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**December 8<sup>th</sup>, 2015**

Len Kelsey  
Chair and CEO  
BC Utilities Commission  
900 Howe St  
Vancouver, BC V6Z 2S9

Dear Mr. Kelsey,

The BC Hydro Information Technology and Telecommunications 5 Year Plan originally tabled with the BCUC in the 2011 RRA submission is behind schedule, over-budget, failing to meet its targets and its most important component, the implementation of 6 SAP modules, is about half-finished.

This is according to BC Hydro documents and responses of the Minister of Energy in Question Period and Estimates debate during this spring's legislative session.

These dramatic failures in IT strategy, expenditures and implementation raise significant issues about BC Hydro's management. How can it be that a regulated utility such as BC Hydro could make such serious errors? The origins of this fiasco can be found in deliberate efforts by senior management to avoid its legal obligations to the BCUC and the public.

In reviewing BC Hydro Revenue Requirement Applications for the years 2009-2016, testimony before the commission, and other BC Hydro documents, I draw the following conclusions:

- 1) BC Hydro intentionally misled the BC Utilities Commission and the public with respect to BC Hydro Information Technology and Telecommunications 5 Year Plan <sup>1</sup> and in particular the decision to move to an SAP-based IT architecture. This will be clear from a plain reading of the evidence and is contained in the attached BC Hydro documents.

The impact of these violations of the BC Utilities Commission Act was to mislead the Commission and BC Hydro ratepayers as to risks and costs associated with \$400 million dollars in proposed spending - a plan that BC Hydro now admits has significant failures. It is unclear whether the BC Hydro Board of Directors was similarly misled or whether the Board participated in these actions.

2) BC Hydro committed an offence by violating Section 106 (1) (c) (i), Section 106, (1) (c) (ii), Section 106 (1) (c) (iii) and that BC Hydro Management staff violated Section 206 (1) (d) (i), Section 106 (1) (d) (ii), Section 106 (1) (d) (iii) and Section 106 (1) (d) (iv) in the 2009 RRA hearing and since.<sup>2</sup>

3) BC Hydro further hid elements of the IT Plan from the BC Utilities Commission by breaking up programs and projects in the IT Plan into smaller projects under the financial threshold where they would trigger a BCUC review of the program or projects.

The consequences of these actions have been serious and negative for BC Hydro ratepayers, employees, the BC Utilities Commission, the government and BC Hydro itself.

In forwarding this letter to you, copied to Ms. Jessica MacDonald, President and CEO of BC Hydro, and to Honourable Bill Bennett, Minister of Energy and Mines. I am asking that action be taken to hold BC Hydro and its senior management accountable under the BC Utilities Act for these offences and ensure a proper and fully independent review by the BCUC of BC Hydro's disastrous Information Technology strategies.

#### **BC Hydro Misleads the BC Utilities Commission on Information Technology Expenditures.**

1) BC Hydro submitted its 2009-2010 Revenue Requirements Applications on **February 20, 2008**. This included a planned IT Capital Plan totaling \$46.8 million in Fiscal 2009 and \$40.5 million in Fiscal 2010. The plan includes a summary of IT Capital expenditures from 2007-10 (Appendix I of the 2009-2010 RRA) and summaries of expenditures in excess of \$5 million including the Enterprise Financials Upgrade initiative (Appendix J).<sup>3</sup>

The Enterprise Financial Upgrade project summary explicitly rejects moving to an SAP platform for this component as "the cost to re-platform to SAP would be between \$30 million to \$40 million and would require a significant dedication of management and staff resources, thereby delaying other important BC Hydro projects. Migration would likely take between 2 and 3 years. While operational saving of \$0.4 million annually would be available for vendor maintenance with SAP, the cost of licensing would be approximately \$10 million. Overall, this option is not considered appropriate for BC Hydro."

The recommended option for the Enterprise Financials Upgrade in Appendix J of the 2009-2010 RRA is PeopleSoft Financials costing \$7.2 million.

2) On **May 12, 2008**, BC Hydro's Executive Team endorsed an Information Technology and Telecommunications Strategy document that reversed the IT&T strategy contained in the 2009-2010 RRA submission.<sup>4</sup> The resolutions from the May 12, 2008 meeting were subsequently presented and approved by the Audit and Finance Committee of the Board of Directors on **May 23, 2008**.<sup>5</sup> These decisions were the basis for a fundamental shift in IT architecture and strategy at BC Hydro and more than double the proposed annual IT capital spend. (As of April 2015, only 3 of the 6 SAP modules have been implemented at BC Hydro.)

The document and resolution passed by the Executive Team and Audit and Finance proposed a single SAP system for BC Hydro and endorsed "SAP as the default solution." This option was specifically rejected in the 2009-2010 RRA submitted to the Commission and the public some 3 months earlier for the Enterprise Financial Upgrade. <sup>6</sup>

These resolutions or strategy documents were not shared with the BCUC in the 2009 RRA or at any time thereafter that I can find.

It was mentioned in passing in response to a question during the 2012-13 RRA, after the completion of the Enterprise Financials Program: "The Executive Summary of the BC Hydro IT&T Five Year Plan - Year Two (Appendix R) lists five strategic intents which guide BC Hydro in technology-related decisions. The direction to "simplify the application environment with SAP as the core" is listed as part of the overall direction to simplify, standardize and integrate the IT environment. The Executive Team endorsed this direction in May 2008." <sup>7</sup>

This decision and document as we shall see was intentionally concealed during the 2009/2010 RRA process and for years afterwards.

The document also suggests as P. 4 that an "incremental amount of spending of \$32-38 million" may be required to implement these changes to the plan in addition to the \$45 million in the IT Capital Plan. <sup>8</sup>

3) The May 2008 resolutions passed by the Executive Team of BC Hydro established two governance/oversight groups for IT&T strategy at BC Hydro. The Executive Oversight group comprised of four Senior Vice Presidents: Chris O'Riley, Gary Rodford, Bev van Ruyven and Ray Stewart; the CFO (Charles Reid) and the CIO (Don Stuckert). The IT&T Leadership group was chaired by the Chief Information Officer and involved 12 individuals from the business groups. <sup>9</sup>

In short, the May 2008 decisions to establish SAP as the "default solution" and to proceed with a new IT&T strategy in the midst of the 2009 RRA was understood and endorsed by Senior Management and the Board and on an ongoing basis involved a broad cross-section of senior management.

4) On **October 15 2008**, BC Hydro officials appeared before the BCUC at hearings on the 2009/2010 RRA. Hydro officials were asked specifically about Information Technology and Telecommunications capital projects. BC Hydro repeatedly misled the BCUC as to their plans, strategies and spending with respect to the adoption of SAP. <sup>10</sup>

In a June 12, 2015 letter to me, BC Hydro Executive Vice President Greg Reimer states referring to the first SAP Project, the Enterprise Financial Systems Project that "two key factors resulted in BC Hydro re-defining the financial systems project to implement SAP financials instead. First, BC Hydro decided to adopt SAP – a single platform for backend systems – for the entire company." <sup>11</sup>

As can be clearly seen from the written evidence, this decision was taken, with massive financial implications, in **May 2008**. On Page 4 of the May 2008 document, approved by management and the board, it is acknowledged that for Enterprise Financial Systems alone, an additional \$32-38 million may be required above the budgeted amount.

In response to numerous specific questions in **October 2008**, senior BC Hydro executive failed to mention the decision to adopt SAP as a “default solution.” **This decision had been made, the money was starting to flow and BC Hydro did not tell the truth about it.**<sup>12</sup>

5) At the **October 15, 2008** meeting, BC Hydro officials were asked specific questions about the \$7 million dollar proposal to upgrade the PeopleSoft Financial systems described in Appendix J of the RRA. BC Hydro had already abandoned this approach for the dramatically more expensive SAP system. Yet, in its evidence, BC Hydro officials said the following:

“We are in fact, looking at PeopleSoft as one of the solutions, but we are also looking at other options, just in case we want to find a better solution.”<sup>13</sup>

The Commission then asked BC Hydro about the possibility that meeting new International Financial Reporting Standards would increase the costs of the capital budget. BC Hydro responded in its evidence:

“The capital forecast that was done in the initial budget was fairly pessimistic, in current terms of capability and what changes had to be made to the software. So within the scope of financial constraints.... The project is probably fine.”<sup>14</sup>

In fact, BC Hydro had already chosen a more expensive project – moving to SAP Financials. The only information the Commission had about this option came from BC Hydro in Appendix J, as part of the analysis as to why it was rejected. BC Hydro’s sworn evidence states that transitioning to an SAP platform would cost 5 times as much, not save operating money, cause delays and was “not appropriate for BC Hydro.”<sup>15</sup>

It is perhaps understandable given this analysis that BC Hydro would have a difficult time defending its May 2008 decision. But the evidence that gave simply covered it up and misled the Commission.

The consequences of this deception, a deception understood across BC Hydro’s management team, meant that the decision to proceed with SAP – a decision that is still being implemented at a cost in the hundreds of millions of dollars – was not reviewed, with severe consequences for BC Hydro ratepayers.

6) The planned IT Capital budget for BC Hydro was \$46.8 million in F2009 and \$40.5 million in Fiscal 2010 in RRA 2009/10. Submitted on March 3, 2010, the 2011 RRA states the IT Capital Budget (actual) was \$61.9 million in F2009, a 32% more than budgeted and \$90.5 in 2010, 123% more than budgeted.<sup>16</sup>

In testimony before the Commission in October 2008, under direct examination, BC Hydro did not acknowledge any change to its planned budget at that point halfway through the fiscal year. In those fiscal years along, this represented misleading the BCUC about \$65 million in additional spending.

7) BC Hydro in its testimony before the BCUC on October 15<sup>th</sup>, 2008 was specifically asked about the IT Strategy document submitted to the Board May 2008 (2009-2010 RRA Oral Hearings Volume 9 Page 1508) which outlined their Information technology strategic direction. When asked whether this document could be filed with the BCUC, BC Hydro said that the corporation could and would do this. <sup>17</sup>

This formal commitment became Undertaking 62 in the BCUC rate hearing. <sup>18</sup>

Instead of providing the May 2008 document which stated plainly that BC Hydro had adopted SAP as a default solution and a plan to increase IT spending, BC Hydro provided another document, dated October 31 2007 which covered the basic principles of the IT Strategy, but made no reference to SAP or the dramatic increase in the IT Capital Budget. <sup>19</sup> The May 2008 IT Strategy document approved by the BC Hydro Executive was never provided to the BCUC.

**BC Hydro deliberately misled the BC Utilities and the public as a result. There can be no doubt about this. They had been specifically asked for a document which had been approved by Senior Management and the Board and they not only failed to provide it, but misled the Commission with another document that suggested a completely different course. The intent here could only have been to deceive.**

Of course, it is for the Corporation to explain its motives here, but there can be little doubt, the result and intent was to avoid BCUC scrutiny for the decision to shift to SAP and the massive spend that would result.

8) The Expenditure Authorization Request (EAR) for the "Implementation of SAP Financials -Blueprint Phase" <sup>20</sup> signed off in August 2008, two months before the F2009-F2010 Oral Hearings. In short, they were spending money a dramatically more expensive and entirely different approach while telling the BCUC that it had not changed.

At the bottom of the third page of the document it states that it is estimated that the project will cost approximately \$30M. Yet, in oral testimony, BC Hydro deliberately misled the BCUC about the cost and budgets of this project months later.

"Under Hydro's IT strategy, approved by Hydro's Audit and Risk Management Committee earlier this year, the SAP systems were identified as a default solution."

"The document describes the overall BC Hydro Financial System Replacement Project, defining its scope, objectives and approach. It is anticipated that the Financial Systems

Replacement Project will result in the replacement of PeopleSoft Financials system with SAP Financials." <sup>21</sup>

This is a rejection of the plan presented by BC Hydro for approval earlier in the year as part of the RRA. BC Hydro intentionally failed to up-date the BCUC.

**Again, this document proves that BC Hydro misled the BCUC in the 2009-2010 Revenue Requirements Hearing. Hydro was spending money on their new direction while continue to mislead the BCUC both in oral testimony and in writing that this had occurred.**

9) The second Expenditure Authorization Request (EAR) is for the "SAP Financials Licensing Phase 1A". The EAR is dated Sept 30, 2008 (a couple weeks before the F2009-F2010 Oral Hearings). The signatures are dated Dec. 2008 after the hearings.

"This document has been prepared to seek financial approval for the purchase of SAP software and associated maintenance at \$1.2 million as negotiated with SAP Canada Inc. This is expected to be the first in a series of purchases from SAP to secure sufficient licensing to support BC Hydro's SAP program. This is in alignment with the recently adopted IT&T strategy as approved by ARMC, to execute the SAP Program, it is evident that additional SAP licensing will be needed."

"As per BC Hydro's new IT&T strategy as endorsed in May 2008, SAP Software has been identified as the "default solution" to be used for ERP related IT implementations."

"The initial focus is Finance... Follow up projects may be initiated (sic) other functional areas such as Project Management, Human Resources, Work Management, Supply Chain as driven by Business needs."

"Funding Source" **"In particular, the existing budget for the PeopleSoft Upgrade will not be required since this is now being replaced by the SAP program as per the IT&T strategy."** <sup>22</sup>

**Again, this document proves that BC Hydro decided to massively change its IT&T plan in May, and simply misled the BCUC about it, contrary to the BCUC Act.**

10) A series of other documents produced subsequent to 2008 further reinforce in plain words BC Hydro's deception of the Commission, a fact that was plainly understood at the senior ranks of the Crown Corporation. For example, the "SAP Enterprise Licensing Business Case Update" dated March 30, 2009 states:

"This document has been prepared to supplement and amend the original business case for SAP Licensing that was prepared in **September 2008**. At that time, BC Hydro purchased software valued at \$1 million from SAP and financial approval was granted via EAR #1122961. The initial purchase was executed as a down payment on overall licensing and was need to effectively "lock in" the pricing as had been negotiated earlier in **2008**." <sup>23</sup>

Further, the document demonstrates BC Hydro's commitment to the full SAP program as decided by the Board and Senior Management in May 2008.

Even more plainly, the Summary of Expenditures and Approvals for the Financial Systems Replacement Project dated August 18, 2010 states as do several other EAR documents that the Start Date for the project was August 1, 2008, consistent with the EAR's above. (Appendix) In short, in its sworn evidence to the Commission, BC Hydro misled the public.<sup>24</sup>

11) Another document "SAP Enterprise Program Common Infrastructure" dated July 31, 2009 provide more context to BC Hydro's poorly designed and implemented Information Technology and Telecommunications Plan and the reasons why the Corporation chose to mislead the Commission about its decision in May 2008.<sup>25</sup>

According to the document, "in developing the IT&T strategy during 2008" BC Hydro considered two options – "taking the current ERP solution and integrating best components or a single ERP (SAP).

"The IT&T strategy therefore recommended deploying an SAP environment and to incrementally deploy it in the financial and operational business groups over a 3-5 year period. The Executive Team (ET) endorsed this direction in May 2008."

The decision made in 2008 to proceed with SAP across BC Hydro's business groups represent a massive capital cost commitment by BC Hydro. It was one project – something that has been reinforced repeatedly by BC Hydro's decision over the ensuing 7.5 years and counting. This decision – to proceed with SAP – was well over the \$50 million threshold. Had the BCUC seen the document and the decision, they would have reviewed not just in the context of an RRA hearing, but on stand-alone basis.

BC Hydro's intent was clear and the fact that the project has been mishandled, is not nearly finished and has cost ratepayers in the \$100s of million, does not change this. They knew this, when the BCUC asked that the May documents and decision be shared. And they broke their word and their undertaking as above. This is not simply withholding documents, this is intentionally misleading the public at huge cost, and reflects shoddy business practice, that continues to this day.

12) The F2011 Revenue Requirement Application lists the "SAP Financial Licenses" and states that the actuals were \$3.3M in F2009. The decision to buy licenses represented a massive spending commitment on SAP in 2009 and following years. It was based on decision approved by senior management and the Board in May 2008.<sup>26</sup>

Yet, BC Hydro failed to provide the May 2008 document or tell the truth about this change in direction in sworn evidence to the BCUC.

13) The F2011 RRA also lists spending of \$0.6M for the Enterprise Financial Upgrade project in F2009 and \$5M for the Enterprise Service Bus (ESB). If you read the F2011 RRA Appendix J summary for the ESB project, it states that the \$12M ESB project is required for the

Enterprise Financial Upgrade project. F2009 started in Apr 1, 2008 and ended on Mar 30 2009. No mention was made of using SAP for the Enterprise Financial Upgrade project, the SAP Financial Licenses, or the ESB project in the F2009/F2010 RRA or the October 2008 Oral Hearings, but yet BC Hydro managed to spend almost \$9M in F2009 on these projects that were not part of the approved F2009-F2010 RRA. <sup>27</sup>

14) The Enterprise Financial Project, the first component of SAP in the BC Hydro's IT&T Five Year plan, was broken into multiple projects to avoid the capital budget thresholds which would require BC Hydro to file a separate application with the BCUC in accordance with capital project filing guidelines. In the F2009-F2010 RRA the project was estimated at \$7.2M. <sup>28</sup> In the F2011 RRA the estimate was \$14.1M. <sup>29</sup> In the F2012-F2014 RRA the estimate had grown to \$16.3M. <sup>30</sup> In response to Information Request 2.139.2 to the F2012-F2014 RRA, BC Hydro stated that the capital costs related to the project were \$18.4M, that there were another \$9.2M of capital costs associated with the project. <sup>31</sup> As noted, this does not even include the \$12M for the ESB project mentioned previous that was also required for the Enterprise Financial Project. When adding all these associated costs up, the total project cost even exceeds the \$30M SAP option that was rejected in Appendix J of the 2009-2010 RRA.

15) The Plan Schedule Work project is a further example of BC Hydro breaking up a project in the SAP program to avoid having to file a separate application to the BCUC. In Appendix I of the F2012-F2014 RRA BC Hydro presents annual estimates for the project for F2011 to F2015 of over \$20M, but the final cost is still "TBD". <sup>32</sup> The initial business case signed in March 2011 estimates the cost between \$22M and \$40M. <sup>33</sup> The project summary on page 161 of Appendix J of the amended the F2012-F2014 RRA says an initial business case is expected in Q3 F2012 and the estimated cost is \$33.6M. <sup>34</sup>

In response to IR 1.277.2 when asked if BC Hydro will be submitting a separate application for the project to the BCUC since the estimate is greater than \$20M, the response simply states, "Yes". In response to IR 1.277.1 that asks for a business case to support the \$2.2M already incurred, BC Hydro says, "Please refer to the response to BCUC IR 1.277.2." <sup>35</sup>

However, no business case or EAR is ever provided to the BCUC as a separate application as promised for the PSW project. The PSW project is then broken into multiple "streams" each under \$20M to avoid any BCUC oversight.

16) The 8 projects listed at more than \$5 million in the 2009/2010 RRA were either discontinued or substantially changed. Seven other projects were added. **The BCUC was not informed of this change in plan even though it was occurring during the hearing period and BC Hydro officials testified under oath that the budget had not substantially changed.**

<sup>36</sup>

17) In the 2011 RRA, BC Hydro presented an update to its Information Technology and Telecommunications Five-Year Plan. The transformation to SAP was a key element of that



plan. In the Spring Session of the BC Legislature, I asked a series of questions about this plan. Here is what we learned:

- BC Hydro is in Year 7 of the Plan and is not nearly finished implementation.
- BC Hydro has spent as of May, \$492 million on an unfinished plan budgeted at \$400 million
- BC Hydro's goal if the capital investment was made was a 30 per cent reduction in operating expenses. According to the Minister of Energy, operating expenses went up. The only target on page 8 of the plan that was not missed, was "Business Satisfaction." This was because the target in that case was "TBD".
- Only 3 of the 6 SAP platform functions had been completed, despite the decision made seven years earlier to move to SAP and the target to complete all phases by 2014. Seven years is a long time in information technology.<sup>37</sup>

BC Hydro claimed in its response initially in the budget debate that there was no 5 Year Plan and no target to reduce operating costs. Yet, both exists in time and space. In short, even the Minister has conceded, that significant Information Technology failures at BC Hydro. Mr. Stueckert the Chief Information Officer was dismissed in February 2015, a fact cited by the Minister as an example of BC Hydro taking action.

BC Hydro's pattern of inefficiency and overrun is not limited to SAP. In his letter to me of June 12, 2015 BC Hydro's current Vice President responsible detailed how the Customer Portal Project increased in cost from \$2 million to \$6.2 million to \$17.5 million.<sup>38</sup>

## **Conclusion**

BC Hydro's decision to move to an SAP based IT Architecture, a decision they deliberately and illegally hid from the BC Utilities Commission, has ultimately involved expenditures in the hundreds of millions of dollars. The SAP direction was undertaken contrary to the recommendations of BC Hydro staff as reflected in 2009 RRA. BC Hydro staff predicted that it would be a mistake and it was.

This was not a decision taken by one employee or Vice President or Chief Information Officer. The decision to embark on the most expensive possible option was taken by senior management and board members.

The consequences of this failure are being felt to this day in an Information Technology Plan that at massive cost, has not achieved its goals and is not finished. BC Hydro customers were misled and are forced to pay for it through higher BC Hydro rates.

BC Hydro broke the law with an understanding that they were doing so. But that is not the worst of it. The worst of it is that if they had followed the law and revealed their actions, they would be forced to meet a higher standard, to defend a dubious decision before it became a major mistake. The government and BC Hydro need to be held to account for this.

Over the past few years, the government has systematically undermined the BCUC by exempting key decision regarding BC Hydro from review. If anything, the conduct here is worse. Major decisions were exempted from BCUC review through an intentional cover up of BC Hydro senior management decisions.

I am asking the BCUC to review the attached documents, many of which are in the public domain, some of which are not, and investigate BC Hydro's conduct and actions. A higher standard is needed. And if future review hearings are to have meaning, then BC Hydro's misconduct - misconduct that is effecting all ratepayers today - must be held to account.

If you have any questions, please do not hesitate to contact me at my Vancouver-Kingsway Constituency Office at 604-660-0314.

Sincerely,

A handwritten signature in black ink, appearing to read "Adrian Dix". The signature is stylized, with a large, looped initial "A" and "D".

Adrian Dix  
MLA, Vancouver-Kingsway  
NDP Official Opposition Critic for ICBC and BC Hydro

## References and Footnotes

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- <sup>1</sup> Appendix N - BC Hydro IT&T Five Year Plan – Year 2 dated November 18, 2009 - Fiscal 2011 Revenue Requirement Application.
- <sup>2</sup> BC Utilities Commission Act, Section 106
- <sup>3</sup> Appendix I + J - Fiscal 2009/2010 Revenue Requirement Application – BC Hydro Exhibit B-1 (available on the BCUC website)
- <sup>4</sup> Appendix J- Fiscal 2011 Revenue Requirement Application – BC Hydro Exhibit B-1
- <sup>5</sup> IT&T Update on Strategy Development – May 22, 2008 Audit and Risk Management Committee Meeting of the Board
- <sup>6</sup> Official Report, Debates of the Legislative Assembly, April 21<sup>st</sup>, 2015, p. 7441-42.
- <sup>7</sup> IT&T Update on Strategy Development – May 22, 2008 Audit and Risk Management Committee Meeting of the Board, P. 6
- <sup>8</sup> IT&T Update on Strategy Development – May 22, 2008 Audit and Risk Management Committee Meeting of the Board, P. 4
- <sup>9</sup> IT&T Update on Strategy Development – May 22, 2008 Audit and Risk Management Committee Meeting of the Board, P. 5
- <sup>10</sup> BC Hydro Revenue Requirement F2009, F2010 –Transcript Volume 9 – Oral Hearing – October 15, 2008. (available on the BCUC website)
- <sup>11</sup> Letter from Greg Reimer, Executive Vice President, BC Hydro to Adrian Dix MLA, p. 2.
- <sup>12</sup> BC Hydro Revenue Requirement F2009, F2010 –Transcript Volume 9 – Oral Hearing – October 15, 2008. Pp. 1508, 1509, 1537, 1548, 1549, 1550.
- <sup>13</sup> BC Hydro Revenue Requirement F2009, F2010 –Transcript Volume 9 – Oral Hearing – October 15, 2008, p. 1549
- <sup>14</sup> BC Hydro Revenue Requirement F2009, F2010 –Transcript Volume 9 – Oral Hearing – October 15, 2008. P. 1550.
- <sup>15</sup> Appendix J- Fiscal 2011 Revenue Requirement Application – BC Hydro Exhibit B-1
- <sup>16</sup> Page 10-Appendix I-Fiscal 2009/2010 Revenue Requirement Application – BC Hydro Exhibit B-1  
Fiscal 2011 Revenue Requirement Application – BC Hydro Exhibit B-1  
Appendix I - F2009 – F2011 Capital Expenditures, Information Technology & Telecom – Fiscal 2011 Revenue Requirement Application – BC Hydro Exhibit B-1, p. 13.
- <sup>17</sup> BC Hydro Revenue Requirement F2009, F2010 –Transcript Volume 9 – Oral Hearing – October 15, 2008, p. 1509.

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- <sup>18</sup> BC Hydro F09/F10 Revenue Requirements Application - BC HYDRO UNDERTAKING No. 62 – BC Hydro Exhibit B -78
- <sup>19</sup> Page 1509 line 19 - BC Hydro Revenue Requirement F2009, F2010 –Transcript Volume 9 – Oral Hearing – October 15, 2008.
- <sup>20</sup> BC Hydro, Expenditure Authorization Request, Implementation of SAP Financials – Blueprint Phase, July 28, 2008.
- <sup>21</sup> BC Hydro, Expenditure Authorization Request, Implementation of SAP Financials – Blueprint Phase, July 28, 2008
- <sup>22</sup> BC Hydro, Expenditure Authorization Request, SAP Financials Licensing Phase 1, September 30, 2008, p. 5.
- <sup>23</sup> BC Hydro, SAP Enterprise Licensing Business Case Update, March 30, 2009, p. 1.
- <sup>24</sup> BC Hydro, SAP Enterprise Licensing Business Case Update, March 30, 2009, p. 1.
- <sup>25</sup> BC Hydro, SAP Enterprise Program, Common Infrastructure, July 31, 2009
- <sup>26</sup> IT&T Update on Strategy Development – May 22, 2008 Audit and Risk Management Committee Meeting of the Board
- <sup>27</sup> Appendix J- Fiscal 2009 Appendix J- Fiscal 2011 Revenue Requirement Application – BC Hydro Exhibit B-1
- <sup>28</sup> Appendix J Revenue Requirement Application 2009 – BC Hydro Exhibit B-1
- <sup>29</sup> Appendix J- Fiscal 2011 Revenue Requirement Application – BC Hydro Exhibit B-1
- <sup>30</sup> Appendix I of amended 2012-2014 RRA dated Nov 2011
- <sup>31</sup> BCUC BC Hydro response to Information Request 2.139.2, RRA 2012-14 (TAB 15)
- <sup>32</sup> Appendix I of amended 2012-2014 RRA dated Nov 2011. PSW Project Summary from Appendix J of amended 2012-2014 RRA dated Nov 2011
- <sup>33</sup> “Plan Schedule Work – Preliminary Business Case – BC Hydro – 04/03/2011.
- <sup>34</sup> BC Hydro PSW Project Summary from Appendix J of amended 2012-2014 RRA November 2011
- <sup>35</sup> BC Hydro response (RRA 2012-14) to IR 1.277.1 and 1.277.2
- <sup>36</sup> Appendix J- Fiscal 2009/2010 Revenue Requirement Application, pp. 82-93
- <sup>37</sup> Debates of the BC Legislature, Spring Session, 2015, pp. 7418-20, 7739-40, 7740-1, 8102-03, 8231-2, 8250.
- <sup>38</sup> Letter from Greg Reimer, Executive Vice President, BC Hydro to Adrian Dix MLA, p. 2.