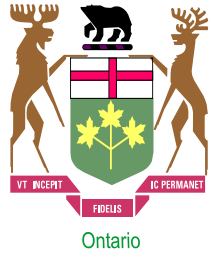


Name of LDC: Guelph Hydro Electric Systems Inc.
File Number: EB-2009-0226
Effective Date: Saturday, May 01, 2010

LDC Information

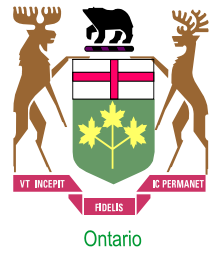
Applicant Name	Guelph Hydro Electric Systems Inc.
OEB Application Number	EB-2009-0226
LDC Licence Number	ED-2002-0565
Applied for Effective Date	May 1, 2010



Name of LDC: Guelph Hydro Electric Systems Inc.
File Number: EB-2009-0226
Effective Date: Saturday, May 01, 2010

Table of Contents

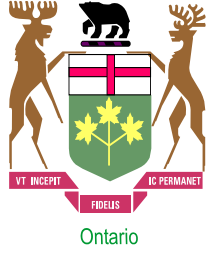
Sheet Name	Purpose of Sheet
A1.1 LDC Information	Enter LDC Data
A2.1 Table of Contents	Table of Contents
B1.1 2006 Reg Assets	2006 Regulatory Asset Recovery
B1.2 2006 Reg Ass Prop Shr	2006 Regulatory Asset Recovery Proportionate Share
B1.3 Rate Class And Bill Det	Rate Class and 2008 Billing Determinants
C1.0 2006 Reg Asset Recovery	Regulatory Assets - 2006 Regulatory Asset Recovery
C1.1 Reg Assets - Cont Sch 2005	Regulatory Assets - Continuity Schedule 2005
C1.2 Reg Assets - Cont Sch 2006	Regulatory Assets - Continuity Schedule 2006
C1.3 Reg Assets - Cont Sch 2007	Regulatory Assets - Continuity Schedule 2007
C1.4 Reg Assets - Cont Sch 2008	Regulatory Assets - Continuity Schedule 2008
C1.4a RegAssets - Cont Sch 2009	Regulatory Assets - Continuity Schedule 2009 - 1588 Power Account Only
C1.5 Reg Assets - Con Sch Final	Regulatory Assets - Continuity Schedule Final
D1.1 Threshold Test	Threshold Test
E1.1 Cost Allocation kWh	Cost Allocation - kWh
E1.2 Cost Allocation Non-RPPkWh	Cost Allocation - Non-RPP kWh
E1.3 Cost Allocation 1590	Cost Allocation - 1590
E1.4 Cost Allocation 1595	Cost Allocation - 1595
F1.1 Calculation Rate Rider	Calculation of Regulatory Asset Recovery Rate Rider
F1.2 Request for Clearance	Request for Clearance of Deferral and Variance Accounts



Name of LDC: Guelph Hydro Electric Systems Inc.
 File Number: EB-2009-0226
 Effective Date: Saturday, May 01, 2010

2006 Regulatory Asset Recovery

Account Description	Account Number	Principal Amounts as of Dec-31 2004 A	Hydro One charges (if applicable) to Dec31-03 B	Hydro One charges (if applicable) Jan 1- 04 to Apr 30-06 C	Transition Cost Adjustment D	Principal Amounts (if applicable) Jan 1- 04 to Apr 30-06 E = A + B + C + D	Interest to Dec31- 04 F	Interest per 2006 Reg Assets G = H - F - E	Total Claim and Recoveries per 2006 Reg Assets H	Transfer of Board- approved amounts to 1590 as per 2006 EDR I = - E	Transfer of Board- approved Interest to 1590 as per 2006 EDR J = - (F + G)
1. Dec. 31, 2004 Reg. Assets											
		Column G	Column K	Column M				Column H	Column N		
RSVA - Wholesale Market Service Charge	1580	1,825,901	0	0		1,825,901	318,561	216,736	2,361,198	(1,825,901)	(535,297)
RSVA - One-time Wholesale Market Service	1582	214,315	0	0		214,315	12,148	23,195	249,658	(214,315)	(35,343)
RSVA - Retail Transmission Network Charge	1584	279,671	(3,886)	(5,099)		270,686	62,036	36,287	369,009	(270,686)	(98,323)
RSVA - Retail Transmission Connection Charge	1586	(2,193,872)	15,818	11,170		(2,166,884)	(153,243)	(236,861)	(2,556,988)	2,166,884	390,104
RSVA - Power	1588	970,517				970,517	403,435	237,602	1,611,554	(970,517)	(641,037)
Sub-Totals		1,096,532	11,932	6,071		1,114,535	642,937	276,959	2,034,431	(1,114,535)	(919,896)
Other Regulatory Assets	1508	54,794	0	1,385		56,179	3,151	3,789	63,119	(56,179)	(6,940)
Retail Cost Variance Account - Retail	1518	(39,243)	0	0		(39,243)	(2,433)	(4,628)	(46,304)	39,243	7,061
Retail Cost Variance Account - STR	1548	(60,061)	0	0		(60,061)	(3,567)	(7,274)	(70,902)	60,061	10,841
Misc. Deferred Debits - incl. Rebate Cheques	1525	46,078	733	0		46,811	4,367	4,507	55,685	(46,811)	(8,874)
Pre-Market Opening Energy Variances Total	1571	447,814	0	0		447,814	86,577	43,289	577,680	(447,814)	(129,866)
Extra-Ordinary Event Losses	1572	0	0	0		0		0	0	0	0
Deferred Rate Impact Amounts	1574	0	0	0		0		0	0	0	0
Other Deferred Credits	2425	0	0	0		0		0	0	0	0
Sub-Totals		449,382	733	1,385		451,500	88,095	39,683	579,278	(451,500)	(127,778)
Qualifying Transition Costs	1570	496,476	55			496,531		143,978	640,509	(496,531)	(143,978)
Transition Cost Adjustment	1570				(64,045)	(64,045)			(64,045)	64,045	0
Sub-Totals		496,476	55			432,486	0	143,978	576,464	(432,486)	(143,978)
Total Regulatory Assets		2,042,390	12,720	7,456	(64,045)	1,998,521	731,032	460,620	3,190,173	(1,998,521)	(1,191,652)
Total Recoveries to April 30-06	2. Rate Riders Calculation	Cell C48							3,061,746	(1,998,521)	(1,063,225)
Balance to be collected or refunded	2. Rate Riders Calculation	Cell N51							128,427	0	(128,427)

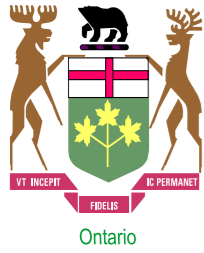


Name of LDC: Guelph Hydro Electric Systems Inc.
File Number: EB-2009-0226
Effective Date: Saturday, May 01, 2010

2006 Regulatory Asset Recovery Proportionate Share

Rate Class	Total Claim	% Total Claim
Residential	1,214,692	38.1%
GS < 50 KW	323,746	10.1%
GS > 50 Non TOU	855,576	26.8%
GS > 50 TOU	457,779	14.3%
Intermediate	0	0.0%
Large Users	319,325	10.0%
Small Scattered Load	6,680	0.2%
Sentinel Lighting	522	0.0%
Street Lighting	11,847	0.4%
Total	3,190,167	100.0%

2. Rate Riders Calculation
Row 29



Name of LDC: Guelph Hydro Electric Systems Inc.
File Number: EB-2009-0226
Effective Date: Saturday, May 01, 2010

Rate Class and 2008 Billing Determinants

Rate Group	Rate Class	Fixed Metric	Vol Metric	2008			Billed kWh for Non-RPP customers	1590 Recovery Share Proportion 1
				Billed Customers or Connections	Billed kWh	Billed kW		
				A	B	C		
RES	Residential	Customer	kWh	44,640	366,970,148		53,121,057	38.1%
GSLT50	General Service Less Than 50 kW	Customer	kWh	3,712	164,638,715		24,523,507	10.1%
GSGT50	General Service 50 to 999 kW	Customer	kW	521	394,364,953	1,040,227	394,364,953	26.8%
GSGT50	General Service 1,000 to 4,999 kW	Customer	kW	37	412,401,441	925,020	412,401,441	14.4%
LU	Large Use	Customer	kW	4	249,518,302	450,555	249,518,302	10.0%
USL	Unmetered Scattered Load	Connection	kWh	592	2,519,203		2,519,203	0.2%
Sen	Sentinel Lighting	Connection	kW	27	104,454	280	104,454	0.0%
SL	Street Lighting	Connection	kW	12,781	9,238,111	25,759	1,667,124	0.4%
NA	Rate Class 9	NA	NA					
NA	Rate Class 10	NA	NA					
NA	Rate Class 11	NA	NA					
NA	Rate Class 12	NA	NA					
NA	Rate Class 13	NA	NA					
NA	Rate Class 14	NA	NA					
NA	Rate Class 15	NA	NA					
NA	Rate Class 16	NA	NA					
NA	Rate Class 17	NA	NA					
NA	Rate Class 18	NA	NA					
NA	Rate Class 19	NA	NA					
NA	Rate Class 20	NA	NA					
NA	Rate Class 21	NA	NA					
NA	Rate Class 22	NA	NA					
NA	Rate Class 23	NA	NA					
NA	Rate Class 24	NA	NA					
NA	Rate Class 25	NA	NA					
								100.0%



Name of LDC: Guelph Hydro Electric Systems Inc.
 File Number: EB-2009-0226
 Effective Date: Saturday, May 01, 2010

Regulatory Assets - Continuity Schedule 2006

Account Description	Account Number	Opening Principal Amounts as of Jan-1-05 1	Low Voltage and Recoveries per 2006 Reg Asset	Transition Cost Adjustment	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Principal Balance as of May-1-06	Opening Interest Amounts as of Jan-1-05 4	Interest per 2006 Reg Asset	Recoveries per 2006 Reg Asset	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Interest Amounts as of May-1-06
LV Variance Account	1550										0
RSVA - Wholesale Market Service Charge	1580	1,825,901	0		(1,825,901)	0	318,561	216,736		(535,297)	0
RSVA - Retail Transmission Network Charge	1584	279,671	(8,985)		(270,686)	0	62,036	36,287		(98,323)	0
RSVA - Retail Transmission Connection Charge	1586	(2,193,872)	26,988		2,166,884	0	(153,243)	(236,861)		390,104	0
RSVA - Power (Excluding Global Adjustment)	1588	970,517			(970,517)	0	403,435	237,602		(641,037)	0
RSVA - Power (Global Adjustment Sub-account)						0					0
Recovery of Regulatory Asset Balances	1590		(1,998,521)		1,998,521	0			(1,063,225)	1,191,652	128,427
Disposition and recovery of Regulatory Balances Account	1595					0					0
Sub-Total		882,217	(1,980,518)		1,098,301	0	630,789	253,764	(1,063,225)	307,099	128,427
RSVA - One-time Wholesale Market Service	1582	214,315	0		(214,315)	0	12,148	23,195		(35,343)	0
Other Regulatory Assets	1508	54,794	1,385		(56,179)	0	3,151	3,789		(6,940)	0
Retail Cost Variance Account - Retail	1518	(39,243)	0		39,243	0	(2,433)	(4,628)		7,061	0
Retail Cost Variance Account - STR	1548	(60,061)	0		60,061	0	(3,567)	(7,274)		10,841	0
Misc. Deferred Debits - incl. Rebate Cheques	1525	46,078	733		(46,811)	0	4,367	4,507		(8,874)	0
Pre-Market Opening Energy Variances Total	1571	447,814	0		(447,814)	0	86,577	43,289		(129,866)	0
Extra-Ordinary Event Losses	1572	0	0		0	0	0	0		0	0
Deferred Rate Impact Amounts	1574	0	0		0	0	0	0		0	0
Other Deferred Credits	2425	0	0		0	0	0	0		0	0
Qualifying Transition Costs	1570	496,476	55		(496,531)	0	0	143,978		(143,978)	0
Transition Cost Adjustment	1570			(64,045)	64,045	0					0
Total		2,042,390	(1,978,345)	(64,045)	0	0	731,032	460,620	(1,063,225)	0	128,427



Name of LDC: Guelph Hydro Electric Systems Inc.
File Number: EB-2009-0226
Effective Date: Saturday, May 01, 2010

Regulatory Assets - Continuity Schedule 2005

Account Description	Account Number	Opening Principal Amounts as of Jan-1-05 ⁴	Transactions (additions) during 2005, excluding interest and adjustments ¹	Transactions (reductions) during 2005, excluding interest and adjustments ¹	Adjustments during 2005 - instructed by Board ²	Adjustments during 2005 - other ³	Closing Principal Balance as of Dec-31-05	Opening Interest Amounts as of Jan-1-05 ⁴	Interest Recovery Transactions during 2005	Interest Jan-1 to Dec31-05	Closing Interest Amounts as of Dec-31-05	Total Closing Amounts as of Dec-31-05	RRR Filing Amount as of Dec-31-05	Difference
												A	B	C = A - B
LV Variance Account	1550	0					0				0	0	0	0
RSVA - Wholesale Market Service Charge	1580		986,345			164,539	1,150,885			161,763	161,763	1,312,648	3,580,976	#####
RSVA - Retail Transmission Network Charge	1584		(9,116)			167,031	157,915			27,427	27,427	185,342	630,405	(445,063)
RSVA - Retail Transmission Connection Charge	1586		(1,014,155)			201,856	(812,298)			(178,506)	(178,506)	(990,804)	(2,830,248)	1,839,444
RSVA - Power (Excluding Global Adjustment)	1588		(77,884)			1,819,617	1,741,733			207,035	207,035	1,948,768	4,164,931	#####
RSVA - Power (Global Adjustment Sub-account)			1,076,147				1,076,147			(28,835)	(28,835)	1,047,312	1,047,312	0
Recovery of Regulatory Asset Balances	1590		(2,476,954)				(2,476,954)			(164,388)	(164,388)	(2,641,341)	(2,267,798)	(373,543)
Disposition and recovery of Regulatory Balances Account	1595						0				0	0		
Total		0	(1,515,616)	0	0	2,353,043	837,428	0	0	24,497	24,497	861,925	4,325,578	#####

¹ For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.
² Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board
³ Provide supporting statement indicating nature of this adjustments and periods they relate to
⁴ Opening balances assumed to be zero as a result of clearance of December 2004 balances cleared in 2006 Regulatory Asset process

Name of LDC: Guelph Hydro Electric Systems Inc.
File Number: EB-2009-0226
Effective Date: Saturday, May 01, 2010

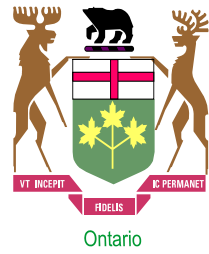
Regulatory Assets - Continuity Schedule 2006

Account Description	Account Number	Opening Principal Amounts as of Jan-1-06	Transactions (additions) during 2006, excluding interest and adjustments ¹	Transactions (reductions) during 2006, excluding interest and adjustments ¹	Adjustments during 2006 - instructed by Board ²	Adjustments during 2006 - other ³	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-1-06	Interest Recovery Transactions during 2006	Interest Adjustment 2005/2006	Interest Jan-1 to Dec31-06	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Interest Amounts as of Dec-31-06
LV Variance Account	1550	0	7,433					7,433	0			91		91
RSVA - Wholesale Market Service Charge	1580	1,150,885	(1,675,583)		294,813	(214,315)		(444,200)	161,763		(221,745)	92,218		32,236
RSVA - Retail Transmission Network Charge	1584	157,915	(28,647)					129,268	27,427		(36,287)	14,342		5,482
RSVA - Retail Transmission Connection Charge	1586	(812,298)	(410,791)					(1,223,089)	(178,506)		236,861	(120,494)		(62,138)
RSVA - Power (Excluding Global Adjustment)	1588	1,741,733	1,498,217					3,239,950	207,035		(237,601)	141,402		110,836
RSVA - Power (Global Adjustment Sub-account)		1,076,147	(324,557)					751,590	(28,835)			25,058		(3,777)
Recovery of Regulatory Asset Balances	1590	(2,476,954)	2,518,356				0	41,402	(164,388)	78,021		2,934	128,427	44,994
Disposition and recovery of Regulatory Balances Account	1595	0						0	0					0
Total		837,428	1,584,429	0	294,813	(214,315)	0	2,502,354	24,497	78,021	(258,772)		128,427	127,723

¹ For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.

² Provide supporting evidence i.e. Board Decision, CRO Order, etc.

³ Provide supporting statement indicating nature of this adjustments and periods they relate to



Name of LDC: Guelph Hydro Electric Systems Inc.
 File Number: EB-2009-0226
 Effective Date: Saturday, May 01, 2010

Regulatory Assets - Continuity Schedule 2007

Account Number	Opening Principal Amounts as of Jan-1-07	Transactions (additions) during 2007, excluding interest and adjustments ¹	Transactions (reductions) during 2007, excluding interest and adjustments ¹	Adjustments during 2007 - instructed by Board ²	Adjustments during 2007 - other ³	Closing Principal Balance as of Dec-31-07	Opening Interest Amounts as of Jan-1-07	Interest Recovery Transactions during 2007	Interest Jan-1 to Dec31-07	Closing Interest Amounts as of Dec-31-07	Total Closing Amounts as of Dec-31-07	RRR Filing Amount as of Dec-31-07	Difference
Account Description											A	B	C = A - B
LV Variance Account	1550	7,433	43,889			51,322	91		979	1,070	52,392	55,941	(3,550)
RSVA - Wholesale Market Service Charge	1580	(444,200)	(2,214,230)			(2,658,430)	32,236		(66,209)	(33,973)	(2,692,403)	(2,684,133)	(8,270)
RSVA - Retail Transmission Network Charge	1584	129,268	(118,251)			11,017	5,482		4,262	9,743	20,761	(150,931)	171,692
RSVA - Retail Transmission Connection Charge	1586	(1,223,089)	(118,648)			(1,341,737)	(62,138)		(61,995)	(124,134)	(1,465,871)	(111,309)	(1,354,562)
RSVA - Power (Excluding Global Adjustment)	1588	3,239,950	(287,327)			2,952,623	110,836		99,269	210,106	3,162,728	4,036,421	(873,693)
RSVA - Power (Global Adjustment Sub-account)		751,590	394,691			1,146,281	(3,777)		35,979	32,202	1,178,483		1,178,483
Recovery of Regulatory Asset Balances	1590	41,402	(41,402)			0	44,994	(24,618)		20,375	20,376	(278,125)	298,501
Disposition and recovery of Regulatory Balances Account	1595	0				0	0			0	0		
Total		2,502,354	(2,341,278)	0	0	161,077	127,723	(24,618)	12,285	115,390	276,466	867,865	(591,399)

¹ For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.

² Provide supporting evidence i.e. Board Decision, CRO Order, etc.

³ Provide supporting statement indicating nature of this adjustments and periods they relate to

Name of LDC: Guelph Hydro Electric Systems Inc.
 File Number: EB-2009-0226
 Effective Date: Saturday, May 01, 2010

Regulatory Assets - Continuity Schedule 2008

Account Description	Account Number	Opening Principal Amounts as of Jan-1-08	Transactions (additions) during 2008, excluding interest and adjustments ¹	Transactions (reductions) during 2008, excluding interest and adjustments ¹	Adjustments during 2008 - instructed by Board ²	Adjustments during 2008 - other ³	Transfer of Board-approved 2006 amounts to 1595 (2008 COS) ⁴	Closing Principal Balance as of Dec-31-08	Opening Interest Amounts as of Jan-1-08	Interest Recovery Transactions during 2008	Interest Jan-1 to Dec31-08	Transfer of Board-approved 2006 interest amounts to 1595 (2008 COS)	Closing Interest Amounts as of Dec-31-08	Total Closing Amounts as of Dec-31-08	RRR Filing Amount as of Dec-31-08	Difference
LV Variance Account	1550	51,322	63,749					115,071	1,070		2,354		3,424	118,495	114,047	4,448
RSVA - Wholesale Market Service Charge	1580	(2,658,430)	(850,062)					(3,508,492)	(33,973)		(121,452)		(155,425)	(3,663,917)	(3,580,913)	(83,004)
RSVA - Retail Transmission Network Charge	1584	11,017	(1,430,980)					(1,419,963)	9,743		(31,911)		(22,167)	(1,442,130)	(1,354,973)	(87,157)
RSVA - Retail Transmission Connection Charge	1586	(1,341,737)	(562,214)					(1,903,951)	(124,134)		(66,195)		(190,329)	(2,094,280)	(1,680,292)	(413,988)
RSVA - Power (Excluding Global Adjustment)	1588	2,952,623	(911,432)					2,041,191	210,106		79,975		290,080	2,331,271	8,289,169	(5,957,898)
RSVA - Power (Global Adjustment Sub-account)		1,146,281	129,746					1,276,027	32,202		43,890		76,092	1,352,119	0	1,352,119
Recovery of Regulatory Asset Balances	1590	0	0					0	20,375	(62,531)			(42,155)	(42,155)	(42,155)	0
Disposition and recovery of Regulatory Balances Account	1595	0						0	0				0	0	0	0
Total		161,077	(3,561,193)	0	0	0	0	(3,400,116)	115,390	(62,531)	(93,339)	0	(40,480)	(3,440,596)	1,744,883	(5,185,479)

¹ For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.

² Provide supporting evidence i.e. Board Decision, CRO Order, etc.

³ Provide supporting statement indicating nature of this adjustments and periods they relate to

⁴ This records the values of amounts removed from Group One accounts in previous proceedings; but does not enter offsets for disposition of 1590, as recovery has not been completed.

Name of LDC: Guelph Hydro Electric Systems Inc.
File Number: EB-2009-0226
Effective Date: Saturday, May 01, 2010

Regulatory Assets - Continuity Schedule 2009 - 1588 Power Account Only

Account Description	Account Number	Transactions (additions) during 2009, excluding interest and adjustments ¹	Transactions (reductions) during 2009, excluding interest and adjustments ¹	Adjustments during 2009 - instructed by Board ²	Adjustments during 2009 - other ³	Closing Principal Balance as of Sep-30-09
LV Variance Account	1550					
RSVA - Wholesale Market Service Charge	1580					
RSVA - Retail Transmission Network Charge	1584					
RSVA - Retail Transmission Connection Charge	1586					
RSVA - Power (Excluding Global Adjustment)	1588	2,761,501				2,761,501
RSVA - Power (Global Adjustment Sub-account)		5,140,436				5,140,436
Recovery of Regulatory Asset Balances	1590					
Disposition and recovery of Regulatory Balances Account	1595					
Total		7,901,937	0	0	0	7,901,937

¹ For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.

² Provide supporting evidence i.e. Board Decision, CRO Order, etc.

³ Provide supporting statement indicating nature of this adjustments and periods they relate to

⁴ This records the values of amounts removed from Group One accounts in previous proceedings; but does not enter offsets for disposition of 1590, as recovery has not been completed.

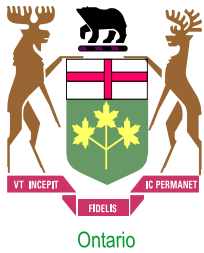
Name of LDC: Guelph Hydro Electric Systems Inc.
 File Number: EB-2009-0226
 Effective Date: Saturday, May 01, 2010

Regulatory Assets - Continuity Schedule Final

Account Description	Account Number	Opening Principal Amounts as of Jan-1-09 or Oct-01-09 A	Global Adjustment Reconciliation B	Transfer of Board-approved 2007 amounts to 1595 (2009 COS) C	Principal Amounts to be disposed E = A + B + C + D	Opening Interest Amounts as of Jan-1-09 F	Global Adjustment Interest Reconciliation G	Interest on Board-approved 2007 amounts prior to transfer Jan-1, 2009 to Date of Transfer H	Transfer of Board-approved 2007 interest amounts to 1595 (2009 COS) I	Projected Interest on Dec 31 -08 balance from Jan 1, 2009 to Dec 31, 2009 J	Projected Interest on Dec 31 -08 balance from Jan 1, 2010 to April 30, 2010 K	Interest Amounts to be disposed M = F + G + H + I + J + K	Total Claim N = E + M
LV Variance Account	1550	115,071			115,071	3,424				1,301	208	4,933	120,004
RSVA - Wholesale Market Service Charge	1580	(3,508,492)			(3,508,492)	(155,425)				(39,670)	(6,344)	(201,439)	#####
RSVA - Retail Transmission Network Charge	1584	(1,419,963)			(1,419,963)	(22,167)				(16,055)	(2,568)	(40,790)	#####
RSVA - Retail Transmission Connection Charge	1586	(1,903,951)			(1,903,951)	(190,329)				(21,528)	(3,443)	(215,299)	#####
RSVA - Power (Excluding Global Adjustment)	1588	2,041,191			2,041,191	290,080				23,079	3,691	316,851	2,358,042
RSVA - Power (Global Adjustment Sub-account)		1,276,027			1,276,027	76,092				14,428	2,307	92,827	1,368,854
Recovery of Regulatory Asset Balances	1590	0			0	(42,155)				0	0	(42,155)	(42,155)
Disposition and recovery of Regulatory Balances Account	1595	0			0	0				0	0	0	0
Total		(3,400,116)	0	0	(3,400,116)	(40,480)	0	0	0	(38,445)	(6,148)	(85,073)	#####

Interest projected on December 31, 2008 closing principal balance.

Month	Prescribed Rate	Monthly Interest	Month	Prescribed Rate	Monthly Interest
Saturday, January 31, 2009	2.45	0.2081	Sunday, January 31, 2010	0.55	0.0467
Saturday, February 28, 2009	2.45	0.1879	Sunday, February 28, 2010	0.55	0.0422
Tuesday, March 31, 2009	2.45	0.2081	#####	0.55	0.0467
Thursday, April 30, 2009	1.00	0.0822	Friday, April 30, 2010	0.55	0.0452
Sunday, May 31, 2009	1.00	0.0849	Effective Rate		<u>0.1808</u>
Tuesday, June 30, 2009	1.00	0.0822			
Friday, July 31, 2009	0.55	0.0467			
Monday, August 31, 2009	0.55	0.0467			
#####	0.55	0.0452			
Saturday, October 31, 2009	0.55	0.0467			
Monday, November 30, 2009	0.55	0.0452			
Thursday, December 31, 2009	0.55	0.0467			
Effective Rate		<u>1.1307</u>			



Name of LDC: Guelph Hydro Electric System
File Number: EB-2009-0226
Effective Date: Saturday, May 01, 2010

Threshold Test

Rate Class	Billed kWh
Residential	366,970,148
General Service Less Than 50 kW	164,638,715
General Service 50 to 999 kW	394,364,953
General Service 1,000 to 4,999 kW	412,401,441
Large Use	249,518,302
Unmetered Scattered Load	2,519,203
Sentinel Lighting	104,454
Street Lighting	9,238,111
	<u>#####</u>
Total Claim	(3,485,189)
Total Claim per kWh	- 0.002179

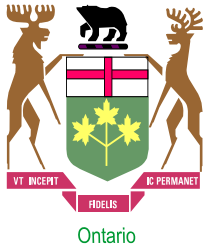


Name of LDC: Guelph Hydro Electric Systems Inc.
File Number: EB-2009-0226
Effective Date: Saturday, May 01, 2010

Cost Allocation - kWh

Rate Class	Billed kWh	% kWh						Total
			1550	1580	1584	1586	1588 ¹	
Residential	366,970,148	22.9%	27,528	(851,026)	(335,084)	(486,138)	540,915	(1,103,806)
General Service Less Than 50 kW	164,638,715	10.3%	12,350	(381,807)	(150,333)	(218,102)	242,678	(495,215)
General Service 50 to 999 kW	394,364,953	24.7%	29,583	(914,557)	(360,099)	(522,429)	581,295	(1,186,206)
General Service 1,000 to 4,999 kW	412,401,441	25.8%	30,936	(956,384)	(376,568)	(546,322)	607,880	(1,240,458)
Large Use	249,518,302	15.6%	18,717	(578,648)	(227,838)	(330,545)	367,790	(750,524)
Unmetered Scattered Load	2,519,203	0.2%	189	(5,842)	(2,300)	(3,337)	3,713	(7,577)
Sentinel Lighting	104,454	0.0%	8	(242)	(95)	(138)	154	(314)
Street Lighting	9,238,111	0.6%	693	(21,424)	(8,435)	(12,238)	13,617	(27,787)
	1,599,755,326	100.0%	120,004	(3,709,931)	(1,460,753)	(2,119,250)	2,358,042	(4,811,888)

¹ RSVA - Power (Excluding Global Adjustment)

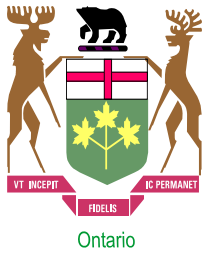


Name of LDC: Guelph Hydro Electric Systems Inc.
File Number: EB-2009-0226
Effective Date: Saturday, May 01, 2010

Cost Allocation - Non-RPP kWh

Rate Class	Non-RPP kWh	% kWh	1588 ¹
Residential	53,121,057	4.7%	63,885
General Service Less Than 50 kW	24,523,507	2.2%	29,493
General Service 50 to 999 kW	394,364,953	34.6%	474,274
General Service 1,000 to 4,999 kW	412,401,441	36.2%	495,965
Large Use	249,518,302	21.9%	300,078
Unmetered Scattered Load	2,519,203	0.2%	3,030
Sentinel Lighting	104,454	0.0%	126
Street Lighting	1,667,124	0.1%	2,005
	<u>1,138,220,041</u>	<u>100.0%</u>	<u>1,368,854</u>

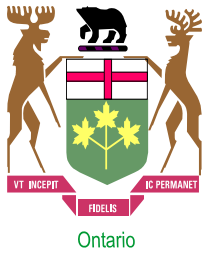
¹ RSVA - Power (Global Adjustment Sub-account)



Name of LDC: Guelph Hydro Electric Systems Inc.
File Number: EB-2009-0226
Effective Date: Saturday, May 01, 2010

Cost Allocation - 1590

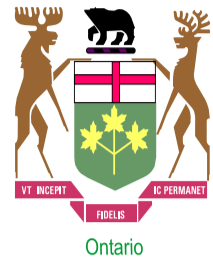
Rate Class	1590 Recovery Share Proportion	1590
Residential	38.1%	(16,053)
General Service Less Than 50 kW	10.1%	(4,258)
General Service 50 to 999 kW	26.8%	(11,306)
General Service 1,000 to 4,999 kW	14.4%	(6,049)
Large Use	10.0%	(4,220)
Unmetered Scattered Load	0.2%	(89)
Sentinel Lighting	0.0%	(8)
Street Lighting	0.4%	(156)
	100.0%	(42,155)



Name of LDC: Guelph Hydro Electric Systems Inc.
File Number: EB-2009-0226
Effective Date: Saturday, May 01, 2010

Cost Allocation - 1595

Rate Class	1595 Recovery Share Proportion	1595
Residential	0.0%	0
General Service Less Than 50 kW	0.0%	0
General Service 50 to 999 kW	0.0%	0
General Service 1,000 to 4,999 kW	0.0%	0
Large Use	0.0%	0
Unmetered Scattered Load	0.0%	0
Sentinel Lighting	0.0%	0
Street Lighting	0.0%	0
	0.0%	0



Name of LDC: Guelph Hydro Electric Systems Inc.
 File Number: EB-2009-0226
 Effective Date: Saturday, May 01, 2010

Calculation of Regulatory Asset Recovery Rate Rider

Rate Rider Recovery Period - Years

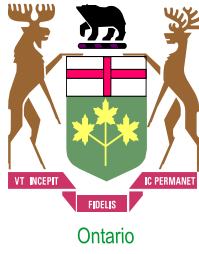
Four

Rate Rider Effective To Date

Wednesday, April 30, 2014

Rate Class	Vol Metric	Billed kWh A	Billed kW B	kWh C	Non-RPP D	1590 E	1595 F	Total G = C + D + E + F	Rate Rider kWh H = G / A (kWh) or H = G / B (kW)
Residential	kWh	366,970,148	0	(1,103,806)	63,885	(16,053)	0	(1,055,974)	(0.00072)
General Service Less Than 50 kW	kWh	164,638,715	0	(495,215)	29,493	(4,258)	0	(469,980)	(0.00071)
General Service 50 to 999 kW	kW	394,364,953	1,040,227	(1,186,206)	474,274	(11,306)	0	(723,238)	(0.17382)
General Service 1,000 to 4,999 kW	kW	412,401,441	925,020	(1,240,458)	495,965	(6,049)	0	(750,542)	(0.20284)
Large Use	kW	249,518,302	450,555	(750,524)	300,078	(4,220)	0	(454,666)	(0.25228)
Unmetered Scattered Load	kWh	2,519,203	0	(7,577)	3,030	(89)	0	(4,636)	(0.00046)
Sentinel Lighting	kW	104,454	280	(314)	126	(8)	0	(197)	(0.17589)
Street Lighting	kW	9,238,111	25,759	(27,787)	2,005	(156)	0	(25,938)	(0.25174)
		<u>1,599,755,326</u>	<u>2,441,841</u>	<u>(4,811,888)</u>	<u>1,368,854</u>	<u>(42,138)</u>	<u>0</u>	<u>(3,485,172)</u>	
				-	-	- 17	-	-	17

Enter the above value onto Sheet "J2.1 DeferralAccount Rate Rider" of the 2010 OEB IRM2 Rate Generator "J2.5 DeferralAccount Rate Rider2" of the 2010 OEB IRM3 Rate Generator



Name of LDC: Guelph Hydro Electric Systems Inc.
File Number: EB-2009-0226
Effective Date: Saturday, May 01, 2010

Request for Clearance of Deferral and Variance Accounts

Account Description	Account Number	Principal Amounts A	Interest Amounts B	Total Claim C = A + B
LV Variance Account	1550	(115,071)	(4,933)	(120,004)
RSVA - Wholesale Market Service Charge	1580	3,508,492	201,439	3,709,931
RSVA - Retail Transmission Network Charge	1584	1,419,963	40,790	1,460,753
RSVA - Retail Transmission Connection Charge	1586	1,903,951	215,299	2,119,250
RSVA - Power (Excluding Global Adjustment)	1588	(2,041,191)	(316,851)	(2,358,042)
RSVA - Power (Global Adjustment Sub-account)	1588	(1,276,027)	(92,827)	(1,368,854)
Recovery of Regulatory Asset Balances	1590	(0)	42,155	42,155
Disposition and recovery of Regulatory Balances Account	1595	(3,400,116)	(85,073)	(3,485,189)
	Total	0	0	0