

BOMA INTERROGATORY #11

INTERROGATORY

Ref: Ibid, p10 of 11

Please explain the item "Utility Gross Plant Held for Future Use", and the item "Inactive services".

RESPONSE

As per the OEB Uniform System of Accounts for Class A Gas Utilities, Account 102, Utility Gross Plant Held for Future Use, includes:

- plant acquired and never used by the utility in utility service but held for such service in the future, and / or,
- plant previously used by the utility in utility service, but transferred to this account from "Utility Plant in Service", and held pending its re-use in the future in utility service.

Inactive services are service lines currently out of service that can be reactivated at any time in the future.

Witness: S. Riccio