRT.035.14	1,490,195	0	0	$0.20	$0.11	$2.59	$298,039	$0	$0	$79,490	$166,000	0.6
2	RA.IND.NRT.023.14	208,953	0	0	$0.28	$0.11	$2.59	$58,507	$0	$0	$19,439	$38,877	0.7
2	RA.IND.NRT.034.14	456,980	0	0	$0.25	$0.11	$2.59	$114,245	$0	$0	$29,576	$82,200	0.7
2	RA.IND.NRT.049.14	122,526	0	0	$0.30	$0.11	$2.59	$36,758	$0	$0	$13,419	$39,469	1.1
1	RA.IND.RT.007.14	56,517	-25,022	0	$0.27	$0.11	$2.59	$15,260	-$2,695	$0	$9,235	$18,469	1.2
1	RA.IND.NRT.011.14	197,379	0	0	$0.25	$0.11	$2.59	$49,345	$0	$0	$28,606	$62,569	1.3
2	RA.IND.RT.011.14	854,378	0	0	$0.25	$0.11	$2.59	$213,595	$0	$0	$67,609	$297,530	1.4
2	RA.IND.RT.034.14	42,708	0	0	$0.25	$0.11	$2.59	$10,677	$0	$0	$8,253	$18,950	1.8
1	RA.IND.NRT.002.14	22,350	0	0	$0.25	$0.11	$2.59	$5,588	$0	$0	$4,319	$12,540	2.2
2	RA.IND.RT.038.14	1,406,755	0	0	$0.30	$0.11	$2.59	$422,026	$0	$0	$75,459	$1,065,000	2.5
2	RA.IND.AGR.RT.001.14	2,060,052	0	0	$0.22	$0.11	$2.59	$453,211	$0	$0	$100,000	$1,354,960	3.0
1	RA.IND.RT.006.14	173,885	0	0	$0.25	$0.11	$2.59	$43,471	$0	$0	$15,900	$175,821	4.0
2	RA.IND.NRT.036.14	34,470	0	0	$0.25	$0.11	$2.59	$8,617	$0	$0	$6,661	$49,164	5.7
Total		**8,568,840**	**616,812**	**54,722**	**$0.26**	**$0.11**	**$2.59**	**2,109,395**	**66,431**	**141,993**	**501,741**	**$3,469,498**	**1.6**

1 Actual Cost of Gas customer pays, as per project file
2 Cost of Electricity obtained from Year 1 of 2014 Avoided Cost table
3 Cost of Water obtained from Year 1 of 2014 Avoided Cost table
4 Gross values exclude Free Ridership, as these are the upfront values that the customer uses in their decision making process
5 Negative electric savings for project RA.IND.RT.007.14 is the result of installation of an industrial fan for heat recovery, which typically increases electricity consumption

Based on the sample results, 47% (9 projects) of the industrial custom projects audited (or 42% of the industrial CCMs) had a payback of less than one year with some projects identified in the sample above having payback periods as short as just a few months.

Similarly, 74% of projects (14 projects) that counted for 57% of savings in the industrial sector had a payback of less than two years.

Enbridge has cautioned using payback periods as an evaluation tool to screen its participants given the recent Board decision.[12] OEB staff appreciates that payback threshold is only one of a number of deciding factors that customers need to consider when making energy efficiency choices, however projects with short payback periods often are the type of project that does not require utility financing and can be completed by the customer on their own. This was part of the evidence provided by OEB's consultant and Chris Neme in the 2015-2020 DSM plan hearings and Union Gas Limited's 2014 Auditor.[13]

OEB staff submits, consistent with the OEB's findings,[14] that Enbridge should "improve its design of commercial and industrial custom programs to target the proper customer in order to screen out free riders at the outset, rather than later in the process, after investing considerable utility time and effort." OEB staff submits that although there is potential for significant natural gas savings from these customers, the amount of

[12] Exhibit.I. EGDI.STAFF.10
[13] EB-2015-0276, Exhibit I.Staff.4
[14] EB-2015-0029/ EB-2015-0049, OEB Decision and Order, January 20, 2016, p. 21

financial incentives required to do so needs to be critically reviewed to ensure that available program funds are not used in projects where the potential for free ridership is high. OEB staff recommends, as a step in meeting the OEB's direction outlined in its Decision and Order (EB-2015-0029/EB-2015-0049), that Enbridge improve the design of its commercial and industrial custom programs as soon as possible in order to screen out potential free riders at the outset.

Base Case

OEB staff has concerns relating to how Enbridge, and its subcontractors, have documented the base case for commercial customer projects in order to estimate overall natural gas savings. OEB staff identified that 41% of the commercial custom projects (11 of 27 projects audited by one of the CPSV Contractors, MMM Group Ltd.) did not have sufficient base case documentation to substantiate the savings claimed.

MMM Group Ltd. stated in their review that "there was not enough information on site to validate the existing case. As a result, MMM Group Ltd. has no comment on the existing case and accepts it as submitted with the application."[15]

After the verification of commercial custom projects, MMM Group Ltd. suggested in the future that "customers provide additional documentation for the existing case conditions to assist with verification".[16]

Enbridge noted that MMM Group Ltd. was able to calculate savings for these replacement boiler projects relative to a "virtual base case".[17] The virtual base case was described as "what would have been installed in the absence of Enbridge's program".

Although Enbridge noted that there was no issue with the lack of base case information in prior custom projects[18] a 35.74% reduction was applied to the 2014 commercial custom project savings.

OEB staff does not believe that using a "virtual base case" is appropriate to support the savings claimed. OEB staff is of the view that this issue could have been mitigated with the collection of adequate base case information in the first instance, as opposed to a retrospective adjustment. Further, as a 35.74% reduction is applied to commercial custom project savings, it questions whether the current process undertaken by Enbridge actually yields accurate and reliable results. Based on MMM Group's

[15] Exhibit B, Tab 5, Schedule 1
[16] Exhibit B, Tab 5, Schedule 1, p. 184
[17] Exhibit I.EGDI.STAFF.8, p. 2
[18] Exhibit I. EGDI.STAFF.8(c)

identification of projects whose base case could not be validated with documentation from the customer, OEB staff estimates that 17% of the gross savings in the commercial custom project sample were not well substantiated.[19]

OEB staff submits that Enbridge be directed to adopt the recommendations provided by MMM Group related to improving base case documentation.[20] Further, OEB staff submits that Enbridge be directed to document base case for all custom projects to ensure the greatest level of accuracy in its final results.[21]

Summary of OEB Staff Recommendations

In summary, OEB staff supports the OEB's interim approval of Enbridge's requested DSM deferral and variance account balances, a total of $7,934,405, to be updated with the results of the baseline boiler study. Further, OEB staff recommends, as a step in meeting the OEB's direction outlined in its Decision and Order (EB-2015-0029/EB-2015-0049), that Enbridge improve the design of its commercial and industrial custom programs as soon as possible in order to screen out potential free riders at the outset. Finally, OEB staff submits that Enbridge be required to enhance its base case documentation process to ensure the greatest level of accuracy in its final results.

All of which is respectfully submitted.

[19] Data from EGDI.STAFF.10, Attachment 1
[20] Exhibit B, Tab 5, Schedule 1, p.184
[21] Union's improvement towards collecting base case documentation for 2014 custom projects was demonstrated by the fact that all of its custom projects, with exception to steam leak repairs, had baselines that were determined by the Auditor to be adequate. See EB-2015-0276, Exhibit C.Staff.8.