



PUBLIC INTEREST ADVOCACY CENTRE
LE CENTRE POUR LA DÉFENSE DE L'INTÉRÊT PUBLIC

April 15, 2016

VIA E-MAIL

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
2300 Yonge St.
Toronto, ON
M4P 1E4

Dear Ms. Walli:

**Re: EB-2015-0072 – Grimsby Power Inc. – 2016 Rate Application
Interrogatories of Vulnerable Energy Consumers Coalition (VECC)**

Please find enclosed the interrogatories of VECC in the above-noted proceeding. We have also directed a copy to the Applicant, their Counsel and all intervenors via email.

Yours truly,

Michael Janigan
Counsel for VECC

Grimsby – Doug Curtiss – dougc@grimsbypower.com
Grimsby - Amy LaSelva - amyl@grimsbypower.com
Counsel – James Sidlofsky – jsidlofsky@blg.com
All Intervenors – via e-mail

REQUESTOR NAME	VECC
INFORMATION REQUEST	# 1
TO:	Grimsby Power Inc. (Grimsby)
DATE:	April 15, 2016
CASE NO:	EB-2015-0072
APPLICATION NAME	2016 COS Application

1.0 ADMINISTRATION (EXHIBIT 1)

1.0-VECC-1

Reference: E1/page 10-11

- a) Other than compensation performance measures shown at Table 4-39 are there any other consequence or outcome of failing to meet (or exceeding) the corporate targets? If yes please explain.

1.0-VECC-2

Reference: E1/page 75-78

- a) Grimsby lists a number of productivity initiatives that it intends to pursue over the rate period. Have the benefits of these initiatives been estimated? If yes please provide these.
- b) What financial savings target has management established to reach by the end of the rate plan? Please provide the cost efficiency programs that will be implemented over the period of the rate plan to reach that target.

1.0-VECC-3

Reference: E1/page 35, 71

- a) Please explain how the percentage increase in time spent on the activities identified at page 35 and 36 were calculated.
- b) Please explain the reasons for the increase in time for the collection process (119%) and the process for adding a new customer (152%). Specifically explain why given that Grimsby states it has introduced productivity improvements in billing collection (see page 71) that there is an increase in time (and presumably costs) for the collection processes.

1.0-VECC-4

Reference: E1/pages 60 and 68

- a) Please provide the cost of a single UtilityPULSE Survey. What was the cost of the Burman Survey?
- b) Please reconcile the statement at page 60: "*The survey indicated that 97% of customers do not or are not interested in looking up their usage on Grimsby Power's website*", with the reported survey result at page 68 which states that 54% of customers want to access information about electricity usage.
- c) What other anomalies or contradictory responses were identified as between the Burman survey and the UtilityPULSE survey?
- d) Will Grimsby continue to undertake both surveys or just the UtilityPULSE survey?

1.0-VECC-5

Reference: E1/Appendix 1-C - Scorecard

- a) Please provide the most recent OEB Scorecard showing 2015 results.

2.0 RATE BASE (EXHIBIT 2)

2.0 – VECC - 6

Reference: E1/page 20; E4/Table 4-63 pages 101

- a) At Table 1-3 it shows virtually no change in property tax as between 2012 and 2016 (\$27,540 and 27,594 respectively). Please confirm this is correct and if so please reconcile with Table 4-63.
- b) Were there any additional property taxes associated Niagara West Transformation station? If yes please identify these new costs.

2.0 – VECC - 7

Reference: E1/page 32

- a) When does Grimsby expect to expand the SCADA system beyond the Niagara West MTS? What is the estimated cost of this expansion? Has a business case been undertaken? If yes please provide.

2.0 – VECC - 8

Reference: E2/Table 2-20

- a) Please explain how the 2016 contributed capital forecast is calculated. Specifically please explain the relationship (if any) between the System Access forecast and the derivation of the contributed capital forecast.

2.0 – VECC - 9

Reference: E2/page 41

- a) At the above reference it states that \$487,698 of assets were assumed in 2002 for new connections within residential subdivision development. Is this correct or is the correct date 2012? Assuming the correct date is 2012 please explain what subdivision is being referred to and why it was not included in the 2012 forecast.

2.0 – VECC - 10

Reference: E2/page 46

- a) Please explain how the forecast of \$110,000 for OMS system was derived.

2.0 – VECC - 11

Reference: E2/Table 2-28, Page 51

- a) Please provide a list of the forecast software licence purchases in 2016. Please explain how the forecast is derived.
- b) Please explain why the forecast for this category (\$29,000) is nearly 15 times the previous year's forecast and 30 times the year before (\$2,000 and \$998 respectively).

2.0 – VECC - 12

Reference: E2/page 45

- a) How much of the \$1,311,736 investment in the Niagara West MTS 2015 upgrade was provided as a contribution in aid of construction?
- b) Who provided this contribution?

2.0 – VECC - 13

Reference: E2/page 11

- a) Please provide the business case for the acquisition of the Niagara West MTS.
- b) Please provide the revenue and cost analysis (cost-benefit) for the acquisition.
- c) Grimsby explains that a net book value of \$5,664,541 was booked as a result of the acquisition of the Niagara West Transformation Corporation. Was this the acquisition cost? If not please provide that cost.
- d) How was this transaction financed?

2.0 – VECC - 14

Reference: E2/page 48

- a) Please confirm that Grimsby does not currently have an integrated asset management IT system?
- b) Please confirm that Grimsby does not currently have a comprehensive asset condition assessment database showing the condition (poor, fair good etc.) of distribution assets.
- c) If a) or b) are not confirmed please provide the asset condition of the in-service inventory of major distribution assets (e.g. poles, pole transformers, pad mount transformers, primary and secondary overhead conductors etc.)

2.0 – VECC - 15

Reference: E2/Distribution System Plan/Appendix K

- a) Please explain how the \$365,000 amount for a bucket truck was calculated.

2.0 – VECC - 16

Reference: E2/Distribution System Plan/Section 5.4.5

- a) Please explain how the OMS system is expected to decrease SAIDI and SAIFI during the rate period.
- b) Please provide Grimsby outage and outage duration for 2012 through 2015 by cause code.

3.0 OPERATING REVENUE (EXHIBIT 3)

3.0 –VECC -17

Reference: E3/page 3

- a) As opposed to using Ontario GDP, did Grimsby explore the use of variables that would be more indicative of local economic activity such as regional employment levels? If yes, please provide the results of the analysis.

3.0 –VECC -18

Reference: E3/page 12

- a) Please provide a revised version of Table 3-6 that includes the actual purchased energy for 2015 and the predicted 2015 value using the actual 2015 values for the explanatory variables.

3.0 –VECC -19

Reference: E3/page 14

- a) What was the basis for the significant increase in GS 50-4,999 customers in 2011?
- b) Please provide the actual 2015 average customer/connection count for each customer class.

3.0 –VECC -20

Reference: E3/pages 15-16

- a) Grimsby observes that CDM has impacted the trend in average use for most of its customer classes. This being case, why is it appropriate to use the historical growth rate in usage per customer to determine the usage by class prior to the adjustment for further CDM activities?

3.0 –VECC -21

Reference: E3/pages 16 & 23

- a) Please confirm that the 21.3% reduction in in Street Lighting use per connection was largely due to the majority of street light fixtures being converted to LED in that year (per page 23).
- b) When in 2014 was the street light conversion project completed?

- c) If so, is it reasonable to include this reduction in the determination of the annual growth rate in average use per connection post-2014?

3.0 –VECC -22

Reference: E3/pages 18-19
E4/Appendix 4-F, page 4

- a) Please confirm that of the 1,053,000 kWh of CDM savings reported for 2014, 30,422 kWh is for adjustments to verified savings in previous years and that the verified savings in 2014 from 2014 programs is 1,022,692 kWh.
- b) Please provide a copy of Grimsby's 2015-2020 CDM Plan as submitted to the IESO and reconcile the 1,808,330 kWh assumed to be saved in each of 2015 and 2016 from CDM programs implemented in those years with the Plan.
- c) Please provide the basis for the CDM savings from 2014 programs assumed to persist in 2015 and 2016 (per Table 3-16).

3.0 –VECC -23

Reference: E3/page 19-20

- a) Why is it necessary to include 2014 in the LRAMVA Baseline calculation (per page 20) when the forecast was prepared using actual 2014 data and verified 2014 CDM results?

3.0 –VECC -24

Reference: E3/page 24

- b) With respect to Table 3-22, doesn't using the "Forecast After Adjustment" to calculate the trend assume the amount of wind generation will increase further since the last two values used include wind generation based on 6 and 12 months of wind generation respectively?
- c) What were the actual embedded distributor kW's for 2015?

3.0 –VECC -25

Reference: E3/page 35
Appendix 2-H

- a) What are the principal sources of Other Electric Revenue?
- b) Please explain the revision in the process of estimating and invoicing for

services performed by customer request that resulted in a reduction in income.

- c) Please explain why Other Electric Revenues was negative (i.e. -\$18,763 per Appendix 2-H) in 2014.

3.0 –VECC -26

Reference: Appendix 2-H

- a) Using the same format as Appendix 2-H, please provide a breakdown of the actual 2015 Other Revenue.

4.0 OPERATING COSTS (EXHIBIT 4)

4.0 – VECC -27

Reference: E/page 13/Table 2-JA / OEB Decision EB-2011-0273

The following is from Grimsby's last COS Board Decision EB-2011-0273:

The following table summarizes Grimsby's OM&A expenses.

	2006 Approved	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Bridge	2012 Test (updated) ²
Operation	\$207,528	\$187,438	\$187,089	\$200,472	\$197,350	\$179,324	\$271,866	\$272,481
Maintenance	\$219,107	\$225,316	\$271,420	\$409,935	\$380,246	\$397,852	\$418,385	\$489,114
Billing and Collecting	\$399,757	\$407,642	\$483,317	\$487,755	\$463,965	\$506,789	\$504,524	\$509,031
Community Relations	\$5,388	\$53,288	\$80,754	\$33,426	\$11,428	\$11,749	\$16,500	\$12,500
Administrative and General	\$719,186	\$635,882	\$695,452	\$661,546	\$717,486	\$710,002	\$869,244	\$1,067,460
Total OM&A	\$1,550,966	\$1,509,565	\$1,718,034	\$1,793,136	\$1,770,474	\$1,805,717	\$2,080,519	\$2,350,586
Year to year % change			13.8%	4.4%	-1.3%	2.0%	15.2%	13.0%

(see page 3)

The Board has determined that the forecast 2012 OM&A will be \$2.275 million. (See page 4)

- a) Please reconcile these amounts with the \$2,407,163 that Grimsby lists as the Board approved in 2012 in Tabl3 4-3.

4.0-VECC-28

Reference: E4/Table 4-6, Table 4-9/pages 18, 29

- a) Please provide the information shown in Table 4-6 for the years 2011 and 2010.
- b) Please identify which of these costs (or components of these costs) are incremental upon acquisition of Niagara West MTS. If these costs are different than the \$152,103 in incremental costs shown at Table 4-9 please explain how and why.
- c) Please provide the total incremental OM&A costs for the inclusion of Niagara West MTS. Please provide a description as to these incremental costs.
- d) Please reconcile (or relate) these incremental costs to 2015 fees of \$350,000 paid to NWTC (Table 4-44/page 75).

4.0-VECC-29

Reference: E4/page 11

- a) Please provide the actual CPI inflation (average and year end) for the years 2011 through 2015.
- b) Please update the TD inflation forecast for 2016 (original is based on April 10, 2015).

4.0-VECC-30

Reference: E4/Table 4-5/Pages 17, 26

- a) Please provide the actual bad debt cost for 2015.
- b) Please explain how the bad debt cost of \$21,973 for 2016 was calculated.

4.0-VECC-31

Reference: E4/page 33

- a) Please provide the total dollar increase in OM&A costs in 2012 that are attributable to the increase in management compensation arising out of the 2011 comprehensive review.

4.0-VECC-32

Reference: E4/page 36-38

- a) Please update Table 4-14 through 4-18 to show 2015 actual results.

4.0-VECC-33

Reference: E4/Table 4-19, Page 41/Table 4-20, Page 45

- a) Please amend Table 4-19 by adding a row to show the total compensation capitalized in each year.
- b) Please amend Table 4-20 by adding the years 2010 and 2011.

4.0-VECC-34

Reference: E4/Page 46, 82, Table 4-50

- a) In what year(s) are the two linemen whose positions are being backfilled by apprentices forecast to retire?
- b) How many of the forecast 25.16 2016 FTE positions are currently vacant?
- c) At page 52 Grimsby explains that a number of overlap positions have been “normalized” over the five year rate period. Is the amount normalized the \$46,904 shown at Table 4-50? If yes please explain how this figure was calculated.

4.0-VECC-35

Reference: E4/Page 21

- a) Please prove the 2015 actual cost for cable locates.
- b) Please explain how the 2016 forecast of \$72,076 for this service was derived.

4.0-VECC-36

Reference: E4/Table 4-46/Page 77

- a) Please explain why the IT maintenance fees provided by Fortis have increased by over 100% since 2012 (45.9k vs. 99.2k).
- b) Please amend Table 4-20 by adding years 2010 and 2011.

4.0-VECC-37

Reference: E4/

- a) Please provide the EDA fees paid in each year 2012 through 2016 (forecast).
- b) Does Grimsby purchase insurance from the MEARIE Group? If yes please provide those premiums for the years 2012 through 2016.

4.0-VECC-38

Reference: E4/Table 4-51, Page 83

- a) Please confirm that the one-time applications “consultant costs” shown in Table 4-51 include legal fees. If not please provide the separate legal fees.
- b) Please provide the amount billed to date for consultant costs.

4.0-VECC-39

Reference: E4/Table 4-53, Page 87

- a) Please confirm that the incremental depreciation additions in 2015 and 2016 in account 1808 (\$25,124) and account 1815 (\$190,567 in 2016) are both related the Niagara West MTS. If not please explain these amounts.

4.0 -VECC -40

Reference: E4/page 103
Appendix 9-A, pages 8 &11

- a) The supporting materials provided in the Burman Energy Report (Appendix 9-A) only include details regarding the lost revenue calculations for 2014. Did Burman Energy provide similar details for the years 2011-2013 and, if so, please provide?
- b) Please provide the supporting reference materials from the OPA, per page 8.

4.0 -VECC -41

Reference: E4/page 105 – Table 4-66
Appendix 4-F, pages 4 & 5

- a) With respect to the 2011 Residential initiatives, please explain why in Table 4-66 the 2011 adjustment (-14,257 kWh) was not carried through to 2014.
- b) With respect to the 2011 Residential initiatives, please explain why the persisting savings in 2014 from the Bi-Annual Retailer Event are higher than saving in the previous years.
- c) Please reconcile the 2012 Adjustment of 2,568 kWh used in Table 4-66 with the 2,587 kWh value reported by the IESO per Appendix 4-F – Table 2.

- d) With respect to the 2012 Residential initiatives, please explain why the 2012 adjustment (2,568 kWh) was not carried through to 2014.
- e) With respect to the 2012 Residential initiatives, please explain why the persisting savings in 2014 from the HVAC Incentives are higher than saving in the previous years.
- f) With respect to the 2013 Residential initiatives, please explain why the 2013 adjustment shown in Table 4-66 (1 kWh) does not match that shown in Appendix 4-F (1,312 kWh). Also, why was the adjustment not carried through to 2014?
- g) With respect to the 2014 Residential initiatives, why don't the 2014 savings shown in Table 4-66 match those reported in Appendix 4-F?
- h) Please provide a reference to Grimsby's 2012 Rate proceeding that substantiates the 872,686 kWh used as the 2012 CDM Load Forecast Component for Residential.
- i) The 2014 rate used for the 2011-2013 initiatives is \$0.0118 / kWh. However the 2014 rate used for 2014 initiatives is \$0.0119 / kWh. Please reconcile.
- j) The reported lost revenue values do not all reconcile with the reported load reductions and rates for the associated years (e.g. 2011 Appliance Retirement impact in 2012 is 67,826 kWh and the reported 2012 rate is \$0.0116/kWh which does not equal \$718.95 the claimed LRAM). Please review the each of the calculations in Table 4-66 and provide a working excel spreadsheet that substantiates the reported claims.

4.0 -VECC -42

Reference: E4/pages 106-107

Appendix 4-F, pages 4 & 5

- a) With respect to the 2011 GS<50 initiatives, please explain why the pre-2011 program adjustment (-375 kWh) was included for 2011 – 2013.
- b) With respect to the 2011 GS<50 initiatives, please explain why the savings from pre-2011 programs (110,414 kWh) were included in the claim contrary to the text at page 102 (lines 27-28) and why the value increases in 2012 & 2013.
- c) With respect to Table 4-68, please confirm that the load reductions reported for GS>50 are in all in kWhs.
- d) With respect to the 2011 GS>50 initiatives, please explain the basis for the 110,039 value reported as a load reduction in 2014 from 2011 CDM programs. Also, please clarify whether the 100,039 kW savings from High

Performance New Construction is related to 2011 or pre-2011 programs.

- e) With respect to the 2011 GS>50 initiatives, please indicate the billing kW value used to calculate the \$447.84 in savings and reconcile it with the IESO reported savings for 2011.

4.0 -VECC -43

Reference: E4/pages 106-107

Appendix 4-F, pages 4 & 5

- a) With respect to the 2012 GS<50 initiatives, please explain why the 2012 Adjustment (888 kWh) was not carried through to 2014.
- b) With respect to the 2012 GS<50 initiatives, please explain why the persisting savings in 2014 from Direct Install Lighting is greater than the savings reported for 2012 and 2013.
- c) With respect to the 2012 GS<50 initiatives, the lost revenues reported for 2012 and 2013 do not appear to reconcile with the load reductions and rates reported (e.g. for 2012 the 194,226 kWh savings @ \$0.0125/kWh does not equal \$2,265.97). Please review and correct as required.
- d) Please explain why neither Tables 4-67 nor 4-68 include the 1,708 kWh adjustment made to the 2012 Energy Audit results, per Appendix 4-F.
- e) With respect to 2012 Initiative Impacts set out in Table 4-68, please explain the inclusion of 250 kWh just for 2014. Also, please confirm whether this is related to the impact of pre-2011 programs.
- f) With respect to the Table 4-68 and 2012 GS>50 initiatives, please provide a schedule that sets out the billing kW used to determine the lost revenue for each year and explain how the values were derived from the savings reported by the IESO.
- g) Please provide a reference to Grimsby's 2012 Rate proceeding that substantiates the 172,591 kWh adjustment for GS<50 and the 438,635 kWh adjustment for GS>50 the respective 2012 CDM Load Forecast Components.
- h) Please also provide reference to Grimsby's 2012 Rate proceeding that substantiates the kW of billing demand used to calculate the -\$1,923.27 value for the CDM Load Forecast Component.
- i) With respect to the 2012 GS<50 initiatives, the dollar value for the CDM Load Forecast Adjustment (-\$2,013.57) does not appear to reconcile with the CDM Load Adjustment and rates reported (172,591 kWh @ \$0.0125 / kWh). Please review and correct as required.

4.0 -VECC -44

Reference: E4/pages 106-107

Appendix 4-F, pages 4 & 5

- a) With respect to the 2013 GS>50 initiatives, please explain why the persisting savings in 2014 from Efficiency Equipment Replacement are greater than the first year savings reported for 2013 (753,634 kWh versus 670,906 kWh).
- b) Please explain why neither Table 4-67 nor Table 4-68 include under the 2013 initiatives the 2013 Adjustments reported in 2014 for Retrofit (16,935 kWh) or Energy Manager (10,468 kWh) per Appendix 4-F, page 5.
- c) With respect to the 2013 GS<50 initiatives, the lost revenue reported for 2013 does not appear to reconcile with the load reductions and rates reported (e.g. for 2013 the 399,700 kWh savings @ \$0.0127/kWh does not equal \$5,049.54). Please review and correct as required.
- d) With respect to the 2013 GS>50 initiatives, please provide a schedule that sets out the billing kW used to determine the lost revenue for each year and explain how the values were derived from the savings reported by the IESO.
- e) With respect to the 2013 GS<50 initiatives, the dollar value for the CDM Load Forecast Adjustment (-\$2,180.41) does not appear to reconcile with the CDM Load Adjustment and rates reported (172,591 kWh @ \$0.0127 / kWh). Please review and correct as required.

4.0 -VECC -45

Reference: E4/pages 106-107

Appendix 4-F, pages 4 & 5

- a) With respect to the 2014 GS>50 initiatives, please confirm the rate should be \$1.7419 and not \$0.0129.
- b) Please provide a schedule setting out the calculation of the -\$25,125.17 value for the 2014 CDM Load Forecast Component for the GS>50 class.
- c) With respect to the 2014 GS>50 initiatives, please provide a schedule that sets out the billing kW used to determine the lost revenue and explain how the values were derived from the savings reported by the IESO.

5.0 COST OF CAPITAL AND RATE OF RETURN (EXHIBIT 5)

5.0-VECC-46

Reference: E5

- a) Please provide the swap agreement and any other loan documents associated with acquisition of Niagara West Transformation Corporation.

5.0-VECC-47

Reference: E5/Appendix

- a) Grimsby renegotiated its Promissory Note with the Town of Grimsby on December 18, 2012. The note was renegotiated at an interest rate of 5.01%. Please explain how that interest rate was determined.
- b) At about the same period (early December 2012) Grimsby negotiated two loans with the TD Bank which were at interest rates of 3.52% and 2.32%. Please explain why Grimsby was not able to negotiate rate loan with the Town similar to that it negotiated with the TD Bank.

5.0-VECC-48

Reference: E5/Appendix 2-OB, page 3

- a) Grimsby describes its \$1.6 million loan to finance smart meters as a 15 year term loan. However in the tables provided by TD Commercial Banking the loan is listed as having a 5 year term (but a 15 year amortization). Please confirm this means that the current rate expires in 2017.
- b) Similarly please confirm that the TD truck loan interest rate expires at the end of 2016 and will then be renegotiated.

6.0 CALCULATION OF REVENUE DEFICIENCY/SURPLUS (EXHIBIT 6)

None

7.0 COST ALLOCATION (EXHIBIT 7)

7.0 – VECC –49

Reference: E7/pages3-4

- a) The Application states that for Street Lighting, USL and Embedded Distributor classes Grimsby does not have assets in account 1855 associated with these classes. Does this mean that Grimsby does not own any “services” assets associated with these classes or that the costs are recorded in another account? If later please indicate for which classes Grimsby does own such assets and where the costs are recorded.

7.0 – VECC –50

Reference: E7/pages 4-5

- a) Please provide the details of the analysis and the supporting worksheets used to develop the weights for billing and collection.
- b) Does Grimsby send bills to the Embedded Distributor and, if yes, how can the weighting be zero?

7.0 – VECC –51

Reference: E7/pages 5-6

Cost Allocation Model, Tabs I7.1 & I7.2

- a) Is there a meter associated with the Embedded Distributor and, if so, who owns it and does Grimsby read the meter?
- b) If Grimsby either owns or reads the meter please explain why there are no meter capital or meter reading costs allocated to the Embedded Distributor.

7.0 – VECC –52

Reference: E7/pages 11-13

E7/NPEI's Letter of November 4, 2015

- a) It is noted that NPEI has been assigned 40% of the capacity of the Niagara West MTS. Why would it not be appropriate to split the costs of the station in a similar manner (i.e. 40/60 between NPEI and Grimsby) as opposed to 50/50 as proposed?

7.0 – VECC –53

Reference: E7/page 12

- a) Did Grimsby discuss/review its proposed changes to the Board's cost allocation model with Board Staff prior to filing its Application? If so, what was the feedback?

8.0 RATE DESIGN (EXHIBIT 8)

8.0 –VECC - 54

Reference: E8/pages 4-5

- a) Why is Grimsby proposing to maintain the current fixed/variable split for the GS<50 and GS>50 classes when in both cases this results in a monthly service charge for 2016 that exceeds the ceiling established by the cost allocation model?

8.0 –VECC - 55

Reference: E8/page 8
E3/page 24

- a) The proposed Embedded Distributor rates include retail transmission rates. However the neither the RTSR work form nor Table 8-8 include the Embedded Distributor rate class. How were the rates for the Embedded Distributor established?
- b) Please update the RTSR work form to include the Embedded Distributor class.

8.0 –VECC - 56

Reference: E8/page 9

- a) What were the 2015 low voltage charges paid to Hydro One?

8.0 –VECC - 57

Reference: E8/page 14
E1/page 44

- a) Please indicate where in the application the calculation of the bill impacts for the Embedded Distributor class is provided?
- b) Please explain why Grimsby does not believe rate mitigation is required for the USL class.

9.0 DEFERRAL AND VARIANCE ACCOUNTS (EXHIBIT 9)

9.0 –VECC -58

Reference: E9/page 18

- a) Please provide the 2015 year-end balance for Account 1575.

End of document