

**2010 IRM3 Electricity Distribution Rates
Guelph Hydro Electric Systems Inc.
Response to Board Staff Interrogatory #4c)
EB-2009-0226**

Reconciliation of Final Balances for Disposition to the 2008 2.1.7 Trial Balance

USoA #1550

Balance per "Continuity Schedule Final" of the Deferral Variance Account Workform V4	\$	120,004
Balance per 2008 2.1.7 Trial Balance		114,047
Difference	<u>\$</u>	<u>5,957</u>

Reconciliation:

Impact of 2008 Accrual adjustments	\$	6,329
Impact of corrections to USoA#1550 Continuity Schedule supporting 2008 2.1.7 OEB Trial Balance		(1,818)
Interest adjustment		(64)
Projected interest on Deferral Variance Account Workform V4 (January 1, 2009 to April 30, 2010)	<u>1,509</u> \$	<u>5,957</u>

USoA #1580

Balance per "Continuity Schedule Final" of the Deferral Variance	\$	(3,709,931)
Balance per 2008 2.1.7 Trial Balance		(3,580,913)
Difference	<u>\$</u>	<u>(129,018)</u>

Reconciliation:

Unbilled revenue in 2008 2.1.7 Trial Balance	\$	731,365
December 2008 IESO Invoice accrued in 2008 2.1.7 Trial Balance		(784,249)
Interest adjustment due to conversion to billed(cash) basis		(30,121)
Projected interest on Deferral Variance Account Workform V4 (January 1, 2009 to April 30, 2010)	<u>(46,014)</u> \$	<u>(129,018)</u>

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EB-2009-0226****Reconciliation of Final Balances for Disposition to the 2008 2.1.7 Trial Balance****USoA #1584**

Balance per "Continuity Schedule Final" of the Deferral Variance Account Workform V4	\$	(1,460,753)
Balance per 2008 2.1.7 Trial Balance		(1,354,973)
Difference	<u>\$</u>	<u>(105,780)</u>

Reconciliation:

Unbilled revenue in 2008 2.1.7 Trial Balance	\$	504,915
December 2008 IESO/Hydro One Invoices accrued in 2008 2.1.7 Trial Balance		(565,588)
Interest adjustment due to conversion to billed(cash) basis		(22,025)
Projected interest on Deferral Variance Account Workform V4 (January 1, 2009 to April 30, 2010)		(18,623)
Other	<u>(4,459) \$</u>	<u>(105,780)</u>

USoA #1586

Balance per "Continuity Schedule Final" of the Deferral Variance Account Workform V4	\$	(2,119,250)
Balance per 2008 2.1.7 Trial Balance		(1,680,292)
Difference	<u>\$</u>	<u>(438,958)</u>

Reconciliation:

Unbilled revenue in 2008 2.1.7 Trial Balance	\$	506,010
December 2008 IESO/Hydro One Invoices accrued in 2008 2.1.7 Trial Balance		(540,585)
Interest adjustment re: 2005 opening balance of Continuity Schedule supporting 2005 2.1.7 OEB Trial Balance. LTD interest entered as debit of \$153,796 vs. credit.		(307,593)
Interest adjustment due to conversion to billed(cash) basis and due to correction of 2005 opening balance for LTD interest		(73,063)
Projected interest on Deferral Variance Account Workform V4 (January 1, 2009 to April 30, 2010)		(24,971)
Other	<u>1,245 \$</u>	<u>(438,958)</u>

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USoA #1588

Balance per "Continuity Schedule Final" of the Deferral Variance Account Workform V4 (incl. Global Adjustment = \$1,368,854)	\$	3,726,896
Balance per 2008 2.1.7 Trial Balance		8,289,169
Difference		<u>(4,562,273)</u>

Reconciliation:

Unbilled revenue in 2008 2.1.7 Trial Balance	\$	6,981,895
December 2008 IESO Invoice accrued in 2008 2.1.7 Trial Balance		(9,023,706)
Amounts incorrectly classified to USoA #1588		175,143
Reclassification of RPP Settlement Amounts		454,708
Correction of global adjustment expense attributable to non-RPP consumers as per Regulatory Audit & Accounting bulletin 200901		(3,145,695)
Interest adjustment due to reclassification entries, correcting entries, and the conversion to the billed (cash) method		(47,965)
Projected interest on Deferral Variance Account Workform V4 (January 1, 2009 to April 30, 2010)		43,505
Other	(158) \$	<u>(4,562,273)</u>

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USoA #1590

Balance per "Continuity Schedule Final" of the Deferral Variance Account Workform V4	\$	(42,155)
Balance per 2008 2.1.7 Trial Balance		(42,155)
Difference	<u>\$</u>	<u>-</u>