

## *Top Energy*

# **THRESHOLD COMPLIANCE STATEMENT FOR THE ASSESSMENT DATE, 31 MARCH 2007**

*Pursuant to the Commerce Act (Electricity Lines Thresholds) Notice  
2004 and the Amendment Notice 2006*

23 May 2007

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## 1. Disclosure of Information Required (Clause 7(1)(a)(i) - The Price Path Threshold)

Top Energy Limited does not comply with all requirements of the price path threshold at the Assessment date 31 March 2007, as specified in the Commerce Act (Electricity Distribution Thresholds) Notice 2004 and Amendment Notice 2006.

Clause 5 (1) (a) The Notional Revenue of a distribution business at each Assessment date (calculated in accordance with the numerator of the left-hand side of the following expression) is not to exceed the allowable Notional Revenue of the distribution business under the CPI-X price path at that Assessment date (calculated in accordance with the denominator of the right-hand side of the following expression):

<b>Test:</b>	$\frac{NR_{2007}}{R_{2007}} \leq 1$
<b>Result:</b>	$\$15,682,480 / \$15,394,927 > 1$
<b>Result:</b>	$1.0187 > 1$
<b>Result:</b>	Threshold is breached by \$287,553

Supporting evidence is presented in Appendix A.

The Company planned and budgeted to comply with both the intent and detail of the Thresholds but a lower than expected actual Consumer Price Index figure for the 31 March 2007 year resulted in lower allowable notional revenue.

Top Energy remitted the full amounts of the 2006 and 2007 Price Threshold breaches back to the Energy Retailers on Tuesday the 15<sup>th</sup> of May 2007. The Energy Retailers have agreed to pass this on to Top Energy's customers by way a credit on their customer accounts.

Clause 5 (1) (b) The Notional Revenue of a distribution business at any time during an assessment period is not to exceed the greater of the Allowable Notional Revenue of the distribution business at the Assessment date on which that assessment period ends and the Allowable Notional Revenue of the distribution business at the previous Assessment date under this clause (or, if the previous assessment date is the reference date, under clause 5 of the initial Notice).

<b>Test:</b>	$\frac{NR_{Max}}{Max(R_{2006}, R_{2007})}$	$\leq 1$
<b>Result:</b>	\$15,682,460 / \$15,394,927	$> 1$
<b>Result:</b>	1.0187	$> 1$
<b>Result:</b>	Threshold is breached by \$287,553	

Supporting evidence is presented in Appendix B.

The breach under Clause 5 (1) (b) is no greater than that under Clause 5 (1) (a) which shows that there has been no change of tariff pricing by Top Energy Limited within the year to the Assessment date, 31 March 2007.

**Notional Revenue:**

In accordance with the Gazette Notice, the following sources of revenue have been included in the calculation of Notional Revenue:

- Network line charges to retailers
- Network line charges to end customers

**Excluded Services:**

In accordance with the Gazette Notice the following sources of revenue have been excluded from the calculation of Notional Revenue:

- Non Conveyance items such as
  - Rents
  - Interest
  - General Contracting services
  - Customers' interest in network assets.
- Connection services such as:
  - Disconnections and reconnections.

Connection services are competitive and have not altered from previous years.

### **Pass Through Costs:**

In accordance with the Gazette Notice, the following components of transmission charges have been included in pass through costs:

- Connection charges
- Interconnection charges
- Voltage support charges
- New investment charges
- EVA adjustments
- Loss Rental
- Avoided transmission charges

The Transpower interim rebate has been excluded from the pass through costs because it has been passed on transparently and in full to retailers and consumers.

Other costs that have been passed through in accordance with the Gazette Notice are:

- Local body rates applying to system fixed assets: lines, cables, equipment, sub-station land and substation buildings.
- Electricity Commission levy costs.

## 2. Disclosure of Information Required (Clause 7(1)(a)(ii) and (iii) - The Quality Threshold)

Top Energy Limited does comply with all requirements of the quality threshold at the Assessment date 31 March 2007, as specified in the Commerce Act (Electricity Distribution Thresholds) Notice 2004 and Amendment Notice 2006.

### Clause 6 (1) (a) Interruption Duration (Class B&C)

<b>Test:</b>	$SAIDI_{2007} \leq \left( \frac{SAIDI_{1999} + SAIDI_{2000} + SAIDI_{2001} + SAIDI_{2002} + SAIDI_{2003}}{5} \right)$		
<b>Result:</b>	417	<	464
<b>Result:</b>	SAIDI does not breach the threshold		

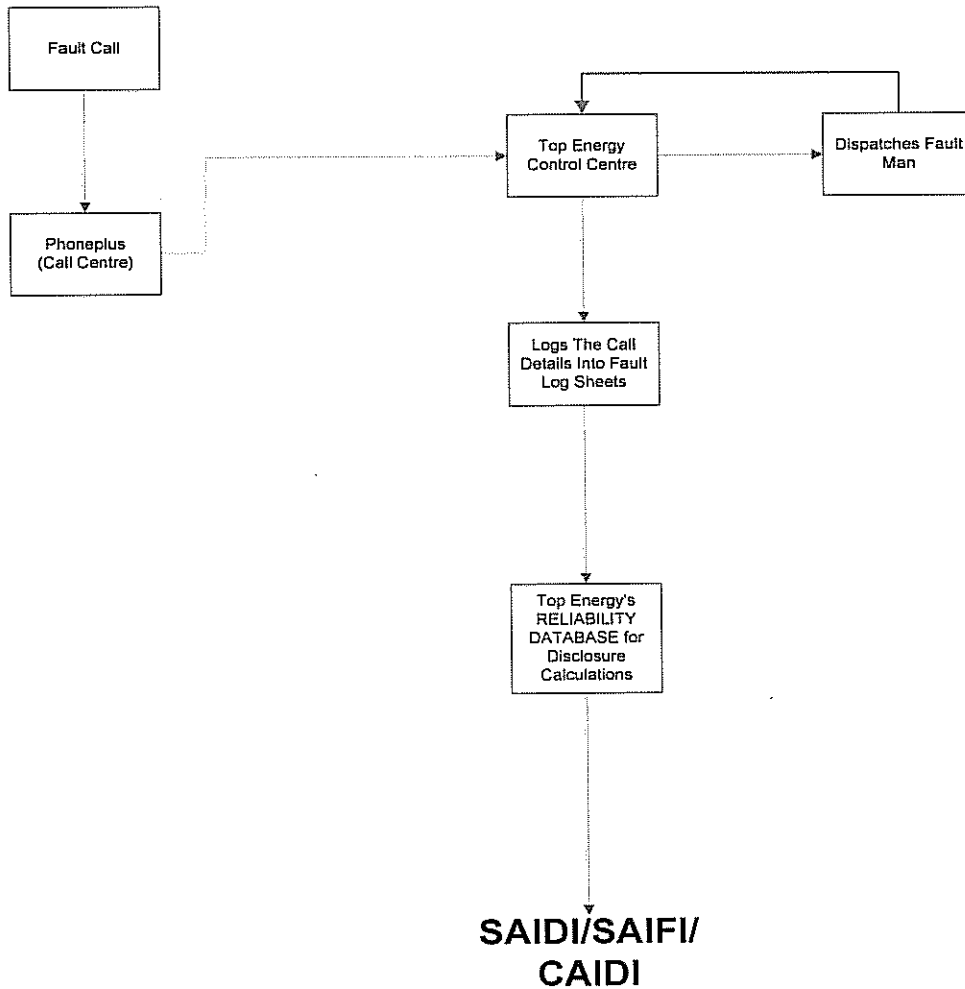
### Clause 6 (1) (b) Interruption Frequency (Class B&C)

<b>Test:</b>	$SAIFI_{2007} \leq \left( \frac{SAIFI_{1999} + SAIFI_{2000} + SAIFI_{2001} + SAIFI_{2002} + SAIFI_{2003}}{5} \right)$		
<b>Result:</b>	5.50	<	6.48
<b>Result:</b>	SAIFI does not breach the threshold		

Supporting evidence is presented in Appendix C.

Clause 7 (a) (iii) Procedures used for recording SAIDI and SAIFI statistics

Top Energy Limited records data for network performance from its network Control Room source. The following flow diagram outlines the business process that results in the recording and production of quality performance statistics.



**Top Energy Faults Management Process**

## **Recording Interruptions:**

Any interruption in supply is recorded by the Control room operators:

- Planned outages – are managed by the Control room that (1) schedule the work with the Field staffs, and (2) conduct and coordinate the switching on the network. These details are recorded by action, date and time on a 'Switching procedure sheet'.
- Unplanned outages - are initiated either by a fault call received by our in house Call Centre (PHONE*plus*). A Call Detail record \*(CMS) is completed by the Call Centre operative who identifies key information about the interruption, such as: time, fault description, name & contact details of the caller. Subsequently the Control room Operator will despatch the Fault man, log the fault, and conduct any switching that is required. All EHV and HV faults are recorded electronically via the SCADA system which provides an accurate record of the operation, time and date factors of the outage.

(\*"CMS" call management service time and date stamps the sheet used to record the customer fault call.)

The other notification of an outage is via a direct protection equipment alarm generated directly out of SCADA.

For either type of outage the Control room operator records the following information which is entered into an access database:

- Substation reference number
- Feeder affected
- Interruption class type – A,B,C or D
- Cause Code – where known

As a part of managing the restoration of supply the Control Room records the times that the customer(s) are without power. This may involve recording the time for both (1) a Partial restoration and (2) the Complete restoration. Where there is an intermittent fault which is immediately restored, for instance if a recloser trips and then restores supply a second later, then an interruption will not be recorded. The

Control Room works on a rostered basis with 3 operators manning on site from 7 am to 9pm for five days a week. Outside of these hours a Standby roster is used.

**Consumer Numbers:**

In the absence of a fully integrated GIS & ICP database of our network it is not possible to determine the exact number of customers affected by the fault. Top Energy currently uses a model (Reliability) which estimates the customers affected by monitoring the demand immediately before and after the interruption measured in amperes. For outages affecting small number of customers, a manual customer count may be used instead. To determine the total number of consumers on our network the Company maintains an ICP database which is based on the industry maintained MARIA equivalent. An average number of ICPs connected for the financial year is used to as the yearly customer base.

**Reliability Database:**

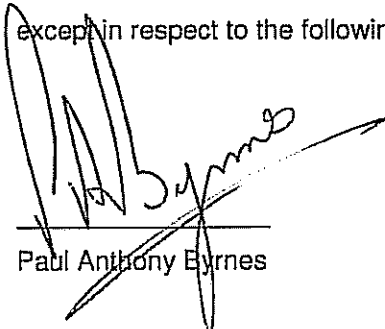
On a monthly basis the database of all interruptions is reviewed for reasonableness by the Operations Manager, who imports the data to the Reliability Access Database. Graphs and a summary monthly report of reliability statistics form part of the Network Managers report to the Board of directors. On a six monthly basis the statistics are summarised and reported as part of the Company's Financial Report, with comparison against targets set in the Company's Statement of Corporate Intent.

**Future Improvements:**

Top Energy Limited is moving to a GIS based outage recording system.

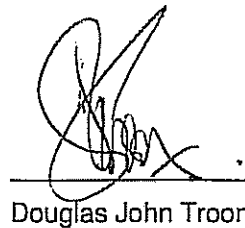
**4. Certification of Threshold Compliance Statement**

We, Paul Anthony Byrnes and Douglas John Troon, being directors of Top Energy Limited certify that, having made all reasonable enquiry, to the best of our knowledge and belief, the attached threshold compliance statement of Top Energy Limited, and related information, prepared for the purposes of the Commerce Act (Electricity Distribution Thresholds) Notice 2004 complies with the requirements of that notice, except in respect to the following clauses 5(1)(a) and 5(1)(b).



Paul Anthony Byrnes

Date 21 May 2007



Douglas John Troon

Date 21 May 2007

## REPORT OF THE AUDITOR-GENERAL

To the readers of the threshold compliance statement of Top Energy Limited for the assessment period ended on 31 March 2007

We have audited the attached statement, prepared by Top Energy Limited for assessment as at 31 March 2007 and dated 21 May 2007. The attached statement is a threshold compliance statement in respect of the price path threshold and the quality threshold, for the purposes of information requirements set out in clause 7 of the Commerce Act (Electricity Distribution Thresholds) Notice 2004 ("the Notice"). In this report the attached statement is called "the threshold compliance statement".

### Directors' Responsibilities

Directors of Top Energy Limited are responsible for the certification of the threshold compliance statement in accordance with the Notice.

### Auditor's Responsibilities

Section 15 of the Public Audit Act 2001 and clause 7(1)(b) of the Notice require the Auditor-General to audit the threshold compliance statement. It is the responsibility of the Auditor-General to express an independent opinion on the threshold compliance statement and report the opinion to you.

The Auditor-General has appointed Graeme Pinfold of PricewaterhouseCoopers to undertake the audit.

### Basis of Opinion - Price Path Threshold and Quality Threshold: SAIDI and SAIFI Statistics for the Assessment Period ended 31 March 2007

We conducted the audit in accordance with the Auditor-General's Auditing Standards which include the Auditing Standards issued by the Institute of Chartered Accountants of New Zealand.

The audit included examining, on a test basis, evidence relevant to the amounts and disclosures contained on pages 2 to 9 and Appendices A to C of the threshold compliance statement and which relate to:

- the price path threshold set out in clause 5 of the Notice;
- the SAIDI and SAIFI statistics for the assessment period ended on 31 March 2007 which are relevant to those parts of the quality threshold that are set out in clauses 6(1)(a) and 6(1)(b) of the Notice.

It also included an assessment of the significant estimates and judgements, if any, made by Top Energy Limited in the preparation of the threshold compliance statement and an assessment of whether the basis of preparation has been adequately disclosed.

We planned and performed the audit of the threshold compliance statement so as to obtain all the information and explanation which we considered necessary, including for the purpose of obtaining sufficient evidence to give reasonable assurance that the threshold compliance statement is free from material misstatements (whether caused by fraud or error), except that our work was limited in respect of the quality threshold: SAIDI and SAIFI statistics as explained below. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the threshold compliance statement.

**REPORT OF THE AUDITOR-GENERAL**

Top Energy Limited

**Basis of Opinion - Quality Threshold: SAIDI and SAIFI Statistics for the Years Ended 31 March 1999, 2000, 2001, 2002 and 2003**

In relation to the SAIDI and SAIFI statistics for the years ended 31 March 1999, 2000, 2001, 2002 and 2003 which are relevant to those parts of the quality threshold that are set out in clauses 6(1)(a) and 6(1)(b) of the Notice, we have undertaken procedures to provide reasonable assurance that:

- The amounts and disclosures in the threshold compliance statement relating to those statistics have been correctly taken from the information disclosed by Top Energy Limited in accordance with the Electricity (Information Disclosure) Regulations 1999; and
- Those statistics have been calculated based on the source data provided to us. We have not performed audit procedures on the source data.

**Relationship and Interests**

In addition to the audit of the threshold compliance statement we have carried out other audit assignments for Top Energy Limited. This involved issuing an audit opinion on the annual financial statements for the year ended 31 March 2007 as well as audit certificates pursuant to the Electricity Information Disclosure Requirements 2004. We have also carried out other professional advisory services. Other than these assignments we have no relationship with or interests in Top Energy Limited.

**Opinions**

**Unqualified Opinion**

We have obtained all the information and explanations we have required.

***Price Path Threshold***

In our opinion, having made all reasonable enquiry, to the best of our knowledge the amounts or details set out in the threshold compliance statement relating to the price path threshold set out in clause 5 of the Notice and related information have been prepared in accordance with the Notice, and give a true and fair view of the performance of Top Energy Limited against that threshold for the assessment period ended on 31 March 2007.

***Quality Threshold: SAIDI and SAIFI statistics***

In our opinion, having made all reasonable enquiry, to the best of our knowledge:

- a) the SAIFI statistics for the assessment period ended on 31 March 2007 which are relevant to those parts of the quality threshold that are set out in clause 6(1)(b) of the Notice and related information have been calculated or prepared in accordance with Top Energy Limited's policies and procedures for recording SAIFI statistics as disclosed in the threshold compliance statement;
- b) the SAIDI and SAIFI statistics for the years ended 31 March 1999, 2000, 2001, 2002 and 2003, which are relevant to those parts of the quality threshold that are set out in clauses 6(1)(a) and 6(1)(b) of the Notice, are in accordance with the Electricity (Information Disclosure) Regulations 1999. Those statistics have been properly calculated based on the unaudited source data provided to us by Top Energy Limited. The SAIDI and SAIFI statistics in the threshold compliance statement differ in certain instances from the previously disclosed statistics as a result of the correction of immaterial errors in the calculation of those statistics.

**REPORT OF THE AUDITOR-GENERAL**

Top Energy Limited

**Qualified Opinion**

Our opinion is qualified as follows:

**Quality Threshold: SAIDI and SAIFI statistics**

The scope of our audit was subject to the following limitations:

- There is no independent evidence available for the period to support the completeness and accuracy of recorded faults;
- As explained on page 9 of the threshold compliance statement, the SAIDI and SAIFI calculations for the period are based on estimated ICPs affected by each outage, and there are no detailed records available to verify the accuracy of ICP estimates used in those calculations; and
- We were unable to obtain sufficient audit evidence that the SAIDI statistics arising from unplanned interruptions in the assessment period ended on 31 March 2007 were calculated in accordance with Top Energy Limited's policies and procedures for recording SAIDI statistics as disclosed in the threshold compliance statement.

Because of these limitations, there are no practical audit procedures that we could adopt to confirm independently that all outage and ICP data was properly recorded for the purposes of inclusion in the amounts or details set out in the quality threshold: SAIDI and SAIFI statistics.

In these respects alone we have not obtained all the information and explanations that we have required.

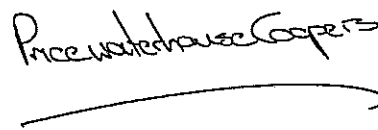
Because of the potential effect of the limitations in the evidence available to us, we are unable to form an opinion as to whether:

- the SAIDI statistics for the assessment period ended on 31 March 2007 which are relevant to those parts of the quality threshold that are set out in clause 6(1)(a) of the Notice and related information have been calculated or prepared in accordance with Top Energy Limited's policies and procedures for recording SAIDI statistics as disclosed in the threshold compliance statement;
- the SAIDI and SAIFI statistics for the assessment period ended on 31 March 2007 which are relevant to those parts of the quality threshold that are set out in clauses 6(1)(a) and 6(1)(b) of the Notice and related information fairly represent the performance of Top Energy Limited for the assessment period ended on 31 March 2007; and
- the amounts or details set out in the quality threshold: SAIDI and SAIFI statistics for the assessment period ended on 31 March 2007, together with the SAIDI and SAIFI statistics for the years ended 31 March 1999, 2000, 2001, 2002 and 2003, give a true and fair view of the performance of Top Energy Limited against those parts of the quality threshold that are set out in clauses 6(1)(a) and 6(1)(b) of the Notice for the assessment period ended on 31 March 2007.

Our audit was completed on 22 May 2007 and our qualified and unqualified opinions are expressed as at that date.



GR Pinfold  
On behalf of the Auditor-General  
Auckland, New Zealand  
22 May 2007



PricewaterhouseCoopers

## Appendix A 1

### Clause 5 (1) (a)

#### NR<sub>2007</sub>

Notional Revenue for the year ending 31 March 2007		
Term	Description	(\$)
$\sum P_{i,2007} Q_i$	Prices at 31 March 2007 multiplied by 31 March 2003 Base Quantities	21,697,751
$K_{2007}$	Transmission Charges for year ending 31 March 2007	5,968,805
	Rates for year ending 31 March 2007	13,282
	Electricity Commission Levies for year ending 31 March 2007	33,184
$NR_{2007} = \sum P_{i,2007} Q_i - K_{2007}$	Notional Revenue for the year ending 31 March 2007	15,682,480

#### R<sub>2004</sub>

Maximum Notional Revenue at the reference date which would not have caused the distribution business to breach the price path under the Initial Notice		
Term	Description	(\$)
$\sum P_{i,0} \times Q_{i,0}$	Prices at 6 September 2003 multiplied by 31 March 2003 Base Quantities	18,898,123
$C_{T2003}$	Budget Transmission Charges for year ending 31 March 2004	4,756,358
$C_{R2003}$	Budget Rates for year ending 31 March 2004	10,700
$R_{2004}$	Maximum Revenue at 31 March 2004 that would not have caused a breach under the Initial Notice	14,131,065

Note: All notations in the table above except R<sub>2004</sub> come from the Initial Notice.

**Test for 5 (1) (a) - ( $NR_{2007} / R_{2007} \leq 1$ )**

Allowable Notional Revenue under CPI-X price path		
Term	Description	(\$)
$X$	X Factor	0%
$R_{2004}$	Maximum Revenue at 31 March 2004 that would not have caused a breach under the Initial Notice	14,131,065
$(1+\Delta CPI_{2005})$	Average change in Consumer Price Index over 2004	1.0229
$(1-X)$	1-X Factor	1.00
$R_{2005}$	Allowable Notional Revenue under the CPI-X Price Path for the year ended 31 March 2005	14,454,702
$(1+\Delta CPI_{2006})$	Average change in Consumer Price Index over 2005	1.0304
$(1-X)$	1-X Factor	1.00
$R_{2006}$	Allowable Notional Revenue under the CPI-X Price Path for the year ended 31 March 2006	14,893,694
$(1+\Delta CPI_{2007})$	Average change in Consumer Price Index over 2006	1.0337
$(1-X)$	1-X Factor	1.00
$R_{2007}$	Allowable Notional Revenue under the CPI-X Price Path for the year ended 31 March 2007	15,394,927
$NR_{2007} / R_{2007}$	Expression must be less than or equal to 1 to avoid breaching 5(1)(a)	1.0187
$R_{2007} - NR_{2007}$	Value of Compliance or (Breach)	(287,553)

For presentation purposes, the CPI Index has been presented to four decimal places, however, for the calculation of  $R_{2007}$ , the full index (with no rounding) has been applied.

$\Delta CPI_{2005}$			
Numerator		Denominator	
$CPI_{Q1,2004}$	928	$CPI_{Q1,2003}$	913
$CPI_{Q2,2004}$	935	$CPI_{Q2,2003}$	913
$CPI_{Q3,2004}$	941	$CPI_{Q3,2003}$	918
$CPI_{Q4,2004}$	949	$CPI_{Q4,2003}$	924
Total	3753	Total	3669
$\Delta CPI_{2005}$			2.29%

$\Delta CPI_{2006}$			
Numerator		Denominator	
$CPI_{Q1,2005}$	953	$CPI_{Q1,2004}$	928
$CPI_{Q2,2005}$	962	$CPI_{Q2,2004}$	935
$CPI_{Q3,2005}$	973	$CPI_{Q3,2004}$	941
$CPI_{Q4,2005}$	979	$CPI_{Q4,2004}$	949
Total	3867	Total	3753
$\Delta CPI_{2006}$		3.04%	

$\Delta CPI_{2007}$			
Numerator		Denominator	
$CPI_{Q1,2006}$	985	$CPI_{Q1,2005}$	953
$CPI_{Q2,2006}$	1000	$CPI_{Q2,2005}$	962
$CPI_{Q3,2006}$	1007	$CPI_{Q3,2005}$	973
$CPI_{Q4,2006}$	1005	$CPI_{Q4,2005}$	979
Total	3997	Total	3867
$\Delta CPI_{2007}$		3.37%	

Source: Statistics New Zealand All Groups SE9A Index (Note this index was rebased to June 2006 -Consumers Price Index Review information paper published on 28 September 2006. The 2006 September quarter CPI was the first index published using the new base)

## Appendix A 2

$\Sigma P_{i,2007}$ Prices at 31 March 2007 multiplied by 31 March 2003 Base Quantities									
Tariff or Fee	Description	Number of ICPS at 31/03/03	kWh or kw or kvarh for 31/03/03	kVA for 31/03/03	Other Qty for 31/03/03	Line Tariff		Total Revenue (\$)	
						Fixed			
						\$/day	\$/kVA	$\Sigma P_{i,2003} Q_i$	
<b>Hon Time of Use</b>		25542				0.15			1,398,425
UC	Uncontrolled		55,175,747					10.00	5,517,575
PC	Partly Controlled		128,649,299					7.20	9,262,750
FC	Fully Controlled		9,217,653					3.60	331,836
Day	Partly Controlled Day		13,345,471					7.90	1,054,292
NGT	Night		6,165,165					1.60	98,643
CAP150	Capacity	69	5,348,561			5.00		7.40	521,719
<b>Time of Use</b>		55				15.00			300,669
	00:00 - 04:00		1,887,795					0.10	1,888
	04:00 - 08:00		3,088,718					0.10	3,089
	08:00 - 12:00		4,795,011					5.20	249,341
	12:00 - 16:00		4,857,661					6.70	325,463
	16:00 - 20:00		4,143,808					10.00	414,381
	20:00 - 24:00		2,822,827					3.40	95,976
<b>Industrial</b>									
	0000984310TEBBE			11,000				109.09	1,199,990
	00009840000TE210							1,184.05	432,178
	000984200TE817							660.14	240,951
<b>Street Lights</b>									
	Group Lighting 11 Hours				156	0.09			5,146
	Intermittent				6	0.15			330
	Street Lights				1,976	0.28			203,528
	Unmetered Continuous < 500 Watts				184	0.27			18,032
	Pole mounted streetlight				898	0.07			21,552
$\Sigma P_{i,2007}$									21,697,751

## Appendix B

### Clause 5 (1) (b)

#### $NR_{Max}$

Maximum Notional Revenue for the period 1 April 2006 to 31 March 2007. P x Q using 31 March 2007 Prices and 31 March 2003 Base Quantities if there has been no change in prices over this period, otherwise the prices which generate the maximum notional revenue over the period when using 31 March 2003 quantities		
Term	Description	(\$)
$\Sigma P_{Max} Q_i$	Maximum Price Between 1 April 2006 and 31 March 2007 multiplied by 31 March 2003 Base Quantities	21,697,751
$K_{2007}$	Transmission Charges for year ending 31 March 2007	5,968,805
	Rates Charges for year ending 31 March 2007	13,282
	Electricity Commission Levies for year ending 31 March 2007	33,184
$NR_{Max}$	Maximum Notional Revenue for 1 April 2006 to 31 March 2007	15,682,480

Test for 5 (1) (b) -  $(NR_{Max} / \text{Max}(R_{2006}, R_{2007})) \leq 1$

Notional Revenue during the period is not to exceed the maximum of the Allowable Notional Revenue at the end of the assessment period and the Allowable Notional Revenue at the end of the previous assessment period		
Term	Description	(\$)
$NR_{Max}$	Maximum Notional Revenue for 1 April 2006 to 31 March 2007	15,682,480
$R_{2006}$	Allowable Notional Revenue at 31 March 2006	14,893,694
$R_{2007}$	Allowable Notional Revenue at 31 March 2007	15,394,927
$\text{Max}(R_{2006}, R_{2007})$	Maximum of the Allowable Notional Revenue at 31 March 2006 and the Allowable Notional Revenue at 31 March 2007	15,394,927
$NR_{Max} / \text{Max}(R_{2006}, R_{2007})$	If expression is greater than 1, Clause 5 (1) (b) is breached	1.0187
$\text{Max}(R_{2006}, R_{2007}) - NR_{Max}$	Value of Compliance or (Breach)	(287,553)

## Appendix C

### Historic SAIDI and SAIFI (Class B and C)

Year	SAIDI (Interruption Duration)			SAIFI (Interruption Frequency)		
	Class B	Class C	Total	Class B	Class C	Total
1999	160	611	771	1.30	8.40	9.70
2000	181	295	476	1.30	5.50	6.80
2001	79	252	331	0.50	4.50	5.00
2002	44	286	330	0.30	4.40	4.70
2003	37	378	415	0.30	5.90	6.20
	Five Year Average SAIDI		464	Five Year Average SAIFI		6.48
2007	18	399	417	0.10	5.40	5.50