BY E-MAIL

June 12, 2020

Registrar and Board Secretary
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto ON M4P 1E4

Dear Board Secretary:

Re: Hydro 2000 Inc. (Hydro 2000)
Application for 2020 Electricity Distribution Rates
Ontario Energy Board File Number: EB-2019-0041

In accordance with Procedural Order No. 1, please find attached Hydro 2000's interrogatories in the above noted proceeding. Board Staff and the intervenor have been copied on this filing.

Yours truly,

Original Signed By

Lise Wilkinson
Gérante / Manager
Hydro 2000 inc
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Alfred (Ontario) K0B 1A0
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Attachments:

H2000 Response to OEB Staff and VECC Interrogatories
2020 Electricity Distribution Rates Application
Hydro 2000 Inc. (Hydro 2000)
EB-2019-0041
June 12, 2020

1 EXHIBIT 1 ADMINISTRATION

1.1 1-STAFF-1

Updated Revenue Requirement Work Form (RRWF) and Models
Upon completing all interrogatories from Ontario Energy Board (OEB) staff and intervenors, please provide an updated RRWF in working Microsoft Excel format with any corrections or adjustments that the Applicant wishes to make to the amounts in the populated version of the RRWF filed in the initial applications. Entries for changes and adjustments should be included in the middle column on sheet 3 Data_Input_Sheet. Sheets 10 (Load Forecast), 11 (Cost Allocation), 12 (Residential Rate Design) and 13 (Rate Design) should be updated, as necessary. Please include documentation of the corrections and adjustments, such as a reference to an interrogatory response or an explanatory note. Such notes should be documented on Sheet 14 Tracking Sheet, and may also be included on other sheets in the RRWF to assist understanding of changes.

In addition, please file an updated set of models that reflects the interrogatory responses.

H2000 Response: H2000 commits to updating and filing the RRWF and all other related models along with its responses to interrogatories.

1.2 1-STAFF-2

Ref: Exhibit 1, page 9; DVA Continuity Schedule

In the summary of the application, Hydro 2000 states that:

> The total amount to be refunded to residential class is a credit of $243,611 and the total amount to be collected from the small business is $69,030. The proposed disposition period is 48 months.

As per the review of the DVA continuity schedule, staff notes that the proposed disposition period for all DVAs is 24 months and the credit of $243,611 to be refunded

to the residential class and $69,030 to be collected from the small business cannot be traced to the DVA continuity schedule.

a) Please provide the references in Exhibit 9 or the DVA continuity schedule for a credit of $243,611 to be refunded to residential class and a debit of $69,030 to be collected from the small business by Hydro 2000. Please provide the updated figures if necessary.

H2000 Response: The "Summary of Application" in a plain language reflects the information when the notice was published. The document should have been updated to reflect the information at Exhibit 9 at the time of the filing.

b) Please confirm that the proposed disposition period in the summary of the application should be 24 months.

H2000 Response: Confirmed.

1.3 1-STAFF-3

Ref: Exhibit 1, page 91

Hydro 2000 states that:

> Due to the timing of the filing of the herein Cost of Service application, Hydro 2000 has used its unaudited actual 2019 balances as opposed to budgeted numbers where available.

a) Please provide the Audited Financial Statements (AFSs) for 2019, if available.

H2000 Response: The audited financial statements for 2019 can be found at Appendix A of this document.

b) Please update the rate base, capital expenditures, other revenues, OM&A expenses, depreciation expenses, PILs, Account 1576 2019 transactions, and revenue requirement work form using the 2019 audited numbers in the 2019 AFSs.

H2000 Response: H2000 confirms that all related models have been updated with the 2019 audited financial statements.

1.4 1-STAFF-4

Ref: Exhibit 1, pages 30-33

Hydro 2000 provides the historical performance metrics for the years of 2015 to 2018 in section 6 of Exhibit 1.

a) Please provide the 2019 actual performance for all metrics in section 6, if available.

H2000 Response: Please find below performance metrics for 2018. H2000 notes that the benchmarking ranking calculations and ranking may differ from the OEB's calculations that are published during the summer of 2020. However, H2000 confirms that it used the OEB's Benchmarking models to derive its results.

	2017	2018	2019	2020
	(History)	(History)	(Bridge)	(Test Year)
Cost Benchmarking Summary				
Actual Total Cost	708,562	578,968	653,307	657,985
Predicted Total Cost	892,212	870,123	927,954	967,553
Difference	(183,651)	(291,156)	(274,647)	(309,568)
Percentage Difference (Cost Performance)	**-23.0%**	**-40.7%**	**-35.1%**	**-38.56%**
Three-Year Average Performance			-33.0%	-38.13%
Stretch Factor Cohort				
Annual Result	2	1	1	1
Three Year Average			1	

	Actual
	2019
Utility Income	**24,870**
Gross Fixed Assets (year end)	1,157,357
	0
Capital Expenditures (additions)	**273,085**
	##
Accum. Depreciation	-323,272
Remove Non-Distribution Assets (2180 or 1576)	
Net Fixed Assets	834,085
Average Net Fixed Assets	719,897
Utility Rate Base	1,083,239
Deemed Equity Portion of Rate Base	433,296
Income/(Equity Portion of Rate Base)	2.30%

Indicated Rate of Return	3.83%
Approved Rate of Return	6.20%
Sufficiency / (Deficiency) in Return	(2.37%)
Equity	*40%*
Short Term Debt	*4%*
Long Term Debt	*56%*
Equity Return	*9.12%*
Short Debt Return	*2.06%*
Long Debt Return	*4.41%*
Tax Rate	*115.50%*
Net Revenue Sufficiency / (Deficiency)	**-25,716**

	Actual
WCA	**2018**
Cost of Power	1,913,989
WCA Rate	15.00%
WCA total	*363,343*
	Actual
Derivation of Utility Income	**2019**
Operating Revenues	
Distribution Revenues	538,632
Other Revenue	58,864
Total Operating Revenues	**597,496**
OM&A Expenses	508,297
Depreciation & Amortization	51,739
Property and Taxes	
Total Costs & Expenses	**560,036**
Deemed Interest Expenses	16,575
Total Expenses	**576,611**
Utility Income before Income Taxes / PILs	**20,885**
PILs / Income Taxes	-3,985
Adjustments for FS purposes (donations)	
Utility Income	**24,870**
Deemed ROE	9.12
Actual ROE	**11.53**
**Note: Utility Income reconciles with RRWF*	
***Note: Utility Income matches Profit/Loss for Aud. Fin Stmts*	***-24,870***

1.5 1-STAFF-5

Ref: Exhibit 1, pages 42-43; 2018 Yearbook for Electricity Distributors

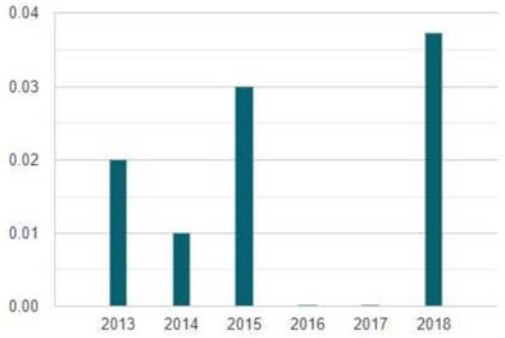
Hydro 2000 provides the system reliability indices for the years of 2013 to 2018 in two figures as below:

SYSTEM RELIABILITY

Average number of hours power to a customer was interrupted

0.0372942h (2018)

An important feature of a reliable distribution system is recovering from power outages as quickly as possible. The utility must track the average length of time, in hours, that its customers have experienced a power outage over the past year.



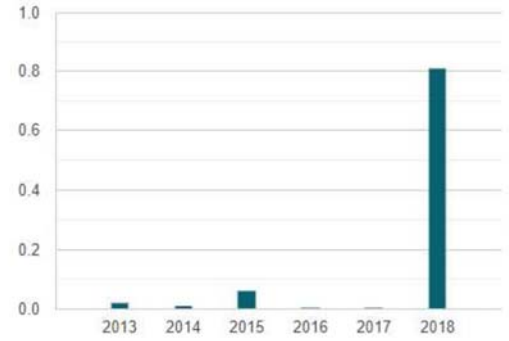
SYSTEM RELIABILITY

Average number of times power to a customer was interrupted

0.809363 (2018)

Another important feature of a reliable distribution system is reducing the frequency of power outages. Utilities must also track the number of times their customers experienced a power outage during the past year.

More information about interruption frequency



Hydro 2000 states that "2018 represents a higher than normal number of incidents of interruption caused by HONI related issues".

Hydro 2000's 2018 reliability indices as per the 2018 yearbook for electricity distributors are as below:

Total Outages	**2018**
SAIDI Avg. outage duration (hours)	0.04
SAIFI Avg. outage frequency (interruptions / customer)	1.81
Loss of Supply Adjusted	

SAIDI Avg. outage duration (hours)	0.04
SAIFI Avg. outage frequency (interruptions / customer)	0.81
Loss of Supply and Major Events Adjusted	
SAIDI Avg. outage duration (hours)	0.04
SAIFI Avg. outage frequency (interruptions / customer)	0.81

a) Please provide the reasons why 2018 performance gets worse as compared to the prior years.

H2000 Response: H2000' 2018 performance was materially impacted by 2 adverse weather events. First, in April 2018, H2000's franchise area was hit with an ice storm that had an adverse effect on the supply of electricity from HONI. This incident took 22 hours to be restored completely and affected 25% of our customers. Second, in September 2018, the Ottawa-Gatineau area was hit by tornadoes declared to be one of the ten most significant weather events of 2018 in Canada. As a result of this weather event, a distribution pole in the village of Alfred fell over, breaking the top of another distribution pole. This event affected 30 of H2000s customers (2.3% of H2000's customers) for 5.75 hours.

1.6 1-STAFF-6

Ref: Exhibit 1, page 76

Hydro 2000 states that:

> In mid-year 2015, OEB introduced a new policy for all-fixed distribution rates for residential customers. Until now, distribution rates for the residential class have been a blend of fixed and variable rates as shown below **Hydro 2000 has not filed an application with the OEB since 2015 therefore has yet to comply with the requirement**. Hydro 2000's current revenue to cost ratio is 6 60% fixed to 40%. The residential charge is also subject to the "Distribution Rate Protection" policy that sets the charge at a maximum $4.00/month. For these reasons, Hydro 2000 proposes a 100% implementation over a 2-year period. [Emphasis added by staff]

Staff notes that Hydro 2000 did file applications in 2016, 2017, 2019. In addition, the OEB has approved a five-year transition in its 2016 IRM decision and order EB-2015-0076.

a) Please confirm that 2020 test year is the fourth year of the five-year transition for the residential rates moving from the variable to fixed rates.

H2000 Response: Hydro 2000 agrees with Board Staff in that the proposed test year is in fact the 4th of a 5-year transition.

1.7 1-STAFF-7

Ref: Exhibit 1, page 78; Bill Impact Model dated March 18, 2020

Hydro 2000 states in the application that:

> Neither a rate plan nor a mitigation plan is required as all of Hydro 2000's bill impacts fall below the Board's 10% threshold.

Per the updated bill impact model filed on March 18, 2020, staff notes that the bill impacts for Hydro 2000's low volume customers for RPP and Non-RPP price plans are greater than 10%.

a) Please provide a bill mitigation plan for the low volume customers.

H2000 Response: There are only a handful of options available to utilities to mitigate bill impacts (increase revenues, reduce costs, adjustment to the revenue to cost ratios or fixed to variable charges, disposition of DVAs, policy changes, etc.) all of which are subject to changes through the application process. H2000 notes that the classes as identified by Board Staff are marginally over the 10%. Therefore, once a "final" bill impact is known H2000 will explore rate mitigation plans if such plans remain necessary.

1.8 1-STAFF-8

Ref: Exhibit 1, page 102

In explaining the economic overview, Hydro 2000 states that "The future of the local college building is unknown".

a) Please explain what is the local college? What rate class would the college be in?

H2000 Response: By "local college" H2000 is referring to the Alfred Campus, which was part of the Ontario Agricultural College (OAC) of the University of Guelph, including a residence and farmland. The OAC is renowned internationally for its research, teaching and knowledge

extension. In 2018, La Cité Collégiale, an Ontario French college, operated an agri-food and rural training and research campus from this location. The farm has since been sold and is operating as GS >50 customer. The college which is currently rented out as office space and the residence are separate GS>50 services.

b) Please clarify why the future of the local college is unknown.

H2000 Response: Both the University of Guelph and La Cité Collégiale have ceased their operations at this location. To our knowledge, besides a few office spaces, the building sits empty with no immediate plans for occupancy or use.

1.9 1-STAFF-9

Ref: Exhibit 1, page 116

As per the 2018 scorecard, staff notes that Hydro 2000 was not in compliance with the Ontario regulation 22/04 for 2017 and 2018.

a) Please provide the reasons of the non-compliance.

H2000 Response: The failing to comply occurred under previous management and a previous Board of Director. The non-compliance was due to no aerial inspection in over 3 years. The turnover at H2000 has made it difficult to provide the required training to staff in order to comply with the cited regulations. The new management with the support of H2000's Board of Directors is making sure that H2000 is in constant compliance with its regulators.

b) Please provide the 2019 performance for this metric, if available.

H2000 Response: ESA's performance for this metric was "Needs Improvement".

c) Please provide the measures that Hydro 2000 plans to implement to ensure that it complies with the Ontario regulation 22/04 going forward.

H2000 Response: Going forward the H2000 staff responsible to meet with ESA has now been properly trained to meet the requirements under the

regulation. The required annual aerial and underground inspections have now been incorporated into H2000's maintenance program.

1.0 VECC-1

Reference: Exhibit 1, 1.5.1, page 98

a) Please provide the lease payment amounts made to Hydro One in each of the years 2012 through 2020 (forecast) for the use of the two distribution stations.

H2000 Response: Hydro 2000 Inc does not pay Hydro One any lease amounts.

1.0 VECC-2

Reference: Exhibit 1, 1.4.11

a) Has Hydro 2000 made any changes to its Conditions of Service since 2012? If so, please provide a listing of those changes.

H2000 Response: H2000 has not made any changes to its Conditions of Service since 2012. H2000 had been planning to revise its Conditions of Service this year but with the change in management, OEB DVA audit, preparation for the Cost of Service and more recently the need to react to Covid-19, updating the Conditions of Service has become less of a priority. That being said, it is H2000's intent to update them as soon as the Cost of Service is complete, and rates approved.

1.0 VECC-4

Reference: Exhibit 1, Appendix A, Financial Statements

a) If available, please provide the 2019 Financial Statements. If not available, please explain when audited financial statements for 2019 are expected.

H2000 Response: The audited financial statements for 2019 can be found at Appendix A of this document.

2 EXHIBIT 2 RATE BASE

2.1 2-STAFF-10

Ref: Exhibit 2, Section 2.1.1; Exhibit 1, Appendix B; Appendix 2-BA Fixed Assets Continuity Schedules

In Section 2.1.1 rate base overview, Hydro 2000 states that:

> The first IFRS financial statement were issued for the year ended December 31, 2015. Those financial statement had comparative figures for the year ended December 31, 2014 and an opening balance sheet as at January 1, 2014. In the process of conversion to IFRS, an inventory of poles, transformers and meters was made. Those categories were adjusted to reflect the assets still owned by Hydro 2000.

Note 24 b) i) of the 2015 AFSs in Exhibit 1 Appendix B states that:

> Through its asset management plan process, the Corporation took an inventory of the majority of its capital assets. The costs were established and the depreciation for every items were recalculated. It resulted in an increase of $ 156,691 of property, plant and equipment and retained earnings as at January 1, 2014 and December 31, 2014. In 2014, there was also $ 2,954 more in depreciation and amortization.

Staff compares the Fixed Assets continuity schedules in Appendix 2-BA for the 2014 opening net book values of the fixed asset under CGAAP with the changed policies and the 2014 opening net values under MIFRS and noted that the difference in 2014 opening net book values of $156,691 is comprised of the following assets:

		2014 CGAAP with changes to policies			2014 MIFRS	
OEB	Description	Opening Balance - Cost	Opening Balance - AD	Opening Balance NBV (Calculated)	Opening Balance - Cost	Diff (MIFRS VS. NEW CGAAP) Calculated by Staff
1830	Poles, Towers & Fixtures	$300,240	$168,003	$132,237	$258,109	$125,872

1850	Line Transformers	$126,426	$58,604	$67,822	$87,715	$19,893
1860	Meters	$60,593	$44,325	$16,268	$12,302	-$3,966
1860	Meters (Smart Meters)	$193,297	$70,672	$122,625	$137,517	$14,892
	Total	**$1,193,328**	**$679,539**	**$513,789**	**$670,480**	**$156,691**

Staff notes that Hydro 2000 nets the accumulated depreciation against the fixed asset costs on the 2014 MIFRS based continuity schedule.

a) Please confirm the table above which shows that the break-down of the fixed assets for the opening net book value difference of $156,691 as at January 1, 2014.

H2000 Response Hydro 2000 agrees with the table above.

b) Please provide the 2014 opening balances under MIFRS without netting the accumulated depreciation against the costs, i.e. three columns data are needed for the fixed assets opening balances under MIFRS in 2014: the gross cost, accumulated depreciation and net book value.

H2000 Response:

		2014 MIFRS		
OEB	**Description**	**Opening Balance - Cost**	**Opening Balance - AD**	**Opening Balance NBV (Calculated)**
1830	Poles, Towers & Fixtures	522,579	264,470	258,109
1850	Line Transformers	217,118	129,403	87,715
1860	Meters	132,758	120,456	12,302
1860	Meters (Smart Meters)	195,309	57,792	137,517
	Total	**1,067,764**	**572,121**	**495,643**

c) Please clarify the statement of “In the process of conversion to IFRS, an inventory of poles, transformers and meters was made”. Does it mean that the fixed assets in the above table of $156,691 were added in 2014 fixed assets opening balances in 2015 AFSs under MFRS?

H2000 Response: Prior to the conversion to IFRS, acquisitions were added to capital assets, but disposals were never recorded. Because there was no inventory of capital assets, the information for disposal was never recorded. While transitioning to IFRS, Hydro 2000 decided to take an inventory of certain categories of capital assets which could be identified with a reasonable amount of efforts. Those categories were poles, transformers, and meters.

For recent acquisitions, the cost information was available. For acquisitions more than a few years prior, recent costs were used and with the help of inflation tables, original costs were determined. Based on these costs, depreciation was recalculated using IFRS rates.

The original numbers included the active capital assets and capital assets which were disposed. The new numbers include only active assets.

d) Please clarify whether the fixed assets in the above table of $156,961 were included in the rate base of 2012. If not, why not.

H2000 Response: Yes all capital assets were included in the 2012 rate base. The only things changed were the costs (because of estimates and assumptions which had to be done) and the depreciation which was recalculated with the new rates.

Explanation provided by Deloitte.

Prior to IFRS in 2014, for each account, we had the total of additions per year. There was no list of what was included in each year. Disposals were never recorded. The assets bought 50 years ago were still in the books.

When Hydro 2000 was created in 2000, assets were purchased from the Hydro Electric Commission. The new cost was the net book value at the date of privatization.

When Hydro 2000 converted to IFRS in 2015 with comparative figures of December 31, 2014 and opening balance of January 1, 2014, the net book value as of December 31, 2013 (or January 1, 2014) became the new costs. At the date of conversion to IFRS, Hydro 2000 decided to take a full inventory of categories where they were able to identify the

assets with a reasonable amount of efforts. Those categories were Poles, transformers and meters.

For all other categories, H2000 kept the same methodology as before.

An inventory was taken for poles, transformers, and meters. Acquisitions dates were estimated and determined to be reasonable. For the costs, purchases made in recent years were traced to invoices. For the older purchases, invoices were not available. We used recent costs. With the help of inflation tables, we estimated the original cost. We then calculated the depreciation since acquisition until December 31, 2013. The net book value became the new cost. With this exercise, we ended up with higher net book values than with the old methodology. The majority of the difference was with the poles. We had the same assets as before.

The question was: Please clarify that these capital assets were included in the 2012 Cost of service. My understanding is that they thought we identified additional capital assets which were not included in 2012. It was the same capital assets, Only the value changed.

e) Please explain how these fixed assets were found during the IFRS conversion process and what were the status of these fixed assets (i.e. new, being used, idle for back up etc.).

H2000 Response: See responses above. No new fixed assets were found.

f) Please confirm that Account 1576 does not include the net book value of these fixed assets for $156,591 in the requested balance.

H2000 Response: A portion of the $156,591 relates to the costs and a portion relates to the accumulated depreciation. The portion which relates to accumulated depreciation has no impact on account 1576. Only the portion which relates to the cost would have an impact on account 1576. It would take a lot of time to determine the portion relating to costs.

2.2 2-STAFF-11

Ref: Exhibit 2, Section 2.1.3

In explaining the rate base variance analysis between 2012 approved and 2012 actual, Hydro 2000 states that:

> The major contributor to the change in Rate Base was the working capital allowance which was -$83,976 lower than BA. The main reason for this was the 2012 Actual cost of power was -$583,702 lower than the 2012 BA. The Cost of Power was lower than Board Approved.

Staff notes that the 2012 actual cost of power expense was $1,840,830, which was $583,702 or 24.07% lower than the 2012 OEB-approved cost of power expense of $2,424,532.

a) Please explain why the 2012 actual cost of power expense was 24% lower than the 2012 OEB-approved expense.

H2000 Response: Back in 2012, H2000 used Elenchus's Board approved methodology to determine its load forecast. Although the method has been proved to produce a load forecast with accuracy and precision, it still remains a projection that can sometimes differ form actuals based on various factors such as weather anomalies for example. Variances are most likely due to the actual load delivered/sold in 2012 Actual (22,609,998 kWh) vs Board Approved (24,245,104 kWh).

2.3 2-STAFF-12

Ref: Exhibit 2, Section 2.1.3

Staff has compiled the power supply expenses (i.e. cost of power expense for the calculation of the working capital allowance) from 2012 to 2020 and calculated the year-over-year variances:

	2012	2013	2014	2015	2016	2017	2018	2019	2020
335- Power Supply Expenses	1,840,831	1,481,131	2,130,330	2,064,481	2,894,613	2,509,801	1,431,875	Projected based on LF 3,101,041 Actuals based on AFS 1,913,989	3,090,754

Year Over Year Variance		(359,700)	649,199	(65,849)	830,132	(384,812)	(1,077,926)	1,669,166 482,114	(10,287)
Variance %		-20%	44%	-3%	40%	-13%	-43%	117% 25%	0%

a) Please explain why the power supply expenses have been fluctuating significantly over the years?

H2000 Response: When Hydro 2000 calculates its variances, they compare revenues with expenses. The higher amount (revenues or expenses) is reduced for each category. For the years in the table above, variances which have reduced the power supply expenses varies between $168K and $948K.

		2019	2018	2017	2016	2015	2014	2013	2012
4705	POWER PURCHASE	$1,930,127	$892,643	$1,995,533	$2,112,639	$1,843,706	$1,960,748	$1,572,223	$1,574,924
4705	GA MODIFIER (IFRS 15)	-$22,446	-$25,441	-$9,650	$0	$0	$0	$0	$0
4705	POWER PURCHASE - VARIANCES	-$839,473	-$245,384	-$306,735	-$53,295	-$514,591	-$294,569	-$419,698	-$218,016
4707	PROVINCIAL BENEFIT	$441,208	$394,277	$382,242	$380,369	$472,681	$0	$0	$0
4707	PROVINCIAL BENEFIT - VARIANCE	-$43,454	-$30,351	-$23,586	-$26,914	-$106,405	$0	$0	$0
4708	WHOLESALE MARKET CHARGE	$80,873	$90,070	$117,207	$135,387	$128,784	$126,652	$137,861	$156,381
4708	WHOLESALE MARKET CHARGE - VARIANCE	-$455	-$554	-$7,989	-$17,236	-$36,673	-$12,707	-$46,943	-$12,953
4714	NETWORK TRANS CHARGE	$141,497	$143,388	$140,005	$148,890	$157,297	$159,468	$153,323	$127,265
4714	NETWORK TRANS CHARGE - VARIANCE	-$3,575	-$10,585	-$8,306	-$5,399	-$49,543	-$21,378	-$64,311	-$4,892
4716	CONNECTION TRANS CHARGE	$116,733	$114,814	$112,005	$116,978	$110,146	$114,184	$114,771	$104,238
4716	CONNECTION TRANS CHARGE - VARIANCE	-$5,770	-$9,206	-$7,793	-$11,769	-$33,106	-$14,615	-$42,859	-$4,380
4750	LV CHARGES	$166,045	$166,760	$158,444	$163,615	$181,134	$155,792	$155,452	$150,273
4750	LV CHARGES - VARIANCE	-$55,582	-$55,270	-$51,377	-$54,352	-$101,016	-$43,245	-$78,690	-$32,010
4751	SMART METERING ENTITY CHARGE	$8,386	$9,703	$10,152	$0	$0	$0	$0	$0
4751	SMART METERING ENTITY CHARGE - VARIANCE	-$125	-$2,990	$0	$0	$0	$0	$0	$0
		$1,913,989	$1,431,875	$2,500,151	$2,888,911	$2,052,414	$2,130,330	$1,481,131	$1,840,830
	Power supply expenses	$2,862,423	$1,786,215	$2,905,937	$3,057,876	$2,893,748	$2,516,844	$2,133,632	$2,113,081
	Variances	-$948,434	-$354,339	-$405,787	-$168,965	-$841,334	-$386,514	-$652,501	-$272,250
		$1,913,989	$1,431,875	$2,500,151	$2,888,911	$2,052,414	$2,130,330	$1,481,131	$1,840,830

b) Please explain the significant decrease of $1 million power supply expense in 2018 and the significant increase of $1.67 million power supply expense in 2019.

H2000 Response: In 2018 the new Manager revised and resubmitted the 2016/2017 and part of the 2018 monthly reports to recuperate approximately $350,000 in power supply expense, which resulted in a one time decrease in the net 2018 amount.

- **Adj.100 for the July 2018 power bill was in the amount of -$278,273**
- **Adj.100 for the December 2018 power bill was in the amount of -$473,346**
- **Hydro One claim in December of 2018 for $181,541K**
- **For a total adjustment of -$933,163 in 2018.**

H2000 notes that the Cost of Power calculations in the rate base calculations was based on a load forecast rather than actuals. 2019 Actuals can be seen in the table above.

2.4 2-STAFF-13

Ref: Exhibit 2, Section 2.2.1

Hydro 2000, in explaining its policy for the construction work-in-progress, states that:

> All of Hydro 2000's capital work is planned to be completed within the same fiscal year. In the event that a project does span over multiple years, Hydro 2000 will follow the OEB's accounting processes and use account 2055-Work In Progress.

a) Please confirm that Hydro 2000 did not have any capital work that did not get completed in one year from 2012 to 2019.

H2000 Response: With the exception of the meter resealing program which was delayed as a result of a meter shortage, all capital work is completed within the year it is scheduled.

b) Please provide the status of the 2019 planned capital work and confirm that if all planned capital work has been completed in 2019. If not, please provide the reasons and how Hydro 2000 can ensure that the planned capital work in 2020 test year can be completed 100% within the year.

H2000 Response: H2000 confirms that all capital work is completed in the year it is scheduled in.

2.5 2-STAFF-14

Ref: Exhibit 2, Section 2.2.1; Exhibit 2, Table 18 Depreciation Rates

In explaining the meter budgeting for 2019 ($28,097) and 2020 $17,098), Hydro 2000 states that:

> Since smart meters have a life expectancy of 10 years, most of Hydro 2000 meters needed to be resealed in 2019.

In Table 18 Depreciation Rates, Hydro 2000 lists the useful life for smart meters of 15 years.

a) Please explain the inconsistencies noted in the application above and confirm that the useful life for the smart meters is 15 years.

H2000 Response: The useful life used to calculate depreciation for smart meters is 15 years. However, Metering Canada mandate the meters to be reseal every 10 years. The reseal testing does not imply that the useful life is 10 years.

b) If a) is confirmed, please update the relevant evidence including the metering budget for 2020.

H2000 Response: Not applicable

2.6 2-STAFF-15

Ref: Exhibit 2, Section 2.3.3

In Table 20 Summary of Cost of Power, the commodity cost is $2,604,263. In Table 21 Calculation of Commodity, the commodity cost is calculated as $2,602,040.

a) Please confirm which figure is the correct commodity cost and update the applicable evidence, if necessary.

H2000 Response: Board Staff is correct in that there was an error in transposing the Cost of Power Components in Table 20. H2000 confirms that the correct Commodity cost is $2,602,040 as per Table 21.

2.7 2-STAFF-16

Ref: Chapter 2 Appendices, Appendix 2-G

The service reliability table from Appendix 2-G is reproduced below:

Service Reliability

Index	Including outages caused by loss of supply					Excluding outages caused by loss of supply					Excluding Major Event Days				
	2014	2015	2016	2017	2018	2014	2015	2016	2017	2018	2014	2015	2016	2017	2018
SAIDI	0.000	0.010	0.010	0.010	0.000	0.010	0.030	0.030	0.000	0.040	0.000	0.010	0.010	0.010	0.000
SAIFI	0.000	1.000	1.000	0.160	1.010	0.010	0.060	0.060	0.000	0.810	0.000	1.000	1.000	0.160	1.010

5 Year Historical Average

SAIDI					0.006					0.022					0.006
SAIFI					0.634					0.188					0.634

a) SAIDI is calculated by dividing the sum of all customer interruption durations by the total number of customers; therefore, staff expects that, when certain outages are excluded, SAIDI performance would improve (i.e. decrease). Please explain why the SAIDI worsens (i.e. increases) when outages caused by loss of supply are excluded (for example, SAIDI increases from 0.010 to 0.030 in 2015 when loss of supply outages are excluded)

It appears that there may have been an error in inputting the SAIDI results in 2015. H2000 commits to reviewing the results and amended them as needed.

- **In an effort to provide information relating to 2015, H2000 offers the following information.**

- **In 2015, there were 8 instances for preventive maintenance affecting a total of 14 clients in all. Preventive Maintenance is part of safety measure to ensure reliable network.**
- **There were 3 instances of defective equipment affecting a total of 35 clients under 2 hours total. This is the reason for preventive maintenance and the new programs we are putting in place to prevent such instances.**
- **In January of that year, there was 2 instances affecting 11 clients for a total of 1:30 minutes due to freezing rain. The global warming is a fact of life affecting the weather in unpreventable manner.**
- **In August of that year, a squirrel was the cause of an interruption causing 6 clients to experience a power outage for 1:30 hours**
- **To sum this up, the adverse weather has an impact on the distribution system whether our own distribution or our supply provider. The age of our distribution system does create possibilities of disruption due to equipment failure hence the need for Hydro 2000 to institute programs for preventive, security and reliability measures.**

b) Please provide a summary of all major events that have occurred since Hydro 2000's last cost of service (CoS) filing.

To the best of H2000's current management's knowledge, Hydro 2000 has not experienced any major events since last cost of service filing.

c) Please provide a report of each cause of interruption with the number of interruptions, number of customer interruptions and the number of customer-hours of interruption.

SERVICE QUALITY INFORMATION

Date	Reason			Amount	Time OFF	Time	Clients
2012							
6 janvier 2012	662, Water st. Plantagenet						
9 février 2012	Defect underground on cust. Property 904, concession Plantagenet					1	1
3 mars 2012	2 open phase Guelph Collège					1	1
13 mars 2012	Replace lighting arrester transfo #73 750, Old Hwy 17					1	1
17 mars 2012	Sproule no power broken switch- 203, St-Joseph Alfred					1	42
4 avril 2012	Sproule change transfo #22 157-175 du comte Plantagenet					1	7
11 juin 2012	Defective Transformer, 65 Pitre Alfred					3	14
15 juillet 2012	880 concession, Plantagenet blown fuse due to bird					1	4
17 juillet 2012	temporarily repaired transformer- Needs to be replaced 595, Butterfield Alfred						3

18 juillet 2012	595, Butterfield Alfred : replace pole mount transformer					3	15
23 juillet 2012	Transformer 301 Water pump Pitch off road						
27 août 2012	No Power- 112 Jessop's Falls rd.						
20 septembre 2012	Intermittent power, 341, St-Joseph Alfred						
20 septembre 2012	Wires touch and spark 584, Telegraph Alfred						
30 octobre 2012	Change mast and meter base; Remove Limb on Triplex 235, main Plantagenet						
17 novembre 2012	198, Telegraph Alfred blown or burnt fuse					3.5	8
22 novembre 2012	Client entré dans poteau 603 comte9 Planta					17	1
29 avril 2012	Change pole 453 St-Philippe Alfred					4	37

2013							
12-Jan-13	156 st-Philippe					2	1
12-Jan-13						1	1
19-Jan-13						2	1
28 février 2013	Hydro One loss of supply					3	1222
28 février 2013	Hydro One loss of supply					1	509
28 février 2013	Hydro One loss of supply					1.5	1222
28 février 2013	Hydro One loss of supply					1.5	509
15 Avril 2013	Car hit pole					1	7
17 Avril 2013	Part power to house					1	1
31-May-13	445 main					1	3
12-Jun-13	241-243 Pitch-off					1	1
18-Jun-13	750 STATION RD					1	1
28-Jun-13	Fuse transfo old hwy 17 827					1	6
7 Juillet 2013	Hydro One Repairs					4.5	700
16-Sep-13	Fire 345 main					2	1
2-Nov-13						2	1
9-Dec-13						1	1

2014							
March	Blown fuse					1	2
March	Blown fuse					1	2
Aug 2014	Fuse					1	1
Aug 2014	Blown fuse					1	1

2015							
May	Planned outage	Planned				2.5	1
July	Planned outage	Planned				7	1
Aug	Planned outage	Planned				2	1
Nov	Planned outage	Planned				6	2
Dec	Planned outage	Planned				8	9
July	Loss of Power	Lost				8.7	1233
Jun-15	Blown fuse	E				0.5	1
Jun-15	Blown fuse	E				1	1
July	Defective Equipment	E				2	33
JAN	Weather	Weather				1.5	11
Dec	Weather	Weather				1	11
Aug	Squirrel	Foreign				1.5	6

2016

Jan	Burnt fuse			E		1	1
2016-03-08	Broken Switch lead		765	E		1	52
2016-01-07	Burnt Secondary Transformer Lead		499	E		1	2
2016-06-28	Replace fuse		435	E		1	12
AUG				LOSS POW		1	24
NOV				LOSS POW		1	104

2017							
2017-01-18	Lightning arrester/fuse	Weather	729			1.5	1
2017-05-31	Tree on powerline	Tree	330			1	3
2017-06-30	Remove tree from powerline	Tree	330			1	3
2017-08-23	Tree contact	Tree	855			1	2
2016-12-15	3 Amp fuse	E	435			1	1
2017-02-02	Faulty underground service	E	3642			9.25	8
2017-03-11	Switch @ transformer	~~E~~	1169			1.50	15
2017-07-05	Ampact connector	~~E~~	911			1	1
2017-09-06	2nd service line heated and broke	~~E~~	515			1	1
2017-02-14	Triplex pulled by loader	~~A~~	511			1	1
2017-04-10	Truck ripped down neutral conductor	~~A~~	551			1	1

2018							
05-Jun	Blown Transformer Fuse	~~E~~				0.75	322

07-Oct	Bad underground cable	E				9	1
DEC		E				1	1
08-Feb	Burnt Transformer	E				4	11
21-Jul	Squirrel shorted out transformer	Foreign				3	11
April	Adverse weather	Weather				22	322
June	Adverse weather	Weather				1	322
21-Sep	Broken Pole, bad weather	Weather				6	30
NOV	Loss of Power	Loss				3	1267

2019							
Jan	Weather	Weather				0.03	633
2019-04-12	REPAIR BAD UNDERGROUND CABLE	E				2.75	1
2019-11-01	Tree contact	Foreign				3.00	5
Jan	Planned	Plan				2.00	25
Apr	Planned	Plan				3.75	9
May	Planned	Plan				6	4
June	Lost of supply	Loss				4	725
July	Lightning	Lightning				2	669
Feb	Fire	Adv Env				2.5	2
March	Foreign elements - squirrel	Foreign				3	6

d) Please explain the large increase in SAIFI in 2018 excluding outages caused by the loss of supply.

The large increase, although minimal, was due to no outage reported the previous year. OEB had questioned this fact which was confirmed by HONI. While researching to answer Staff question #17, we did however found 11 occurrences of Power Outage for 2017 on the invoices. We did Included them in the above worksheet. The biggest outage for 2018 was a broken pole due to tornado which affected 30 clients for 5H45 hours

2.8 2-STAFF-17

Ref: Distribution System Plan, page 27

Hydro 2000 indicates that it has implemented a program to replace 20 porcelain fusing protections per year with polymer.

a) Please explain the benefits of polymer over porcelain fusing protections.

H2000 Response: Porcelain fuse mounts tend to crack in half causing avoidable power interruptions. Polymer is lighter and provides a larger creepage distance to avoid cracking. When attending emergency calls, porcelain fuse mounts tend to break, creating a hazard for the linemen.

b) Please explain the rationale for pacing the replacement at 20 per year.

H2000 Response: Hydro 2000's budget impact is minimized by establishing a 7-year replacement program.

c) Please explain how many total fusing protections will be replaced, and when this program is expected to finish.

H2000 Response: A total of 140 porcelain fuse mounts will be upgraded to the polymer fuse mounts at a rate of 20 units per year for budgetary reasons. Others will be changed as part of pole replacement and/or transformer replacement projects. This program should be completed in 7 years.

2.9 2-STAFF-18

Ref: Distribution System Plan, page 8

By switching to proactive maintenance from reactive maintenance, Hydro 2000 indicates that it expects to reduce reactive maintenance costs and reduce the number and duration of outages.

a) Compared to the spending in historical years, please quantify the amount of annual savings in reduced reactive maintenance costs Hydro 2000 expects to achieve.

H2000 Response: By implementing a proactive maintenance program, for the first time, it is H2000's expectations that it would reduce the effects on its OM&A. That being said, H2000 can confirm that it does not budget for reactive type expenditures and that the OM&A maintenance costs for the Test Year are nil.

Reactive maintenance costs in the past have included:

- **2017 - 16k**
- **2018 - 3k**
- **2019 - 6k**

b) Please quantify the impact proactive maintenance will have on reliability. In particular, please elaborate on the improvements Hydro 2000 expects to achieve in its SAIDI/SAIFI reliability metrics from each of its new proactive replacement programs.

H2000 Response: The programs include:

Hydro 2000 has initiated a Tree Trimming Program in 2018; this should decrease the Cause Code 3 Tree contacts, where there were 3 instances in 2017 alone.

Hydro 2000 initiated a Pole Replacement Program in 2018 as explained in its DSP. The most at risk poles causing outages will be replaced at a rate of 8 poles per year. The 32 weakest poles will be replaced within 5 years. This will decrease the defective equipment category.

The transformer program was initiated to be compliant with the Ministry of the Environment's PCB removal legislation. The PCB removal program will lower Hydro 2000's defective equipment trouble calls as most of them are due to transformers issues.

Overall, the proactive maintenance program will achieve a more reliable and secure distribution system.

If we consider 2018 equipment failure and readjust a comparative, the proactive work should bring SAIDI to 0.0122 and SAIFI to 0.399.

2.102-STAFF-19

Ref: Distribution System Plan, pages 6 and 8

Hydro 2000's table of historical and forecast capital expenditures and system O&M costs is reproduced below:

Table 2: Historical and Forecast capital expenditures by investment category and the system O&M costs

Category	Historical (Previous Actual)					Forecast (Planned)				
	Test-5 2015 Actual	Test-4 2016 Actual	Test-3 2017 Actual	Test-2 2018 Actual	Test-1 2019 Actual	Test 2020 Forecast	Test 2021 Forecast	Test 2022 Forecast	Test 2023 Forecast	Test 2024 Forecast
System Access	$0	$0	$330	$1,320	$9,083	$5,000	$5000	$5000	$5000	$5000
System Renewal	$27,246	$47,231	$45,046	$43,678	$147,733	$151,798	$133,450	$133,450	$133,450	$133,450
System Service	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant	$10,921	$1,739	$6,771	$0	$900	$39,500	$5,500	$5,500	$5,500	$5,500
Total Capital Expenses	$38,167	$48,970	$52,147	$44,998	$157,716	$196,298	$143,950	$143,950	$143,950	$143,950
Contributed Capital	$0	-$29,147	$0	-$3,750	-$36,162	$0	$0	$0	$0	$0
Net Capital Expenses after Contributions	$38,167	$19,823	$52,147	$41,248	$121,554	$196,298	$143,950	$143,950	$143,950	$143,950
System O&M	$21,935	$44,837	$56,272	$44,938	$44,027	$51,146	$52,169	$53,212	$54,277	$55,362

On page 8 of the DSP, Hydro 2000 indicates that reactive maintenance costs will be reduced as a result of its proactive replacement programs. Staff notes that the system O&M has increased from $22k in 2015 to $52k in the test year of 2020 to 2024.

a) Please provide an analysis of the impact of increased capital expenditure spending on system O&M.

H2000 Response: Hydro 2000 expects that the capital expenditure increases will prevent incidents not budgeted for. Therefore, the projected amount should be reasonably met. This minimizes the impact on the cash flow of the day to day operation. The O&M costs are predicted at the minimal level needed to operate efficiently. The increased capital expenditure spending should reduce the trouble call impact on the maintenance expenses.

b) Given the large increase in system renewal spending to fund proactive replacement programs, please explain why system O&M costs are not reduced, but are rather forecasted to increase.

H2000 Response: In the test year, there is a decrease of approximately $13,000 that is offset by the smart meter testing and resealing expenses of $22,000. The costs included in the test year represents the minimum costs required to operate the utility in the best cost-efficient manner. H2000 plans to achieve strategical goals such as exceeding customer

expectations; promote the utility consistent with OEB policy; work with other utilities to promote both efficiency and sustainable environment; improve grid reliability; implement a new map system to identify location of secondary service; and decrease the Ontario One Call locates requests with a granted exemption per area. These are all O&M costs to improve the overall system operations over time.

2.11 2-STAFF-20

Ref: Distribution System Plan, pages 18 and 27

For Hydro 2000's pole replacement program, Hydro 2000 indicates that the criterion for replacement is having a total rating of 20 or lower. The rating is based on a combination of factors including age and various condition tests.

a) Please explain how a rating of 20 was determined to be the cut-off point.

H2000 Response: Hydro 2000 believes the DSP explains in detail how the criteria and factors are established. The total rating of 20 or lower used as cut-off point was the result of safety and reliability concerns balanced against budgetary restraint considerations.

b) Has Hydro 2000 conducted a cost benefit analysis at different cut-off points (e.g. replacing all poles under a rating of 15, rating of 10, etc.)? If so, please provide the analysis.

H2000 Response: H2000 has not and does not intend to conduct further analysis at different cut-off points for the limited number of poles in this system. The planning for this program was based on drilling analysis and the selection of the more at risk poles to be replaced at a ratio of 8 per year.

c) Does Hydro 2000 have a rating for all of its poles?

H2000 Response: H2000 has a worksheet for all of its pole representing the testing results.

d) How many poles in total have a rating of 20 or lower and need to be replaced? At Hydro 2000's proposed replacement rate of 8 poles per year, when will Hydro 2000 finish replacing all of its deteriorated poles? Please revise the table in Appendix C of the DSP to additionally show the rating of the pole, the condition of the pole and the year the pole is planned to be replaced.

H2000 Response: As mentioned previously, Hydro 2000 proceeded with a pole drilling system indicating 23 poles failed the drilling testing.

e) On page 27, Hydro 2000 indicates that its poles have an average depreciation life of 40 years and that the pole replacement program will help address deteriorated poles. Given that age is only one factor in Hydro 2000's rating system, if a pole's age exceeds the useful life expectancy but otherwise scores well in other condition factors, would this pole still be a candidate for replacement?

H2000 Response: The poles that exceeds the age of useful life expectancy but otherwise scores well in other condition factors will only be changed, following the prioritized ones, if they represent a safety and/or a reliability threat, or if replacement of that pole as part of a larger project is more cost-efficient then replacing the pole in isolation at some future time.

2.12 2-STAFF-21

Ref: Distribution System Plan, page 8 to 12

Hydro 2000 provides the results to its 2019 customer survey. Staff notes that none of the survey questions pertains to customer preferences in relation to Hydro 2000's proposed capital plans for 2020-2024.

a) Has Hydro 2000 conducted any customer engagement on the capital plans contemplated in the Distribution System Plan? In particular, does Hydro 2000 have any customer feedback for the change from reactive to proactive maintenance? If so, please provide this information.

Hydro 2000 has published its capital plan through its website, their Facebook page and a direct mailing to all of our clients. No objections were submitted.

2.13 2-STAFF-22

Ref: Distribution System Plan, pages 20, 23 and 27

On page 20, Hydro 2000 indicates that it has performed a transformer condition assessment and recorded information on all of its transformers, one of which is the condition of the transformer.

On page 27, Hydro 2000 indicates that its transformer replacement program will replace 15 transformers per year to replace all transformers older than 1970 within three years. At the same time, this program will test transformers for PCB in accordance with federal regulations.

On page 23, Hydro 2000 indicates that it still has 110 transformers that need to be tested for PCB.

a) Given that, on page 27, Hydro 2000 intends to replace all transformers older than 1970, does that mean the condition of the transformer is not a criterion for replacement and that age is the sole determinant for whether a transformer will be replaced?
   i) If condition is a factor for replacement, please revise the table in Appendix D of the DSP to include the condition of the transformer.

H2000 Response: The first condition for the transformer replacement was the possibility of the presence of PCB. As indicated in section 4.1 [5.4.1] Capital Expenditure Planning Process Overview, the material project permitted the cataloging of each transformers data. From that list, the age of the transformers was considered as a secondary factor.

b) Does the budget to replace 15 transformers per year include transformers that must be replaced as a result of PCB testing?
   i) If not, how will Hydro 2000 fund the replacement of transformers that fail PCB testing and what is the estimated cost?

H2000 Response: The budget to replace 15 transformers per year includes testing and disposition of transformers with PCB.

2.0 VECC -5

Reference: Exhibit 2, 2.2.2 Depreciation / Exhibit 4 4.8 Table 25

a) Did the adoption of the Kinetrics Report1 result in any material change to the depreciation rates previously used by Hydro 2000? If yes please outline these changes and explain the impact(s).

H2000 Response: Previously, all distribution equipment was depreciated over 25 years. Over a 7-year period (2013 to 2019), the difference between the old rates and the new rates is a reduction in total depreciation of $33,175.

2.0 VECC -6

Reference: Exhibit 2, 2.5, 4.3.1 page 25, DSP Appendix B.

a) How does Hydro 2000 maintain the ability to call upon its contractor (Sproule) as and when needed? For example, does the contractor work on a daily basis or occasional basis for the Utility?

H2000 Response: Hydro 2000 maintains a close relationship with its contractor. The contractor answers all trouble calls on behalf of Hydro 2000. They respond to all locate request within the permitted timeframe. They also participate in the planning of the preventive maintenance programs and the different Capital Projects. The contractor work on a "as needed" basis.

b) Given that Hydro 2000 exclusively uses outside contractors for maintenance and capital work how does it determine what assets (e.g. transformers, poles etc.) to hold in inventory?

H2000 Response: Hydro 2000 relies on its contractor knowledge and experience to counsel them in carrying the proper inventory for emergency replacement. Hydro 2000, in collaboration with its contractor, carried out a thorough pole testing in 2017. This testing identified pole decay issues, transformer conditions, etc. In collaboration with its contractor, Hydro 2000 created an inventory asset list needed for the next 5 years.

c) What is the current value of the inventory of replacements assets held by Hydro 2000?

H2000 Response: The transformer inventory in stock today is evaluated at $86,000, including the transformers for this year's forecast replacements. Hydro 2000 also has an estimated $23,000 in meters purchased for the testing and resealing program.

d) Did Hydro 2000's contractor ask that the Stantec Load Study be undertaken? If not why was this study undertaken and to whom was the subsequent Report provided to?

H2000 Response: The H2000 Board of Directors requested the Stantec Load flow Study to identify the needs of the Distribution System. The subsequent report was examined by the Board of Directors and the contractor.

2.0 VECC -7

Reference: Exhibit 2. 2.5, page 14 DSP

a) Since Hydro 2000 does not have a SCADA system please explain how system outages are discovered.

H2000 Response: System outages are usually discovered by the customers who call in and report the outage.

b) For outages reported by customers or the public please describe the Utility's process to contact and have the contractor investigate and remedy these situations in a timely fashion.

H2000 Response: Since most of our outage occurs after hours, we have an answering service that dispatches the call directly to the person on call for the contractor. They usually respond within the allotted time

limit. Should an outage happen during hours of work, Hydro 2000 proceeds with calling the contractor and dispatching a team.

c) Please explain how the contract rate for emergency work differs from that for scheduled work.

H2000 Response: The contractors' rate is the same whether it is for preventive work or emergency during regular office hours. For evening and weekends, the contractor earns overtime.

2.0 VECC -8

Reference: Exhibit 2. 2.5, page 16 DSP

a) Does Hydro 2000 have a distribution system asset database which includes the age and condition of its assets (e.g. poles, transformers, switches etc.)?

H2000 Response: Hydro 2000 has a distribution system asset worksheet which includes its poles and transformers basic data.

b) If yes please provide the health assessment (good, poor etc.) of the assets in each category.

H2000 Response: n/a

c) If Hydro 2000 does not have an asset condition database please explain how the ongoing monitoring of distribution assets will be undertaken during the term of the new rate plan.

H2000 Response: The monitoring of distribution assets will be assigned to the Administrative Coordinator for visual inspection. Hydro 2000 foresee that a preventive maintenance approach rather than a reactive one should reveal any issues to be address. Hydro 2000 has started to investigate the possibility of an asset management database but due to budget and employee's restriction, no plan to develop such a database has been carried out at this time.

2.0 VECC -9

Reference: Exhibit 2, 2.5 DSP, page 20-23 / Appendix D

a) Appendix D identifies a number of transformers on the Hydro 2000 distribution system. Please confirm this is an exhaustive list of the Utility's transformers.

H2000 Response: Yes Appendix D identifies, to our knowledge, all of the utility transformers.

b) Using the table at Appendix D please identify which transformers are intended to be replaced and in which year.

H2000 Response: see table below

Ohjhogg#	#	534<#	#	#	#	#	#	#	#	#	#	#	#	#
#	#	5353#	#	#	#	#	#	#	#	#	#	#	#	#
#	#	5354#	#	#	#	#	#	#	#	#	#	#	#	#
#	#	5355#	#	#	#	#	#	#	#	#	#	#	#	#
#	#	5356#	#	#	#	#	#	#	#	#	#	#	#	#
#	#	#	#	#	#	#	#	#	#	#	#	#	#	#

K|gur#5333#wudqvirup hu#Fkdqjh#ruhfdvw#

Wudqvir#	Nyd#	Sk#	Srdb2sdg#	Yrwdjh#	Pdqx0#	Vhubk#	Ipshgbdqw#	\hdu#	Z hljkw#	Sfe2ihh#	Srdb#	Dgguhvv#	
&#	#	#	Prxqw#	#	Idfwxuh#	&#	#	#	#	Whvwng#	&#	Flyf#	Vwnhw#
4#	58#	6#	Srdb#	4532573#	Pdorgh|#	4<567;#	41;#	4<:3#	773#ev#	Ohdnlqj#	667#	<380d#	Rog#KZ\#4:/#Sodqwdjhqhw#
:9#	43#	4#	Srdb#	4532573#	Hqjdvk#	4389:6#	B#	4<83#	945#ev#	#	E0447#	5#srqw#	Rog#kz|#4:/#Sodqwdjhqhw#
#	58#	4#	Srdb#	4532573#	Zhwwjjkrxvh#	:7758358#	41;#	4<84#	:48#ev#	#	#	8<7#	Erw#Dcihg#
~~63#~~	~~6:18#~~	~~4#~~	~~Srdb#~~	~~4532573#~~	~~Qr#hdu#~~	~~89:5665#~~	~~51:#~~	~~4<93#~~	~~R og#~~	#	#	#	#
633#	48#	4#	Srdb#	4532573#	Sdfnlug#	443558#	5#	4<93#	858#ev#	#	6:;#	638#	Slwfk#ii/#Sodqwdjhqhw#
:6#	58#	4#	Srdb#	4532573#	#	N84<;05#	519#	4<93#	7<8#ev#	#	654#	:830#	Rog#kz|#4:/#Sodqwdjhqhw#
634#	:8#	4#	Srdb#	4532573#	Jh#	839:<;#	516#	4<96#	<68#ev#	#	44:#	8;;0#	Erw#Dcihg#
635#	6:18#	4#	Srdb#	4532573#	Jh#	7<89<<#	41:#	4<96#	883#ev#	#	E09<#	570g#	Vw0Sdxg#
95#	6:18#	4#	Srdb#	4532573#	Zhwwjjkrxvh#	7588<3#	4<96#	4<96#	8;3#ev#	#	D6f7f#	548#	Rog#kz|#4:/#Sodqwdjhqhw#
98#	8#	4#	Srdb#	4532573#	Zhwwjjkrxvh#	4958;<#	519#	4<96#	458#ev#	#	D6fqf#	4:60g#	Rog#kz|#4:/#Sodqwdjhqhw#
99#	6:18#	4#	Srdb#	4532573#	Ihudqw#	98637#	5#	4<97#	878#ev#	#	Dneuw#	944#	Exwhuihg/#Dcihg#
9:#	:8#	4#	Srdb#	4532573#	Ihudqw#	;;574#	518#	4<98#	<48#ev#	#	E08;#	8530d#	Vw0Skdssh/#Dcihg#
5:#	6:18#	4#	Srdb#	4532573#	Zhwwjjkrxvh#	668489#	51:#	4<98#	973#ev#	#	455#	8;;0#	Erw#Dcihg#
5;#	:8#	4#	Srdb#	4532573#	B#	;;575#	518#	4<98#	<48#ev#	#	48:#	F#	Vw0sdxg#Dcihg#
5<#	:8#	4#	Srdb#	4532573#	Fjh#	8:<:65#	516#	4<98#	<68#ev#	#	56:#	7730#	Pdlq/#Sodqwdjhqhw#
63#	58#	4#	Srdb#	4532573#	Pdorgh|#	4<566<#	41;#	4<98#	773#ev#	#	D6r8r#	8860#	Fw|#gu#/#Sodqwdjhqhw#
64#	58#	4#	Srdb#	4532573#	Pdorgh|#	4<5673#	41;#	4<98#	773#ev#	#	55<#	868#	Pdub/#Sodqwdjhqhw#
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45#	:8#	4#	Srdo#	4532573#	Ihudqwlbsdfndug#	50438346#	516#	4<99#	<68#ev#	#	554#	8430#	Zdwnu#Sodqwdjhqhw#
96#	83#	4#	Srdo#	4532573#	Ihudqw#	5043<9<;#	5#	4<9:#	993#ev#	#	97#	8;;0#	Erw#Doihg#
97#	:8#	4#	Srdo#	4532573#	Ihudqw#	5043:594#	51:#	4<9:#	<68#ev#	#	E096#	8<<0#	Vv0Skbsshv#Doihg#
#	83#	4#	Srdo#	4532573#	Uhdbqfh#	Nz:97<0;#	517#	4<9;#	9;5#ev#	#	483#	#	Vv0pdu|#vfkrrd#
#	83#	4#	Srdo#	4532573#	Uhdbqfh#	Nz:97<06#	517#	4<9;#	9;5#ev#	#	47<#	6:3#	Vv0pdu|#
7304#	6:18#	6#	Srdo#	4532573#	Uhdbqw#	N8<3:069#	Sodwn#	4<9;#	#	#	5:;#	<350h#	Frqfhvvlrq/#Sodqwdjhqhw#
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#	:8#	6#	Srdo#	67:2933#	Zhvwbjkrxvh#	478s9<8k34#	41:#	4<:5#	;48#ev#	#	4<;#	9690#	Zdwnu/#Sodqwdjhqhw#
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:5#	83#	#	Srdo#	4532573#	Uhdbqfh#	Nz<8:9089#	517#	4<:4#	9;5#ev#	#	;3#	6530d#	Vv0rvhsk/#Doihg#
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c) What is the total number of transformers forecast to be replaced by the end of 2025?

H2000 Response: 105 (15 x 7 years).

2.0 VECC -10

Reference: Exhibit 2, 2.5 DSP, page 27-

a) Please explain how the candidate poles for the accelerated pole program are chosen. Please provide the detailed plan which demonstrates the program is different from the past practice of reactive pole replacement.

H2000 Response: As mentioned at section 4.1 [5.4.1] Capital Expenditure Planning Process Overview of the DSP, an assessment of the condition of H2000'a wood poles through drill testing was done in 2017 to identify the % of decay in each pole. This procedure identified which poles needed to be replaced as a result of deterioration. In the future a visual inspection will be done on an annual basis by the Administration Coordinator, who is responsible to keep the data sheet updated.

b) How many poles are forecast to be replaced in each year of the rate plan?

H2000 Response: 8 poles are scheduled to be replaced in each year. H2000 considered replacing as many as 10 per year but budget constraints kept the plan going forward at 8 poles per year.

c) What is the estimated cost of a fully dressed pole replacement (including polymer insulators and installation)?

H2000 Response: [The estimate for each pole including the polymer insulator and the installation is quoted at $5,000 each. There will be variations, both positive and negative, in the cost depending of the location and other elements surrounding the pole.

2.0 VECC -11

Reference: Exhibit 2, 2.5 DSP, Section 4.2

> Hydro 2000 explains at page 24 of the DSP that *"In the period of 2015 to 2018 any planned work (for which documentation was not kept) was not completed nor was the money spent. Historic spending from 2015 to 2018 was completely reactive. Spending was undertaken by a contractor to maintain the system only. Records of the costs for this work were not kept. There are no records of planned work or variance reports. Table 8 below illustrates the reactive spending in the years 2015 to 2018 for which there are no records aside from some contractor invoices. The new Board of Directors have started to establish programs since their nomination in February of 2019 to support the new Manager in her planning process."*

a) What steps are being taken to rectify this situation and what commitments is Hydro 2000 prepared to make with respect to both the execution of its distribution system plan and the improvement of its record keeping?

H2000 Response: Hydro 2000 reorganized the office with an intensive filing system set-up. The Manager was replaced along with the Administration Coordinator. The new Manager along with the new Board of Directors have put in place proactive measures like the pole replacement and transformer replacement in order to work proactively instead of reactively. The new administration realizes the importance of following the DSP planning and carry it out.

b) Specifically, what steps are being put in place to ensure that Hydro 2000 has removed or remediated all PCB laden transformers by the end of 2025?

H2000 Response: Hydro 2000 relies on the data collected in the previous assets worksheet to identify the transformers which have a potential of containing PCB. Out of 182 transformers identified, 73 were identified without PCB. That brings us to 109 transformers to be tested and changed. We have changed transformers within the last year due to trouble calls. The plan of changing 15 transformers per year is a big part of the cashflow requirement for the utility, but is

necessary to have all PCB laden transformers removed or remediated by the end of 2025.

2.0 VECC -12

Reference: Exhibit 2, 2.5 DSP, page 27-

a) How many meters does Hydro 2000 have installed?

H2000 Response: Hydro 2000 has 1,263 active meters. 193 meters were installed as part of the 2019 testing and resealing program.

b) How many meters does the Utility plan to replace in each year of the rate plan beginning in 2020?

H2000 Response: Hydro 2000 has reviewed the process for metering testing and resealing. It must be noted that an average of 30 meters are changed every year. This number has to be taken in consideration above the following testing and resealing numbers:

2019	**193 meters were installed as part of 2019 testing and resealing**
2020	**5 meters for testing and resealing + 30 meter changed on average**
2021	**3 meters for testing and resealing + 30 meters changed on average**
2022	**0 meters for testing and resealing + 30 meters changed on average**
2023	**0 meters for testing and resealing + 30 meters changed on average**
2024	**0 meters for testing and resealing + 30 meters changed on average**

c) What is the estimated average cost of each residential smart meter replacement?

H2000 Response: The estimate average cost of each residential smart meter replacement is $250.

2.0 VECC -13

Reference: Exhibit 2, 2.5 DSP, page 28

a) Please specify the software purchases in 2020. Specifically identify the type of smart meter software being replaced and referred to at page 28 of the DSP (including estimated cost).

H2000 Response: Hydro 2000 depends on ORPC (Ottawa River Power Corporation) for its invoicing and the maintenance of its database. ORPC had notified Hydro 2000 of a software update needed in 2020 for Honeywell Connexo NetSense 11.x System. The quoted price is $33,258.

2.0 VECC -14

Reference: Exhibit 2, 2.5 DSP, Appendix B

a) Please explain how the Stantec Load Study informed the distribution system plan. What issues were identified in the study and what capital projects are being undertaken to address any issues?

H2000 Response: The Load Flow Study informed Hydro 2000 that a rebalance of Alfred feeders F2 and F3 would be beneficial at a minimal cost. It suggested an update to add further system information related to H2000's dedicated metering and power quality information, an update H2000 believes is which is unjustified at this time as it would considerably impact H2000's budget. Hydro 2000 is considering the option of rebalance of Alfred feeders F2 and F3 for $2,000.

b) At section 1.2 of the Study four objectives are identified:

- Determining the acceptability of the system with current and future load growth and to identify any voltage support problems, overloaded equipment, etc.
- Finding whether the system would operate acceptably during emergency situations.
- Optimizing the system arrangement (cable sizes, load balancing, open points, etc.) to minimize losses, maximize voltage support, and to distribute loading evenly.
- The optimal placement and effects of a future substation to allow for a municipally owned substation.

H2000 Response: The four objectives were considered.

c) Please explain how these objectives are addressed in the DSP and the capital plan proposed during the rate plan.

H2000 Response: There is no capital spending proposed from Stantec's load flow study that will be implemented during the rate plan. Please see H2000 response to 8 Staff-49 for how the utility addressed Stantec's recommendations.

2.0 VECC -15

Reference: Exhibit 2, 2.5 DSP/Appendix E / Exhibit 4 Table 22(Appendix 2-M)

a) Subsequent to the cyber security study (Appendix E) what changes were made to Hydro 2000's IT security?

H2000 Response: Hydro 2000 is at the 2nd phase of the cyber security study. Therefore, there is no changes made to IT security yet as we are still in the identification phase.

b) Please confirm the $5,920 in Cyber Security costs shown in Appendix 2-M (Regulatory Costs) are ongoing and explain what purchases are made on an annual basis in this regard.

H2000 Response: The Cyber Security firm Gosecure was hired for an initial contract of $9,600 to assess the controls to be addressed. A second phase for $10,000 was awarded to the same firm to start addressing the policies to be established. We foresee another contract with this firm to complete addressing all of the controls. Since the $29,600 is recuperated on a 5-year period, this represents $5,920 per year. It is to be noted that Hydro 2000 proceeded with this firm along with 2 other utilities, Cooperative Hydro Embrun and Hawkesbury Hydro, in order to control the cost of a project of such a magnitude to be paid by 1,260 clients.

2.0 ***VECC -16***

Reference: Exhibit 2, 2.5.8 Service Quality

a) Please explain how Hydro 2000 collects SAIFI and SAIDI data?

H2000 Response: The SAIFI and SAIDI data is collected by occurrence on a data sheet.

b) Does the Utility collect outage data by cause code, specifically outages due to defective equipment? If yes please provide the past 5 years of outage data with respect to defective equipment.

H2000 Response: Please refer to question 2.5 2-Staff-16

c) If such data is not collected please explain why not?

H2000 Response: n/a

3 EXHIBIT 3 REVENUES

3.1 3-STAFF-23

Ref: Exhibit 3, page 22; Load forecast Model, Sheet: Output

The Durbin-Watson Statistic is 1.319 indicating positive autocorrelation.

a) What steps has Hydro 2000 taken to address autocorrelation?

H2000 Response:
There are various ways a utility can address the autocorrelation issue. i.e. adding variables, using dummy variables, using linear trending if a variable shows consistent increasing or decreasing. H2000 did briefly consider the low DW result and tested various options however, they seemed to decrease the adjusted R-Square.

As a rule of thumb, statistic values in the range of 1.5 to 2.5 are relatively normal. Since H2000's results were marginally below the normal range, H2000 opted to pursue the matter further.

As a note, the intent of the regression is to arrive to a relatively high Adjusted R-Square which is an indication of how well the regression model fits the observed data. H2000's early results produced an Adjusted R-Square that was above 90% and therefore the utility felt that the model explained well the variability of the response data around its mean and thus required little to no further tweaks other than testing the integrity of its choice of variables.

3.2 3-STAFF-24

Ref: Exhibit 3, page 22; Load forecast Model, Sheet: Output

Hydro 2000 indicates that it "tested a 'Labour Force' variable", and ultimately included the variable.

a) Please explain what is measured by the labour force variable

H2000 Response: Statistic Canada defines Labour force as: "Number of civilian, non-institutionalized persons 15 years of age and over who, during the reference week, were employed or unemployed. Estimates in thousands, rounded to the nearest hundred.". H2000 tests for all labour

related statistics and dismisses variables that serve to reduce the Adjusted R-Square or are simply not applicable.

b) Please discuss reasons for increasing labour force being associated with decreasing energy consumption as indicated by the coefficient of -11,496.

H2000 Response: H2000's customer composition is 55% residential therefore it makes sense that residents that able to tend to find employment. As they do, the residential consumption would decline. H2000 also notes that although Alfred/Plantagenet does employ local residents, the town most often serves as a bedroom community for larger surrounding centers such as Hawkesbury.

3.3 3-STAFF-25

Ref: Exhibit 3, page 20

Hydro 2000 indicates that it tested variables for customer numbers, days in month, spring/fall, population, and several economic indicators.

a) Has Hydro 2000 taken any steps to reflect changes in consumption due to factors such as CDM results over the historic years, overall energy efficiency or energy price?

H2000 Response: Had H2000's R-Squared been concerning low, the utility would have considered other factors including CDM results. However, given the size of the utility, the availability of resources and the positive regression results, the utility did not consider other factors.

3.4 3-STAFF-26

Ref: Exhibit 3, page 29; Load Forecast Model, Tab: Input – Customer Data

Hydro 2000 states that it "has used a simple geometric mean function to determine to determine the forecasted number of customers of 2019 and 2020."

The load forecast model has entered, rather than scaled values for 2019.

a) Please confirm that the 2019 values reflect 2019 actual customer connections.

H2000 Response: The 2019 customer count is based on a monthly average of actual customer count and connections.

b) Please explain the methodology for determining at the annual customer counts – e.g. an average of 12 months, the count at year end, or other.

H2000 Response: H2000 used a 12-month average for all years.

3.5 3-STAFF-27

Ref: Exhibit 3, page 29; Load Forecast Model, Tab: Input – Adjustments & Variables

In the context of the customer forecast at the first reference, Hydro 2000 stated that "The geometric mean results were analyzed by Hydro 2000 and then further adjusted for known particulars – in Hydro 2000's case the MicroFIT related consumption was removed from the Wholesale Purchases".

In the load forecast model, Hydro 2000 has made an adjustment to increase wholesale purchases.

a) Please clarify what is meant by the above quotation as it would appear that Wholesale Purchases would relate to a measure of energy, while the geometric mean methodology would apply to customer counts.

H2000 Response: H2000's evidence should have been clearer. The utility made 2 separate adjustments in advance of running the regression analysis. The first adjustment relates to the determination of the customer/connection count for the test year. The utility uses the board approved methodology of geomean to project its customer/connection counts. However, once the geomean is determined, the utility adjusts the results for known and confirmed connection that were not picked up in the geomean calculations.

The second adjustment is to remove inconsistencies in the load – more specifically load that was not present for the entire historical period. In Hydro 2000's case, MicroFit were added to the load in 2012. Therefore the load is removed as to not skew the results.

b) Does the adjustment to the wholesale purchases reflect MicroFIT generated energy coming onto Hydro 2000's system? If not please explain the purpose of this adjustment.

H2000 Response: The load relating to MicroFit is defined as energy coming into the system. However, As explained in a) above, H2000 removed the load in advance of running its regression analysis in an effort to avoid distorting the results.

c) Does the Unadjusted Wholesale Purchases reflect energy taken from Hydro One uplifted for losses? If not, please explain what this column reflects.

H2000 Response: Wholesale purchases are unadjusted purchases measured at the wholesale meter.

3.6 3-STAFF-28

Ref: Exhibit 3, page 49

The street light rate class consumed 327,162 kWh in 2013. Consumption decreased 45% to 179,624 kWh in 2014, and a further 15% to 152,105 kWh in 2015. Similar declines were seen in demand.

a) Please confirm that the reductions were due to an LED conversion program. If that cannot be confirmed, please explain the cause.

H2000 Response: H2000 confirms that the decline in consumption is related to LED conversion in 2014 and 2015.

3.7 3-STAFF-29

Ref: Load Forecast Model, Tab Bridge & Test Year Class Forecast

Hydro 2000 has calculated a 2009-2018 average ratio of kW to kWh. It then applied this ratio to 2019 and 2020 kWh to arrive at 2019 and 2020 kW.

a) Please provide 2019 actual demand and indicate whether or not its inclusion in the average would affect the ratio for 2020.

H2000 Response: Due to the fact that Hydro 2000 filed its application late, the utility changed its load forecast to include 2019 in its average ratio of kWh to kW. The forecast is for 2020 only as 2019 were actuals.

3.8 3-STAFF-30 (MODEL UPDATE)

Ref: Load Forecast Model, Tab "CDM Adjustment"; Appendix 2-I

Hydro 2000 has developed its 2020 CDM adjustment and LRAMVA threshold based on forecasted CDM savings in 2019 and 2020. However, it appears that these forecast savings are based on the original 2015-2020 CDM Plan.

Weight Factor for Inclusion in CDM Adjustment to 2014 Load Forecast										
	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Weight Factor for each year's CDM program impact on 2014 load forecast	0	0	0	0	0	0	0.5	1	0.5	Distributor can select "0", "0.5", or "1" from drop-down list
Default Value selection rationale.										

2011-2014 and 2015-2020 LRAMVA and 2015 CDM adjustment to Load Forecast										
	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total for 2019
	kWh	kWh	kWh	kWh	kWh	kWh	kWh	kWh	kWh	kWh
Amount used for CDM threshold for LRAMVA (2012)	255,525.00	255,525.00	255,525.00	255,525.00	255,525.00	255,525.00	255,525.00			
Amount used for CDM threshold for LRAMVA (2019)							-	298,982.45	611,543.57	910,526.02
Manual Adjustment for 2019 Load Forecast (billed basis)	-	-				-		298,982.45	305,771.79	**604,754.24**

a) Please confirm that actual 2018 CDM impacts have been incorporated into the base load forecast.

(i) Please discuss if any 2019 CDM savings from Conservation First Framework (CFF) programs have been included within the base load forecast. If not, please update the load forecast to include actual CDM savings found within the Participant and Cost Reports from January to April 2019.

H2000 Response: H2000 confirms that 2018 CDM impacts are embedded in the load.

b) Based on the calculation inputs for the CDM adjustment, Hydro 2000 has included the full persistence impact of 2019 forecast savings from 2019 programs into 2020. Please discuss whether this is correct.

H2000 Response: The utility proposes to remove the weight factor for 2019 as the CDM is embedded in the 2019 forecast. The model filed in conjunction with these responses reflects this change.

c) Please discuss how Hydro 2000 has revised its future estimated CDM savings following the cancellation of the Conservation First Framework (CFF).

H2000 Response: H2000 did not factor in the cancellation of Conservation First Framework in its future estimates of CDM savings.

d) Please discuss the CDM programs that lead to the estimated 2019 and 2020 savings included in the table above. Within your response:

(i) Please indicate that the programs are related to the former (now-revoked) CFF

H2000 Response: The 2015-2020 CDM plan was filed along with the original application. Tab CDM Plan Milestone LDC 3 (Hydro 2000) showed a breakdown of the CDM savings by approved province wide programs. Those programs were:

- **Retrofit**
- **Small Business Lighting**
- **Energy Manager Program**
- **High Performance New Construction**
- **Audit Funding Program**
- **Process and Systems Upgrades Program**
- **Business Refrigeration Incentives Program**
- **Existing Building Commissioning**
- **Monitoring and Targeting Program**
- **Coupon Program**
- **Home Assistance Program**
- **Heating and Cooling Program**
- **New Construction Program**

(ii) Please reconcile the 2019 and 2020 estimated savings included in the CDM adjustment with the project lists included in the CDM-IS savings report.

H2000 Response: TBD, H2000 was unable to provide a response this specific IR. The utility commits to filing a response in advance of the settlement conference.

Please file the project lists from the CDM-IS savings report in excel format, and ensure the following information is provided by project:

- What CFF program the project(s) are being completed under
- The timing of approval for each project
- Confirmation that Hydro 2000 and its customer(s) have entered into a contractual agreement for the energy efficiency project(s) to be completed
- The total estimated savings and project timeframe for each CFF-project(s) that Hydro 2000 is contractually obligated to complete

(iii) Please discuss if there are any non-CFF programs that contribute to the estimated savings in 2019 and 2020. If yes, please explain why non-CFF programs have been included.

H2000 Response: TBD, H2000 was unable to provide a response this specific IR. The utility commits to filing a response in advance of the settlement conference.

e) Please confirm that the 2020 CDM adjustment and 2020 LRAMVA threshold noted in the Load Forecast Model are the final values requested for approval.

H2000 Response: TBD, H2000 was unable to provide a response this specific IR. The utility commits to filing a response in advance of the settlement conference.

There are discrepancies in the labelling and amounts of the LRAMVA threshold (i.e. Appendix 2-I, cells A93/H93 or A95/H95) and 'CDM adjustments' for LRAMVA purposes (i.e. Load Forecast Model, Tab "CDM adjustment", cells B36/L36 and B38/L38).

If there are revisions to the pre-filed evidence based on the response(s) to the above questions, please explain what has changed and why.

3.0 VECC-17

Reference: Exhibit 3, page 10 (Table 2)

a) Please clarify which values in Table 2 are actual versus forecast values.

H2000 Response: 2012 to 2019 are actuals while 2020 is projected.

3.1 VECC-18

Reference: Exhibit 3, page 21 (Table 4)

a) The 2019 totals for HDD and CDD do not reflect the sum of the monthly values shown. Please reconcile.

H2000 Response: H2000 believes that 2009 to 2018 sum up correctly however, VECC is correct in that 2019 does not add up. The total HDD for 2019 should be 4732.80 and the total for CDD should be 229.

3.2 VECC-19 (MODEL SCENARIOS 1)

Reference: Exhibit 3, pages 20 and 22

a) Did the Labour Force variable perform better (i.e., as measured by improvement in the R-Square statistic and its statistical significance) than the other economic variables tested per page 20)?

H2000 Response: H2000 tested all of the economic variables individually along with different groups and found that the Labour Force variable marginally improved the Adjusted R-Square.

b) If not, what other variables referenced on page 20 performed better?

H2000 Response: n/a

c) Please provide an alternative purchase power model that does not include the Labour Force variable along with resulting regression statistics and a forecast of power purchases for 2020.

H2000 Response: H2000 has filed the requested scenario along with these responses. H2000 notes that the scenario is for informational purposes only and none of the models and rate design have been updated to reflece the scenario.

3.3 VECC-20 (Model Scenario 2)

Reference: Exhibit 3, pages 26-27

Preamble: At page 26 the Application states: "In accordance with the Filing Requirements, Hydro 2000 has also provided a 2020 forecast assuming twenty-year normal weather conditions".

a) Please confirm whether the Filing Requirements direct Applicants to provide an alternative forecast using a 20 year average or a 20 year trend for the HDD and CDD variables. If the latter, please provide a forecast for 2020 based on the 20 year trend for the weather variables.

H2000 Response: H2000 has filed the requested scenario along with these responses. H2000 notes that the scenario is for informational purposes only and none of the models and rate design have been updated to reflece the scenario.

3.4 VECC-21

Reference: Exhibit 3, page 30

Load Forecast Model, Input – Customer Data Tab

a) Please explain why the purchase power model uses actual data up to and including 2019 while the customer/connection count forecasts only use actual data up to 2018.

H2000 Response: The 2019 customer/connections were also updated to reflect actuals.

b) What are the actual 2019 customer/connection counts for each customer class?

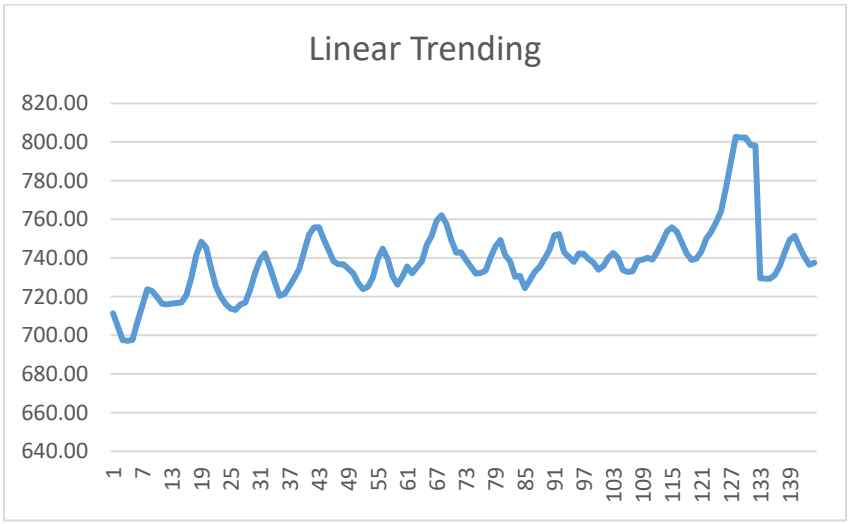
H2000 Response: see response above.

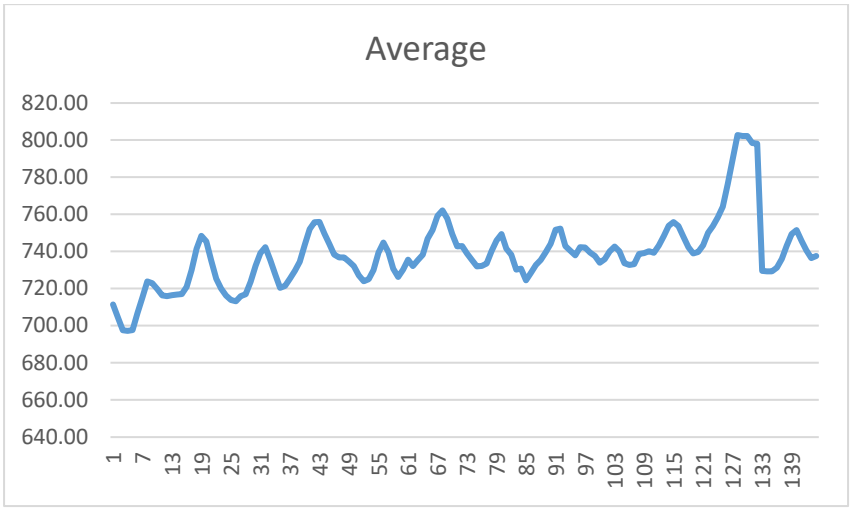
3.5 VECC-22

Reference: Load Forecast Model, Forecast Tab

a) What is the basis for the 2020 forecast monthly values for the Labour Force variable?

H2000 Response: The Labour Force Stat was the only variable that used a forecast methodology different than the Average. To forecast the "Labour Force", H2000 used the Linear Trending instead. The chart below shows the different results under both methodologies. Results are similar.





3.6 VECC-23

Reference: Exhibit 3, pages 37-39

Directive-CCF-Wind-down (http://www.ieso.ca/Sector-Participants/Conservation-Delivery-and-Tools/Interim-Framework)

Directive-Interim-Framework (http://www.ieso.ca/Sector-Participants/Conservation-Delivery-and-Tools/Interim-Framework)

Interim Framework CDM Plan – 20190524 (http://www.ieso.ca/Sector-Participants/Conservation-Delivery-and-Tools/Interim-Framework)

OEB 2020 Filing Requirement, Addendum to Chapter 1, 2, 3 and 5, Issued July 15, 2019

Preamble: The Board's 2020 Filing Requirements (Addendum – Section 2.3.1.3) state:

"As distributors are no longer working towards the former 2015-2020 CDM targets, for 2019 and 2020 activity only, CDM projects that are subject to a contractual agreement entered into between the distributor and a customer by April 30, 2019 under a former CFF program should be included in the proposed CDM manual adjustment to the load forecast for 2019 and 2020. Distributors should provide relevant documentation to support the manual adjustments for 2019 and 2020 CDM projects, including the corresponding CFF program, project timelines and projected savings. Distributors should not include any savings at this time from new projects that begin on or after May 1, 2019 that are under the IESO's interim framework (May 1, 2019 to December 31, 2020)."

a) Please confirm that the CDM forecast through to 2020 in Table 18 is based on the Conservation First Framework implemented by the previous provincial government.

H2000 Response: Confirmed

b) In March 2019 the current Minister of Energy issued directives i) discontinuing the Conservation First Framework and the Industrial Accelerator Program and ii) establishing a new Interim Framework. On June 5, 2019 the IESO published the new framework setting out both those programs that would be continued and those that would be discontinued. The IESO also released new program budgets and targets for 2019 and 2020. Subsequently the Board revised the Filing Requirements with respect to 2019 and 2020 CDM savings. Please revise the 2019 and 2020 CDM savings per the Board's Filing Requirements.

H2000 Response: TBD, H2000 was unable to provide a response this specific IR. The utility commits to filing a response in advance of the settlement conference.

c) Please explain why the proposed CDM adjustment (per page 39) is based on 100% of 2019 savings when the model developed to forecast 2020 power purchases used actual data for 2019 and will therefore already includes at least part of the annual impact of 2019 CDM programs.

H2000 Response: The utility proposes to remove the weight factor for 2019 as the CDM is embedded in the 2019 forecast. The model filed in conjunction with these responses reflects this change.

3.7 VECC-24

Reference: Exhibit 3, page 62

a) Please confirm that the 2019 values set out in Table 32 are the actual results for the year. If not, please provide.

H2000 Response: H2000 Confirms that the values for 2019 are actuals.

b) Please explain the following: i) the sources of Miscellaneous Service Revenues (#4235); ii) why the values vary significantly each year from 2016 to 2019 and iii) the basis for the 2020 forecast value.

H2000 Response: This account is used to record work performed for clients, at their demands. This vary from one year to the next. It is also use to record collection charges for notification letters which was abolished on July 1st, 2019.

c) Please explain why the 2017 and 2018 Retail Service Revenues are higher than those in either the preceding or subsequent years.

H2000 Response: The implied increase is as a result of SSS charges being incorrectly booked to account 4082 instead of 4086.
In 2017 $3,631 should have been gone to 4086
In 2018 $3,680 should have gone to 4086.

	Reporting Basis	CGAAP	CGAAP	CGAAP	CGAAP	CGAAP	CGAAP	CGAAP	CGAAP	CGAAP
		2012	2013	2014	2015	2016	2017	2018	2019	2020
	USoA Description									
4082	4082-Retail Services Revenues	-$2,029	-$2,141	-$2,184	-$2,141	-$2,080	-$5,761	-$5,758	-$3,563	-$3,119
4086	4086-SSS Administration Revenue	$0	-$3,563	-$3,607	-$3,762	-$3,631	$0	$0	-$3,681	-$3,766
		-$2,029	**-$5,705**	**-$5,791**	**-$5,903**	**-$5,711**	**-$5,761**	**-$5,758**	**-$7,244**	**-$6,885**

d) Please confirm that Hydro 2000 implemented the new Retail Service Charges (per EB-2015-0304, Board's November 2018 Report, page 22) in 2019.

H2000 Response: H2000 confirms that its current tariff sheet reflects the new Retail Service Charges issued by the OEB in November of 2018.

e) Did Hydro 2000 adjust its Retail Service Charges on January 1, 2020 for inflation per the Board's EB-2019-0280 Decision and Rate Order? If not, is Hydro 2000 proposing to do so as part of the current Application?

H2000 Response: Hydro 2000 did not increase its RSC to reflect inflation. H2000 proposes to update its RSC as part of the final rate order.

f) With respect to Table 32, why is there no SSS Administration Revenue (#4086) in either 2017 or 2018?

H2000 Response: The previous manager that was in place from midyear 2016 to midyear 2018 booked SSS Admin Charges to account 4080 as opposed to 4086.

g) Please confirm that Hydro 2000 implemented the new Pole Attachment Charge of $44.50 on January 1, 2020 per EB-2015-0304, Board's March 2018 Report and the subsequent letter from the Board on November 28, 2019. If not, is Hydro 2000 proposing to do so as part of the current Application?

H2000 Response: H2000 confirms that it implemented the new charge of $44.50 on Jan 1, 2020 as per the OEB's direction.

h) Please explain the decrease in Rent from Electric Property in 2020 vs. 2019.

H2000 Response: H2000 has now updated the Test Year budget for account 4210 to reflect the new pole rental charges. The projection is in the amount of $15,857

i) What was the source of the Other Electric Revenues (#4220) in 2019 and why is there no value forecast for 2020?

H2000 Response: Account 4220 show a one time settlement between Hydro One and Hydro 2000 for the 2016 transaction between the 2 where Hydro 2000 purchased clients from Hydro One. There was a remaining LTLT 2016 usage and 2017 January to May settlement since Hydro One kept collecting the usage

3.8 VECC-25 (MODEL UPDATE)

Reference: Exhibit 3, page 74

Exhibit 8, page 22

Preamble: Exhibit 3 states: "Hydro 2000 is not proposing any changes to the current specific services charges including MicroFit service charge."

Exhibit 8 states: "Hydro 2000 anticipates no material changes, other than to the MicroFit charge, to its Specific Service Charge ("SSC") revenue and proposes to maintain the current rates at existing levels which are consistent with the OEB's Standard Rates."

a) Please reconcile the two statements and clarify Hydro 2000's proposals regarding the MicroFIT charge.

H2000 Response: The statement at Exhibit 3, page 74 was unclear. H2000 proposes to keep its MicroFit charge at the board approved rate of $4.55.

b) In what USOA are the revenues from MicroFIT charges reported?

H2000 Response: Until now, revenues related to MicroFit were recorded in 4080. The utility has rectified the error and revenues are now recorded to 4235. The Test Year has been updated to reflect this change.

4 EXHIBIT 4 OPERATING EXPENSES

4.1 4-STAFF-31

Ref: Exhibit 4, Section 4.1.1

Staff notes that the total figure (highlighted in yellow by staff) in Table 1 in Section 4.1.1 Overview does not add up:

Table 1 - Total OM&A

	2012 Board Approved	2020	Diff
Operations	$12,775	$10,000	-$2,775
Maintenance	$2,050	$41,146	$39,096
Billing and Collecting	$127,734	$160,231	$32,497
Community Relations	$717	$0	-$717
Administrative and General	$258,290	$296,322	$38,032
Total	**$401,566**	**$507,699**	**$98,813**

a) Please provide an updated table with a correct total.

H2000 Response: Board Staff is correct in that there was an error in transposing the OM&A components in table 1. The total variances from 2012 Board Approved and 2020 should have indicated $106,133.

4.2 4-STAFF-32

Ref: Exhibit 2, Section 4.2.1

In explaining the OM&A cost drivers, Hydro 2000 explains the accounting corrections as follows:

> In preparing the Cost Driver explanations, Hydro 2000 came across historical accounting errors which created artificial variances from year to year. Most if not all of the errors were costs that were entered in incorrect accounts. Hydro 2000 opted to correct these accounting errors so to present a more accurate depiction of its spending trends and cost drivers. Hydro 2000 notes that these accounting errors affect the RRR and as a result also affect its historical financial statements. For the purpose of this rate application and for the Board to be able to determine an appropriate level of spending, Hydro 2000 made the following

adjustments. All evidence and table presented in this exhibit reflect the corrected OM&A.

Hydro 2000 then provide a detailed OM&A USoA balances as filed in RRR and the adjusted balances from 2012 to 2018.

a) Please sum up the total OM&A USoA balances provided in the table for as-filed in RRR and ad adjusted for the years of 2012 to 2018.

H2000 Response: See response below.

b) If the total OM&A expense as summed up above has changed for any year, please explain if and how the corrections would impact the historical AFSs materially. If so, has Hydro 2000 communicated the accounting error to its external auditor?

H2000 Response: Please see the table below which shows the variances between the Financial Statements (and RRR 2.1.7) as filed vs the revised results.

		5345#	Uhylvhg#	Ydulbqfh#	5346#	Uhylvhg#	Ydulbqfh#	5347#	Uhylvhg#	Ydulbqfh#
Dvvhw#										
	Fxuhqw#Dvvhw#	’688/<;9#	’688/<;9#	’3#	’858/9<5#	’858/9<5#	’3#	’793/337#	’793/337#	’3#
	Iqyhqwru	#								
	QrqCFxuhqw#Dvvhw#	’45:/8:<#	’45:/8:<#	’3#	’97;#	’97;#	’3#	’85/8;5#	’85/8;5#	’3#
	Rwkhu#Dvvhw#bqg#Ghhuhg#Fkdujhv#	’89/938#	’89/938#	’3#	0’75/;79#	0’75/;79#	’3#	’54/689#	’54/689#	’3#
	Rwkhu#Fdsldo#Dvvhw#	’4/49:/;:9#	’4/49:/;:9#	’3#	’4/4<6/65;#	’4/4<6/65;#	’3#	’4/5:5/:45#	’4/5:5/:45#	’3#
	Dffxpxodwhg#Dpruw}dwlrq#	0’94:/88;#	0’94:/88;#	’3#	0’9:</86<#	0’9:</86<#	’3#	0’:6:/;75#	0’:6:/;75#	’3#
	Qhw#Dvvhw#	’4/3<3/7;;#	’4/3<3/7;;#	’3#	’<<:/5;6#	’<<:/5;6#	’3#	’4/39;/;44#	’4/39;/;44#	’3#
Obeligdwhv#bqg#Htxlw	#									
	QrqCFxuhqw#Obeligdwhv#	0’448/<3;#	0’448/<3;#	’3#		’3#	’3#	0’63/;89#	0’63/;89#	’3#
	Fxuhqw#Obeligdwhv#	0’55;/:<<#	0’55;/:<<#	’3#	0’669/:55#	0’669/:55#	’3#	0’58;/787#	0’58;/787#	’3#
	Rwkhu#Obeligdwhv#Ghhuhg#Fuhglw#	0’449/7;5#	0’449/7;5#	’3#		’3#	’3#		’3#	’3#
	Vkduhkroghuv#Htxlw|#	0’95</633#	0’95</633#	’3#	0’993/894#	0’993/894#	’3#	0’::</835#	0’::</835#	’3#
	Qhw#Obeligdwhv#bqg#Htxlw|#	0’4/3<3/7;;#	0’4/3<3/7;;#	’3#	0’<<:/5;6#	0’<<:/5;6#	’3#	0’4/39;/;44#	0’4/39;/;44#	’3#
Uhyhqxhv#										
	Vdbv#Lq#Idnfwlfw|#	0’4/;73/;63#	0’4/;73/;63#	’3#	0’4/7;4/464#	0’4/7;4/463#	’4#	0’5/463/663#	0’5/463/663#	’3#
	Uhyhqxhv#Qrp#Vhuylfhv#	0’77:/96<#	0’77:/96<#	’3#	0’835/8:9#	0’835/8:9#	’3#	0’843/443#	0’843/443#	’3#
	Rwkhu#Rshudwlqj#Uhyhqxhv#	0’49/977#	0’49/977#	’3#	0’54/7:;#	0’54/7:;#	’3#	0’57/67<#	0’57/67<#	’3#
	Rwkhu#qfrp h##Ghsrvlwrqv#	0’;6/744#	0’;6/744#	’3#	’59/633#	’59/633#	’3#	0’53/:<7#	0’53/:<7#	’3#
	Iqyhvwp hqw#qfrp h#	0’9/<57#	0’9/<57#	’3#	0’53/94;#	0’53/94;#	’3#	0’:/:98#	0’:/:98#	’3#
	Wrwdo#Uhyhqxhv#	0’5/6<8/77;#	0’5/6<8/77;#	’3#	0’4/<<</834#	0’4/<<</833#	’4#	0’5/9<6/67;#	0’5/9<6/67;#	’3#
H{shqvhv#										
	Jhqhudwlrq#H{shqvhv#									
	Rwkhu#Srzhu#Vxsso|#H{shqvhv#	’4/;73/;63#	’4/;73/;63#	’3#	’4/7;4/464#	’4/7;4/464#	’3#	’5/463/663#	’5/463/663#	’3#
	Wudqvplvvlrq#H{shqvhv#									
	Glvwlexwlrq#H{shqvhv#	’:6/93;#	’9</79<#	0’7/46;#	’57/469#	’63/<5:#	’9/:<4#	’46/<4;#	’</;:9#	0’7/375#
	Rwkhu#H{shqvhv#									
	Ehqhilw#Frpsrqhqw#	’475/946#	’475/946#	’3#	’457/35:#	’464/<38#	’:/:;#	’46:/943#	’484/563#	’46/953#
	Frpsxqg|#Uhchlyhg#									
	Vdbv#H{shqvhv#									
	Dgp lqlwdwlrq#Uhghuda#H{shqvhv#	’539/7:6#	’543/944#	’7/46;#	’577/:4:#	’579/<59#	’5/53<#	’533/9<:#	’555/4;:#	’54/7<3#
	Dpruw}dwlrq#H{shqvhv#	’493/;;4#	’493/;;4#	’3#	’94/<;4#	’94/<;4#	’3#	’8;/637#	’8;/637#	’3#

#	Iqlwlhvv#H{shqvhv#	’53/96;#	’53/96;#	’3#	#	’59/748#	’59/748#	’3#	#	’</965#	’</965#	’3#	#
#	Wd{hv#	0’;/869#	0’;/869#	’3#	#	’8/:67#	’8/:67#	’3#	#	’54/;4:#	’54/;4:#	’3#	#
#	Rwkhu#Ehgxfwlrqv#	’5/:68#	’5/:68#	’3#	#	’433#	’5/433#	’5/333#	#	’5/433#	’5/433#	’3#	#
#	H{wudruglgdu|#Wkp v#	#	#	#	#	#	#	#	#	#	#	#	#
#	Glvfrqwlqxhg#Rshudwlrqv#	#	#	#	#	#	#	#	#	#	#	#	#
#	#	#	#	#	#	#	#	#	#	#	#	#	#
#	Wrwdo#H{shqvhv#	’5/76</574#	’5/76</573#	’3#	#	’4/<9;/574#	’4/<;:/44<#	’4;/;::#	#	’5/8:7/73:#	’5/938/7:8#	’64/39;#	#
#	#	#	#	#	#	#	#	#	#	#	#	#	#
#	Suri#hu#Orvv#	’76/:<6#	’76/:<6#	’3#	#	0’64/594#	0’45/6;5#	’4;/;:<#	#	0’44;/<74#	0’;:/;:6#	’64/39;#	#
#	#	Orvv#	#	#	#	Suri#hu#	#	#	#	Suri#hu#	#	#	#

4.3 4-STAFF-33

Ref: Exhibit 4, Section 4.2.1

In explaining the cost drivers for the outside service employed expense from 2016 to 2017, Hydro 2000 states that:

> **2016-2017; Increase of $22,122**
> External accounting fees related to yearend and the variance account audit was in the amount of $49,111.30. The increase was partially offset by cost reductions.

In explaining the cost drivers for Regulatory Expenses from 2016 to 2017, Hydro 2000 states that:

> **2016-2017; Increase of $16,089**
> Accounting fees increased as a result of the Audit of Variance account.

a) Please explain who performed the variance account audit and the driver for the variance account audit?

H2000 Response: The term "audit" referred to an internal verification process as opposed to a formal "Audit". The variances were previously calculated by the general manager. When he resigned, Hydro 2000 asked Deloitte to calculate the variances on a quarterly basis, resulting in an increase in accounting fees. The new general manager then enters the calculated variances information on the OEB website.

b) Please explain why the audit of variance account was a cost driver for both outside service employed and regulatory expenses in 2017?

H2000 Response: The second general manager had the position for approximately 2 years. Because the second general manager did not meet Hydro 2000's expectations, the board decided to replace her with another general manager. A lot of extra work had to be done to reconcile many accounts. This explains why the outside services expense increased. The increase in regulatory expenses is explained by the fact that Deloitte started calculating the variances instead of internal staff

4.4 4-STAFF-34

Ref: Exhibit 4, Section 4.2.1 and Section 4.2.2

In explaining the year over year variance for the OM&A expense in 2015 over 2014 (Table 9), Hydro 2000 states that:

> The total OM&A expenses in 2015 were $49,899 higher than the 2014 Actual amount. The main contributor to the variance is attributable to the hiring of Consultant Tandem Energy.

In Section 4.2.1, Hydro 2000 explained the cost drivers. In explaining the regulatory costs increase, Hydro 2000 states that:

> Hydro 2000 entered into a 4-year contract with Tandem Energy Services.

a) Please explain the nature of the 4-year contract.

H2000 Response: In 2012, H2000 hired Tandem Energy Services to assist the utility with its regulatory requirements H2000 entered in a 4-year contract with Tandem Energy Services for regulatory services assisting the utility in creating a work environment that facilitates the understanding and support of the change. Services include but are not limited to;

- **Drafting IRM and Cost of Service application including response to IRs and settlement proposal.**
- **Representing the utility in settlement conference, oral hearings.**
- **Financial analysis reporting (Tracking of Benchmarking, ROE, projected income, budget review).**
- **Update to Conditions of service.**
- **Assistance with RRR Annual filing.**
- **Creation of utility specific models to facilitate RRR reporting or Financial Reporting.**
- **Creation of Strategic Plan, Business Plan, Customer Outreach Plan, Succession Plan.**
- **Regular updates to the Board of Director**
- **Provide any other regulatory services as they arise.**

b) Please explain the nature of the $49,899 expense incurred in 2015 that was paid to Tandem Energy.

H2000 Response: As shown in table 9 (replicated below), the $49,899 represents the total increase in OM&A from 2014 to 2015. Tandem's contract accounts for 30K of the total variance in Administrative and General Expenses. The yearly costs have not changed since 2015 with the exception

of 2016 when the contract was temporarily cancelled for a short period of time.

Table 9 - 2015 Actual vs. 2014 Actual

	2014	2015	Var $	Var %
Operations	$9,576	$15,920	$6,344	66.2%
Maintenance	$300	$6,015	$5,715	1905.1%
Billing and Collecting	$151,230	$152,424	$1,194	0.8%
Community Relations	$0	$0	$0	0.0%
Administrative and General	$224,287	$260,933	$36,646	16.3%
Total	$385,393	$435,292	$49,899	12.9%

4.5 4-STAFF-35

Ref: Exhibit 4, Section 4.2.2

In explaining the year over year variance for the OM&A expense in 2019 over 2018 (Table 13), Hydro 2000 states that:

> The total increase from 2018 to 2019 in the amount of $56,029 is for the most part attributable to the increase in Administrative and General costs of $69,707. The increase is for the most part due to changes in staffing that were made in order to bring the business up to the standards required by the OEB and Hydro 2000's customers.

a) Given the number of FTEs has not been changed, please explain what changes in staffing were made in 2019?

H2000 Response: As explained in Exhibit 4, in previous years, the salaries were kept to a minimum. The new Manager salary was adjusted upwards to reflect increased qualifications and experience.

There was an $11,945 paid out over regular salary for substantial time and effort, beyond regular working hours, needed to reorganize the office data retrieval system, to redo reports that were incomplete, to assist the accountant with 2015-2016 audit of account 1589-1590 along with the Cost of Service preparation.

The new Administration Coordinator also negotiated a salary representing a range closer to her qualifications.

The previous Board of Directors were down to a President, a Vice-President and only 1 Director by March of 2018. In 2019, a new Board of Director were nominated, and all 5 seats were filled. Also, the Board of Directors did meet beyond normal schedule in preparation of the Cost of Service.

4.6 4-STAFF-36

Ref: Exhibit 4, Section 4.2.3

Hydro 2000 provides the actual year-over-year increase of the OM&A expense in Table 16 and provides the OM&A expenses for all years based on the hypothetical inflationary increase of 1.5% in Table 17. Hydro 2000 explains that:

> When budgeting, Hydro 2000 has historically used a rate of inflation of 2% per USoA account, however as of 2020, the utility plans on using the adjusted price cap index as an inflation factor.

a) Please update Table 17 using 2% as an inflation factor, given the historical years Hydro 2000 has used a rate of inflation of 2% for budgeting.

H2000 Response:

Inflationary Increase of 2%

	2012	2013	2014	2015	2016	2017	2018	2019	2020
Operations	$3,936	$4,014	$4,095	$4,177	$4,260	$4,345	$4,432	$4,521	$4,611
Maintenance	$65,534	$66,844	$68,181	$69,545	$70,936	$72,354	$73,801	$75,277	$76,783
Billing and Collecting	$142,613	$145,465	$148,374	$151,342	$154,368	$157,456	$160,605	$163,817	$167,093
Community Relations	$0	$0	$0	$0	$0	$0	$0	$0	$0
Administrative and General	$213,346	$217,612	$221,965	$226,404	$230,932	$235,551	$240,262	$245,067	$249,968
Total	**$425,427**	**$433,936**	**$442,615**	**$451,467**	**$460,496**	**$469,706**	**$479,100**	**$488,682**	**$498,456**
$Change (year over year)		$8,509	$8,679	$8,852	$9,029	$9,210	$9,394	$9,582	$9,774

b) Please compare the resulted OM&A expense for 2020 test year using 2% inflation rate to the proposed OM&A expense.

H2000 Response:

	2020 as proposed	2020 using a historical inflationary increase of 2%	Diff.

Operations	$10,000	$4,455	-$5,545
Maintenance	$41,146	$74,187	$33,041
Billing and Collecting	$160,231	$161,443	$1,212
Community Relations	$0	$0	$0
Administrative and General	$296,322	$241,516	-$54,806
Total	**$507,699**	**$481,602**	**-$26,097**

4.7 4-STAFF-37

Ref: Exhibit 4, Section 4.3.1

Hydro 2000 provides the OM&A by the programs in Table 18 (Appendix 2-JC). Staff copied a part of it for the distribution system effectiveness expense:

Distribution System Effectiveness										
Operational Effectiveness	$12,775	$3,936	$17,166	$9,576	$15,920	$16,705	$13,384	$15,998	$15,959	$10,000
Maintenance Effectiveness	$2,050	$65,534	$13,761	$300	$6,015	$28,132	$42,888	$28,940	$28,068	$41,146
Sub-Total	**$14,825**	**$69,469**	**$30,927**	**$9,876**	**$21,935**	**$44,837**	**$56,272**	**$44,938**	**$44,027**	**$51,146**

Hydro 2000 also states that:

> Hydro 2000 does not have linesmen or operations staff. Instead the utility outsources it all its Operations and Maintenance to Sproule Powerline Construction Ltd ("SPL").

a) Please provide the actual expenses paid to SPL for the years of 2012 to 2019.

H2000 Response: Since accounting before September 2012 did not take into account the Payees, we cannot easily give an actual amount for a supplier before then, if at all.

In 2012, between 09/01/2012 and 12/31/2012, an amount of $22,603.79 was paid out SPL.

- **2013 $30,128 including Tree Trimming $13,236**
- **2014 $20,347**
- **2015 $9,213 including Tree Trimming $1,150**
- **2016 $39,150 including Tree Trimming $8,328**
- **2017 $72,033 including Tree Trimming $7,884**
- **2018 $31,342 including Tree Trimming $5,000**
- **2019 $43,153 including Tree Trimming $5,000**

b) Please explain if there is a contract signed with SPL? If so, please provide a copy of the contract with reaction to any of the confidential information as deemed by Hydro 2000.

H2000 Response: There is no contract with SPL. SPL works and charges Hydro 2000 as per work performed.

4.8 4-STAFF-38

Ref: Exhibit 4, Section 4.4

Hydro 2000 provides the employee compensation in Table 19 below:

	2012	2013	2014	2015	2016	2017	2018	2019	2020
Number of Employees (FTEs including Part-Time)[1]									
Management (including executive)	1	1	1	1	0	1	1	1	1
Non-Management (union and non-union)	3	2	2	2	3	2	2	2	2
Total	4	3	3	3	3	3	3	3	3
Total Salary and Wages including overtime and incentive pay									
Management (including executive)									
Non-Management (union and non-union)	$163,127	$164,979	$167,579	$174,106	$149,160	$105,075	$118,989	$143,537	$138,542
Total	$163,127	$164,979	$167,579	$174,106	$149,160	$105,075	$118,989	$143,537	$138,542
Total Benefits (Current + Accrued) -									
Management (including executive)									
Non-Management (union and non-union)	$12,274	$12,277	$10,941	$13,015	$10..099	$12,430	$10,778	$10,372	$11,584
Total	$12,274	$12,277	$10,941	$13,015	$10..099	$12,430	$10,778	$10,372	$11,584
Total Compensation (Salary, Wages, & Benefits)									
Management (including executive)									
Non-Management (union and non-union)	$175,400	$177,256	$178,520	$187,121	$159,259	$117,506	$129,767	$153,909	$150,126
Total	$175,400	$177,256	$178,520	$187,121	$159,259	$117,506	$129,767	$153,909	$150,126

Hydro 2000 states that:

> Total benefits have decreased 5.62% between the 2012 Actual and 2020 Test Years as a result of statutory rate increases and wage increases. The increase in benefits in line with the increase in wages and the fact that the utility now operates with two management position.

a) Please reconcile the above statements with the numbers in Table 19 which show that the total benefits in 2020 has decreased from 2012 total benefits.

H2000 Response: the statement in the evidence is a drafting error; the table correctly indicates that total benefits have decreased since 2012, partly because the total FTEs have decreased, and partly because of changes in the compensation package offered to H2000 employees since the original manager and administration coordinator were

replaced. H2000 notes that since 2012 H2000 has reduced its FTE count by 1, and that its average total compensation per FTE has increased by an annual average amount of only 1.67%.

b) Please clarify the statement of "the utility now operates with two management positions".

H2000 Response: This statement is erroneous. Hydro 2000 operates with only one management position and 2 non-management positions.

4.9 4-STAFF-39

Ref: Exhibit 4, Section 4.6.1

Hydro 2000 states that:

> Hydro 2000's Procurement Policy is presented in Appendix D of this Exhibit. The document identifies singing authority, tendering process, non-affiliated service purchase compliance, emergency purchases and purchases without a competitive tender.

Staff cannot find the procurement policy in the evidence filed.

a) Please provide the procurement policy.

H2000 Response: H2000 does not have a procurement policy that it can file at this time. When preparing its Cost of Service application H2000 had intended to draft and file a comprehensive Procurement Policy with the elements summarized in the evidence cited above, so the reference to a procurement policy was left in the draft application as a placeholder. Given the lateness of H2000's eventual filing of its application H2000 did not have time to draft the procurement policy as was its intent and neglected to remove the reference to the Procurement Policy in its filing.

b) If the policy is not available, please provide a write up describing singing authority, tendering process, non-affiliated service purchase compliance, emergency purchases and purchases without a competitive tender.

H2000 Response: Hydro 2000 Corporation Bylaw 1, section 11.01, indicates two signing authorities are required from either the President, the Vice-

President and/or the Manager. Although Hydro 2000 does not have a formal procurement policy, we do ask for 3 tenders amongst community providers. The tenders are presented to the Board of Directors who vote the award of contract. For emergency purchases, Hydro 2000 relies on their usual providers and/or providers in the community. Once again, the Board of Directors is involved in the awarding of any contract.

4.104-STAFF-40

Ref: Exhibit 4, Section 4.8.5; Appendix 2-BB

Hydro 2000 states that "Hydro 2000's use of depreciation rates fell within the range of the Kinectrics Report".

However, as per the review of Appendix 2-BB Service Life Comparison, Staff identifies the following assets with the proposed useful lives exceeding the maximum useful lives in Kinectrics Report:

Asset Details		Useful Life				USoA Account Number	USoA Account Description	Proposed
Category| Component | Type		MIN UL	TUL	MAX UL				Years
Station DC System	Battery Bank	10	15	15		1820	Distribution Station Equipment	20
Primary Ethylene-Propylene Rubber (EPR) Cables		20	25	25		1845	Underground Conductors & Devices	40
Primary Non-Tree Retardant (TR) Cross Linked Polyethylene (XLPE) Cables Direct Buried		20	25	30		1845	Underground Conductors & Devices	40
Primary Non-TR XLPE Cables in Duct		20	25	30		1845	Underground Conductors & Devices	40
Primary TR XLPE Cables Direct Buried		25	30	35		1845	Underground Conductors & Devices	40
Secondary Cables Direct Buried		25	35	40		1855	Services	60
Vehicles	Vans	5-10				1930	Transportation Equipment	12

In addition, staff identifies that the following assets with the proposed useful lives are less than the minimum useful lives in Kinectrics Report:

Asset Details		Useful Life				USoA Account Number	USoA Account Description	Proposed
Category| Component | Type		MIN UL	TUL	MAX UL				Years
Communication	Towers	60-70				1955	Communication Equipment	10
Residential Energy Meters		25-35				1860	Meters	15
Industrial/Commercial Energy Meters		25-35				1860	Meters	20
Repeaters - Smart Metering		10-15				1915	Office Furniture & Equipment	5
Data Collectors - Smart Metering		15-20				1915	Office Furniture & Equipment	5

a) Please explain the above assets with useful lives outside of the range in Kinectrics report.

H2000 Response: Hydro 2000 confirms that certain TUL in the first table above (highlighted in yellow) are incorrect and should have reflected the actual rates which can be found in the depreciation expenses calculations.

- **Hydro 2000 has no assets in accounts 1820, 1930 and 1955.**
- **For account 1845, Hydro 2000 uses 30 years, which is between the ranges mentioned above.**
- **For account 1855, Hydro 2000 uses 30 years, which is between the ranges mentioned above.**
- **For account 1860, Hydro 2000 uses 15 years for smart meters, which corresponds to item 13 in Table F2 of the Kinectrics study.**
- **For meters other than smart meters, Hydro 2000 uses 25 years, which corresponds to items 9 and 10 of in Table F2 of the Kinectrics study.**
- **For account 1915, Hydro 2000 uses 10 years which corresponds to item 7 in Table F2 of the Kinectrics study.**

b) If Hydro 2000 agrees that the adjustments to these assets' useful lives are needed in order to be in line with the range in the Kinectrics report, please update the Appendix 2-BB and relevant schedules/models as necessary.

H2000 Response: Since all accounts mentioned above are not used or are within the ranges allowed per the Kinectrics Study, no adjustments are required.

4.11 4-STAFF-41

Ref: PILs Workform, Tab T8; DVA Workform, Tab 2b; the OEB's Letter "Accounting Direction Regarding Bill C-97" dated July 25, 2019

Hydro 2000 has implemented accelerated CCA in the PILs model as a result of the new Accelerated Investment Incentive Program (AIIP). In the OEB's July 25, 2019 letter Accounting Direction Regarding Bill C-97 and Other Changes in Regulatory or Legislated Tax Rules for Capital Cost Allowance, it states that:

> The OEB recognizes that there may be timing differences that could lead to volatility in tax deductions over the rate-setting term. The OEB may consider a smoothing mechanism to address this.

The letter also states that:

The OEB expects Utilities to record the impacts of CCA rule changes in the appropriate account (Account 1592 - PILs and Tax Variances and similar accounts for natural gas utilities and OPG) for the period November 21, 2018 until the effective date of the Utility's next cost-based rate order. For the purposes of increased transparency, the OEB is establishing a separate sub-account of Account 1592 - PILs and Tax Variances – CCA Changes specifically for the purposes of tracking the impact of changes in CCA rules.

a) Please confirm that all of Hydro 2000's new capital additions in the 2020 test year are eligible for the AIIP.

H2000 Response: Hydro 2000 confirms that the new capital additions in the 2000 test year are eligible for the AIIP.

b) Please discuss whether Hydro 2000 has considered smoothing of accelerated CCA for all its capital additions and what its conclusion is.

H2000 Response: Hydro 2000 considered smoothing the accelerated CCA. After calculating the impact on PILs, it was determined that the impact was immaterial. The PILs for 2019 were not finalized when the Cost of service was submitted. The impacts on PILs for 2018 and 2019 are $334 and $1,251.

c) Please provide a calculation showing how Hydro 2000 would smooth CCA over the IRM period, and what the impact to PILs would be under a smoothed and unsmoothed scenario.

H2000 Response: Hydro 2000 has determined that the impact of accelerated CCA is immaterial.

d) Please explain if Hydro 2000 plans to use Account 1592 to track impacts of changes in CCA rules over the IRM period.

H2000 Response: Hydro 2000 has determined that the impact of accelerated CCA is immaterial.

e) Hydro 2000 has requested disposition of the balance in Account 1592 as of December 31, 2018. Please confirm that for any new capital additions from November 21, 2018 to December 31, 2018, Hydro 2000 has included any impacts of the CCA rule changes in the Account 1592 balance requested for disposition.

H2000 Response: No the impact for 2018 has not been included in account 1592 because it was immaterial.

4.12 4-STAFF-42 (MODEL UPDATE)

Ref: Exhibit 4, Section 4.12.2; LRAMVA workform (Tabs 3, 4 and 6)

There were several areas of the LRAMVA workform were not completed properly.

Please update the LRAMVA workform accordingly:

a) In Tab 3, the 2011 to 2017 distribution rates used in the lost revenue calculations are not reflective of May 1 rates for each rate year. Please update the value entered in the "first period" (cells D16 to K16) to "4" instead of "0".

H2000 Response: The corrected model is filed along with these responses.

b) In Tab 4, the energy and demand savings for 2014 Direct Install Lighting program appear to be in reverse order. Please review accuracy of the savings input for 2014 Direct Install Lighting energy and demand savings (Table 4-d, row 439) and update accordingly.

H2000 Response: The corrected model is filed along with these responses

c) In Tab 6, projected carrying charges are calculated up to October 2018. Please update the prescribed interest rates in Table 6 to calculate the projected carrying charges up to April 30, 2020.

H2000 Response: The corrected model is filed along with these responses

d) Please confirm any changes to the LRAMVA workform in response to these LRAMVA interrogatories in "Table A-2. Updates to LRAMVA Disposition (Tab 1-a)".

H2000 Response: The corrected model is filed along with these responses

e) Please file an updated LRAMVA workform, and confirm the LRAMVA balance requested for disposition, disposition period and revised rate riders.

H2000 Response: The corrected model is filed along with these responses

4.0 VECC -26

Reference: Exhibit 4, (PDF pg. 40)

a) Hydro 2000 notes that during 2017-2018 it had an increase in bank penalties due to unpaid late charges. Please describe the type of services received by Hydro 2000 that attract such charges.

The manager at the time did not complete the monthly reports properly to recuperate the money owing from HONI. This created a lack of cash flow to pay the regular bills. The service charge penalties were mostly government reports not filed and paid on due dates along with line of credit being use to full capacity.

4.0 VECC-27

Reference: Exhibit 4, PDF page 34

a) What e-billing services does Hydro 2000 offer its customers?

Hydro 2000 offers ITM platform e-billing to their customers. This includes a monthly bill and the ability to review the customer's balance. The platform also offers graph of daily consumption. The client is notified through email of new charges and receive electronic copies of what would be in the billing insert.

b) Does Hydro 2000 offer telephone, direct bank deposit and on-line portal payment methods? If not, when might such services be made available?

Hydro 2000 offers direct bank deposit, on-line credit card payment through PaymentUs, etransfer, pre-authorized withdrawal, drop box, payment over the counter and telephone payment for disconnection procedures.

4.0 VECC-28

Reference: Exhibit 4, Tab 4, PDF page 35

a) Please explain how the annual maintenance and operations budget is developed.

The annual maintenance and operation budgets are developed based on the previous years needs, an analysis of costs for each account and an increment of 2% to account for inflation.

The budget is then submitted to the Board of Directors for approval. The budget is maintained and submitted to the Board of Directors on a monthly basis for review.

b) Does Sproule Powerline provide input to the annual maintenance and operations budgets? Please explain the budgeting process.

Sproule Powerline is a considerable asset of knowledge and experience to Hydro 2000. They are a major part of planning for annual maintenance and Capital Assets requirement.

4.0 VECC-29

Reference: Exhibit 4,

a) Hydro 2000 currently has three employees (General Manager, Administrative Coordinator and Client Services Clerk). In 2012 it had four employees. Please describe briefly the four position in 2012 and how Hydro 2000 was able to reduce one position.

In 2012, there was an Administrative Assistant, a Receptionist, a CDM Administrative Clerk and a Manager. In 2013, the Administrative Assistant left Hydro 2000. Her tasks were distributed between the 3 remaining employees.

b) Hydro 2000 states that "*The increase in benefits in line with the increase in wages and the fact that the utility now operates with two management position.*" (PDF page 50). Other than the General Manager which of the two remaining positions is considered managerial?

This statement is erroneous. Hydro 2000 operates with only one Manager.

c) Please confirm (or correct) that no compensation costs have been

capitalized since 2012 and are not expected to be in the future. If this is not confirmed please provide an amended Appendix 2-K to show any capitalized labour costs.

To my knowledge, no compensation costs have been capitalized since 2012.

4.0 VECC -30

Reference: Exhibit 4, 4.6

a) Is Hydro 2000 a member of the Electricity Distributors Association? If yes please provide the annual dues for 2012 through 2020 (forecast).

Yes Hydro 2000 is an Electricity Distributors Association member in good standing.

- **2012 $5,120.60**
- **2013 $5,400**
- **2014 $5,600**
- **2015 $5,600**
- **2016 $5,900**
- **2017 $6,000**
- **2018 $6,100**
- **2019 $6,200**
- **2020 $6,300**

4.0 VECC -31

Reference: Exhibit 4, 4.6

a) Was the contract with Sproule Construction tendered? If so in what year was this contract last put out for tender.

Sproule Powerline has been contracted under the banner of Plantagenet Hydro since 1980 and under the banner of Alfred Hydro since 1992. When both utilities were amalgamated under the banner of Hydro 2000, Sproule continued their service. There is no contract with Sproule Construction. To my knowledge, Sproule Powerline expertise, thorough knowledge of Hydro 2000 Distribution System, location of service being at proximity to respond to emergencies in a timely manner and their price is extremely competitive.

4.1 VECC -32

Reference: Exhibit 4, 4.6

a) Using the breakdown of the $123,000 provided in forecast one-time costs please show the actual costs incurred to date.

AESI	**$ 28,309.28**
DVAs + IRs)	**$ 30,000.00**
Production & Submission (Print)	**$ 298.34**
Public Notice (OEB)	
Legal - Review, IR, Settlement, DRO	**$ 5,650.00**
Legal - IR/Settlement	
Intervenor costs	
Overtime related to Cost of Service	**$ 8,000.00**
Travel to Settlement Conf Costs	
Stantec Load Flow Study	**$ 15,000.00**
Total Cost of Service Filing costs to date	**$ 87,257.62**

To date, we have incurred $87,257.62

b) Please explain what the $30,000 in ongoing regulatory costs relates to and why no similar costs were incurred in 2012 through 2015.

H2000 requires substantial incremental resources and expertise in order to successfully prepare for and file a COS application; the contract with Tandem Energy Services provides those resources and expertise, while also providing those resources throughout the IRM period with respect to non COS related regulatory matters, all at a fixed cost that is absorbed over a 4 year period. The result is that:

H2000 has access to incremental resources and expertise to attend to regulatory matters for the duration of the contract without the need to hire any full time regulatory staff, the cost of which would be prohibitive to a company the size of H2000,

H2000 has access to the incremental resources and expertise it requires for the preparation of its COS application,

H2000 has achieved cost certainty with respect to its consultant costs in support of its COS and non-COS related regulatory requirements for a 4 year period; and

H2000 has substantially normalized the cost consequences to it of its COS related expenses by entering into a multiyear contract, mimicking

the Board's practice of amortizing COS related costs over the course of an IRM period.

5 EXHIBIT 5 COST OF CAPITAL

5.1 5-STAFF-43

Ref: Exhibit 5, page 13; Exhibit 1, page 58; Appendix 2-AB; Exhibit 1, Appendix D

In Exhibit 5, Hydro 2000 states that:

> Hydro 2000 is not forecasting any debt in 2020. However, should circumstances change in the near future, the utility would make every effort to obtain a loan from its shareholder, financial institution or Infrastructure Ontario at a rate that is in line with the current cost of capital parameters.

In Exhibit 1, Hydro 2000 states that it may seek out debt in the near future:

> The utility does not currently carry any debt; however, with the distribution system nearing the end of its useful life, Hydro 2000 may seek out debt to finance distribution system renewal in the near future.

Hydro 2000 proposes the capital expenditures of $196,298 in 2020 test year, which is more than three time of the average capital expenditures in historical years of 2012 to 2018.

Staff notes from the 2018 AFSs in Exhibit 1 Appendix D that Hydro 2000 has cash of $76,970 as at December 31, 2018 and a line of credit from bank of $100,000 which remained unused as at December 31, 2018.

a) Without the outside financing, please provide a detailed plan how Hydro 2000 will finance the proposed capital expenditures of $196,298 in 2020.

H2000 Response: While it was H2000's original intent to self-finance proposed capital expenditures in 2020, H2000 is now considering financing some of the cost of the 2020 capital expenditures using either debt issued from its shareholder or debt issued from a 3rd party provider.

5.2 5-STAFF-44

Ref: Exhibit 5, page 14

In Section 5.5.6 Notional Debt of Exhibit 5, Hydro 2000 provides a table showing the notional debt for Hydro 2000 is nil.

However, staff notes that the notional debt is the portion of deemed debt exceeding a utility's actual debt.

a) Please recalculate the notional debt and update the table in Section 5.5.6.

H2000 Response: The notional debt is 55% of 3.2% rate base at the deemed rate, right? In other words there is ONLY notional debt.

5.0 VECC-34

Reference: Exhibit 5, Tab , DSP, page 27

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a) Does Hydro 2000 have banking facilities that offer short-term credit? If yes, please explain the nature of the credit service and the rates provided for short-term credit.

H2000 Response: Hydro 2000 has a line of credit in the amount of $100,000 with a variable interest rate of prime + 4.23% for a (current) rate of 6.70%; H2000 also has a credit card with a limit of $5,000 with the same interest rate as its line of credit.

b) If not please explain how Hydro 2000 manages cash flow.

H2000 Response: Not applicable

5.0 VECC-35

Reference: Exhibit 5, Tab , DSP, page 27

c) Hydro 2000 proposes to increase its capital spending budget significantly as compared to prior years (350% in 2019 over 2018). At 5-Staff-43 Hydro 2000 is asked to explain how this increased capital budget is being funded. If the response is that the Utility intends to finance from retained earnings

please show the cash flow projections which support this form of financing.

H2000 Response: Please see response to 5-Staff-43. While H2000's original intent was to finance its 2020 capital spending budget using a combination of retained earnings and short-term debt through its line of credit, H2000 is now considering accessing long term debt to finance some of its 2020 capital plan.

7 EXHIBIT 7 COST ALLOCATION

7.1 7-STAFF-45

Ref: Cost Allocation Model, Sheet I4 BO Assets; Revenue Requirement Work Form, Sheet 11. Cost Allocation

Hydro 2000 has not assigned any proportions of Account 1830 – Poles, Towers and Fixtures, Account 1835 – Overhead Conductors and Devices, Account 1840 – Underground Conduit, or Account 1845 – Underground Conductors and Devices as operating at Primary or Bulk voltages. As a result, the cost allocation model is allocating all of these costs as operating at Secondary voltage.

a) Please make a proposal to determine which proportion of these assets are operating at Primary (or higher) voltage.

H2000 Response: H2000 is an embedded utility receiving its power from Hydro One Networks Inc. (HONI). H2000 delivers power to its 725 customers in Alfred via one feeder at 8.32kV and one pole mount feeder from HONI's 44kv Alfred Distribution station, which is owned by HONI on Peat Moss Road in Alfred.The station is owned by Hydro One. All of H2000's customers are secondary customers. That said, some of H2000 feeders are considered primary such as the main feeder. It is Hydro 2000's understanding that all assets are being allocated on a secondary basis in the Cost Allocation model.

b) Please use the 2021 Cost Allocation model to provide an updated cost allocation model based on the proposal.

H2000 Response: n/a

7.2 7-STAFF-46

Ref: Exhibit 7, pages 6-8; Cost Allocation Model, Sheet I5.2 Weighting Factors

Hydro 2000 has used a weighting factor of 0 for Account 1855 – Services for all rate classes except residential and unmetered scattered load. It has determined a cost of $273.33 per residential connection based on a cost of $820 for three residential connections, and a cost of $500 for one USL connection.

The billing and collecting weighting factors are 1.0 for residential, 0.2 for GS > 50 regular, and 0.9 for all other rate classes.

a) Please explain why the services weighting factors were based on only three residential connections and one USL connection.

H2000 Response: The reason is that only 3 residential services were connected in 2019 and one USL.

b) Please confirm that customers in all rate classes other than Residential and USL are responsible for providing their own service connections.

H2000 Response: See response above,

c) How many customers in each rate class have service connections provided by Hydro 2000? If more than four total, please revise the weighting factor calculation to reflect an estimate of replacement costs for all customers with Hydro 2000 provided connections.

H2000 Response:

The replacement costs for a <50 service (multi-unit): $31,635

H2000 has not seen replacement of a GS>50 service in over 2 decades therefore replacement costs are not readily available.

The last replacement cost for a Street light, was for $5,655

H2000 believes that using these costs as weighting factors would skew the cost allocation results therefore the utility proposes to seek the parties' input in to using an appropriate weighting factor for the 3 classes in question.

d) Please explain why the "Interval-Meter Reading – Spec Rds" is recorded as a negative value (-1,163.76).

H2000 Response: This represents a one time revenue from commercial customer after they were charged for a specific service from Ottawa River Power.

e) Please explain what the costs "Chambo Communications & Design Admin", "Stewart Electric" and "Sproule Powerline" relate to, and whether these reflect services used for some customers in place of other services such as "Ottawa

River Power", "Util-Assist", "Harris", or internal customer billing that are used for other customers?

H2000 Response:

- **Chabot Communication is H2000's Website designer. There is an annual domain fee and annual maintenance fee; the clients have access to the different forms from the website.**
- **Stewart Electric is H2000's electrician that connect/disconnect clients, meter replacement.**
- **Sproule Powerline is H2000's linemen contractor who install new connection; meter replacement, maintain our system.**
- **Ottawa River Power is responsible to maintain Harris system and is responsible for billing the clients on behalf of H2000.**
- **Util-Assist is responsible for syncing the data from the meter to Harris.**
- **Harris is responsible for maintaining the billing system as well as syncing the data to the MDMR.**
- **ITM is responsible for maintaining e-billing and providing consumption graphics.**
- **Collecting: Reads: Util Assist & ORPC**
- **Collection of account: ARM**
- **Interval Meter Reading: ORPC**

7.3 7-STAFF-47 (MODEL UPDATE)

Ref: Cost Allocation Model, Sheet I6.2 Customer Data; Sheet I7.1 Customer Data; Sheet I7.2 Meter Reading; Exhibit 3, page 30

As per the load forecast in Exhibit 3, Hydro 2000 forecasts 1,113 residential customers in 2020.

Hydro 2000 has identified customers, meters, and meter read totals as follows:

	Customers / Connections per I6.2 Customer Data	Meters per I7.1 Meter Capital	Meter Reads per I7.2 Meter Reading
Residential	1,113	1,110	1,113
General Service < 50 kW	141	141	141
General Service 50 to 4,999 kW	13	13	13
Street Lighting	370	-	370
Unmetered Scattered Load	4	-	4

a) Please confirm whether the customer count of 1,110 in sheet I7.1 of the cost allocation model is a typo. If so, please update the sheet.

H2000 Response: Hydro 2000 confirms that the 1110 was a transposition error and should have been 1113.

b) Please revise the meter reading counts for the Street Lighting and USL rate classes to reflect the amount of meter reading, if any.

H2000 Response: H2000 Has removed the connection counts for Street Lighting and USL.

c) Please provide the updated cost allocation model for the above changes.

H2000 Response: The revised meter reading inputs can be found in the model that is being filed along with these responses.

7.4 7-STAFF-48

Ref: Exhibit 7, pages 8-10; Chapter 2 filing requirements, July 12, 2018, page 44.

Hydro 2000 states that:

It is Hydro 2000's understanding that in normal circumstances, a utility should update its demand data (and sheet I8) to reflect the findings of the 2004 hour by hour load data being scaled to be consistent with the 2020 load forecast and the inspection of the scaled data to identify the system peaks and class specific peaks.

However, the OEB's 2019 filing requirements, which are used for the 2020 filings, state that:

Distributors should make best efforts to update all classes' load profiles using the most recent available data, particularly from smart, MIST and interval meters.

If a distributor is not able to update its load profiles at this time, an explanation should be provided and the distributor should confirm that it intends to put plans in place to update its load profiles the next time a cost allocation model is filed. In such cases, the load profiles provided by Hydro One for use in the original Informational Filing may be used, scaled to match the load forecast as it relates to the respective rate classes.

a) Please confirm that Hydro 2000 will gather data and put a plan in place to update its load profiles based on smart meter and interval meter data in time for its next CoS application.

H2000 Response: It is H2000's intention to adopt a more transparent and up to date methodology of revising its load profile for its next Cost of Service application.

b) Please explain the methodology used to derive the 2020 demand allocators.

H2000 Response: H2000 relied on load profiles produced by Hydro One Networks Inc., which were based on sample data from 2004. The coincident peak and non-coincident peak values populated in Sheet I8 of the OEB's Cost Allocation model were scaled from H2000's 2012 initial cost allocation informational filing, using the ratio of the Test Year load forecast to the base year load, for each rate class.

7.0 VECC –36

Reference: Exhibit 7, page 7

a) Please confirm that the table set on page 7 (just below line 5) represents the number and cost of services installed in 2018 by customer class. If not, what does the table represent?

H2000 Response: Yes, this represents new services cost for 2018.

b) Based on Hydro 2000's current Conditions of Service, if a new GS<50 or GS>50 customer required connection to Hydro 2000's distribution system, would the customer be responsible for the Service costs and for how long have these requirements been in place (i.e., when were Hydro 2000's Conditions of Service dealing with this matter last changed)?

H2000 Response: The Hydro 2000 Condition of service states under section 3.2.4 and 3.3.4 respectively, "All costs associated with the installation of connection assets shall be subject to a variable connection charge. The distributor may recover this amount from a customer through a connection charge or equivalent payment." For General Service <50, Hydro 2000 proceeds in the same manner as a Basic Connection for Residential consumers; for General Service >50, Hydro 2000 take in consideration whether the Electrical Panel is >400 amps, >800 amps or >1200 amps. Should this occur, Hydro 2000 would have to review case per case.

c) Based on Hydro 2000's current Conditions of Service, if a municipality sough to connect new Street Lights to Hydro 2000's distribution system, would the customer be responsible for the Service costs and for how long have these requirements been in place (i.e., when were Hydro 2000's Conditions of Service dealing with this matter last changed)?

H2000 Response: Hydro 2000 2012 Condition of Service stipulates in article 3.8.3 Street Lighting "Town street-lighting that is designed, installed, and maintained by the Distributor shall be fully funded by the Municipality to ensure adherence to the Affiliate Relationship Code and the Distributors' License." The township deals with the installation and the connection.

d) Please indicate where, in Hydro 2000's current Conditions of Service, USL customers are not required to pay for part/all of their Service costs.

H2000 Response: Hydro 2000 current Condition of Service does not refer to USL customers in particular. In Section 3.8.1 General states The Owner shall be responsible for all costs associated with the supply and installation of service conductors; The Distributor at the owners' expense will install required transformation; Where at the discretion of the Distributor, a meter is not installed, energy consumption will based on the connected wattage and the calculated hours of use.

7.1 VECC –37

Reference: Exhibit 7, page 7

a) For each row in Table 3 please explain the service that is being provided and how, for each row, the costs were broken down by customer class.

H2000 Response: H2000 used the number of bills to determine a per class allocation of the costs. The services are described as follows.

- **Chabot Communication is H2000's Website designer. There is an annual domain fee and annual maintenance fee; the clients have access to the different forms from the website.**
- **Stewart Electric is H2000's electrician that connect/disconnect clients, meter replacement.**
- **Sproule Powerline is H2000's linemen contractor who install new connection; meter replacement, maintain our system.**
- **Ottawa River Power is responsible to maintain Harris system and is responsible for billing the clients on behalf of H2000.**
- **Util-Assist is responsible for syncing the data from the meter to Harris.**

- **Harris is responsible for maintaining the billing system as well as syncing the data to the MDMR.**
- **ITM is responsible for maintaining e-billing and providing consumption graphics.**
- **Collecting: Reads: Util Assist & ORPC**
- **Collection of account: ARM**
- **Interval Meter Reading: ORPC**

7.2 VECC –38

Reference: Exhibit 7, page 10
Cost Allocation Model, Tab I8 (Demand Data)
Demand Data Model, Revised Inputs to CA Model Tab

a) Please explain why, for the Residential Class, the 4NCP value in Table 5 (13,542.42) differs from that in the CA Model and the Demand Data Model (both of which are 13,986.19).

H2000 Response: The table at Exhibit 7 was not updated to reflect the model inputs. The Demand Data model and Cost Allocation models show consistent numbers.

b) Please explain why, for the GS<50 class, the 4NCP value in Table 5 and in the CA Model are 3,556.28 whereas in the Demand Data Model the value is 3,661.66.

H2000 Response: see response in a) above.

c) Please explain why, for the GS>50 class, the 4NCP value in Table 5 and in the CA Model are 3,493.26 whereas in the Demand Data Model the value is 3,600.09.

H2000 Response: see response in a) above.

7.3 VECC –39

Reference: Exhibit 7, page 11
Cost Allocation Model, Tab I7.1 and I7.2

a) Please explain why there are 49 Residential customers that require a Network Meter and another 7 that require a Transformer Type with CT meter (per Tab I7.1).

H2000 Response: Unfortunately, current management is unable to respond to the question. That said, the manager contacted its electrician and he could not find an explanation as to why this is the case as it has always been setup in this manner.

8 EXHIBIT 8 RATE DESIGN

8.1 8-STAFF-49

Ref: Exhibit 3, page 10; Exhibit 8, page 27-28; Chapter 2, Appendix 2-R; Load Forecast Model, sheet Input – Adjustments & Variables; Hydro 2000's 2012 CoS Decision and Order EB-2011-0326, page 19

Hydro 2000 is proposing a loss factor of 1.0818, an increase from the current loss factor of 1.0772.

In Hydro 2000's last CoS proceeding, the OEB encouraged Hydro 2000 to "monitor the condition of its assets, and address any persistent increases". [1]

Hydro 2000 states that it hired a consultant to conduct a Utility Load Flow and Evaluation Study. This study recommended two actions (one recommendation of the estimated cost of $15,000 and the other recommendation of the estimated cost of $2,000) to reduce losses, including updates on distribution lines, and rebalancing of loads. Hydro 2000 states that "Hydro 2000's executives opted to invest in pole replacement and needed investments in the distribution system for the next 5 years".

a) Please explain how the two recommendations of the total estimated cost of $17,000 would impair the proposed investments in the distribution system in 2020?

H2000 Response: The first recommendation for an amount of $15,000 would be for the addition of system information. The second recommendation at a cost of $2000 is for measuring the main feeder prior to rebalancing. Upon review of the two recommendations totalling 17,000, the utility felt that the recommendations were discretionary and that the focus should be on asset replacement. The recommendations will continue to be evaluated and prioritized by the utility and its board in upcoming years.

b) Does Hydro 2000 have any estimates regarding the amount of energy that could be saved following each of the consultant recommendations? If so, please provide.

H2000 Response: Hydro 2000 does not have any estimates regarding the amount of energy that could be saved following each of the consultant

[1] Hydro 2000's 2012 CoS Decision and Order EB-2011-0326, page 19.

recommendations. To do so would involve hiring Stantec to further investigate.

c) Has Hydro 2000 attempted to identify and/or quantify any additional benefits that would be realized from each of the consultant recommendations? If so, please provide.

H2000 Response: Hydro 2000 has not attempted to identify or quantify any additional benefits that would be realized from the recommendations.

d) Has Hydro 2000 evaluated the impact of not implementing the two recommendations by the consultant? If so, please provide. If not, why not.

H2000 Response: Hydro 2000 has evaluated the impact of implementing the two recommendations. The first recommendation would be a database benefit that will be looked at when Hydro 2000 is in a better financial situation. The second recommendation will likely be considered for implementation after Hydro 2000 has time to review if that sector will develop in the near future.

8.2 8-STAFF-51

Ref: Exhibit 8, page 17, 27; Tariff Schedule and Bill Impact Model, sheet 3. Regulatory Charges, sheet 5. Final Tariff Schedule, sheet 6. Bill Impacts.

Hydro 2000 has provided the 2019 retail service charges and indicates that they are both current and sought for approval. In the tariff and bill impact model, it has used a 1.2% inflation factor for retailer charges as well as pole attachment charges.

Hydro 2000 is proposing to update its loss factor to 1.0818, however the loss factor on the tariff and bill impacts indicates 1.0772.

a) Please confirm that Hydro 2000 will apply the standard 2% inflationary increase for both retail service charges and pole attachment charges.

H2000 Response: H2000 had not intended to update its services charges to reflect inflation. Tab 3. Regulatory Charges comes prepopulated by the OEB and is locked for editing. H2000 proposes to work with Board Staff to clarify and rectify the issue.

The utility is proposing to use the standard charge for pole attachments.

b) Please work with staff to update tariff and bill impacts to reflect the increase sought.

H2000 Response: see response to a) above

8.3 8-STAFF-52

Ref: Exhibit 8, page 26; Hydro 2000's 2012 CoS decision and order EB-2011-0326, page 19

The OEB stated in Hydro 2000's 2012 CoS decision and order for the low voltage cost:

> The Board approves the LV costs of $128,226 and recognizes Hydro 2000's argument that these costs are largely beyond its control. Nevertheless, Hydro 2000 is encouraged to explore any alternatives to reduce LV costs given their proportional magnitude.

Hydro 2000 proposes the test year's low voltage charges of $164,385, which is based on the average of the historical low voltage charges of 2012 to 2018 in the table below:

Table 14 - Calculation of proposed Low Voltage Charges[21]

	2012	2013	2014	2015	2016	2017	2018	7 year avg
4075-Billed - LV	$121,257	$122,064	$122,596	$114,071	$97,480	$107,067	$111,490	$110,541
4750-Charges - LV	$184,993	$155,452	$155,792	$181,134	$166,153	$158,444	$166,760	$164,385

Staff noted that the proposed low voltage charge is higher than the approved low voltage charge in 2012 CoS decision and order.

a) Please explain whether Hydro 2000 has considered the recommendation in its 2012 CoS decision and order for "explore any alternatives to reduce LV costs given their proportional magnitude". If not, why not.

H2000 Response: Unfortunately, the current manager is not aware of whether or not the previous management explored alternatives to reducing LV charges. Current management is of the opinion that LV charges have remained fairly consistent over the past years.

8.4 8-STAFF-53 (MODEL UPDATE)

Ref: Exhibit 3, page 74; Tariff Schedule and Bill Impact, sheet 5. Final Tariff Schedule; OEB letter regarding review of fixed monthly charge for microFIT generator service classification, February 24, 2020.

Hydro 2000's currently approved MicroFIT charge is the default $5.40 charge. It states that it is not proposing any changes to the MicroFIT service charge. In a letter to all electricity distributors, the OEB updated the default charge to $4.55.

a) Please confirm that Hydro 2000 will adopt the updated default charge of $4.55.

H2000 Response: H2000 confirms that it will adopt the default charge of $4.55.

b) Please update the tariff of rates and charges to reflect the updated charge.

H2000 Response: The bill impact model has been updated accordingly.

8.5 8-STAFF-54

Ref: Tariff Schedule and Bill Impact, sheet 5. Final Tariff Schedule; Notice of amendments to codes and a rule, March 14, 2019

Hydro 2000's proposed 2020 tariff includes charges for disconnection and for collection of account. As of July 1, 2019, these charges are no longer permitted.

a) Please update the tariff of rates and charges, to reflect the updated rules.

H2000 Response: H2000 confirms that it has and continues to comply with the Board's direction with respect to disconnection and collection of account.

8.6 8-STAFF-55

Ref: Exhibit 8, page 10; Revenue Requirement Work Form (RRWF), sheet 13. Rate Design

The volumetric rates for General Service < 50 kW and Street Light and the monthly charge for Unmetered Scattered Load (USL) in Table 6 differ from the rates in the RRWF. The row labels for Street Light and USL in Table 6 appear to be reversed.

a) Please confirm that Hydro 2000 is proposing to apply the rates in the RRWF.

H2000 Response: H2000 confirms that it is its intent to use the rates in the RRWF and that the utility inadvertently transposed the rates incorrectly in table 6 of Exhibit 8.

8.0 VECC - 40

Reference: Exhibit 8, page 11

a) The Application states that "*The fixed charge rates for the Street Lighting classes were set to maintain its existing rate*". Please clarify whether Hydro 2000's proposal for the Street Lighting class is to: i) maintain the existing fixed rate or ii) to maintain the existing fixed variable split.

H2000 Response: H2000 confirms that its intent was to maintain the rates at existing revenue to cost ratios.

b) The Application states that "*The fixed charge rates for the USL classes were set to maintain its existing rate*". Please clarify whether Hydro 2000's proposal for the USL class is to: i) maintain the existing fixed rate or ii) to maintain the existing fixed variable split.

H2000 Response: H2000 confirms that its intent was to maintain the rates at existing revenue to cost ratios.

8.1 VECC - 41 (MODEL UPDATE)

Reference: Exhibit 8, pages 12-16
RTSR Model, Tab 4

a) The Hydro One 2020 RTSR's used in RTSR model do not appear to match those approved by the OEB for Hydro One in EB-2019-0043. Please reconcile.

H2000 Response: VECC is correct in that the UTRs filed in the original application did not reflect the December 17, 2019 Hydro One approved rates. The model filed in conjunction with these responses have been updated accordingly.

Uniform Transmission Rates	Unit	2018	2019 (Jan. 1-June	2019 (July 1 - Dec.	2020
Rate Description		Rate	Rate	Rate	Rate
Network Service Rate	kW	$ 3.61	$ 3.71	$ 3.83	$ 3.92
Line Connection Service Rate	kW	$ 0.95	$ 0.94	$ 0.96	$ 0.97
Transformation Connection Service Rate	kW	$ 2.34	$ 2.25	$ 2.30	$ 2.33

Hydro One Sub-Transmission Rates	Unit	2018	2019 (Jan. 1-June	2019 (July 1 - Dec.	2020
Rate Description		Rate	Rate	Rate	Rate
Network Service Rate	kW	$ 3.1942	$ 3.1942	$ 3.2915	$ 3.3980
Line Connection Service Rate	kW	$ 0.7710	$ 0.7710	$ 0.7877	$ 0.8045
Transformation Connection Service Rate	kW	$ 1.7493	$ 1.7493	$ 1.9755	$ 2.0194
Both Line and Transformation Connection Service Rate	kW	$ 2.5203	$ 2.5203	$ 2.7632	$ 2.8239

8.0 VECC – 42

Reference: Exhibit 8, pages 22-23
EB-2017-0183, March 14, 2019 Notice, Attachment E, page 2

a) Did Hydro 2000 cease applying Collection of Account Charges effective July 1, 2019 as required by the above referenced Notice?

H2000 Response: Hydro 2000 confirms that it ceased to apply Collection of Account charges effective July 1, 2019.

i. If not, why not?

b) Did Hydro 2000 cease applying Install/Remove Load Control Device Charges effective July 1, 2019 as required by the above referenced Notice?

H2000 Response: Hydro 2000 does not nor has it ever used load

control devices.

i. If not, why not?

H2000 Response: n/a

8.1 VECC - 43

Reference: Exhibit 8, pages 25-26

The Application states (page 25): "*The 2019-2020 estimates of total LV charges were calculated based on the last year of actual charges from Hydro One. Hydro 2000 has calculated an average of 5 years in accordance with board policy*".

a) Please provide reference for the Board Policy noted in the Preamble.
b) With respect to Table 14, what were the LV-Billed and LV-Charges amounts for 2019?

H2000 Response: H2000 confirms that the statement at page 25 is incorrect. The utility used a 5-year average to calculate the projected LV charges for the test year. The LV charges for 2019 were:

4075 – $110,462.90 and 4750 – $166,044.60

8.2 VECC - 44

Reference: Exhibit 8, pages 27-29

a) At page 27 the Application makes reference to Hydro 2000 using the standard SFLF of 0.0034. However, Table 15 uses an SLF value of 1.034. Please reconcile and indicate which value is correct.

H2000 Response: H2000 confirms that it intends to use a 1.034 factor in accordance with Board direction which states that " ***If fully embedded within a host distributor, SFLF = loss factor re losses in transformer at grid interface X loss factor re losses in host distributor's system. If the host distributor is Hydro One Networks Inc., SFLF = 1.0060 X 1.0278 = 1.0340. If partially embedded, SFLF should be calculated as the weighted average of above."***

9 EXHIBIT 9 DEFERRAL AND VARIANCE ACCOUNTS

9.1 9-STAFF-56

Ref: Section 9.10.3 Global Adjustment and the IESO Settlement Process; The OEB's Letter to All Regulated Electricity Distributors regarding "Guidance on the Disposition of Accounts 1588 and 1589" dated May 23, 2017

The OEB's letter to all regulated electricity distributors regarding "Guidance on the Disposition of Accounts 1588 and 1589" issued on May 23, 2017 stated the following guidance:

- The year-end RPP settlement true-up claim for the last quarter of a year must be completed no later than the settlement claim with the IESO for the final month of the first quarter of the following fiscal year.
- The balances in distributors' RSVA Power (1588) and Global Adjustment (1589) variance accounts that are requested for disposition by distributors must reflect RPP settlement amounts pertaining to the period that is being requested for disposition. This means that RPP settlement true-up claims made with the IESO in the period subsequent to the fiscal year for which disposition is being requested must be reflected in the balances being requested for disposition.
- RPP settlement true-up claims for a given fiscal year that have not been reflected in the audited financial statements are to be identified separately as an adjustment to the balance requested for disposition in the DVA continuity schedule submitted in rate applications. The impact of such adjustments should be reversed on the continuity schedules for the following year.

Staff notes that Hydro 2000 did not comment on whether or not it has complied with the OEB's guidance in May 2017 letter.

a) Please explain the following regarding the guidance:

i. When did Hydro 2000 submit the 2017 year-end and 2018 year-end RPP settlement true-up claims respectively? i.e. which months were the year-end true-ups included?

H2000 Response: The year-end RPP settlements were done in January of the following year for the year-end. January 2018 for December 2017 and January 2019 for December 2018.

ii. Please provide the 2017 and 2018 RPP year-end true-up amounts respectively.

H2000 Response: The RPP for year-end 2017 is $83,876.53 and for 2018 is $41,030.58.

iii. Was the 2017 year-end true-up claim included in the 2017 AFSs? If not, was it part of the principal adjustment for a credit of $139,307?

H2000 Response: The 2017 year-end true-up was considered in the 2018 transactions.

iv. If the 2017 year-end true-up claim as part of the 2017 principal adjustment, please confirm whether or not the 2017 true-up claim was reversed in 2018 and included in the 2018 transaction credit of $768,115.

H2000 Response: The year-end true-up claim was only considered with the 2018 transactions.

v. Was the 2018 year-end true-up claim included in the 2018 AFSs? If not, why was there no principal adjustment made for 2018 on the continuity schedule?

H2000 Response: The 2018 year-end true-up was included in the 2018 transactions.

9.2 9-STAFF-57

Ref: DVA Workform, Tab 2a; Hydro 2000 2019 IRM Decision and Order (EB-2018-0039)

In Hydro 2000's 2019 IRM Decision and Order (EB-2018-0039), the following Group 1 DVAs were approved for disposition on an interim basis:

Account Name	Account Number	Principal Balance ($) A	Interest Balance ($) B	Total Claim ($) C=A+B
LV Variance Account	1550	188,492	8,602	197,093
Smart Meter Entity Variance Charge	1551	(1,463)	(43)	(1,506)
RSVA – Wholesale Market Service Charge	1580	10,663	311	10,974
RSVA – Retail Transmission Network Charge	1584	27,720	1,271	28,991

RSVA – Retail Transmission Connection Charge	1586	30,472	1,351	31,824
Disposition and Recovery of Regulatory Balances (2015)	1595	(2,038)	1,566	(471)
Disposition and Recovery of Regulatory Balances (2016)	1595	(59,327)	89,603	30,277
Totals for all Group 1 accounts		194,519	102,662	297,181

a) Please confirm that Hydro 2000 is seeking that these account balances that were previously approved for disposition on an interim basis, are now approved for disposition on a final basis.

H2000 Response: Hydro 2000 confirms that it is seeking a disposition on a final basis.

9.3 9-STAFF-58

Ref: DVA Workform, Tab 2a; The Inspection Report by the OEB's Audit and Inspection Department

Hydro 2000 is requesting disposition of a Dec 31, 2018 principal balance in Account 1588 of credit $482,047as per the DVA continuity schedule, staff has summarized the transaction debits/ (credits) and the principal adjustments for Account 1588 as below:

2015	Opening Principal Balance as of Jan 1, 2015	($60,210)
	Transactions Debit during 2015	$29,817
	Principal Adjustments during 2015	$158,168
2016	Transactions Debit during 2016	$16,508
	Principal Adjustments during 2016	$0
2017	Transactions Debit during 2017	$220,882
	Principal Adjustments during 2017	($139,307)
2018	Transactions Credit during 2018	($768,115)
	Principal Adjustments during 2018	$0

Staff notes that the transaction debits in 2015 and 2016 match with Table 1 in the OEB's audit report and the 2015 principal adjustment of $158,168 matches to Table 2 opening balance adjustment in the audit report.

Staff notes that the transaction debits/ (credits) in 2017 and 2018 are much higher as compared to the ones recorded in 2015 and 2016.

a) Please explain the nature of the transactions debit during 2017 of $220,882 and why the transaction debit is so high given the size of the utility.

H2000 Response: Hydro 2000 had a long serving general manager that resigned in May 2016. A new general manager was hired. Because Hydro 2000 is a very small utility the general manager does a portion of the accounting. The new general manager hired in 2016 made a lot of accounting errors. When the H2000 Board realized all the errors that were being made they hired a third general manager who is still in that position today.

When the current general manager began working at Hydro 2000 she reviewed all the claims made to Hydro One by her predecessor. As a result of that review very significant amounts were refunded by Hydro One to Hydro 2000

b) Please explain the principal adjustments during 2017 of ($139,307).

H2000 Response: The adjustment of $139K represents the adjustments of the OEB review of account 1588 as instructed by the OEB review team.

c) Please explain the nature of the transaction credit during 2018 of ($768,115) and why the transaction credit is so high given the size of the utility. Please prepare the attached analytical review for Account 1588's transactions in 2018 and explain the dollar amount besides the expected line loss variances in the account.

H2000 Response: Amounts recovered from Hydro One. See explanation in section a).

9.4 9-STAFF-59

Ref: Exhibit 9, Section 9.10.3 Global Adjustment and the IESO Settlement Process

Staff notes that Hydro 2000 describes the monthly settlement process and states that:

> On or before the 4th of the month, an estimate is made of the sales to RPP and non-RPP customers. An estimate of the purchases is also made. The rates used are the rates which are known at that time. The claim made is RPP kWh sold divided by total kWh sold multiplied by GA paid.

On or before the 4th of the following month, the same exercise is made with the final numbers (kWh and rates). The difference between the final calculation and the initial calculation is claimed or remitted.

a) Please describe Hydro 2000's process for estimating RPP/non-RPP consumption used to settle the monthly IESO reports and to pro-rate GA between RPP and non-RPP, specifically:

i) How does Hydro 2000 estimate the sales volumes to RPP and Non-RPP customers on a monthly basis?

H2000 Response: The process described in the paragraphs above is the process which started in August 2019 based on the new methodology implemented by OEB in 2019. Prior to that date, the settlement was made on or before the 4th of the month with a one-month lag. The settlement for January's consumption was made on or before the 4th of March with actual numbers.

ii) How does Hydro 2000 estimate the purchase volumes on a monthly basis?

H2000 Response: See response in a) i) above

Hydro 2000 now estimates the purchase volumes to be the same as the previous year for the same period.

iii) How does Hydro 2000 calculate the RPP and Non-RPP % of the total volumes?

H2000 Response: See response in a) i) above

iv) Please use the month of November 2018 as an example to illustrate the above three questions.

H2000 Response: See response in a) i) above

b) Given the RPP settlement process is essentially the formula of (RPP-HOEP-GA) for the utility's RPP customers, please clarify the statement that " the claim made is RPP kWh sold divided by total kWh sold multiplied by the GA paid" because the statement indicates that only the RPP portion of the global adjustment is being claimed. Please confirm that Hydro 2000 is claiming the energy part (i.e. RPP-HOEP) on its RPP settlement monthly.

H2000 Response: Hydro 2000 confirms that it is claiming the energy part on its RPP settlement monthly.

c) Please clarify the statement that “The rates used are the rates which are known at that time”. What exactly are the rates used? Is it the Global adjustment 1st estimate, 2nd estimate or actual of prior month?

H2000 Response: The rates used in the estimates are the 1st estimate rates.

9.5 9-STAFF-60

Ref: The Inspection Report by the OEB's Audit and Inspection Department, pages 7-8; DVA Workform, Tab 2a; GA Analysis Workform

The OEB's inspection report contains a number of findings for Hydro 2000's Accounts 1588 and 1589 in 2015 and 2016.

Finding 7.1.1 is related to the RPP settlement process. The specific findings are for 2015 and 2016 balances:

1) Hydro 2000 has been late in claiming the initial RPP settlement by a month.
2) Hydro 2000 has been using calendar month billed consumption data directly in its RPP settlements where the billed consumption adjusted for losses should be used as a basis to prorate the purchased volumes at the wholesale level to determine the appropriate RPP volumes for the RPP settlements.
3) Hydro 2000 didn't use GA 2nd estimate posted on the IESO website in its RPP settlement calculation.
4) Hydro 2000 incorrectly reported tiered volumes at HOEP as the settlement amount for the tiered customers.
5) Hydro 2000 didn't perform any true-up adjustments in the following month after submitting the initial settlement.

a) Please confirm whether Hydro 2000 has applied this finding, i.e. changed its process for the RPP settlement, in the 2017 and 2018 transactions in Account 1588? Please address each of the detailed findings above separately.

H2000 Response: Hydro 2000 has changed its RPP settlement process with the change in general manager. Hydro 2000's process addressed the recommendations in the inspection report.

9.6 9-STAFF-61

Ref: Exhibit 9, Section 9.10.3 Embedded generation; The Inspection Report by the OEB's Audit and Inspection Department, pages 13-15

Finding 7.3.1 of the OEB inspection report identified a number of errors with Hydro 2000's EG settlement process with Hydro One, which affects the balances in Account 1588:

1) Hydro 2000 missed reporting the EG settlements for the period of April 2016 to December 2017, but did a catch-up settlement in December 2018.
2) Hydro 2000 has been late in claiming the EG settlements by a month outside the period mentioned in (1) above.

3) Hydro 2000 used incorrect contract rates in calculating the EG settlements for two MicroFit customers for a nine-month period from April 2016 to December 2016.
4) Hydro 2000 didn't track the actual on-peak and off-peak generated kWh for all three MicroFit customers.
5) Hydro 2000 paid one customer incorrect rates for the generated volumes in certain months in 2016.

a) Please confirm whether Hydro 2000 has applied this finding, i.e. changed its process for EG settlement with Hydro One, in the 2017 and 2018 transactions in Account 1588. Please address each detailed finding separately.

H2000 Response:

1) The settlement was done on time in 2018. The amounts which were not claimed in 2016 and 2017 have been claimed in December 2018.
2) Hydro 2000 has changed its internal processes and amounts are now claimed on time.
3) This error from 2016 has been corrected in December 2018.
4) Hydro 2000 has changed its internal processes and the calculations are done properly.
5) This error has been corrected in December 2018.

9.7 9-STAFF-62

Ref: DVA Continuity Schedule, Account 1589 Global Adjustment

Staff summarized the principal adjustments and transaction debits/ (credits) in Account 1589 in 2017 and 2018 as per the DVA continuity schedule as below:

	2017	2018
Transaction Debit/(Credit)	-$27,506	-$4,037
Principal Adjustment	$63,710	0

a) Please explain the nature of the principal adjustment of $63,710 in 2017.

H2000 Response: The adjustment in 2017 relates to the inspection performed by OEB. Hydro 2000 was instructed by the OEB inspection team to adjust the corrections they made to 2015 and 2016 in 2017.

b) Given that typically principal adjustments to Account 1589 and in Account 1588 are offsetting between the two accounts (i.e. one in a debit position and the other in a credit position). Please explain why the debit principal adjustment of $63,710 in Account 1589 in 2017 and the credit 2017 principal adjustment $139,307 in Account 1588 are not offsetting.

H2000 Response: Both amounts reflect the adjustments made during the inspection.

c) Please explain why the transaction credit of $4,037 is so low in 2018 for account 1589 while the transaction debit of $768,115 in 2018 for Account 1588 is so high.

H2000 Response: The GA Analysis work form has been completed and the amount in account 1589 is reasonable. The reason why the transactions in 1588 are so high is due to adjustments with Hydro One due to errors made by the previous general manager. See also 9.3 above for explanation.

9.8 9-STAFF-63

Ref: GA Analysis Workform

The GA analysis work form includes the tabs for the years of 2014 to 2018. Staff notes that none of the adjustments were filled out on the GA analysis work form for all years. Staff notes that the 2015 and 2016 transactions in Account 1589 has been audited by the OEB-ordered audit. OEB also notes that Hydro 2000 stated that the RPP and Non-RPP consumption data pulled from the RRR is inaccurate for 2017 and 2018.

a) Please provide the accurate numbers for the metered consumption in 2017 and 2018 that should have been submitted in the RRR:

In kWh	2017	2018
Total Metered Consumption	20,415,822	21,300,002
RPP	16,217,504	16,976,566
Non RPP	4,198,318	4,323,436

H2000 Response: 2017 and 2018 had prepopulated numbers for consumptions. With those numbers, the loss factor was 1.9992 and 0.8585 instead of 1.0772.

b) Please follow the GA Analysis Workform instructions to fill out the reconciling items on 2017 and 2018 GA analysis work form.

H2000 Response: Because settlement was being made with a one month lag (settlement on or before March 4th for January consumption), actual amounts were being used. There are no estimates for unbilled revenue. The unbilled is recorded using the actual amounts billed to clients in January for December's consumption. The billing period is from the first to the last day every month.

c) Please answer the questions in Appendix A to the GA Analysis Workform Instructions.

H2000 Response: Appendix A is not visible in GA analysis workform.

9.9 9-STAFF-64

Ref: DVA Workform Tab 2a, Account 1580 – Sub-account CBR Class B

Staff notes that Account 1580 sub-account CBR class B shows nil balances on the DVA continuity schedule and the RRR 2.1.7 trial balances show nil balances as well.

a) Please explain why are there no amounts shown on the DVA continuity schedule for Account 1580 Sub-account CBR Class B?

H2000 Response: CBR has been included in account 1580 because there are only Class B clients. Hydro 2000 doesn't have any class A clients

9.10 9-STAFF-65

Ref: Exhibit 9, S.9.3.2, DVA Workform, Tab 2b, Account 1508

Hydro 2000 indicates a Dec 31, 2018 principal balance of $45,015 in Account 1508 on the DVA Workform.

Hydro 2000 also states in Exhibit 9, Section 9.3.2 the following:

"The one-time costs associated with the transition to IFRS were in relation to a preliminary analysis performed by Deloitte back in 2013 and the incremental cost

related to IFRS of the year-end audit of 2015. OEB Appendix 2-YA is shown in Appendix A of this Exhibit."

Staff did not find Appendix 2-YA.

a) Please provide Appendix 2-YA.

H2000 Response: The statement was made in error as the OEB no longer publishes Appendix 2-YA.

9.11 9-STAFF-66

Ref: DVA Workform, Tab 2b, Account 1592; Exhibit 9, Section 9.3.1

Hydro 2000 requests the disposition of Account 1592 for a debit balance of $27,109, which is comprised of the following:

PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	25,467	kWh
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	1,642	kWh
Total of Account 1592		**27,109**	

As per the DVA continuity schedule, Account 1592 and its sub-account balances are comprised of the following:

	Principal balance as at Dec 31, 2018	Interest balance as at Dec 31, 2018	Projected Interest up to April 30, 2020	Total Claim
Account 1592 PILs and Tax variances	$19,299	$5,607	$561	$25,467
Account 1592 sub-account HST/ITC	-$5,001	$6,788	-$145	$1,642

Staff notes that the principal balance of $19,299 was entered by Hydro 2000 as the 2013 opening balance on the DVA continuity schedule.

a) Given that Hydro 2000 was rebased in 2012, please explain why there was an opening balance entered in 2013 for the PILs and tax variance.

H2000 Response: The balance of account 1592 was inadvertently missed in the last cost of service.

b) Please explain the nature of the $19,299 entered as 2013 opening balance.

H2000 Response: A variance of $39,327 was recorded in 2006 and amounts of $20,028 have been collected.

c) Please provide the calculation for the $19,299 PILs and tax variance.

H2000 Response: A variance of $39,327 was recorded in 2006 and amounts of $20,028 have been collected.

9.12 9-STAFF-67

Ref: Exhibit 9, Section 9.9.2, Disposition of DVAs; Bill Impact Model, March 18, 2020

Hydro 2000 filed an updated bill impact model on March 18, 2020. As per the model, the bill impacts for all rate classes show bill increases. Hydro 2000 is proposing disposition of the DVA rate rider, the GA rate rider, the account 1576 rate rider over a 2-year period "in an effort to mitigate rates".

Staff notes that the DVA rate rider for Group 1 DVAs excluding GA and the Account 1576 rate rider are credits to customers.

a) Given the credit balances in total DVAs excluding the Global Adjustment and Account 1576 would result in refunds to customers, please confirm that a two-year disposition period for the DVA and Account 1576 rate riders is not needed to mitigate rates, and that these rate riders should instead be disposed over the default one-year period.
   i. if confirmed, please provide an updated DVA Workform and relevant models/schedules with one-year disposition period.

   H2000 Response: H2000 is of the opinion that given the sizable balances to be remitted, the utility should dispose of it on a 24 month basis to avoid rate shock once the sunset date is reached.

   ii. if not, please explain why not.

   H2000 Response: see response above.

9.13 9-STAFF-68

Ref: Appendix 2-EC; Appendix 2-BA

As per the review of the Appendix 2-BA, staff notes the disposals from 2015 to 2020 under the revised CGAAP and under former CGAAP as below:

	2015	2016	2017	2018	2019	2010
Under revised CGAAP						
Disposals – Cost	-21,079	-8,101	-2,553	-7,118	-5,000	-5,000
Disposals – Accumulated Depreciation	-1,936	-1,660	-774	-1,600	-2,000	-2,000
Under Former CGAAP						
Disposals – Cost					-5,000	-5,000
Disposals – Accumulated Depreciation					-2,000	-2,000

It appears that Hydro 2000 has included disposal amounts in 2019 "Net Additions" and "Net Depreciation" figures under former CGAAP and under revised CGAAP in Appendix 2-EC but did not include any other years' disposals into the "Net Additions" and "Net Depreciations" figures.

a) Please explain why there are disposals under former CGAAP in 2019 and 2020?

H2000 Response: Under former CGAAP, disposal should not have been considered.

b) Given that Account 1576 is to record the accounting differences resulting from the changes of the capitalization and depreciation policies, please explain why the net additions and net depreciations in 2019 of the Appendix 2-EC includes the disposals under both revised CGAAP and former CGAAP?

H2000 Response: The disposals have been removed.

c) Please update the Appendix 2-EC and Appendix 2-BA as applicable based on the answers to the above questions.

H2000 Response: Appendix 2-BA only has numbers under former CGAAP until 2017. Accordingly, no changes required. See attached reviewed model 2-EC.

9.14 9-STAFF-69

Ref: Appendix 2-EC, Appendix 2-BA

In Appendix 2-EC, Hydro 2000 noted that the Net Depreciation under the revised CGAAP in 2015 was $51,900. However, in Appendix 2-BA, the addition to Accumulated Depreciation under MIFRS in 2015 was shown as $56,129.

a) Please clarify which number is correct and update the relevant schedule accordingly.

H2000 Response: The correct number for 2015 is $56,129. Appendix 2-EC has been updated.

9.0 VECC -45

Reference: Exhibit 9, PDF page 12

a) Is the entire amount of the $48,869 in account 1508 – Deferred IFRS Transition Costs – attributable to services by Deloitte? If not please provide a breakdown of the amounts.

H2000 Response: H2000 confirms that the entire amount is attributable to Deloitte.

- **$2,543.51 Interest on other Regulatory Assets;**
- **$12,194.19 for Other Reg Pension & OEB HON 2004-200**
- **$5,858.70 for Other Reg OEB Late Payment Lawsuit**
- **$3,712.50 for Other Reg Exp 2008 Rebasing**
- **$23,250,01 + $1,310.09 for Other Regulatory Assets**

Appendix A – 2019 Financial Statements

(Filed as a separate document)

Appendix B – Pole Testing Results

Pole				Drilling			2018	TRANSFO		CRACKS						
#	LENGTH	CLASS	YEAR	Year	Pass/ Fail	DECAY OR CAVITY DETECTION (%)	Changed or scheduled for change	#	Age	TOTAL DEPTH IN INCHES 1 > 12 2 10-12 3 8-10 4 4-8 5 < 4	LENGTH 1 > 50% 2 25-50% 3 10-25% 4 < 10%	# of Cracks 1 > 10 2 8-10 3 6-8 4 3-6 5 < 3	presence of rot growth 1 Yes 2 No	Condition at ground in inches 1 > 12 2 10 to 12 3 8 to 10 4 4 to 8 5 < 4	Hammer test core detoriation 1 Definite 2 Possible 3 No perceived	Total condition
1	35	C-5	2018	2017	P	0%			1							
2	35	C-5		2017	P	0%			1	5	4	5	2	5	3	24
3	40	C-5	1975	2017	P	0%		42	1	5	4	5	2	5	3	24
4	40	C-5	1976	2017	P	0%		28	1	5	4	5	2	5	3	24
5	40	C5	1979	2017	P	0%			1	5	4	5	2	5	3	24
9	35			2017	P	0%			1	5	4	5	2	5	3	24
14		C3	1979	2017	P	0%			1	5	4	5	2	5	3	24
24	50			2017	P	0%			1	4	2	4	3	4	3	24
26		C3	1984	2017	P	0%			1	5	4	5	2	5	3	24
32	50			2017	P	0%				5	4	5	2	5	3	24
34	50			2017	P	0%			1	5	4	5	2	5	3	24
35	30	C-5	1976	2017	P	0%			1	5	4	5	2	5	3	
36		C-5	1989	2017	P	0%	2019	27	5	5	4	5	1	1	1	24
37		C-5	2003	2017	P	0%			1							24
38	40	C-6	1989	2017	P	0%		30	1	5	4	5	2	5	3	24
39	40	C-5		2017	p	0%			1	5	4	5	2	5	3	24
40	35	C-5	1989	2017	P	0%			1	5	4	5	2	5	3	24
41	30	C-4	2011	2017	P	0%			1	5	4	5	2	5	3	24
42	40	C-7	1960	2017	P	0%			1	5	4	5	2	5	3	24
43	35	C-5	1987	2017	P	0%			1	5	4	5	2	5	3	24
44	40			2017	P	0%			1	5	4	5	2	5	3	24
45	35	C-5	1969	2017	P	0%			1	5	4	5	2	5	3	24
46	35	C-5	1983	2017	P	0%			1	5	4	5	2	5	3	24
47		C5	1985	2017	P	0%			1							24
48	35	C-5	1950	2017	P	0%			1	5	4	5	2	5	3	24

49	35	C-5	1997	2017	P	0%			1	5	4	5	2	5	3	24
54	40	C-5	1986	2017	P	0%			1	3	1	5	2	5	3	24
55	35	C-5	2008	2017	P	0%			1	5	4	5	2	3	2	24
56	40	C-5	1980	2017	P	0%			1	5	4	5	2	5	3	24
57	45	C-5	1990	2017	P	0%			1	5	4	5	1	5	3	24
58	35	C-5		2017	P	0%		38	1	5	4	5	2	5	3	24
59	40	C-5	1990	2017	P	0%			1	5	4	5	2	5	3	24
60	40	C-5	1990	2017	P	0%			1	5	4	5	2	5	3	24
61	45	C-5		2017	P	0%			1	5	4	5	2	5	3	24
62	40	C5		2017	P	0%			1	5	4	5	2	5	3	24
63	40	C-5	1990	2017	P	0%			1							24
64	45	C-5	1980	2017	P	0%			1	5	4	5	2	5	3	24
65	40	C-4	2004	2017	P	0%			1	4	2	5	2	5	3	24
67	35	C4		2017	P	0%		60	1	5	4	5	2	5	3	24
69	35			2017	P	0%			1	4	3	5	2	5	3	24
70	40	C3	1984	2017	P	0%			1							24
71	30	C3	1984	2017	P	0%		5		5	4	5	2	5	3	24
72	35			2017	P	0%			1	5	4	5	2	5	3	24
73	45	C3	1984	2017	P	0%			1							
74	40	C3	1984	2017	P	0%		4	1	4	1	4	2	5	3	24
75	35	C5	1986	2017	P	0%			1	5	4	5	2	5	3	24
76	45			2017	P	0%			1	5	3	4	2	5	3	24
78				2017	P	0%			1	5	4	5	2	4	3	24
80		C5	1979	2017	p	0%		19	1							24
82	50	C5	1985	2017	P	0%			1	5	4	5	2	5	3	24
83	50			2017	P	0%			1	5	4	5	2	5	3	24
85				2017	P	0%			1							24
86	50	C5		2017	P	0%			1	5	4	5	2	5	3	24
88	50	C5	1974	2017	P	0%			1	5	4	5	2	5	3	24
94	30	C5	1974	2017	p	0%			1	5	4	5	2	5	3	24
96	45	C5	2001	2017	P	0%			1	5	4	5	2	5	3	24
97	35	C5	1974	2017	P	0%			1	5	1	5	2	5	3	24
98	35	C5	1963	2017	P	0%			1							24
99		C5		2017	P	0%			1							24
101	35	C5	1988	2017	P	0%			1	5	4	5	1	5	3	24
103		C3		2017	P	0%			1	5	4	5	2	5	3	24
105	40	C-5	1982	2017	P	0%		33	1	5	4	5	2	5	3	24
106	40	C3		2017	P	0%		56	1	5	4	5	2	5	3	24
107	40	C5	1973	2017	P	0%			1	5	4	5	2	5	3	25
108	35	C3	1977	2017	P	0%			1	4	1	5	2	4	2	19
109	40	C3		2017	P	0%			1	5	4	5	2	5	3	25

110	40	C4	2007	2017	P	0%			1	5	4	5	2	5	3	25
111	45	5	1976	2017	P	0			1	5	4	5	2	5	3	25
113	45	C-5	1999	2017	P	0%			1	5	4	5	2	5	3	25
114	45	C5	2001	2017	P	0%			1	5	4	5	2	5	3	25
115	40	C5	1948	2017	P	0%			1	5	4	5	2	5	3	25
116		C5	1987	2017	P	0%		80	1							1
117		C5		2017	P	0%			1	5	2	5	2	5	3	23
118	40	C5	1975	2017	P	0%			1	5	4	5	2	5	3	25
119	45	C-3	2011	2017	P	0%			1	5	2	5	2	5	3	23
120	35	5	2015	2017	P	0		49		5	4	5	2	5	3	24
121	30	C-5	1982	2017	P	0%			1	5	4	5	2	5	3	25
122	40	C-3	2014	2017	P	0%			1							1
123	40	5	1966	2017	P	0			1	5	1	5	2	5	3	22
124	30	5	1960	2017	P	0		48	1	5	4	5	2	5	3	25
125	40	C5	1993	2017	P	0%			1	5	4	5	2	5	3	25
126	40	C5	1985	2017	P	0%		35	1	5	4	5	2	5	3	25
127	45	C5	1987	2017	P	0%			1	5	4	5	2	5	3	25
128	35	C5	1985	2017	P	0%		45	1	5	4	5	2	5	3	25
129	35	C5	1977	2017	P	0%		49	1	5	4	5	2	5	3	25
130	40	C5	1970	2017	P	0%			1	5	4	5	2	5	3	25
132	35	4		2017	P	0		74	1	4	3	4	2	5	3	22
133	35	C5	1969	2017	P	0%			1	5	4	5	2	3	3	23
134	45	C5	2007	2017	P	0%			1	5	4	5	2	5	3	25
135	40	C5	1992	2017	P	0%			1	5	4	5	2	5	3	25
136	45	c4	2001	2017	P	0%		222	1	5	4	5	2	5	3	25
138	35	C5	1961	2017	P	0%	2018	0	5	5	4	5	2	5	3	29
139	40	C-4	1999	2017	P	0%		36	1	5	4	5	2	5	3	25
140	45	C-3	2014	2017	P	0%			1	5	4	5	2	5	3	25
141	45	4	1987	2017	P	0		T	1	5	4	5	2	5	3	25
142		C5	1988	2017	P	0%		47	1	5	4	5	2	2	3	22
143	35	5	1969	2017	P	0			1	5	4	5	1	5	3	24
144	35	5	1969	2017	P	0			1	5	4	5	2	5	3	25
145	40	5	1986	2017	P	0		45	1	5	4	5	2	5	3	25
146	45	5	1967	2017	P	0			1	5	4	5	2	5	3	25
147	35	4	??	2017	p	0			1	5	4	5	2	5	3	25
148	45	4	1989	2017	P	0			1	5	4	3	2	5	3	23
149	40	4	??	2017	P	0		T	1	5	2	5	2	5	3	23
150	30	4	??	2017	P	0		30	1	5	4	5	2	5	3	25
151	35	5	1976	2017	P	0			1	5	4	5	2	5	3	25
153	40	6	1954	2017	P	0			1	5	4	5	2	5	3	25
154	45	5	??	2017	P	0			1	5	4	5	1	5	3	24

155	45	5	1976	2017	P	0			1	5	4	5	2	5	3	25
156	40	5	1980	2017`=	P	0			1	5	4	5	2	5	3	25
157	40	C-5	1967	2017	P	0				5	4	5	2	3	2	21
165	40	C-5	1988	2017	P	0			1	5	4	5	2	5	3	25
166	40	C-5		2017	P	0		T-34		5	4	5	2	3	2	21
167	35	5	1983	2017	P	0			1	5	4	5	2	5	3	25
169	40	4	2011	2017	P	0			1	5	4	5	2	5	3	25
171	35	5	1975	2017	P	0		47	1	5	4	5	2	5	3	25
172	40	5	??	2017	P	0		51	1	5	1	5	2	5	3	22
173	30	5	1976	2017	P	0			1	5	4	5	2	5	3	25
175	35	C-3	2006	2017	P	0			1	5	4	5	2	5	3	25
176	45	C-5	1945	2017	P	0			1	5	4	5	2	5	3	25
177	45	C-5	1983	2017	P	0			1	5	4	5	2	5	3	25
179	35	5	1967	2017	P	0				5	4	3	2	5	3	22
180	40	C-5	1980	2017	P	0				5	4	5	2	5	3	24
181	30	C-5	1977	2017	P	0				5	4	5	2	5	3	24
182	45	5	1991	2017	p	0				5	4	5	2	5	3	24
185	35	C-5		2017	P	0			1							1
186	40	C-5	1960	2017	P	0			1	5	4	5	2	5	3	25
187	45	C-5	1966	2017	P	0				5	4	5	2	5	3	24
188	35	C-5	1993	2017	P	0		9		5	4	5	2	5	3	24
189	30	C-3	2006	2017	P	0				5	4	5	2	5	3	24
191	45	C-5	1985	2017	P	0				5	4	5	1	5	2	22
192	40	C-4	1980	2017	P	0				5	1	5	1	5	3	20
193	35	C-3	2000	2017	P	0				5	4	5	2	5	3	24
194	35	C-5	2001	2017	P	0			1	5	4	5	2	5	3	25
195	45	C-5		2017	P	0			1	5	4	5	2	5	3	25
196				2017	P	0		33	1	5	4	5	2	5	3	25
198	35	4	??	2017	P	0			1	5	4	5	2	5	3	25
199	35	5	1976	2017	P	0			1	5	4	5	2	5	3	25
200	40	5	1967	2017	P	0			1	5	4	5	2	5	3	25
201	45	C-4	2001	2017	P	0		44		5	4	5	2	5	3	24
202	40	C-5	1966	2017	P	0			1	5	2	5	2	5	3	23
203	40	C-5	1960	2017	P	0			1	5	4	5	2	5	3	25
205	30	5	1987	2017	P	0			1	5	4	5	2	5	3	25
209	40	5	1967	2017	P	0			1	5	4	5	1	5	3	24
212	35	C-5	1993	2017	P	0			1	5	4	5	2	5	3	25
214	30	C-5	1945	2017	P	0			1	5	4	5	2	5	3	25
218		C-4	1980	2017	P	0				5	4	5	2	5	3	24
219	35	5	1967	2017	P	0			1	5	4	5	2	5	3	25
220	35	4	1980	2017	p	0		40	1							1

221	45	C-5	1957	2017	P	0			1	4	2	4	1	5	1.-2.	17
224	30	C-5	1982	2017	P	0			1	5	4	5	2	5	3	25
226	35	C-5	1980	2017	P	0			1	5	4	5	2	5	3	25
228	40	C-5	2005	2017	P	0				5	4	5	2	5	3	24
229	40	C-5	1953	2017	P	0			1	5	4	5	2	5	3	25
230	45	C-4	1980	2017	P	0		11		5	4	5	2	5	3	24
231	45	C-5	1946	2017	P	0				5	4	5	2	5	3	24
236	40	5	1957	2017	P	0				5	4	5	2	5	3	24
237	40	C-5	1976	2017	P	0				5	4	5	2	5	3	24
238	45	C-5	2000	2017	P	0				5	4	5	2	5	3	24
239	35	4	1981	2017	P	0		15		5	4	5	2	5	3	24
240	35	C-5	1998	2017	P	0		18		5	4	5	2	5	3	24
241	45	5	1982	2017	P	0				5	4	5	2	5	3	24
242	35	C-4	1960	2017	P	0		18		5	4	5	2	5	3	24
245	40	5	1976	2017	P	0				5	4	5	2	5	3	24
246	35	5	1982	2017	P	0				5	4	5	2	5	3	24
247	40	C-5	2014	2017	P	0				5	4	5	2	5	3	24
248	45	5		2017	P	0				5	4	5	2	5	3	24
249	45	5	1965	2017	P	0				5	4	5	2	5	3	24
250	40	C-4	1988	2017	P	0		72		5	4	5	2	5	3	24
253	40	C-5	2000	2017	P	0				5	4	5	2	5	3	24
256	35	C-5	1967	2017	P	0				5	4	5	2	5	3	24
257	30	C-5	1949	2017	P	0				5	4	5	2	5	3	24
258	35	4	1982	2017	P	0		55		5	4	5	2	5	3	24
259	35	C-5	1967	2017	P	0		1		5	4	5	2	5	3	24
262	40	4	1965	2017	P	0		20		5	4	5	2	5	3	24
263	35	5	1976	2017	P	0				5	4	3	2	5	3	22
264	40	5	1982	2017	P	0				5	4	5	2	5	3	24
266	45	C-4		2017	P	0				5	4	5	2	5	3	24
267	35	5		2017	P	0				5	4	5	2	5	2	23
268	45	5		2017	P	0				5	4	5	2	5	3	24
269	40	6	1964	2017	P	0				5	4	5	2	5	3	24
270	40	5	1976	2017	P	0				5	4	5	2	5	3	24
271	40	4	1963	2017	P	0		54		5	4	5	2	5	3	24
273	45	4	1994	2017	P	0		21		5	4	3	2	5	3	22
274	45	5	1964	2017	P	0				5	4	5	2	5	3	24
275	35	C-5	1976	2017	P	0				5	4	5	2	5	3	24
277	40	C-5	1978	2017	p	0				5	4	5	2	5	3	24
278	35	C-5	1986	2017	P	0		35		5	4	3	2	5	3	22
279	40	C-5	1975	2017	P	0				5	4	5	2	5	3	24
280	45	C-5		2017	P	0				5	4	5	2	5	3	24

281	35	C-5	1975	2017	P	0		45		5	4	5	2	5	3	24
282	40	C-5	1985	2017	P	0										0
285	35	C-3	1970	2017	P	0				5	4	5	2	5	3	24
286	30		1973	2017	P	0				5	4	5	1	5	1	21
287	35	C-5	1986	2017	P	0				5	4	3	2	5	3	22
288	35		2012	2017	P	0				5	4	5	2	5	3	24
289	45		2008	2017	P	0				5	4	5	2	5	3	24
290	45		2008	2017	P	0				5	4	5	2	5	3	24
291	40	C-5	1985	2017	P	0				5	4	3	2	5	3	22
292	50		1985	2017	P	0				5	4	3	2	5	3	22
293	35	C-5	2007	2017	P	0				5	4	3	2	5	3	22
294	35		1976	2017	P	0				5	4	3	2	5	3	22
296	40		1976	2017	P	0				5	4	3	2	5	3	22
297	35			2017	P	0				5	4	5	2	3	3	22
298	30		2012	2017	P	0				5	4	3	2	5	3	22
299		C5		2017	P	0%				5	4	5	2	5	3	24
301	40		1986	2017	P	0		71		5	4	5	2	5	2	23
303	45	C-5	1975	2017	P	0				5	4	5	1	5	3	23
304	35	C-5	1965	2017	p	0				5	4	5	2	5	3	24
305	35		1951	2017	P	0				5	4	5	2	5	3	24
308	35		1998	2017	P	0				5	4	5	2	5	3	24
309	45	C-3	1988	2017	P	0				5	1	5	1	5	3	20
310	35	C-5	1959	2017	P	0				5	4	5	2	5	3	24
311	35		2008	2017	P	0				5	4	5	2	5	3	24
312	35			2017	P	0				5	4	3	2	5	3	22
313	40		1996	2017	P	0		38		5	4	3	2	5	3	22
314	45		1972	2017	P	0				5	4	3	2	2	3	19
316	40			2017	P	0				5	4	3	2	5	3	22
317	40		1976	2017	P	0				5	3	5	2	5	3	23
318	30	4		2017	P	0				5	4	5	1	5	2	22
319	40	C-5	1957	2017	P	0		14		5	4	3	2	5	3	22
320	40	C-4	1996	2017	P	0				5	4	3	2	5	3	22
321	30		1973	2017	P	0				5	4	3	2	5	3	22
322	40	C-5	1966	2017	P	0				5	4	3	2	5	3	22
323	40	C3	1989	2017	P	0%				5	4	3	2	5	3	22
324	35	C4	2004	2017	P	0%				5	4	5	2	5	3	24
325	30	C-4	2004	2017	P	0%				5	4	5	2	5	3	24
326	40	C-5	1998	2017	P	0				5	4	5	2	5	3	24
327	40	C5	1974	2017	P	0%				5	4	5	2	5	3	24
328	30			2017	P	0				5	4	5	2	5	3	24
330	35	C-5		2017	P	0				5	1	5	2	5	3	21

333	4	C-5	1999	2017	P	0%				5	4	5	2	5	3	24
338	35	C-5	1990	2017	P	0%				5	4	5	1	5	3	23
342	3	5	1976	201	P	0				5	4	5	2	5	3	24
343	5	C5		2017	P	4%				5	4	5	2	5	3	24
345	4	C5		2017	P	5%	2018			5	4	5	2	5	3	24
346	30	C5		2017	P	6%				5	4	5	2	5	3	24
347	40	C5	1970	2017	P	6%				5	4	5	2	5	3	24
349	45	C5		2017	P	7%				5	4	5	2	5	3	24
350	40	C4	2001	2017	P	7%				5	4	5	2	5	3	24
351	40	C4	1993	2017	P	8%				5	4	5	2	5	3	24
352	40	C4	2001	2017	P	8%		12		5	4	5	2	5	3	24
353	40	C3	1989	2017	P	8%				5	4	5	2	5	3	24
354	35	C4	2004	2017	P	8%		16		5	4	5	2	5	3	24
355	35	C4	2006	2017	P	8%	2019									0
356	40	C4	1980	2017	P	8%		41		5	4	5	2	5	3	24
360	35	C3		2017	P	8%				5	4	5	2	5	3	24
361	40			2017	P	8%				5	4	5	2	5	3	24
362	35			2017	P	8%				5	4	5	2	5	3	24
364	45	C5	1980	2017	P	8%										0
366	35	C5	1982	2017	P	9%		11		5	4	5	2	5	3	24
367	35	C5	1971	2017	P	9%		52								0
368	30	C4	1990	2017	P	9%				5	4	5	2	5	3	24
369	45	C4	2009	2017	P	9%	2022			5	4	5	2	5	3	24
372	40	C4	2005	2017	P	9%	2022	30		5	4	5	2	5	3	24
376	35			2017	P	9%	2022	54		5	4	5	1	3	3	21
377	40	C3		2017	P	9%	2022			5	4	5	2	5	3	24
378	40	C5	1983	2017	P	9%	2022	17		5	4	5	2	5	3	24
379	40	C3		2017	p	9%	2022	63		5	4	5	2	5	3	24
380	45	C3		2017	P	9%	2022			5	4	5	2	5	3	24
381	40	C5	2001	2017	P	10%	2022			5	4	5	2	5	3	24
382	40	C3	1980	2017	P	10%	2021	15		5	4	5	2	5	3	24
383	35	C5	1980	2017	P	10%	2021	57		5	4	5	2	5	3	24
384	35	C5	1982	2017	P	10%	2021			5	4	5	2	5	3	24
385	40	C5	1988	2017	P	10%	2021									0
387	35	C5	2000	2017	P	10%	2021			5	4	5	2	5	3	24
388	35	C4	1999	2017	P	10%	2021			5	4	5	2	5	3	24
389	35	C5	1993	2017	P	10%	2021	53		5	4	5	2	5	3	24
391	40			2017	P	12%	2021	2		5	4	5	2	5	3	24
393	40	C5	1974	2017	P	14%	2020	55		5	4	5	2	5	3	24
394	40	C-3	2005	2017	P	19%	2020			5	4	5	1	5	3	23
395	35	C5	1974	2017	p	19%	2020			5	4	5	2	5	3	24

404	40	C4	1980	2017	P	19%	2020	14		5	4	5	2	5	3	24
405	35	C-4	1976	2017		20%	2018			5	4	5	2	5	3	24
407	5	C-5	1960	2017	F	23%	2020	6		5	2	5	2	5	3	22
410	35	C-5	1957	2017	F	27%	2020			5	4	5	2	2	2	20
415	30	C5	1990	2017	F	29%	2020	10		5	4	5	2	5	3	24
416	40	C5	1974	2017	F	33%	2020	22		5	4	5	2	5	3	24
417	40	C5	1985	2017	F	33%	2020	43								0
418	40	C3	1987	2017	F	60%	2019			5	4	5	2	5	3	24
421	C-5	C-3		2017	F	67%	2019			5	4	5	2	5	3	24
422	40	C5	1953	2017	F	83%	2018			5	4	5	2	5	3	24
423	C-5	C-5		2017	F	90%	2018	25		5	4	5	2	5	3	24
424	C-5	5	1951	2017	P	4		50		5	4	5	2	5	3	24
425	C-5	C-4	1980	2017	P	5				5	4	5	2	5	3	24
426	C-5	5	1974	2017	P	5				5	4	5	2	5	3	24
429	40	5		2017	P	6				5	4	5	2	5	3	24
430	C-5	C-5	1978	2017	P	6			1	5	4	5	2	5	1	23
431	40	C-4	2008	2017	P	6				5	4	5	2	5	3	24
432	C-5	5	1982	2017	P	7		9		5	4	5	2	5	3	24
436	C-5	5	1969	2017	P	9		46		5	4	5	2	5	1	22
441	35	C-5	1957	2017	P	9				5	4	5	2	5	3	24
444	C-5	C-5	1977	2017	P	9				5	4	5	2	5	3	24
452	C-4		1988	2017	P	9				5	4	5	2	5	3	24
468	40	5	1976	2017	P	10		57		5	4	5	2	5	3	24
469	45	C-5	1959	2017	P	11				5	4	5	2	5	3	24
470	45	C-5	1983	2017	F	33			1	5	4	5	2	5	3	25
471	30	C-5	1986	2017	F	51		1		5	4	5	1	4	1	20
473	40	4	1990	2017	F	63				5	4	5	2	5	3	24
475	35	C-5	1986							5	4	5	2	5	3	24
476	30	C3	1980							5	4	5	2	5	3	24
477	35	5								5	4	5	2	5	3	24
479	45	C-5		2017				31		5	4	5	2	5	3	24
484	C-5	C4	1985							5	4	5	2	5	3	24
485	40	C-5	1980							5	4	5	2	5	3	24
486	35	C-5	1990							5	4	5	2	4	3	23
487	40	C4	1985							5	4	5	2	5	3	24
488	C-5	5	1951							5	4	5	2	5	3	24
489	C-4	C5	1958							5	4	5	2	5	3	24
490	40	5	1993							5	4	5	2	5	3	24
492	30	5	2001							5	4	5	2	5	3	24
493	C-5	5	1988							5	4	5	2	5	3	24
494										5	4	5	2	5	3	24

495	C-4							554		5	2	5	1	5	1	19
497	C-5	5	1993							5	4	5	2	5	3	24
498	C-5							64		5	4	5	2	5	3	24
499	C-5	C5	1982							5	4	5	2	5	3	24
502	45	5						51		5	4	5	2	5	3	24
504	35	5	1987							5	4	5	2	5	3	24
506	35	C-4	1977							5	4	5	2	5	3	24
507	40	C-5	2005							5	4	5	2	5	3	24
508	35		2007							5	4	5	2	5	3	24
509	40	5	1996							5	4	5	2	5	3	24
510	35		1982					T		5	4	5	2	5	3	24
513	45		1980							5	4	5	2	5	3	24
536	40		1985					T		5	4	5	2	5	3	24
538	35	5	2012	2017						4	1	5	2	5	2	19
539	45	5	1970							5	4	5	2	5	3	24
540	40	5	1985							5	4	5	2	5	3	24
541	40		1989							5	4	5	2	5	3	24
542	40	C-5	1985					40		5	4	5	2	5	3	24
546	35	5	2002							4	2	5	2	5	3	21
547	40	4	2001					301		5	4	5	2	5	3	24
548	40	4	1995							5	4	5	2	5	3	24
549	35	1	1978					28		5	4	5	2	5	3	24
550	35	4	1975					68		5	4	5	2	5	3	24
551	40	5	1961													0
552	30	5	1988							5	4	5	2	5	3	24
553	C-5	4	1996							5	4	5	2	5	3	24
555	40	2	1988					73		5	4	5	2	5	3	24
556	40	5	1953							5	4	5	2	5	3	24
557	45	5	1960							5	4	5	2	5	3	24
558	35	5	1979					23		5	4	5	1	5	3	23
560	45	5	1961							5	4	5	2	5	3	24
569	40	5	2008						1	5	4	5	1	5	3	24
573	50	4	2002						1	5	4	5	2	5	3	25
577	40	5	2001						1	5	4	5	2	5		22
578	45	4							1	5	4	5	2	5	3	25
SW11	50	4	1995					26	1	5	4	5	2	5	3	25
SW14	35	4	1975						1	5	2	5	2	5	3	23
SW16	45	4						302	1	5	2	5	2	5	1-2.	20
SW18	45	5	1984						1	5	4	5	2	5	3	25
SW20	45	5	1993						1	5	4	5	2	5	3	25
SW21	45	4	1975						1	5	4	5	2	5	3	25

SW22	40	5							1	5	4	5	1	5	3	24
SW23		5	1953													0
SW24	40	5	1980						1	5	4	5	2	5	3	25
SW26	40	5	2002						1	5	4	5	2	5	3	25
SW27	35	4	2002					300		5	4	5	2	5	3	24
SW29	40	5	1985							5	4	5	2	5	3	24
SW34		3	2000							5	4	3	2	5	3	22
SW36	40	3	1998						1	5	4	5	2	5	3	25
SW37	40	5	1963						1	5	3	5	2	5	2	23
SW39	40	4	2000						1	5	4	5	2	5	3	25
SW46	40	C-5	1957				2020		5	5	4	5	2	5	3	29
SW51	40	C5	1985						1	5	4	5	2	5	3	25
SW58	40	5	1979							5	4	5	2	5	3	24
SW59	40	C5	1985							5	4	5	2	5	3	24
SW60	40	C5	1990							5	4	5	2	5	3	24
	C-4		2007					37		5	4	5	2	5	3	24
								10								0
	45	C-3	2018					12		5	2	5	2	5	1	20
	35	C-5								5	4	5	2	5	2	23
	35	C-5	1976					56		5	4	5	2	5	3	24
	35	5	1954							5	4	5	1	5	2	22
	35	6	1954					31		5	4	5	1	5	2	22
	40	5	1974							5	4	5	2	5	3	24
	40	5	1989							5	4	5	2	5	3	24
	40	5	1988							5	4	5	2	5	3	24
	40	5	1980							5	4	5	2	5	3	24
	35	5	2008							5	4	5	2	5	3	24
	45	4	2008					70		5	4	5	2	5	3	24
	35	5	1992							5	4	5	2	5	3	24
	40	5	1992							5	4	5	2	5	3	24
	45	3	1992							5	4	5	2	5	3	24
	40	5	1992							5	4	5	2	5	2	23
	45	3	1992					75		5	4	5	2	5	3	24
	45	4								5	4	5	2	5	3	24
	40	4	1961							5	4	5	1	5	2	22
	30	6	1960							5	4	5	2	5	3	24
	35	5	1970							5	4	5	2	5	3	24
	35	5	1970							5	4	5	2	5	3	24