

# VGC MAINTENANCE & MANAGEMENT CO. LIMITED

RC NO. 504288

## Management House

PLOT H-14 ROAD 3, VICTORIA GARDEN CITY  
Km22, Lagos-Epe Expressway, Lekki-Peninsula Ajah  
P.M.B. 80151, Victoria Island, Lagos  
Tel: (234) 01-4618161, 4616127, Fax: (234) 01-4616127

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Our Ref: VMMCL/GEN.MATTS. /NERC/03/2008

January 30<sup>th</sup> 2008

Dr. Alimi Abdul-Razaq  
Commissioner (Legal Support & Licensing)  
Nigerian Electricity Regulatory Commission  
Plot 1099, First Avenue  
Off Shehu Shagari Way  
CBD, Garki-Abuja

Dear Sir,

**RE: PETITION AGAINST THE NEW POWER SUPPLY TARRIFF BEING CHARGED AT VICTORIA GARDEN CITY LAGOS-APPEAL FOR INTERVENTION IN OTHER OUTSTANDING MATTERS**

We refer to your letter of 20<sup>th</sup> November 2007 and the all Parties meeting that took place at your instance on Monday 26<sup>th</sup> November 2007 following the petition filed in respect of the above, on behalf of Mrs. Funke Adekoya, SAN.

We would like to express our appreciation for the professional and objective manner in which the said meeting was steered by your Mrs. Ifey Ikeonu, AGM (Licensing & Enforcement) ably assisted by other officials of the Commission.

In order to ensure that all disputes and issues arising out of the introduction of the new power supply arrangement at VGC are satisfactorily resolved by your organization, we have decided to articulate and present them to you in this letter and appeal for your urgent intervention.

Without wishing to rehash the contents of our letter to your good self of September 28<sup>th</sup>, 2007 we would like to remind you of the following prevailing circumstances at the time the new power supply arrangement was introduced at VGC at the beginning of June 2007:

1. PHCN had already installed Prepayment Meters for approximately 600 of the residents of VGC to whom it continued to sell electricity tokens at the rate of ₦6.00/KWH up till the middle of November 2007 even though it was charging our company ₦8.50/KWH for the same power as measured by the PHCN Bulk Skipper Meter at the VGC Substation.
2. We had held several meetings with the representatives of PHCN regarding the take-off date of the new arrangement, the tariff to be charged by PHCN and the rebate/administration fee to be given to our company to compensate us for making payment to PHCN in bulk and relieving it of the administrative cost of producing individual bills, the technical and non-technical losses inherent in the VGC internal distribution system and the cost of chasing individual customers for bill payments.

A final meeting was held on 28<sup>th</sup> February 2007 with representatives of our company, the VGC Property Owners and Residents Association ("VGCPORA") and the Management of PHCN in attendance at which it was agreed that PHCN would charge a tariff of ₦8.00/KWH and give us a rebate of 10% of monthly billings.

3. HFP Engineering (Nig.) Limited ("HFP") had already paid ₦6,720,000.00 to PHCN for the supply and installation of 128 Units of 3 Phase prepayment meters. To date the Meters have not been installed and the money has not been refunded to us.

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Against the above background please find below the outstanding issues between our company and PHCN in which we would like the Commission to intervene and resolve:

**A. SHORT PAYMENT FOR ELECTRICITY TOKENS SOLD BY PHCN TO VGC CONSUMERS FROM JUNE TO DECEMBER 2007:**

Please find attached as Exhibit A, a Table ("the Table") and attachments showing on a month by month basis from June to December 2007

- i. the amount that we were billed by PHCN for electricity consumption at VGC.
- ii. the total number of KWH consumed according to the PHCN Skipper Panel Meter at the VGC Sub-station.
- iii. the credit given to us by PHCN in KWH and/or money for the sale of electricity tokens to VGC Consumers whose prepaid meters were installed by PHCN prior to the take off of the new arrangement.

**All references below to Columns and Lines are references to Columns and Lines in the Table whilst our claim for monthly fixed charges is based on the assumption of N620.00/customer for the 600 Customers at VGC with PHCN Prepaid Meters.**

**JUNE 2007**

As you would observe from Column E Line 1, PHCN claimed that 2,643,736 KWH of electricity were consumed at VGC in June 2007 for which our company was charged N8.50/KWH. Column F Line 1 shows that during this month PHCN sold 688,657.20 KWH of electricity to the VGC Consumers with PHCN Prepaid Meters at the rate of N6.00/KWH and only gave us a monetary credit of N4,666,154.36 (See Column I Line 1) including the monthly fixed charges of N620.00/customer (N500.00 meter maintenance charge and N120.00 fixed charge) and Value Added Tax ("Vat").

Based on the disparity of N2.50/KWH between what PHCN charged us per KWH in June and the monetary credit it gave us for the electricity tokens it sold to VGC Consumers we are being owed the sum of N1,870,711.15 (See Column K Line 1) for the month of June 2007 including the balance of the fixed monthly fixed charges that should have been paid to us and Vat. We would like you to intervene in getting PHCN to pay us this amount.

**JULY 2007**

Column E Line 2 shows that according to the PHCN Skipper Panel Meter 2,837,100 KWH of electricity were consumed at VGC in July 2007. Column F Line 2 shows that during this month PHCN sold 540,425.60 KWH to the VGC Consumers with PHCN Prepaid Meters whilst Column J Line 2 shows that it only gave us credit for 539,839 KWH before charging us for the balance at N8.50/KWH. PHCN did not give us any credit for the monthly fixed charges payable for the month.

Based on the shortfall of 587KWH at N8.50/KWH in the credit given to us and the monthly fixed charges that were not paid we are being owed the sum of approximately N395,835.41 (See Column K Line 2) including Vat for the month of July 2007, which we would like you to intervene in getting PHCN to pay us. We would like PHCN to give a detailed account of the amount collected on account of monthly fixed charges from VGC Consumers in July 2007.

**AUGUST 2007**

According to the PHCN Skipper Panel Meter 3,049,400 KWH of electricity were consumed at VGC in August 2007 (See Column E Line 3) for which our company was charged N8.50/KWH. Column F Line 3 shows that during this month PHCN sold 508,612.80 KWH to the VGC Consumers with PHCN Prepaid Meters but only gave us a monetary credit of N3,449,187.85 (See Column I Line 3) including monthly fixed charges and Vat.

Based on the disparity of ₦2.50/KWH between what PHCN charged us per KWH in August and the monetary credit it gave us for the electricity tokens it sold to VGC Consumers we are being owed the sum of ₦1,480,781.39 (See Column K Line 3) for the month of August 2007 including the balance of the monthly fixed charges that should have been paid to us and Vat. We would like you to intervene in getting PHCN to pay us this amount.

#### **SEPTEMBER 2007**

Column E Line 4 shows that PHCN claimed that 3,178,900 KWH of electricity were consumed at VGC in September 2007 whilst Column F Line 4 shows that during this month PHCN sold 480,667.60 KWH to the VGC Consumers with PHCN Prepaid Meters but only gave us credit for 385,518 KWH (See Column J Line 4) before charging us for the balance at ₦8.50/KWH. PHCN did not give us any credit for the monthly fixed charges of ₦620.00/customer for this month.

Based on the shortfall of 95,149.60KWH at ₦8.50/KWH in the credit given to us and the monthly fixed charges that were not paid we are being owed the sum of approximately ₦1,239,810.18 (See Column K Line 4) including Vat for the month of September 2007, which we would like you to intervene in getting PHCN to pay us. We would like PHCN to give a detailed account of the amount collected on account of monthly fixed charges from VGC Consumers in September 2007.

Our letter of October 10<sup>th</sup> 2007 to PHCN PLC (attached as Exhibit B) protesting the bill has not been replied till date.

#### **OCTOBER 2007**

Column E Line 5 shows that PHCN claimed that 3,339,300 KWH of electricity were consumed at VGC in October 2007 for which our company was charged ₦8.50/KWH. Column F Line 5 shows that during this month PHCN sold 515,761.60 KWH to the VGC Consumers with PHCN Prepaid Meters but only gave us a monetary credit of ₦3,487,100.00 (See Column I Line 5).

Based on the disparity of ₦2.50/KWH between what PHCN charged us per KWH for total consumption in October and the credit per KWH it gave us for the electricity tokens it sold to VGC Consumers we are being owed the sum of ₦1,506,672.28 for the month of October 2007 (See Column K Line 5) including the balance of the fixed monthly fixed charges that should have been paid to us and Vat. We would like you to intervene in getting PHCN to pay us this amount.

#### **NOVEMBER 2007**

Column E Line 6 shows that PHCN claimed that 3,521,700 KWH of electricity were consumed at VGC in November 2007 for which our company was charged ₦8.50/KWH. Column F Line 6 shows that during this month PHCN sold 439,019.40 KWH to the VGC Consumers with PHCN Prepaid Meters but only gave us a monetary credit of ₦2,996,750.00 (See Column I Line 6).

Based on the disparity of ₦2.50/KWH between what PHCN charged us per KWH for total consumption in November and the credit it gave us per KWH for the electricity tokens it sold to VGC Consumers we are being owed the sum of ₦1,312,098.15 for the month of November 2007 (See Column K Line 6) including the balance of the fixed monthly fixed charges that should have been paid to us and Vat. We would like you to intervene in getting PHCN to pay us this amount.

**DECEMBER 2007**

As you would observe from Exhibit A, PHCN claimed that 3,814,500 KWH of electricity were consumed at VGC in December 2007 (See Column E Line 7) for which our company was charged ₦8.50/KWH. PHCN did not sell any credit to customers at VGC for the period and as such there was no credit reflected in the bill for the month.

We have also attached for your information the monthly bills sent to our company by PHCN for the period June to December 2007 (see attached documents marked as Exhibits C-1 to C-7).

**Based on the above, the minimum short payment by PHCN to our company for electricity tokens sold to VGC Consumers, monthly fixed charges and Vat, since the bulk billing arrangement commenced in June 2007 up to December 2007 is conservatively put at ₦7,805,908.56 (See Column K Line 8).**

**We would like the Commission to carry out an independent audit to determine the actual revenue loss incurred by our company in the past 7 (seven) months so that the credit due could be refunded by PHCN.**

- B. NON-DEDUCTION OF AGREED 10% REBATE/ADMINISTRATION FEE:** The issue of our company being given an rebate/administration fee to cover our administration cost of the new billing arrangement at VGC as well as for making payment to PHCN in bulk and relieving it of the administrative cost of producing individual bills, the technical and non-technical losses inherent in the system and the cost of chasing individual customers for bill payments are well articulated in our letter of July 9<sup>th</sup> 2007 to the Chief Operating Officer of the Eko Distribution Zone of PHCN PLC (copy attached as Exhibit D).

Based on the total sum of ₦179,948,030.06 that PHCN invoiced the Estate for electricity consumption between June and December 2007 (See Column H Line 8), the total incentive/administration fee that should have been paid to our company in this regard is ₦17,994,803.01 (See Column K Line 9).

**We strongly appeal to the Commission to intervene and compel PHCN to pay the rebate/administration fee to our company as agreed at our meeting of February 28<sup>th</sup> 2007 and/or on the basis that it is only fair and proper for them to do so.**

**From the foregoing, we request the Commission's urgent intervention to recover the total sum owed our company by PHCN which is conservatively put at ₦25,800,711.57 (See Column K Line 10).**

- C. NON-CREDIT OF ₦6,720,000.00 PAID BY HFP FOR PREPAYMENT METERS THAT HAVE NOT BEEN INSTALLED BY PHCN:**

According to the records of HFP which have not been disputed by PHCN, ₦6,720,000.00 representing the cost for the supply and installation of 128 units of 3 Phase prepayment meters at ₦52,500.00/meter prior to the commencement of the new bulk billing arrangement was paid to PHCN. These meters have neither been supplied nor installed by PHCN as a result of which our company has had to purchase new prepayment meters which have been installed at the affected properties.

**It is only fair that the above-mentioned sum should be credited to our company as we cannot compel the owners of the subject properties to pay new meter installation/connection fees. We shall be grateful for your intervention in this regard.**

**D. DISCREPANCY IN PHCN SKIPPER PANEL METER READING AT THE VGC SUBSTATION:**

In an attempt to identify the technical and non-technical losses within the VGC distribution network our company arranged to install a Bluestar check meter at the VGC Substation to crosscheck the readings on the Skipper Panel Meter installed by PHCN on the basis of which we are bulk billed monthly.

Based on the records of readings taken from the PHCN Skipper Panel Meter and our Bluestar Check Meter from December 14<sup>th</sup> 2007 to January 9<sup>th</sup> 2008, we observed that the readings on the PHCN Skipper Panel Meter were higher than those on the Bluestar Check Meter by almost 30% for the said period.

Please find attached our self-explanatory letter of January 11<sup>th</sup> 2008 to PHCN in this regard (Exhibit E), which has not produced the desired response so far.

We would like you to intervene to ensure that this matter is properly investigated and speedily addressed.

**E. TECHNICAL/NON TECHNICAL LOSSES WITHIN THE VGC NETWORK:**

We have discovered that the bulk of the non-technical losses within the VGC electricity distribution system is from the over 600 (six hundred) prepayment meters that were installed by PHCN at VGC prior to the commencement of the new arrangement. Some of the Customers affected have not purchased credit since we took over in June 2007. We have consequently requested that PHCN PLC should remove the prepayment meters and come up with a cash refund policy so that our company could arrange for the replacement of the meters with new prepayment meters programmed to the VGC Supplier Group Code. While PHCN PLC agrees in principle with our request, they are only prepared to agree to the meter replacement if the meters would be handed to them without any obligation to pay credit to the property owners who paid for the meter supply and installation.

**We would also like the Commission to compel PHCN to agree to remove the prepayment meters it installed at VGC and pay necessary compensation to the owners of the meters and owners of electromechanical meters before the meters are handed over by our company.**

**F. TARIFF FOR ELECTRICITY AT VGC:**

Our Company is working closely with the Committee specifically set up by the VGCPORA to review the new electricity supply system and come up with a definitive tariff structure for electricity consumption on the Estate. We would like the Commission to assist the VGCPORA in securing a tariff of ₦6.00/KWH under the current bulk electricity purchase agreement.

We would also like the Commission to facilitate the negotiation and execution of a Memorandum of Understanding between PHCN and our company to reflect the agreed terms of the new electricity supply and billing arrangement.

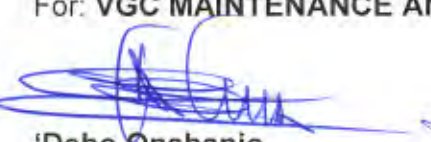
Permit us to conclude by reiterating our readiness to abide by the decision that would be reached by the Commission after careful and objective review of the issues that have been raised in our letter.

As a law abiding corporate organization, we hereby reaffirm our commitment, cooperation and support to assist the Commission in meeting its set objectives in compliance with the applicable laws of the Country.

We assure you of our highest esteem and regards as always.

Yours faithfully,

For: **VGC MAINTENANCE AND MANAGEMENT COMPANY LIMITED**



**'Debo Onabanjo**  
**General Manager**


cc: DGMD (Admin. /Legal) HFP Engineering (Nig.) Limited/Managing Director, VMMCL  
The Chairman, VGC Property Owners & Residents Association

**EXHIBIT A**

ANALYSIS OF VGC BULK METERED BILLING FROM JUNE TO DECEMBER 2007											
LINE	MONTH	PRESENT	PREVIOUS	PHCN (Bulk Bill)	PHCN Sales	PHCN Sales	PHCN Bulk Bill	CREDIT TO VMMCL			REMARKS
		READING (KWH)	READING (KWH)	(KWH CONSUMED)	(KWH)	(Naira)	(Naira)	NAIRA	UNITS	NAIRA	
A	B	C	D	E	F	G	H	I	J	K	L
1	JUNE	6,455,500.00	3,811,764.00	2,643,736.00	688,657.20	4,131,943.20	18,931,499.44	4,666,154.36		1,870,711.15	Total sales at N6.00/KWH
2	JULY	9,292,600.00	6,455,500.00	2,837,100.00	540,425.60	3,242,553.60	20,505,364.43		539,839.00	395,835.41	Shortfall of 586.60 KWH
3	AUGUST	12,342,000.00	9,292,600.00	3,049,400.00	508,612.80	3,051,676.80	26,824,555.00	3,449,187.85		1,480,781.39	Total sales at N6.00/KWH
4	SEPTEMBER	15,520,900.00	12,342,000.00	3,178,900.00	480,667.60	2,884,005.60	24,933,244.35		385,518.00	1,239,810.18	Naira sales divided by N8.50
5	OCTOBER	18,860,200.00	15,520,900.00	3,339,300.00	515,761.60	3,094,569.60	26,318,462.50	3,487,100.00		1,506,672.28	Total sales at N6.00/KWH
6	NOVEMBER	22,381,900.00	18,860,200.00	3,521,700.00	439,019.40	2,634,116.40	28,436,732.50	2,996,750.00		1,312,098.15	Total sales at N6.00/KWH
7	DECEMBER	26,196,400.00	22,381,900.00	3,814,500.00	0.00	0.00	33,998,171.84			0.00	Not applicable
8				22,384,636.00	3,173,144.20	19,038,865.20	179,948,030.06			7,805,908.56	
9										17,994,803.01	
10											<b>TOTAL OUTSTANDING TO VMMCL FROM PHCN</b>
										<b>25,800,711.57</b>	

**S/N NOTES:**

- 1 A LINES
- 2 B MONTHS
- 3 C PRESENT READING AT THE VGC SUBSTATION
- 4 D PREVIOUS READINGS AT THE VGC SUBSTATION
- 5 E TOTAL CONSUMPTION AT THE VGC SUBSTATION
- 6 F TOTAL CREDIT SALES BY PHCN TO VGC CUSTOMERS
- 7 G TOTAL NAIRA VALUE OF PHCN SALES INCLUDING MONTHLY FIXED CHARGES OF N120.00 & N500.00 & VAT
- 8 H PHCN BILL TO VGC LESS NAIRA OR UNIT ADJUSTMENT
- 9 I CREDIT SALES IN NAIRA ON MONTHLY BILLS
- 10 J ADJUSTED UNITS OF ELECTRICITY ON MONTHLY BILLS
- 11 K OUTSTANDING TO VMMCL FROM PHCN
- 12 L REMARKS

  
 30/01/08

**VGC MAINTENANCE & MANAGEMENT CO. LIMITED**

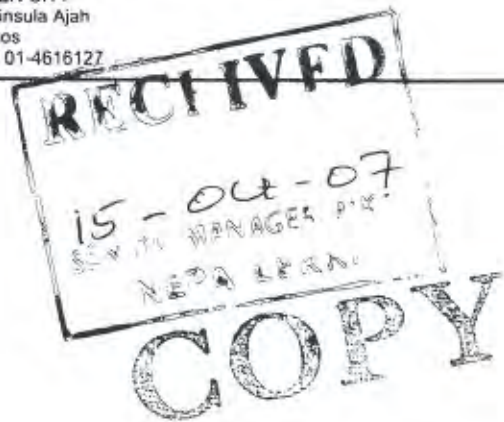
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**Our Ref: VMMCL/GEN.MATTS. /PHCN/13/2007**October 10<sup>th</sup> 2007

The Business Manager  
 Power Holding Company of Nigeria PLC  
 Eko Distribution Zone (Lekki Business Unit)  
 Agungi Bus-Stop  
 Lekki-Peninsula, Lagos

**ATTENTION: MRS. N. H. ABUBAKAR:**

Dear Madam,

**RE: NEW ELECTRICITY SUPPLY/BILLING ARRANGEMENT AT VGC – PAYMENT OF OCTOBER 2007 (SEPTEMBER 2007 CONSUMPTION) ELECTRICITY BILL – MATTERS ARISING:**

We are in receipt of the October 2007 (September 2007 Consumption) Electricity Bill for the Estate which was delivered at our office late in the evening of Monday October 8<sup>th</sup> 2007. The total sum invoiced is ₦24,933,244.35 (twenty four million nine hundred and thirty three thousand two hundred and forty four naira thirty five kobo).

We observed that the quantity of units consumed was arbitrarily adjusted by your organization from 3,178,900 KWH to 2,793,382 KWH and therefore called your Senior Manager Marketing, Mr. Nweke for an explanation. Presumably at your request, your Engr. Balogun called at our office this evening to clarify the discrepancy in the actual consumption and the adjusted consumption indicated on the bill. Based on his explanation, the consumption was adjusted by converting the total sales of ₦3,276,899.62 (three million two hundred and seventy six thousand eight hundred and ninety nine naira sixty two kobo) by PHCN to prepayment customers at VGC for September 2007 to electricity units (KWH) using ₦8.50 (eight naira fifty kobo) as the rate. This gave 385,517.6 KWH which was deducted from the actual consumption of 3,178,900 KWH to give the adjusted consumption of 2,793,382 KWH indicated on the bill.

We feel that the method adopted by your organization is further demonstration of your unfair business practice. Based on the sales report submitted to us, the actual units sold by PHCN to prepayment customers at VGC in September was 480,667.60 KWH. The least that should have been done by your organization is to deduct the total units sold for the month from the total consumption in arriving at the adjusted consumption figures.

The above has again brought to the fore the urgent need for your organization to immediately discontinue the sales of prepayment credit to customers at VGC at the subsidized tariff of ₦6.00/KWH which is patently unfair to the other consumers at VGC who are currently buying credit from our company at ₦12.00/KWH notwithstanding the fact that the R3 tariff results in a ₦2.50/KWH subsidy on the bulk metered tariff of ₦8.50/KWH which our company pays to you.

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After careful review of the matter, especially the reluctance of your organization to take the necessary steps to address this unconscionable practice, we shall effective from the bill for November 2007 (October consumption) start calculating the credit due to our company by multiplying the units sold to prepayment customers at VGC by your organization by ₦12.00/KWH. The balance after the net deduction will be paid to your organization.

Any attempt to disconnect electricity supply to our Estate as a result of our avowed resolve to resist further exploitation by your organization will be taken up with the appropriate authorities.

We are however optimistic that reason will prevail and your organization will take the necessary steps to address the matter objectively.

Yours faithfully,

For: **VGC MAINTENANCE AND MANAGEMENT COMPANY LIMITED**



**'Debo Onabanjo**  
**General Manager**

cc: The Managing Director, VGC Maintenance & Management C. Ltd. /DGMD (Admin. /Legal) HFP Engineering (Nig.) Limited

The CEO, Eko Distribution Zone, PHCN PLC

The Head, Customer Services, Eko Distribution Zone, PHCN PLC

b/cc: File Copy ✓



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# POWER HOLDING COMPANY OF NIGERIA PLC

RECONNECTION FEE = 33KVA (N=20,000) / 11KVA = (N=10,000)

LEKKI DISTRICT

PLEASE PAY AT ANY CASH OFFICE OR DESIGNATED BANK IN LEKKI DISTRICT

\*\*\*NOT SEQ\*

Commercial Account

JUL. 2007



POWER HOLDING COMPANY OF NIGERIA PLC

LEKKI DISTRICT

JUL. 2007 Commercial Account  
\*\*\*NOT SEQ\*

Account No 10/21/90/1763-01  
Name VICTORIA GARDEN CITY

Service Address VGC  
LAGOS (LEKKI)

Due Date 12/07/2007  
Meter No 04220856-0  
ADC 63535  
DIALS 7

Previous Balance 0.00  
Payments 4666134.36CR  
Adjustment 4666134.36CR  
Net Arrears

Account No  
Name

10/21/90/1763-01  
VICTORIA GARDEN CITY

Service Address  
VGC

LAGOS (LEKKI) LA  
04220856-0

Meter No

Description	LA Tariff Code	Read Date	Present Reading	Previous Reading	Multiplier	Consumption	Current Charges
ENERGY CHARGE	ENC4	03/07/2007	6433500	3811764	* 1.00	=2643736	22471736.00
LAR has been changed.							
FIXED CHARGE	FCD4						0.00
METER MAINT	MPC4						2200.00
RECONNECTION FEE	0.410V						

**Pls Pay Before**  
12 JUL 2007  
POWER HOLDING COMPANY OF NIGERIA PLC  
Lekki District  
LAR DATE 01/06/2007 LAR 3811764

LAST PAYMENT RECEIVED: NEVER

Send Bill To

BILL INCLUDES ALL PAYMENTS UP TO 30/06/2007

Old A/C No

Vat No. LCV25230601

(LAR = Last Actual Reading)

Due Date 12/07/2007  
Net Arrears 4666134.36CR  
Current Charges 22473936.00  
VAT 1123697.80

Total Due 18931499.44

Old A/C No

Vat No. LCV25230601

18931499.44

VGC MAINTENANCE & MANAGEMENT CO. LTD.  
 MANAGEMENT HOUSE  
**RECEIVED**  
 08 AUG 2007  
 ROAD 3 VGC  
 KM 22, LAGOS-EPE EXPRESS RD.  
 LEKKI PENINSULA LAGOS.

C-2

**POWER HOLDING COMPANY OF NIGERIA PLC.**



POWER HOLDING C

RECONNECTION FEE - 33KVA (=N=20,000) / 11KVA - (=N=10,000)  
 LEKKI DISTRICT

PLEASE PAY AT ANY CASH OFFICE OR DESIGNATED BANK IN LEKKI DISTRICT  
 \*\*\*NOT SEC\*\*

LEKKI DISTRICT  
 AUG. 2007

Account N°  
 Name 10/21/90/1763-01  
 VICTORIA GARDEN CITY

Commercial Account AUG. 2007

Account N°  
 Name 10/21/90/1  
 VICTORIA G

Service Address VGC

Due Date 12/08/2007  
 Meter N° 04220856-0  
 ADC 73070.87  
 DIALS

Previous Balance 18931499.44  
 Payments 18931499.44 CR  
 Adjustment 0.00  
 Net Arrears 0.00

Service Address VGC  
 VGC  
 LAGOS (LEKKI)  
 Meter N° 04220856-0

Description	Tariff Code	Read Date	Present Reading	Previous Reading	Multiplier	Consumption	Current Charges
ENERGY CHARGE	ENC4	02/08/2007	9252600	6435500	*	1.00	2817261
LAR has been changed.							19528918.50
FIXED CHARGE	FC04						0.00
METER MAINT C	MM04						2200.00

RECONNECTION FEE 0.415V - (=N=5,000).00

LAST PAYMENT RECEIVED 27/07/2007

Send Bill To

Net Arrears 0.00  
 Current Charges 19528918.50  
 VAT 476845.92

THIS ACCOUNT HAS A CONSUMPTION ADJUSTMENT

PAY TOTAL DUE NOW

**20505364.43**

Due Date 12/08/2007  
 Net Arrears 0.  
 Current Charges 19528918.  
 VAT 476845.  
 Total Due 20505364.  
 Old A/C N°

BILL INCLUDES ALL PAYMENTS UP TO 31/07/2007  
 Old A/C N°

LAR Date: 01/08/2007 LAR 6435500

Vat No. LCV25230601

Vat No. LCV25230601

(LAR = Last Actual Reading)

C-3

# POWER HOLDING COMPANY OF NIGERIA PLC.

RECONNECTION FEE - 33KVA (=N=20,000); 11KVA - (=N=10,000)  
LEKKI DISTRICT

PLEASE PAY AT ANY CASH OFFICE OR DESIGNATED BANK IN LEKKI DISTRICT  
\*\*\*NOT SED\*



POWER HOLDING COMPANY OF NIGERIA PLC. 249

Account No 10/21/90/1763-01  
Name VICTORIA GARDEN CITY

Commercial Account SEP. 2007

Due Date 12/09/2007 Previous Balance 20505364.43  
Meter No 04220856-0 Payments 20505364.43CR  
ADC 107462.9 Adjustment 393650.00CR  
DIALS 8 Net Arrears 393650.00CR

Account No 10/21/90/1763-01  
Name VICTORIA GARDEN CITY

Service Address VGC  
VGC LAGOS(LEKKI)  
Meter No 04220856-0

LEKKI DISTRICT  
SEP. 2007 Commercial Account  
\*\*\*NOT SED\*

Description	Tariff Code	Read Date	Present Reading	Previous Reading	Multiplier	Consumption	Current Charges
ENERGY CHARGE	EMD4	02/09/2007	12342000	7292600	*	1.00 *3049400	25919900.00
LAR has been changed.							0.00
FIXED CHARGE	FCO4						2200.00
METER MAINT C	MMO4						
RECONNECTION FEE 0.415V (=N=5,000.00)							

**Pls Pay Before**  
12 SEP 2007  
POWER HOLDING COMPANY OF NIGERIA PLC  
24/25 MARINA PI LAGOS  
LEKKI DISTRICT  
TEL: 01-2712980

FOR COMPLAINTS PLC CONTACT EXOFORUM  
PMB 12030 E-MAIL: forum@phcn.co.ke  
BILL INCLUDES ALL PAYMENTS UP TO 31/08/2007  
Old A/C No LCV25230601  
Vat No. LCV25230601

LAST PAYMENT RECEIVED: 28/08/2007  
Net Arrears 393650.00CR  
Current Charges 25922100.00  
VAT 1296105.00  
**PAY TOTAL DUE NOW 26824555.00**  
LAR Date 02/08/2007 LAR 7292600  
(LAR = Last Actual Reading)

Due Date 12/09/2007  
Net Arrears 393650.00CR  
Current Charges 25922100.00  
VAT 1296105.00  
Total Due 26824555.00  
Old A/C No LCV25230601  
Vat No. LCV25230601

VGC MAINTENANCE & MANAGEMENT CO. LTD.  
MANAGEMENT HOUSE  
**RECEIVED**  
10 SEP 2007  
ROAD 3 VGC  
KM 22, LAGOS-BPE EXPRESS RD.  
LEKKI PENINSULA LAGOS.

# POWER HOLDING COMPANY OF NIGERIA PLC.

POWER HOLDING COMPANY OF NIGERIA PLC. 252



RECONNECTION FEE = 30000 (N=20000) FINE = (N=10000)  
LEKKI DISTRICT

PLEASE PAY AT ANY CASH OFFICE OR DESIGNATED BANK IN LEKKI DISTRICT

LEKKI DISTRICT  
OCT. 2007 Commercial Account

\*\*\*NOT SEQ\*

\*\*\*NOT SEQ\*

Commercial Account OCT. 2007

Account N°

Account N° 10/21/90/1763-01  
Name VICTORIA GARDEN CITY

Name 10/21/90/1763-01  
VICTORIA GARDEN CITY

Due Date 12/10/2007  
Meter N° 04220856-0  
ADC 100915.3  
DIALS 8  
Previous Balance 26824555.00  
Payments 23749017.15CR  
Adjustment 3058537.85CR  
Net Arrears 0.00

Service Address VGC  
VGC

Service Address VGC  
VGC  
LAGOS(LEKKI)

Service Address VGC  
LAGOS(LEKKI) LA  
Meter N° 04220856-0

Description	LA Tariff Code	Read Date	Present Reading	Previous Reading	Multplier	Consumption	Current Charges
ENERGY CHARGE ENC	LA	08 OCT 2007	100915.3	100915.3	1.00	2793382	23743747.00
FIXED CHARGE ECG	LA						0.00
METER MAINT C MNC	LA						2200.00
RECONNECTION FEE C	LA						25/09/2007

**Pls Pay Before**  
10 OCT 2007  
LAST PAYMENT RECEIVED: 25/09/2007

Send Bill To THIS ACCOUNT HAS A CONSUMPTION ADJUSTMENT  
FOR COMPLAINTS PLC CONTACT ERFORUM 20/23 MARINA LAGOS VAT  
PMB 12030 E-MAIL: forum@phcnkezone.org TEL: 01-1712840  
BILL INCLUDES ALL PAYMENTS UP TO 25/09/2007

Net Arrears 0.00  
Current Charges 23745947.00  
VAT 1187297.35

PAY TOTAL DUE NOW

24933244.35

Old A/C N° LAR Date 05/10/2007 LAR 12342000

(LAR = Last Actual Reading)

Vat No. LDV25230601

Due Date 12/10/2007  
Net Arrears 0.00  
Current Charges 23745947.00  
VAT 1187297.35

Total Due 24933244.35

Old A/C N°

Vat No. LDV25230601

**MAINTENANCE & MANAGEMENT CO. LTD.**  
08 OCT 2007  
ROAD 3 VGC  
LEKKI PENINSULA LAGOS  
KM 22, LAGOS-ABE EXPRESS RD.

C-5

# POWER HOLDING COMPANY OF NIGERIA PLC.

RECONNECTION FEE - 33KVA (=N=20,000);11KVA - (=N=10,000)  
LEKKI DISTRICT

PLEASE PAY AT ANY CASH OFFICE OR DESIGNATED BANK IN LEKKI DISTRICT  
\*\*\*NOT SEQ\*

10/21/90/1763-01  
VICTORIA GARDEN CITY

Commercial Account NOV. 2007

Due Date 12/11/2007 Previous Balance 24933244.35  
Meter N° 04220856-0 Payments 24933244.35CR  
ADC 130930.1 Adjustment 3487100.00CR  
DIALS 8 Net Arrears 3487100.00CR

LEKKI DISTRICT  
NOV. 2007 Commercial Account  
\*\*\*NOT SEQ\*

10/21/90/1763-01  
VICTORIA GARDEN CITY

VGC  
LAGOS(LEKKI)

Tariff Code	Read Date	Present Reading	Previous Reading	Consumption	Current Charge
ENERGY CHARGE ENC4	28/10/2007	18860200	15520900	3339300	28384050.00
FIXED CHARGE FCC4					0.00
METER MAINT C MMC4					2200.00
RECONNECTION FEE 0.415V =N=5,000.00					

**Pay Before**  
NOV 2007  
POWER HOLDING COMPANY OF NIGERIA PLC.  
LAST PAYMENT RECEIVED: 24/10/2007

VGC  
LAGOS(LEKKI)  
LA  
04220856-0

FOR COMPLAINTS PLC CONTACT EKOFORUM 24/25 MARINA, LAGOS  
PMB 12030 E-MAIL:forum@phcnkozone.org TEL:01-2712840  
BILL INCLUDES ALL PAYMENTS UP TO 31/10/2007

PAY TOTAL DUE NOW

3487100.00CR  
28386250.00  
1419312.50  
26318462.50

12/11/2007  
3487100.00CR  
28386250.00  
1419312.50  
26318462.50

VGC (POWER HOLDING COMPANY OF NIGERIA PLC)  
MADE IN NIGERIA  
07 NOV 2007  
ROAD 230  
KM 22, LAGOS-BEACH EXPRESS RD.  
LEKKI PENINSULA, LAGOS.

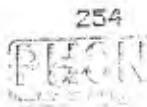
Vat No. LCV25230601

LAR Date 04/10/2007 LAR 15520900

(LAR = Last Actual Reading)

Vat No. LCV25230601

C-6



POWER HOLDING COMPANY LIMITED NIGERIA PLC  
RECONNECTION FEE - 33KVA (=N=20,000); 11KVA - (=N=10,000)



POWER HOLDING COMPANY LIMITED NIGERIA PLC  
LEKKI DISTRICT  
DEC. 2007 Commercial Account  
\*\*\*NOT SEQ\*

PLEASE PAY AT ANY CASH OFFICE OR DESIGNATED BANK IN LEKKI DISTRICT  
\*\*\*NOT SEQ\*

Account No. 10/21/90/1763-01  
Name VICTORIA GARDEN CITY  
VGC  
LAGOS(LEKKI) LA

Commercial Account DEC. 2007

10/12/2007  
04220856-0  
135033.8  
8

26318462.50  
26318462.50CR  
2996750.00CR  
2996750.00CR

10/21/90/1763-01  
VICTORIA GARDEN CITY  
VGC  
LAGOS(LEKKI) LA  
04220856-0

ENERGY CHARGE ENC4 02/12/2007 (22381900 - 18860200) \* 1.00 =3521700 29934450.00  
FIXED CHARGE FCC4 0.00  
METER MAINT C MMC4 2200.00

RECONNECTION FEE 0.415V - =N=5,000.00

**Pls Pay Before**  
LAST PAYMENT RECEIVED: 23/11/2007  
11.0 DEC 2007  
FOR COMPLAINTS PLC CONTACT EKO FORUM 24/25 MARINER LUMBERS COMPANY OF  
PMB 12030 E-MAIL: forum@phcnkzone.org TEL: 01-2712840 - Room RUC  
Lekki, Lagos State

Due Date 10/12/2007  
Net Arrears 2996750.00CR  
Current Charges 29936650.00  
VAT 1496832.50  
Total Due 28436732.50  
Vat No. LCV25230601

Vat No. LCV25230601

LAR Date 28/10/2007 LAR 18860200  
(LAR = Last Actual Reading)



# POWER HOLDING COMPANY OF NIGERIA PLC.



POWER HOLDING COMPANY OF NIGERIA PLC. 264

RECONNECTION FEE - 33KVA (=N=20,000) / 11KVA - (=N=10,000)  
LEKKI DISTRICT

PLEASE PAY AT ANY CASH OFFICE OR DESIGNATED BANK IN LEKKI DISTRICT  
\*\*\*NOT SEQ\*

LEKKI DISTRICT  
JAN. 2008 Commercial Account  
\*\*\*NOT SEQ\*

Account N° 10/21/90/1763-01  
Name VICTORIA GARDEN CITY

Commercial Account JAN. 2008

Account N° 10/21/90/1763-01  
Name VICTORIA GARDEN CITY

Service Address VGC  
VGC  
LAGOS (LEKKI)

Due Date 10/01/2008  
Meter N° 04220856-0  
ADC 117826.9  
DIALS 8

Previous Balance 28436732.50  
Payments 28436732.50CR  
Adjustment 48550.66CR  
Net Arrears 48550.66CR

Service Address VGC  
VGC  
LAGOS (LEKKI) LA  
Meter N° 04220856-0

Description	LA Tariff Code	Read Date	Present Reading	Previous Reading	Multiplier	Consumption	Current Charges
ENERGY CHARGE	ENRS	03/01/2008	26196400	22381900	*	1.00	3814500
FIXED CHARGE	FCRS						0.00
METER MAINT C	MMRS						2200.00
RECONNECTION FEE 0.415V - =N=5,000.00							LAST PAYMENT RECEIVED: 17/12/2007

Send Bill To  
FOR COMPLAINTS PLC CONTACT EKOFORUM 24/25 MARINA, LAGOS VAT  
PMB 12030 E-MAIL: forum@phcn.gov.ng TEL: 01-2712840  
BILL INCLUDES ALL PAYMENTS UP TO 31/12/2007

Net Arrears 48550.66CR  
Current Charges 32425450.00  
VAT 1621272.50

PAY TOTAL DUE NOW **33998171.84**

Old A/C N°  
Vat No. LCV25230601

LAR Date 02/12/2007 LAR 22381900  
(LAR = Last Actual Reading)

Due Date 10/01/2008  
Net Arrears 48550.66CR  
Current Charges 32425450.00  
VAT 1621272.50

Total Due 33998171.84  
Old A/C N°  
Vat No. LCV25230601





**Our Ref: VMMCL/GEN.MATTS. /PHCN/06/2007**

July 9<sup>th</sup> 2007

The Chief Operating Officer  
Power Holding Company of Nigeria PLC  
Eko Distribution Zone  
Zonal Headquarters  
Marina, Lagos



**ATTENTION: ENGR. O. C. AKAMNONU:**

Dear Sir,

**RE: 33/11KV 15MVA INJECTION STATION AT VICTORIA GARDEN CITY, AJAH – LETTER OF PROTEST ON JUNE 2007 ELECTRICITY BILL:**

We refer to the telephone conversation held on Friday 6 July 2007 between your good self and our Deputy Group Managing Director (Admin. /Legal) Mr. Dele Martins in respect of the above and now formally write to seek your urgent intervention in the resolution of the following outstanding issues:

1. The non-deduction from the June 2007 Electricity Bill for VGC, of the 10% incentive/administration fee that was agreed at the meeting held with the representatives of PHCN on Wednesday February 28<sup>th</sup> 2007.
2. The refusal of PHCN to give us credit for the sum of ₦6,720,000.00 (six million seven hundred and twenty thousand naira) which was remitted to your organization by HFP Engineering (Nig.) Limited ("HFP") for the installation of prepayment meters at VGC, which could not be installed prior to the take off of the new electricity billing arrangement for VGC.
3. The refusal of PHCN to give us a detailed breakdown of the number of units of Electricity sold to VGC consumers on prepaid electricity meters that were installed by PHCN prior to the take-off of the new electricity billing arrangement for VGC.
4. The refusal of PHCN to give us credit for the amount of approximately ₦2,500,000.00 (two million and five hundred thousand Naira) by which we were over billed since 2003 for electricity consumed by the Street Lights installed at VGC as a result of applying the wrong Tariff classification.
5. The cut-off date for settling the VGC Electricity Bill for June 2007 consumption, which was delivered to us in the evening of 5 July 2007.

We now provide further details in respect of each of the above:

1. **NON-DEDUCTION OF AGREED 10% INCENTIVE/ADMINISTRATION FEE**  
The issue of our being given an incentive/administration fee to cover our administration costs of the new billing arrangement at VGC as well as relieving PHCN of the stress, responsibility and cash-flow constraints of dealing with individual customers at VGC was

a constant feature of all discussions we held with your officials including your predecessor in office (Engineer K. Oni) leading up to and forming the basis of the take-off of the new billing arrangement at VGC.

At inception of discussions we wanted an incentive/administration fee of 15% of the Electricity Bill for each month. After several meetings with your officials including Engineer K. Oni and Engineer Yahaya it was finally agreed at a meeting held with your officials including Engineer Osideinde and the Business Manager, Lekki Business Unit, Mrs. N. H. Abubakar on 28<sup>th</sup> February 2007 that we would only be given a 10% incentive/administration fee. All of the letters subsequently written by us to PHCN (including those of March 2<sup>nd</sup> and May 2<sup>nd</sup> 2007) referred to this agreement. In fact this agreement was also confirmed by Mrs. Abubakar during the meeting we held with your good self on 16<sup>th</sup> May 2007 and was part of the basis on which we were persuaded to accept the unilateral revision of the tariff of ₦8.00/kwHr agreed at our meeting of 28<sup>th</sup> February 2007.

When we received our Bill for June 2007 consumption and observed that the agreed 10% Fee had not been deducted we raised the issue with Mrs. Abubakar who told us that PHCN was no longer willing to give us the agreed incentive/administration fee.

It is too late in the day for PHCN to renege on the agreement reached with us in this regard and we would like you to intervene in the matter to see that the right thing is done and PHCN honors the agreement it reached with us on this issue.

The bill for the total sum of ₦18,931,499.00 (eighteen million nine hundred and thirty one thousand four hundred and ninety nine naira forty four kobo) is not acceptable to our company as it does not include the 10% discount agreed.

2. **NON-CREDIT OF ₦6,720,000.00 PAID BY HFP FOR UNINSTALLED PREPAID METERS**

According to HFP the sum of ₦6,720,000.00 (six million seven hundred and twenty thousand Naira) was remitted to PHCN for the supply and installation of pre-payment meters at 128 (one hundred and twenty-eight) properties in VGC, and these have not been supplied or installed to date.

In order to facilitate the immediate take-off of the new Electricity Supply arrangement at VGC our company has since commenced the installation of pre-payment meters at the above-mentioned properties. In view of this we wrote a letter dated June 7<sup>th</sup> 2007 to the General Manager, Revenue Cycle Management of PHCN requesting for a refund of the said sum of ₦6,720,000.00 (six million seven hundred and twenty thousand Naira).

So far we have not received a satisfactory response to our request and we would therefore like your intervention to secure the immediate refund of the said sum or its credit against the amount payable to PHCN on our June 2007 Electricity Bill.

We are in the process of identifying the amount remitted to PHCN by HFP for the supply and installation of Maximum Demand Meters at VGC, which have not been installed to date and will demand a refund or credit of the relevant amount once it is determined.

### **3. DETAILS OF PRE-PAID ELECTRICITY UNITS SOLD BY PHCN TO INDIVIDUAL CONSUMERS AT VGC**

As you may recall the new Electricity supply arrangement at VGC took off in circumstances under which approximately 563 (five hundred and sixty-three) consumers at VGC continued to use the pre-payment meters previously installed by PHCN and have also continued to purchase electricity credit units for those meters from PHCN.

We have requested for and would like to have a detailed breakdown of the number of electricity credit units sold by PHCN to this category of consumers in June 2007 in order to determine the credit due to us at the rate of ₦8.50/Kwh, against the bill for the whole estate (including these consumers) received from PHCN.

So far Mrs. Abubakar has not been forthcoming on this request and we would like you to intervene to ensure that the information requested is given to us immediately.

### **4. OVER BILLING ON VGC STREET LIGHTS**

It was recently brought to our attention that the tariff applied by PHCN in determining the amount payable for electricity consumed by the Street Lights at VGC was ₦8.50/Kwh instead of correct figure of ₦6.50/Kwh based on the correct tariff code. In addition we were charged a meter maintenance charge of ₦2,200.00/month instead of the appropriate figure of ₦500.00/month. Finally we were also charged the mandatory monthly Demand Charge for Maximum Demand Customers even though this does not apply to Street Lights.

The above-mentioned errors continued from 1<sup>st</sup> February 2003 to the take off of the new Electricity supply arrangement for VGC and in our estimation resulted in an over-payment from June 2006 to June 2007 by us to PHCN of approximately ₦2,500,000.00 (two million, five hundred thousand Naira).

We would like you to direct a detailed investigation into the amount due to us in this regard and order its refund or credit to our account.

### **5. SETTLEMENT OF JUNE ELECTRICITY BILL**

During the course of the several meetings we had prior to the take-off of the new Electricity supply arrangement we were always assured that we would be given a grace period of up to 2 months within which to settle the first bulk-meter bill in respect of VGC in order to ensure that we are able to collect enough money from the individual consumers to enable us to do so. The 6 (six) days that we were suddenly given last Friday evening is simply impracticable.

In any event a rough calculation based on the contents of this letter show that the sum of approximately ₦11,113,149.90 (eleven million one hundred and thirteen thousand one hundred and forty nine naira ninety kobo) is due to us from PHCN apart from the credit sold to consumers on PHCN installed pre-payment meters. In these circumstances it would be grossly unjust to ask us to fork out another ₦18,931,499.00 (eighteen million nine hundred and thirty one thousand four hundred and ninety nine naira forty four kobo) in settlement of the PHCN bill for June 2007.

In all the circumstances we propose that we be given at least 30 (thirty) days from today within which to pay ₦10,000,000.00 (ten million Naira) on account of your bill for June 2007 pending reconciliation and agreement on the issues raised in this letter.

As agreed we would meet with you in your office at 3.00pm today to agree on the way forward on the above and other issues.

Yours faithfully,

For: **VGC MAINTENANCE AND MANAGEMENT COMPANY LIMITED**



**'Debo Onabanjo**  
**General Manager**

cc: DGMD (Admin. /Legal) HFP Engineering (Nig.) Limited

The Chairman, VGC Property Owners & Residents Association

The Head, Customer Services, PHCN PLC, Eko Distribution Zone

The Business Manager, PHCN PLC, Lekki Business Unit

b/cc: File Copy ✓

EXHIBIT E

# VGC MAINTENANCE & MANAGEMENT CO. LIMITED

RC NO. 504288

## Management House

PLOT H-14 ROAD 3, VICTORIA GARDEN CITY  
Km22, Lagos-Epe Expressway, Lekki-Peninsula Ajah  
P.M.B. 80151, Victoria Island, Lagos  
Tel: (234) 01-4618161, 4616127, Fax: (234) 01-4616127

**Our Ref: VMMCL/GEN.MATTS. /PHCN/16/2008**

January 11<sup>th</sup> 2008

The Business Manager  
Power Holding Company of Nigeria PLC  
Eko Distribution Zone (Lekki Business Unit)  
Agungi Bus-Stop  
Lekki-Peninsula, Lagos

COPY

**ATTENTION: MRS. N. H. ABUBAKAR:**

Dear Madam,

**RE: NEW ELECTRICITY SUPPLY/BILLING ARRANGEMENT AT VGC – REQUEST FOR THE INVESTIGATION OF OBSERVED DISCREPANCY IN SKIPPER PANEL BULK METER READING AT THE VGC SUBSTATION:**

We refer to the above subject and the telephone conversation the undersigned held with you on January 2<sup>nd</sup> 2008 on same.

One of your staff, Engr Balogun called at the VGC Substation on the morning of January 2<sup>nd</sup> 2008 to take the reading on the Skipper Panel Bulk Meter during which the undersigned and our Electrical Services Manager, Mr. Anthony Ikechukwu brought to his attention the discrepancy that had been observed between the reading on the PHCN installed Skipper Panel Bulk Meter and the Bluestar Meter that was installed as a check meter by our company at the Substation as part of the ongoing audit of the new electricity supply arrangement on the Estate. The decision of our company to install a check meter at the VGC Substation was informed by our determination to identify the technical and non-technical losses within the VGC distribution network.

As mentioned in previous correspondence to your organization, since the commencement of the bulk billing arrangement in June 2007, our company has been recording huge shortfall in revenue as a result of the wide disparity between the total sales/consumption records for our consumers and the bulk metered electricity bill received from your office. Based on the records of readings on the PHCN Skipper Panel Bulk Meter and the Bluestar Check Meter installed by our company at the VGC Substation from December 14<sup>th</sup> 2007 to January 9<sup>th</sup> 2008, we observed that the readings on the PHCN Skipper Panel Bulk Meter were higher than those on the Bluestar Check Meter by almost 30% for the said period. We feel that this requires further investigation (see attached document).


In view of the above, we hereby request that you arrange for your technical staff to meet with our officials at your earliest convenience to enable us carry out a joint investigation of the matter to the satisfaction of all parties.

.../2

We would appreciate your anticipated timely response to the above.

Yours faithfully,

For: **VGC MAINTENANCE AND MANAGEMENT COMPANY LIMITED**



**'Debo Onabanjo**  
**General Manager**

cc: The Managing Director, VGC Maintenance & Management C. Ltd. /DGMD (Admin  
/Legal) HFP Engineering (Nig.) Limited

The Chairman, Nigerian Electricity Regulatory Commission (NERC)

The CEO, Eko Distribution Zone, PHCN PLC

The Head, Customer Services, Eko Distribution Zone, PHCN PLC

The Chairman, VGCPORA ✓

