

February 25, 2010

Ontario Energy Board  
P.O. Box 2319  
27<sup>th</sup> Floor  
2300 Yonge Street  
Toronto, Ontario  
M4P 1E4

**Re: Woodstock Hydro Services Inc. License # ED-2003-0011  
2010 Incentive Rate Mechanism Adjustment Application  
OEB File # EB-2009-0211  
Response to OEB Staff Interrogatories - Revision**

Dear Ms. Walli;

On February 18 Woodstock Hydro responded to OEB Staff Interrogatories related to the above noted 2010 IRM 2 Electricity Distribution Rate Application. There was one omission made on this reply. Question number one in connection with the Regulatory Audit and Accounting Bulletin 200901 and accounting for GA was corrected by Woodstock Hydro to agree with RRR filings, but this GA adjustment was omitted in the EDDVAR. This has now been corrected, and the revised model and responses to Questions 1 and 5 of the OEB Staff Interrogatories have been submitted.

Enclosed herewith are two (2) hard copies of this response as well as a CD containing an electronic copy in searchable PDF format, and amended excel EDVAR worksheet.

All documents that form part of this submission have been uploaded through the Board's web portal.

Yours truly,

*Original signed by*

Patti Eitel CGA  
Manager, Accounting and Regulatory Affairs

**1. Ref: 2010 IRM Deferral Variance Account 1588 -Power**

The 2008 ending balances reported in the 2010 IRM Deferral Variance Account workform prepared by Woodstock Hydro shows the split for account 1588 – Power and Global Adjustment. On October 15, 2009 the Board issued “Regulatory Audit and Accounting Bulletin 200901” which clarified the accounting rules for reporting the 1588 – Global Adjustment sub-account.

Account Description	Account Number	Total Claim I = C + D+ E + F + G + H
RSVA - Power (Excluding Global Adjustment)	1588	(448,928 )
RSVA - Power (Global Adjustment Sub-account)		(12,707 )

- a) Has Woodstock Hydro reviewed the Regulatory Audit & Accounting Bulletin 200901 dated October 15, 2009, and ensured that it has accounted for its account 1588 and sub-account Global Adjustment in accordance with this Bulletin?
- b) Has Woodstock Hydro made adjustments subsequent to filing the 2010 IRM2 application and need to re-file an updated 2010 IRM Deferral Variance Account workform?

**Response:**

- a) Woodstock Hydro has reviewed the October 15, 2009 Regulatory Audit and Accounting Bulletin 200901 and as per the response to (b) below, confirms it has now accounted for account 1588 and sub-account Global Adjustment in accordance with this Bulletin.
- b) Woodstock Hydro has made adjustments to section 2.1.1 Record Keeping Requirements for the quarter ending December 31, 2008, through to the quarter ending September 30, 2009 to reflect the separation of the RSVA Global Adjustment Sub-account from the RSVA Power account . The 78,678 is the GA on RPP at Dec 31, 2008 previously included in the variance account in error.

An updated 2010 IRM Deferral Variance Account Workform ( EDVAR Version 4) to reflect the amended balances for account 1588 has been included in this response. The revised total claim on 2008 ending balances for account 1588 is shown on Tab C1.5 V4:

Sheet C1.5 Reg Assets – Con Sch Final	1588	Original	Adjusted
RSVA – Power (Excluding Global Adjustment)		(448,928)	(936,707)
RSVA – Power (Global Adjustment Sub-account)		(12,707)	396,394
Total 1588		(461,635)	(540,313)

**5. Ref: 2010 IRM Deferral Variance Total Claim**

Below are the Total Claim values for the EDDVAR Group One Deferral Accounts.

<b>Account Description</b>	<b>Account Number</b>	<b>Total Claim I = C + D+ E + F + G + H</b>
LV Variance Account	1550	0
RSVA - Wholesale Market Service Charge	1580	(1,182,229 )
RSVA - Retail Transmission Network Charge	1584	(264,467 )
RSVA - Retail Transmission Connection Charge	1586	8,853
RSVA - Power (Excluding Global Adjustment)	1588	(448,928 )
RSVA - Power (Global Adjustment Sub-account)	1588	(12,707 )
Recovery of Regulatory Asset Balances	1590	10,081
Disposition and recovery of Regulatory Balances Account	1595	0
<b>Total</b>		<b>(1,889,397 )</b>

- a) Please confirm if these are the final balances for disposition. If not the final balances please provide amended workform to support final balances for disposition.
  
- b) Please reconcile final balance for disposition to the 2008 year end account balance reported in the RRR filing. Please identify source and reason for variances.
  
- c) Please confirm that Woodstock Hydro has complied with and applied correctly the Boards accounting policy and procedures for calculation of the final disposition balance. If Woodstock Hydro has used other practices in the calculation please explain where in the filing and why?
  
- d) Please confirm that Woodstock Hydro has used the simple interest calculation as required by the Board using the Boards prescribed interest rates. If Woodstock Hydro has used other calculations please explain where in the filing and why?
  
- e) Please confirm that Woodstock Hydro has complied with the requirement to apply recoveries to principal first as outlined in the 2006 Regulatory Assets Transactions document issued September 4, 2009 (included in the Updated IRM Deferral and Variance Account Work Form zip file). If Woodstock Hydro has not complied with this requirement please explain why not?

**Response:**

- a) A revised Deferral Variance Account Workform V4 has been included in this response to reflect adjustments to the RSVA Power and RSVA Global Adjustment amounts, as noted in Response 1b) above.

An adjustment was also made to account 1590 to remove 2005 interest in the amount of (\$25,004) on sheet "C1.1 Reg Assets – Cont Sch 2005", as this had occurred prior to April 30, 2006.

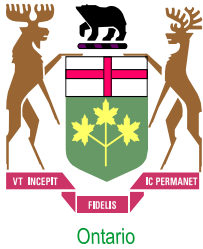
Woodstock Hydro confirms the remaining EDVVAR balances are the final balances for disposition as noted below:

Account Description	Account Number	Principal Amounts	Interest Amounts	Total Claim
		A	B	C = A + B
LV Variance Account	1550	0	0	0
RSVA - Wholesale Market Service Charge	1580	1,102,046	80,182	1,182,229
RSVA - Retail Transmission Network Charge	1584	257,946	6,521	264,467
RSVA - Retail Transmission Connection Charge	1586	(5,270)	(3,583)	(8,853)
RSVA - Power (Excluding Global Adjustment)	1588	857,641	79,065	936,707
RSVA - Power (Global Adjustment Sub-account)	1588	(385,267)	(11,128)	(396,394)
Recovery of Regulatory Asset Balances	1590	223,303	(258,388)	(35,085)
Disposition and recovery of Regulatory Balances Account	1595	(2,050,400)	107,330	(1,943,070)

- b) Other than one exception, the above noted final disposition balances agree to the 2008 year end account balances reported in the revised RRR 2.1.1 filings plus projected interest from January 1, 2009 to April 30, 2010. A variance of \$(4,059) for account 1590 is a result of differences in the 2006 actual and projected interest calculations on the approved Regulatory Asset balance amount of \$1,025,086

Account Description	Account Number	RRR Filing Amount as of Dec-31-08	Projected Interest on Dec 31 -08 balance from Jan 1, 2009 to Dec 31, 2009	Projected Interest on Dec 31 -08 balance from Jan 1, 2010 to April 30, 2010	Total RRR Filing plus Projected Interest	Total Claim As Per	Variance
		Sheet C1.4	Sheet C1.5	Sheet C1.5		Sheet C1.5	
LV Variance Account	1550		0	0	0	0	
RSVA - Wholesale Market Service Charge	1580	(1,167,775)	(12,461)	(1,993)	(1,182,229)	(1,182,229)	0
RSVA - Retail Transmission Network Charge	1584	(261,084)	(2,917)	(466)	(264,467)	(264,467)	0
RSVA - Retail Transmission Connection Charge	1586	8,784	60	10	8,853	8,853	(0)
RSVA - Power (Excluding Global Adjustment)	1588	(925,459)	(9,697)	(1,551)	(936,707)	(936,707)	(1)
RSVA - Power (Global Adjustment Sub-account)	1588	391,342	4,356	697	396,394	396,394	(0)
Recovery of Regulatory Asset Balances	1590	33,955	(2,525)	(404)	31,027	35,085	(4,059)
Disposition and recovery of Regulatory Balances Account	1595		0	0		0	0
		(1,920,238)	(23,184)	(3,708)	(1,947,129)	(1,943,070)	(4,059)

- c) Woodstock Hydro has now complied with and applied correctly the Board's accounting policy and procedures for calculation of the final disposition balance in the enclosed updated EDVVAR Version 4 model.
- d) Woodstock Hydro confirms that they have used the simple interest calculation as required by the Board, using the Board's prescribed interest rates.
- e) Woodstock Hydro confirms that they have complied with the requirement to apply recoveries to principal first as outlined in the 2006 Regulatory Assets Transactions document issued September 4, 2009 (included in the Updated IRM Deferral and Variance Account Work Form zip file).



Name of LDC: Woodstock Hydro Services Inc.  
File Number: EB-2009-0211  
Effective Date: May 1, 2010

## LDC Information

<b>Applicant Name</b>	Woodstock Hydro Services Inc.
<b>OEB Application Number</b>	EB-2009-0211
<b>LDC Licence Number</b>	ED-2003-0011
<b>Applied for Effective Date</b>	May 1, 2010



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## 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 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	354,664				354,664	74,873	34,284	463,821	(354,664)	(109,157)
RSVA - One-time Wholesale Market Service	1582	83,892				83,892	3,588	8,110	95,590	(83,892)	(11,698)
RSVA - Retail Transmission Network Charge	1584	188,286				188,286	13,963	18,201	220,450	(188,286)	(32,164)
RSVA - Retail Transmission Connection Charge	1586	55,735				55,735	7,204	5,388	68,327	(55,735)	(12,592)
RSVA - Power	1588	(571,401)				(571,401)	(77,688)	(55,235)	(704,324)	571,401	132,923
<b>Sub-Totals</b>		<b>111,176</b>	<b>0</b>	<b>0</b>		<b>111,176</b>	<b>21,940</b>	<b>10,748</b>	<b>143,864</b>	<b>(111,176)</b>	<b>(32,688)</b>
Other Regulatory Assets	1508	17,604				17,604	253	1,350	19,207	(17,604)	(1,603)
Retail Cost Variance Account - Retail	1518					0		0		0	0
Retail Cost Variance Account - STR	1548					0		0		0	0
Misc. Deferred Debits - incl. Rebate Cheques	1525	36,494				36,494	5,260	3,528	45,282	(36,494)	(8,788)
Pre-Market Opening Energy Variances Total	1571	372,575				372,575	71,137	36,015	479,727	(372,575)	(107,152)
Extra-Ordinary Event Losses	1572					0		0		0	0
Deferred Rate Impact Amounts	1574					0		0		0	0
Other Deferred Credits	2425					0		0		0	0
<b>Sub-Totals</b>		<b>426,674</b>	<b>0</b>	<b>0</b>		<b>426,674</b>	<b>76,650</b>	<b>40,892</b>	<b>544,216</b>	<b>(426,674)</b>	<b>(117,542)</b>
Qualifying Transition Costs	1570	287,768				287,768	58,866	27,818	374,452	(287,768)	(86,684)
Transition Cost Adjustment	1570				(37,446)	(37,446)			(37,446)	37,446	0
<b>Sub-Totals</b>		<b>287,768</b>	<b>0</b>	<b>0</b>		<b>250,322</b>	<b>58,866</b>	<b>27,818</b>	<b>337,006</b>	<b>(250,322)</b>	<b>(86,684)</b>
<b>Total Regulatory Assets</b>		<b>825,618</b>	<b>0</b>	<b>0</b>	<b>(37,446)</b>	<b>788,172</b>	<b>157,456</b>	<b>79,458</b>	<b>1,025,086</b>	<b>(788,172)</b>	<b>(236,914)</b>
<b>Total Recoveries to April 30-06</b>	2. Rate Riders Calculation	Cell C48							655,437	(655,437)	0
<b>Balance to be collected or refunded</b>	2. Rate Riders Calculation	Cell N51							369,649	(132,735)	(236,914)





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## 2006 Regulatory Asset Recovery Proportionate Share

Rate Class	Total Claim	% Total Claim
Residential	525,731	51.3%
GS < 50 KW	106,891	10.4%
GS > 50 Non TOU	379,682	37.0%
GS > 50 TOU		0.0%
Intermediate		0.0%
Large Users	10,277	1.0%
Small Scattered Load	1,366	0.1%
Sentinel Lighting		0.0%
Street Lighting	1,140	0.1%
<b>Total</b>	<b>1,025,087</b>	<b>100.0%</b>

2. Rate Riders Calculation

Row 29



Name of LDC: Woodstock Hydro Services Inc.  
 File Number: EB-2009-0211  
 Effective Date: May 1, 2010

## Rate Class and 2008 Billing Determinants

Rate Group	Rate Class	Fixed Metric	Vol Metric	2008			Billed kWh for Non-RPP customers D	1590 Recovery Share Proportion 1 E
				Billed Customers or Connections		Billed kWh		
				A	B	C		
RES	Residential	Customer	kWh	13,240	110,536,185		15,726,638	25.6%
GSLT50	General Service Less Than 50 kW	Customer	kWh	1,211	46,728,002		8,512,302	11.0%
GSGT50	General Service 50 to 4,999 kW	Customer	kW	193	229,429,449	553,277	209,266,263	56.2%
LU	Large Use	Customer	kW	1	18,945,765	58,364	18,945,765	6.5%
USL	Unmetered Scattered Load	Connection	kWh					
SL	Street Lighting	Connection	kW	4,159	2,584,450	7,089	2,532,128	0.6%
EMB	Embedded Distributor	Connection	kW					
NA	Rate Class 8	NA	NA					
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%



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### 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	354,664	0		(354,664)	0	74,873	34,284		(109,157)	0
RSVA - Retail Transmission Network Charge	1584	188,286	0		(188,286)	0	13,963	18,201		(32,164)	0
RSVA - Retail Transmission Connection Charge	1586	55,735	0		(55,735)	0	7,204	5,388		(12,592)	0
RSVA - Power (Excluding Global Adjustment)	1588	(571,401)			571,401	0	(77,688)	(55,235)		132,923	0
RSVA - Power (Global Adjustment Sub-account)						0					0
Recovery of Regulatory Asset Balances	1590		(655,437)		788,172	132,735			0	236,914	236,914
Disposition and recovery of Regulatory Balances Account	1595					0					0
Sub-Total		27,284	(655,437)		760,888	132,735	18,352	2,638	0	215,924	236,914
RSVA - One-time Wholesale Market Service	1582	83,892	0		(83,892)	0	3,588	8,110		(11,698)	0
Other Regulatory Assets	1508	17,604	0		(17,604)	0	253	1,350		(1,603)	0
Retail Cost Variance Account - Retail	1518	0	0		0	0	0	0		0	0
Retail Cost Variance Account - STR	1548	0	0		0	0	0	0		0	0
Misc. Deferred Debits - incl. Rebate Cheques	1525	36,494	0		(36,494)	0	5,260	3,528		(8,788)	0
Pre-Market Opening Energy Variances Total	1571	372,575	0		(372,575)	0	71,137	36,015		(107,152)	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	287,768	0		(287,768)	0	58,866	27,818		(86,684)	0
Transition Cost Adjustment	1570			(37,446)	37,446	0					0
Total		825,618	(655,437)	(37,446)	0	132,735	157,456	79,458	0	0	236,914



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**Regulatory Assets - Continuity Schedule 2005**

Account Description	Account Number	Opening Principal Amounts as of Jan-1-05 <sup>4</sup>	Transactions (additions) during 2005, excluding interest and adjustments <sup>1</sup>	Transactions (reductions) during 2005, excluding interest and adjustments <sup>1</sup>	Adjustments during 2005 - instructed by Board <sup>2</sup>	Adjustments during 2005 - other <sup>3</sup>	Closing Principal Balance as of Dec-31-05	Opening Interest Amounts as of Jan-1-05 <sup>4</sup>	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
RSVA - Wholesale Market Service Charge	1580		1,213,950	(1,037,737)			176,214			26,920	26,920	203,134	632,670	(429,537)
RSVA - Retail Transmission Network Charge	1584		254,747	(214,753)			39,994			13,506	13,506	53,500	255,749	(202,249)
RSVA - Retail Transmission Connection Charge	1586		188,483	(182,177)			6,306			3,070	3,070	9,376	72,315	(62,939)
RSVA - Power (Excluding Global Adjustment)	1588		1,084,338	(1,807,824)			(723,486)			(38,219)	(38,219)	(761,706)	(929,013)	167,308
RSVA - Power (Global Adjustment Sub-account)							0				0	0	(481,781)	481,781
Recovery of Regulatory Asset Balances	1590						0				0	0	(527,437)	527,437
Disposition and recovery of Regulatory Balances Account	1595						0				0	0		
<b>Total</b>		<b>0</b>	<b>2,741,518</b>	<b>(3,242,490)</b>	<b>0</b>	<b>0</b>	<b>(500,872)</b>	<b>0</b>	<b>0</b>	<b>5,277</b>	<b>5,277</b>	<b>(495,696)</b>	<b>(977,497)</b>	<b>481,801</b>

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

<sup>2</sup> Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board

<sup>3</sup> Provide supporting statement indicating nature of this adjustments and periods they relate to

<sup>4</sup> Opening balances assumed to be zero as a result of clearance of December 2004 balances cleared in 2006 Regulatory Asset process



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Regulatory Assets - Continuity Schedule 2006

Account Description	Account Number	Opening Principal Amounts as of Jan-1-06	Transactions		Adjustments during 2006 - instructed by Board <sup>1</sup>	Adjustments during 2006 - other <sup>2</sup>	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	Total Closing Amounts as of Dec-31-06	RRR Filing Amount as of Dec-31-06	Difference
			(additions) during 2006, excluding interest and adjustments <sup>3</sup>	(reductions) during 2006, excluding interest and adjustments <sup>3</sup>													
LV Variance Account	1550	0					0	0						0	0	0	0
RSVA - Wholesale Market Service Charge	1580	176,214	2,895,219	(3,776,034)	354,664		(349,937)	26,520		74,873	(100,768)		1,025	(348,912)	(348,912)	0	0
RSVA - Retail Transmission Network Charge	1584	39,594	223,451	(368,657)	188,286		53,074	13,506		13,963	(25,291)		2,178	55,252	55,252	0	0
RSVA - Retail Transmission Connection Charge	1586	6,306	324,171	(341,402)	55,735		44,810	3,070		7,204	(10,723)		(448)	44,362	44,362	0	0
RSVA - Power (Excluding Global Adjustment)	1588	(723,486)	2,230,511	(1,528,239)	(571,400)		(592,614)	(38,219)		(77,688)	98,030		(17,878)	(610,492)	(425,338)	(185,154)	
RSVA - Power (Global Adjustment Sub-account)		0	630,627	(289,222)			341,406	0			(15,498)		(15,498)	325,907	140,752	185,155	
Recovery of Regulatory Asset Balances	1590	0		(105,333)			132,735	0				11,095	236,914	248,009	275,411	271,352	4,059
Disposition and recovery of Regulatory Balances Account	1595	0					0	0					0	0	0	0	0
<b>Total</b>		<b>(500,972)</b>	<b>6,303,979</b>	<b>(6,438,886)</b>	<b>27,285</b>	<b>0</b>	<b>132,735</b>	<b>(475,860)</b>	<b>5,277</b>	<b>0</b>	<b>18,352</b>	<b>(43,156)</b>	<b>236,914</b>	<b>217,388</b>	<b>(258,472)</b>	<b>(262,532)</b>	<b>4,059</b>

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

<sup>2</sup> Provide supporting evidence i.e. Board Decision, CRD Order, etc.

<sup>3</sup> Provide supporting statement indicating nature of the adjustments and periods they relate to



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 Effective Date: May 1, 2010

Regulatory Assets - Continuity Schedule 2007

Account Description	Account Number	Opening Principal Amounts as of Jan-1-07	Transactions (additions) during 2007, excluding interest and adjustments <sup>1</sup>	Transactions (reductions) during 2007, excluding interest and adjustments <sup>1</sup>	Adjustments during 2007 - instructed by Board <sup>2</sup>	Adjustments during 2007 - other <sup>3</sup>	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			
												A	B	C = A - B	
LV Variance Account	1550	0					0				0	0			0
RSVA - Wholesale Market Service Charge	1580	(349,937)	4,971,711	(5,489,139)			(867,364)	1,025		(28,227)	(27,202)	(894,566)	(894,566)		0
RSVA - Retail Transmission Network Charge	1584	53,074	754,747	(832,796)			(24,975)	2,178		2,184	4,362	(20,613)	(20,613)		0
RSVA - Retail Transmission Connection Charge	1586	44,810	355,437	(327,230)			73,016	(448)		2,894	2,447	75,463	75,463		0
RSVA - Power (Excluding Global Adjustment)	1588	(592,614)	4,603,813	(4,643,618)			(632,419)	(17,878)		(23,176)	(41,053)	(673,472)	(673,473)		1
RSVA - Power (Global Adjustment Sub-account)		341,406	1,857,568	(1,909,111)			289,862	(15,498)		10,298	(5,200)	284,661	284,661		0
Recovery of Regulatory Asset Balances	1590	27,402	0	(176,006)			(148,604)	249,009		10,301	258,310	109,707	105,648		4,059
Disposition and recovery of Regulatory Balances Account	1595	0					0	0			0	0			0
<b>Total</b>		<b>(475,860)</b>	<b>12,543,276</b>	<b>(13,377,900)</b>	<b>0</b>	<b>0</b>	<b>(1,310,484)</b>	<b>217,388</b>	<b>0</b>	<b>(25,725)</b>	<b>191,663</b>	<b>(1,118,821)</b>	<b>(1,122,880)</b>		<b>4,059</b>

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

<sup>2</sup> Provide supporting evidence i.e. Board Decision, CRO Order, etc.

<sup>3</sup> Provide supporting statement indicating nature of this adjustments and periods they relate to



Name of LDC: Woodstock Hydro Services Inc.  
 File Number: EB-2009-0211  
 Effective Date: May 1, 2010

Regulatory Assets - Continuity Schedule 2008

Account Number	Account Description	Opening Principal Amounts as of Jan-1-08	Transactions (additions) during 2008, excluding interest and adjustments <sup>1</sup>	Transactions (reductions) during 2008, excluding interest and adjustments <sup>1</sup>	Adjustments during 2008 - instructed by Board <sup>2</sup>	Adjustments during 2008 - other <sup>3</sup>	Transfer of Board-approved 2006 amounts to 1595 (2008 COS)	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 Dec-31-08	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					
														A	B	C = A - B			
1550	LV Variance Account	0						0	0				0	0		0	0	0	
1589	RSVA - Wholesale Market Service Charge	(867,364)	1,851,608	(2,086,291)				(1,102,046)	(27,202)		(38,527)		(65,729)	(1,167,775)	(1,167,775)		0	0	
1584	RSVA - Retail Transmission Network Charge	(24,975)	2,879,659	(3,112,629)				(257,946)	4,362		(7,500)		(3,138)	(261,084)	(261,084)		0	0	
1586	RSVA - Retail Transmission Connection Charge	73,016	839,555	(907,302)				5,270	2,447		1,068		3,514	8,784	8,784		0	0	
1588	RSVA - Power (Excluding Global Adjustment)	(632,419)	2,607,506	(2,832,728)				(857,641)	(41,053)		(26,784)		(67,817)	(925,459)	(925,459)		1	1	
	RSVA - Power (Global Adjustment Sub-account)	289,862	1,327,673	(1,232,267)				385,267	(5,200)		11,275		6,075	391,342	391,342		0	0	
1590	Recovery of Regulatory Asset Balances	(148,604)	0	(74,699)				(223,303)	258,310		3,007		261,317	38,014	33,955		4,059	4,059	
1595	Disposition and recovery of Regulatory Balances Account	0						0	0				0	0				0	0
	Total	(1,310,484)	9,506,001	(10,245,917)	0	0	0	(2,050,400)	191,663	0	(57,441)	0	134,221	(1,916,178)	(1,920,238)		4,059	4,059	

<sup>1</sup> For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.  
<sup>2</sup> Provide supporting evidence i.e. Board Decision, CRO Order, etc.  
<sup>3</sup> Provide supporting statement indicating nature of this adjustments and periods they relate to  
<sup>4</sup> 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:** Woodstock Hydro Services Inc.  
**File Number:** EB-2009-0211  
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## Regulatory Assets - Continuity Schedule 2009 - 1588 Power Account Only

Account Description	Account Number	Transactions (additions) during 2009, excluding interest and adjustments <sup>1</sup>	Transactions (reductions) during 2009, excluding interest and adjustments <sup>1</sup>	Adjustments during 2009 - instructed by Board <sup>2</sup>	Adjustments during 2009 - other <sup>3</sup>	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					
<b>RSVA - Power (Excluding Global Adjustment)</b>	1588	7,139,933	(7,044,461 )			95,472
<b>RSVA - Power (Global Adjustment Sub-account)</b>		5,515,545	(4,923,651 )			591,894
Recovery of Regulatory Asset Balances	1590					
Disposition and recovery of Regulatory Balances Account	1595					
<b>Total</b>		<b>12,655,478</b>	<b>(11,968,112 )</b>	<b>0</b>	<b>0</b>	<b>687,366</b>

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

<sup>2</sup> Provide supporting evidence i.e. Board Decision, CRO Order, etc.

<sup>3</sup> Provide supporting statement indicating nature of this adjustments and periods they relate to

<sup>4</sup> 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: Woodstock Hydro Services Inc.  
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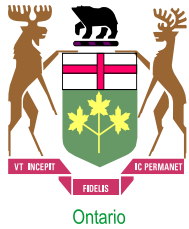
**Regulatory Assets - Continuity Schedule Final**

Account Number	Opening Principal Amounts as of Jan-1-09 or Oct-01-09	Global Adjustment Reconciliation	Transfer of Board-approved 2007 amounts to 1595 (2009 COS)	Principal Amounts to be disposed	Opening Interest Amounts as of Jan-1-09	Global Adjustment Interest Reconciliation	Interest on Board-approved 2007 amounts prior to transfer Jan-1, 2009 to Date of Transfer	Transfer of Board-approved 2007 interest amounts to 1595 (2009 COS)	Projected Interest on Dec 31 -08 balance from Jan 1, 2009 to Dec 31, 2009 <sup>1</sup>	Projected Interest on Dec 31 -08 balance from Jan 1, 2010 to April 30, 2010 <sup>1</sup>	Interest Amounts to be disposed	Total Claim
Account Description	A	B	C	E = A + B + C + D	F	G	H	I	J	K	M = F + G + H + I + J + K	N = E + M
LV Variance Account	1550	0		0	0				0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(1,102,046)		(1,102,046)	(65,729)				(12,461)	(1,993)	(80,182)	(1,182,229)
RSVA - Retail Transmission Network Charge	1584	(257,946)		(257,946)	(3,139)				(2,917)	(466)	(6,521)	(264,467)
RSVA - Retail Transmission Connection Charge	1586	5,270		5,270	3,514				60	10	3,583	8,853
RSVA - Power (Excluding Global Adjustment)	1588	(857,641)		(857,641)	(67,817)				(9,697)	(1,551)	(79,065)	(936,707)
RSVA - Power (Global Adjustment Sub-account)		385,267		385,267	6,075				4,356	697	11,128	396,394
Recovery of Regulatory Asset Balances	1590	(223,303)		(223,303)	261,317				(2,525)	(404)	258,388	35,085
Disposition and recovery of Regulatory Balances Account	1595	0		0	0				0	0	0	0
<b>Total</b>		<b>(2,050,400)</b>	<b>0</b>	<b>(2,050,400)</b>	<b>134,221</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(23,184)</b>	<b>(3,708)</b>	<b>107,330</b>	<b>(1,943,070)</b>

<sup>1</sup> Interest projected on December 31, 2008 closing principal balance.

Month	Prescribed Rate	Monthly Interest
January 31, 2009	2.45	0.2081
February 28, 2009	2.45	0.1879
March 31, 2009	2.45	0.2081
April 30, 2009	1.00	0.0822
May 31, 2009	1.00	0.0849
June 30, 2009	1.00	0.0822
July 31, 2009	0.55	0.0467
August 31, 2009	0.55	0.0467
September 30, 2009	0.55	0.0452
October 31, 2009	0.55	0.0467
November 30, 2009	0.55	0.0452
December 31, 2009	0.55	0.0467
<b>Effective Rate</b>		<b>1.1307</b>

Month	Prescribed Rate	Monthly Interest
January 31, 2010	0.55	0.0467
February 28, 2010	0.55	0.0422
March 31, 2010	0.55	0.0467
April 30, 2010	0.55	0.0452
<b>Effective Rate</b>		<b>0.1808</b>



**Name of LDC:** Woodstock Hydro Services Ir  
**File Number:** EB-2009-0211  
**Effective Date:** May 1, 2010

## Threshold Test

Rate Class	Billed kWh B
Residential	110,536,185
General Service Less Than 50 kW	46,728,002
General Service 50 to 4,999 kW	229,429,449
Large Use	18,945,765
Unmetered Scattered Load	0
Street Lighting	2,584,450
Embedded Distributor	0
	<hr/>
	408,223,851
Total Claim	(1,943,070 )
Total Claim per kWh	- 0.004760

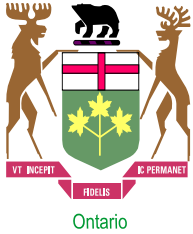


**Name of LDC:** Woodstock Hydro Services Inc.  
**File Number:** EB-2009-0211  
**Effective Date:** May 1, 2010

## Cost Allocation - kWh

Rate Class	Billed kWh	% kWh						Total
			1550	1580	1584	1586	1588 <sup>1</sup>	
Residential	110,536,185	27.1%	0	(320,116)	(71,611)	2,397	(253,635)	(642,965)
General Service Less Than 50 kW	46,728,002	11.4%	0	(135,326)	(30,273)	1,013	(107,222)	(271,807)
General Service 50 to 4,999 kW	229,429,449	56.2%	0	(664,435)	(148,636)	4,976	(526,447)	(1,334,541)
Large Use	18,945,765	4.6%	0	(54,868)	(12,274)	411	(43,473)	(110,203)
Unmetered Scattered Load	0	0.0%	0	0	0	0	0	0
Street Lighting	2,584,450	0.6%	0	(7,485)	(1,674)	56	(5,930)	(15,033)
Embedded Distributor	0	0.0%	0	0	0	0	0	0
	<b>408,223,851</b>	<b>100.0%</b>	<b>0</b>	<b>(1,182,229)</b>	<b>(264,467)</b>	<b>8,853</b>	<b>(936,707)</b>	<b>(2,374,550)</b>

<sup>1</sup> RSVA - Power (Excluding Global Adjustment)

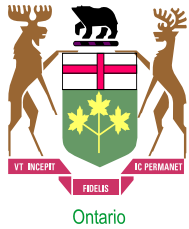


**Name of LDC:** Woodstock Hydro Services Inc.  
**File Number:** EB-2009-0211  
**Effective Date:** May 1, 2010

## Cost Allocation - Non-RPP kWh

Rate Class	Non-RPP kWh	% kWh	1588 <sup>1</sup>
Residential	15,726,638	6.2%	24,448
General Service Less Than 50 kW	8,512,302	3.3%	13,233
General Service 50 to 4,999 kW	209,266,263	82.1%	325,323
Large Use	18,945,765	7.4%	29,453
Unmetered Scattered Load	0	0.0%	0
Street Lighting	2,532,128	1.0%	3,936
Embedded Distributor	0	0.0%	0
	<u>254,983,096</u>	<u>100.0%</u>	<u>396,394</u>

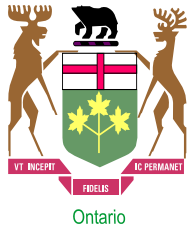
<sup>1</sup> RSVA - Power (Global Adjustment Sub-account)



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## Cost Allocation - 1590

Rate Class	1590 Recovery Share Proportion	1590
Residential	25.6%	8,984
General Service Less Than 50 kW	11.0%	3,864
General Service 50 to 4,999 kW	56.2%	19,731
Large Use	6.5%	2,285
Unmetered Scattered Load	0.0%	0
Street Lighting	0.6%	213
Embedded Distributor	0.0%	0
	<b>100.0%</b>	<b>35,085</b>
		- 7



**Name of LDC:** Woodstock Hydro Services Inc.  
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## 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 4,999 kW	0.0%	0
Large Use	0.0%	0
Unmetered Scattered Load	0.0%	0
Street Lighting	0.0%	0
Embedded Distributor	0.0%	0
	<b>0.0%</b>	<b>0</b>

-



Name of LDC: Woodstock Hydro Services Inc.  
 File Number: EB-2009-0211  
 Effective Date: May 1, 2010

## Calculation of Regulatory Asset Recovery Rate Rider

Rate Rider Recovery Period - Years

Four

Rate Rider Effective To Date

April 30, 2014

Rate Class	Vol Metric	Billed kWh	Billed kW	kWh	Non-RPP	1590	1595	Total	Rate Rider kWh
		A	B	C	D	E	F	G = C + D + E + F	H = G / A (kWh) or H = G / B (kW)
Residential	kWh	110,536,185	0	(642,965 )	24,448	8,984	0	(609,532 )	(0.00138)
General Service Less Than 50 kW	kWh	46,728,002	0	(271,807 )	13,233	3,864	0	(254,709 )	(0.00136)
General Service 50 to 4,999 kW	kW	229,429,449	553,277	(1,334,541 )	325,323	19,731	0	(989,486 )	(0.44710)
Large Use	kW	18,945,765	58,364	(110,203 )	29,453	2,285	0	(78,465 )	(0.33610)
Unmetered Scattered Load	kWh	0	0	0	0	0	0	0	0.00000
Street Lighting	kW	2,584,450	7,089	(15,033 )	3,936	213	0	(10,884 )	(0.38384)
Embedded Distributor	kW	0	0	0	0	0	0	0	0.00000
		<u>408,223,851</u>	<u>618,730</u>	<u>(2,374,550 )</u>	<u>396,394</u>	<u>35,078</u>	<u>0</u>	<u>(1,943,077 )</u>	
				-	-	7	-	7	

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:** Woodstock Hydro Services Inc.  
**File Number:** EB-2009-0211  
**Effective Date:** May 1, 2010

## Request for Clearance of Deferral and Variance Accounts

Account Description	Account Number	Principal Amounts	Interest Amounts	Total Claim
		A	B	C = A + B
LV Variance Account	1550	0	0	0
RSVA - Wholesale Market Service Charge	1580	1,102,046	80,182	1,182,229
RSVA - Retail Transmission Network Charge	1584	257,946	6,521	264,467
RSVA - Retail Transmission Connection Charge	1586	(5,270 )	(3,583 )	(8,853 )
RSVA - Power (Excluding Global Adjustment)	1588	857,641	79,065	936,707
RSVA - Power (Global Adjustment Sub-account)	1588	(385,267 )	(11,128 )	(396,394 )
Recovery of Regulatory Asset Balances	1590	223,303	(258,388 )	(35,085 )
Disposition and recovery of Regulatory Balances Account	1595	(2,050,400 )	107,330	(1,943,070 )
Total		0	0	0