



January 11, 2010

Ms. Kirsten Walli
Board Secretary
P.O Box 2319
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4

Dear Ms. Walli,

Re: Halton Hills Hydro Inc. 2010 3rd GIRM Rate Application - Interrogatory
Responses to OEB Staff
Board File Number EB-2009-0227

Please find Halton Hills Hydro Inc.'s responses to OEB Staff Interrogatory questions in proceeding EB-2009-0227.

These responses have been filed through the OEB RESS, emailed to all intervenors and hardcopies will be couriered to the OEB offices today.

Yours truly,

Arthur A. Skidmore CMA
President and Chief Executive Officer
Halton Hills Hydro Inc.
519-853-3700 Ext 225
519-853-5592 Fax
519-803-1312 Cell
askidmore@haltonhillshydro.com

cc. David Smelsky, Chief Financial Officer
Interested Parties EB-2009-0227

**Halton Hills Hydro Inc.
 Response to Board Staff Interrogatories
 2010 3rd GIRM Electricity Distribution Rate Application
 Board File Number EB-2009-0227**

1. Ref: 2010 IRM Deferral Variance Account 2006 EDR LV

In the 2006 EDR application Halton Hills included \$613,744 in LV Allocation as a Rate Adder. In 2007 and 2008 the price cap adjustment (GDP-IPI – X) was 0.9% and 1.1% respectively. This would have increased the 2007 and 2008 LV Allocation to \$619,267 and \$626,079 respectively. In the 2010 IRM Deferral Variance Account Workform Halton Hills has reported \$23,763, \$64,044 and \$62,093 for 2006, 2007 and 2008 additions for USoA 1550 LV Variance account.

DVAWF		2006 EDR	
Transactions (additions) during 2006/7/8, excluding interest and adjustments	Transactions (reductions) during 2006/7/8, excluding interest and adjustments	7-2 ALLOCATION - LV-Wheeling Cell L120	(GDP-IPI) - X
2006 \$ 23,763	\$ -	\$ 613,744	0.0%
2007 \$ 64,044	\$ -	\$ 619,267	0.9%
2008 \$ 62,093	\$ -	\$ 626,079	1.1%

- a) Please confirm that Halton Hills has applied the 2006 EDR LV Allocation against Hydro One LV costs and that the balance shown in the Deferral Variance Account workform are net of the LV allocation and correct.
- b) If LV Allocation not applied or Account 1550 not correct please provide an explanation in respect to the accounting for the LV
- a) In accordance with the Board's letter Smart Meter and Low Voltage Accounting Matters, dated June 13, 2006, Halton Hills Hydro Inc. (HHHI) applied the 2006 EDR LV costs against Hydro One LV costs. HHHI also confirms that the balances shown in the 2010 3rd GIRM Deferral and Variance Account Workform (all Versions) are correct and net of the LV allocation.
- b) Not applicable.

2. Ref: 2010 IRM Deferral Variance Account 1588 -Power

The 2008 ending balances reported in the 2010 IRM Deferral Variance Account workform prepared by Halton Hills 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 1558 – Global Adjustment sub-account.

	Account Number	Total Claim
Account Description		I = C + D+ E + F + G + H
RSVA - Power (Excluding Global Adjustment)	1588	4,160,607
RSVA - Power (Global Adjustment Sub-account)		(425,069)

- a) **Has Halton Hills 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 Halton Hills made adjustments subsequent to filing the 2010 IRM3 application and need to re-file an updated 2010 IRM Deferral Variance Account workform?**
- a) HHHI confirms that Account 1588 and sub-account Global Adjustment have been accounted for in accordance with Bulletin 200901, dated October 15, 2009.
 - b) HHHI is filing 2010 3rd GIRM Deferral and Variance Account Workform-Version 4 in response to Board Staff Interrogatory question 6a) (see Appendix A). No additional, subsequent adjustments have been made.

3. Ref: 2010 IRM Deferral Variance Account 1588 – Global Adjustment

On November 13, 2009 Board Staff prepared a submission in the Enersource EB-2009-0193 2010 IRM3 Application. The following is an excerpt from the submission in respect to Board staff concerns with the current proposal for handling the disposition of the USoA 1588 – Global Adjustment.

“The EDDVAR Report as well as the Board’s Decision in EB-2009-0113 adopted an allocation of the GA sub-account balance based on kWh for non RPP customers by rate class. Traditionally this allocation would then be combined with all other allocated variance account balances by rate class. The combined balance by rate class would then be divided by the volumetric billing determinants (kWh or kW) from the most recent audited year end or Board approved forecast, if available. This process hence spreads the recovery or refund of allocated account balances to all customers in the affected rate class.

This method was factored on two premises; a) that the recovery/refund of a variance unique to a subset of customers within a rate class would not be unfair to the rate class as a whole and b) that the distributors’ billing systems would not be able to bill a subset of customers within a rate class, without placing a significant burden to the distributor.

For these reason the Board’s original Deferral Variance Account workform was modeled on this basis. However based on Enersource’s evidence, there could be material unfairness to RPP customers within the affected rate classes.

Therefore Board staff suggests that a separate rate rider be established to clear the GA sub-account balance to Non-RPP customers within rate classes.

What remains unclear to Board staff is whether Enersource’s billing system could accommodate that change within a reasonable timeframe.”

Board staff would like to poll Halton Hills on the above issue.

- a) Board staff is proposing that a separate disposition rate rider be applied prospectively to Non-RPP customers for 1588 – Global Adjustment. Does Halton Hills agree that this proposal would be fair to all customers? Why or why not?**
- b) If the Board were to order Halton Hills to provide such a rate rider, would Halton Hills’s billing system be capable of billing non-RPP the separate rate rider? What complications, if any, would Halton Hills see with this rate rider?**
- c) If Halton Hills were to be unable to bill in this fashion what would Halton Hills consider proposing in the alternative?**

- a) HHHI agrees that a separate disposition rate rider, applied prospectively to Non-RPP customers responsible for the balance of Account 1588, would be fair to customers. However, HHHI would like to bring to the Board's attention that any new non-RPP customers would be inappropriately subject to the Rate Rider as these customers were previously paying the Global Adjustment as part of the RPP.
- b) HHHI's billing system is capable of billing current non-RPP customers the separate rate rider but would be unable to differentiate between a recent non-RPP customer and a customer who has been classified as non-RPP historically. A reasonable timeframe for any implementation is needed as programming and bill print changes would be required.
- c) As per Board Staff Interrogatory response 3b) above, HHHI is capable of billing only existing non-RPP customers in this fashion.

4. Ref: 2010 IRM Deferral Variance Billing Determinants

Below are the billing determinants identified on Sheet “B1.3 Rate Class And Bill Det” of the workform.

Rate Class	2008		
	Billed Customers or Connections	Billed kWh	Billed kW
	A	B	C
Residential	18,902	210,020,122	
Residential - Time of Use	0	0	
General Service Less Than 50 kW	1,621	64,752,466	
General Service 50 to 999 kW	185	129,635,050	454,000
General Service 1,000 to 4,999 kW	12	94,784,230	316,000
Unmetered Scattered Load	136	1,018,946	
Sentinel Lighting	179	323,275	800
Street Lighting	4,450	2,689,946	7,500

- a) Please identify if these values are from the Halton Hills 2008 Cost of Service Application or 2008 RRR reported values.
- b) If the above are from the 2008 CoS values, please explain why Halton Hills has not used the 2008 RRR reported values.
- a) HHHI confirms that the values shown above are from the 2008 Cost of Service Rate Application and are consistent with the Board Decision in proceeding EB-2007-0696.
- b) Section B 1.3 (Rate Class and Billing Determinants) of the 2010 3rd GIRM Deferral and Variance Account Workform Instructions, Step 3 states:

“Enter your billing determinants based on your most recently reported period...For IRM3 applicants that rebased in 2008 this will be 2008 RRR reporting values or alternatively your 2008 forecast.”

HHHI interpreted Step 3 as a choice of reporting 2008 RRR actual values or 2008 Cost of Service Rate Application values. To ensure consistency with EB-2007-0696, HHHI utilized the 2008 Cost of Service Rate Application values.

5. Ref: 2010 IRM Deferral Variance Billing Determinants

Below are the Billed kWh for Non-RPP customers identified on Sheet “B1.3 Rate Class And Bill Det” of the workform.

Rate Class	Billed kWh for Non-RPP customers D
Residential	23,769,479
Residential - Time of Use	
General Service Less Than 50 kW	11,537,999
General Service 50 to 999 kW	114,287,020
General Service 1,000 to 4,999 kW	97,183,289
Unmetered Scattered Load	8,048
Sentinel Lighting	
Street Lighting	2,791,186

- a) Please identify if these values estimated values or actual values and specify the applicable period.
- b) If the above values are estimated please explain why Halton Hills is unable to determine actual.
- c) As discussed in one of the questions above Board staff have proposed a non-RPP customer rate rider for disposition of the 1588 – Global adjustment. If accepted would Halton Hills support using the numbers above as the most reasonable denominator to be used for rate determination.
- d) If Halton Hills were to establish a separate rate rider to dispose of the balance of the 1588 – Global adjustment sub-account, does Halton Hills believe that the rider be applied to customers in the MUSH sector? If not, would Halton Hills have the billing capability to exclude customers in the MUSH sector if a separate rate rider were to apply for the disposition of the 1588 – Global adjustment sub-account?
 - a) The values shown above are 2008 actual values for the 2008 Calendar year.
 - b) Not applicable, as per Board Staff Interrogatory response 5a) above.
 - c) HHHI supports using the numbers above as the most reasonable denominator to be used for rate determination.

- d) HHHI believes the separate rate rider should not be applied to customers in the MUSH sector. The MUSH sector is billed RPP and therefore they already pay the GA as part of the RPP.

Yes, HHHI billing system has the capability to exclude customers in the MUSH sector if a separate rate rider were to apply for the disposition of the 1588 – Global adjustment sub-account.

6. Ref: 2010 IRM Deferral Variance Total Claim

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

Regulatory Assets - Continuity Schedule Final

	Account Number	Total Claim
Account Description		I = C + D + E + F + G + H
LV Variance Account	1550	192,139
RSVA - Wholesale Market Service Charge	1580	(1,015,558)
RSVA - Retail Transmission Network Charge	1584	28,744
RSVA - Retail Transmission Connection Charge	1586	(690,897)
RSVA - Power (Excluding Global Adjustment)	1588	4,160,607
RSVA - Power (Global Adjustment Sub-account)		(425,069)
Recovery of Regulatory Asset Balances	1590	230,791
Disposition and recovery of Regulatory Balances Account	1595	0
Total		2,480,757

- a) Please complete the amended Deferral Variance Account Workform V4 as found on the Board's website under the 2010 Electricity Distribution Rates update December 7, 2009. Note that Board staff can assist in converting your most recent model (either the one filed with your application or a more recent version if available). Please contact your case manager to assist you if need be.
- b) 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.
- c) Please reconcile final balance for disposition to the 2008 year end account balance reported in the RRR filing. Please identify sources and the reason for variances.
- d) Please confirm that Halton Hills has complied with and applied correctly the Boards accounting policy and procedures for calculation of the final disposition balance. If Halton Hills has used other practices in the calculation please explain where in the filing and why.

- e) **Please confirm that Halton Hills has used the simple interest calculation as required by the Board using the Boards prescribed interest rates. If Halton Hills has used other calculations please explain where in the filing and why.**
- f) **Please confirm that Halton Hills 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 Halton Hills has not complied with this requirement please explain why not?**
- a) The amended 2010 3rd GIRM Deferral and Variance Account Workform-Version 4 has been completed and can be found in Appendix A.
- b) HHHI confirms that the final balances for disposition, as found in the amended 2010 3rd GIRM Deferral and Variance Account Workform-Version 4 are the final balances for disposition.
- c) The reconciliation of the final balances for disposition to the 2008 year-end account balances reported in the RRR filing is shown in Table 1-Reconciliation below.
- d) HHHI confirms that it has complied with and applied correctly, the Board's accounting policy and procedures for calculation of the final disposition balance.
- e) HHHI confirms it has used the simple interest calculation, as required by the Board, and using the Board's prescribed rates.
- f) HHHI confirms recoveries have been applied to the to the principal first as outlined in the 2006 Regulatory Assets Transactions document issued September 4, 2009. These recoveries are reflected in the amended 2010 3rd GIRM Deferral and Variance Account Workform-Version 4, found in Appendix A.

Table 1 – Reconciliation

		IRM3 APPLICATION	Interest		IRM3 APPLICATION	RRR Filing Amount	
		Regulatory Assts - Continuity Schedule FINAL	Interest Jan 2009 to Dec 31, 2009	Interest Jan 2010 to April 30, 2010	Adjusted	31-Dec-08	DIFFERENCE
LV Variance Account	1550	\$ 192,139.00	\$ 2,005.00	\$ 321.00	\$ 189,813.00	\$ 189,873.00	\$ (60.00)
RSVA - Wholesale Market Service Charge	1580	\$ 1,015,558.00)	\$ (11,563.00)	\$ (1,849.00)	\$ (1,002,146.00)	\$ (1,002,148.00)	\$ 2.00
RSVA - Retail Transmission Network Charge	1584	\$ 28,744.00	\$ (374.00)	\$ (60.00)	\$ 29,178.00	\$ 29,178.00	\$ -
RSVA - Retail Transmission Connection Charge	1586	\$ (690,897.00)	\$ (7,353.00)	\$ (1,176.00)	\$ (682,368.00)	\$ (682,368.00)	\$ -
RSVA - Power (Excluding Global Adjustment)	1588	\$ 4,160,607.00	\$ 39,637.00	\$ 6,339.00	\$ 4,114,631.00	\$ 4,114,631.00	\$ -
RSVA - Power (Global Adjustment Sub-account)		\$ (425,069.00)	\$ (4,609.00)	\$ (737.00)	\$ (419,723.00)	\$ (419,723.00)	\$ -
Recovery of Regulatory Asset Balances	1590	\$ 230,791.00	\$ (4,957.00)	\$ (793.00)	\$ 236,541.00	\$ 236,541.00	\$ -
		\$ 2,480,757.00	\$ 12,786.00	\$ 2,045.00	\$ 2,465,926.00	\$ 2,465,984.00	\$ (58.00)

7. Ref: Supplemental Module - Z-Factor Tax Changes

Sheet “F1.1 Z-Factor Tax Changes” of the supplemental module shows Grossed-Up Tax Amount as \$563,804 while the 2009 3GIRM Supplementary Filing Module sheet “F1.1 Z-Factor Tax Changes” shows Grossed-Up Income Taxes as \$576,868.

a) Please review and advise of the correct amount.

a) HHHI has reviewed and the amounts for the Grossed-Up Tax Amount on Sheet “F1.1 Z-Factor Tax Changes” of the 2010 Supplemental Module and the amounts for the Grossed-Up Tax Amount on Sheet “F1.1 Z-Factor Tax Changes” of the 2009 3GIRM Supplementary Filing Module are in agreement.

The amount of \$563,804 (cell G42 in the 2010 3rd GIRM Supplemental Filing Module) is the Grossed-Up Tax Amount for 2009. The amount of \$576,868 referenced from the 2009 3GIRM Supplementary Filing Module, is in agreement with the Grossed-Up Tax Amount for 2008 (cell E42 in the 2010 3rd GIRM Supplemental Filing Module).

HST Interrogatory

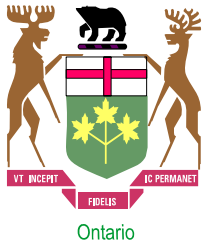
8. Harmonized Sales Tax

It is possible that the PST and GST may be harmonized effective July 1, 2010. Unlike the GST, the PST is included as an OM&A expense and is also included in capital expenditures. If the GST and PST are harmonized, corporations would see a reduction in OM&A expenses and capital expenditures.

In the event that PST and GST are harmonized effective July 1, 2010:

- a) Would Halton Hills agree to capture in a variance account the reductions in OM&A and capital expenditures?**
 - b) Are there other alternatives that the Board might consider to reflect the reductions in OM&A and capital expenditures if this bill is enacted?**
- a) HHHI does not agree to capture in a variance account the potential reduction in OM&A and capital expenditures. PST is a commodity tax, not an income tax and it should not be given the same treatment with respect to rate adjustments. The Board has established clear rules that require HHHI to capture the differences in income tax rates or income tax rules resulting from legislative or regulatory changes and true them up with respect to the taxes incorporated in rates. However, there are no such rules laid out with respect to changes in commodity taxes.
- b) This is an issue generic to the industry and HHHI believes that a stakeholder consultation is required to ensure the implications of this commodity tax change are fully addressed. In the meantime, distributor revenue requirements should be established based on the current tax regime. Due to the nature of the short IRM period (1 year), sufficient time is not available to fully consider the issue of impacts through harmonization of sales taxes in order to put forth practical alternatives to a variance account being proposed by the Board staff.

Appendix A



Name of LDC: Halton Hills Hydro Inc.
File Number: EB-2009-0227
Effective Date: Saturday, May 01, 2010

LDC Information

Applicant Name	Halton Hills Hydro Inc.
OEB Application Number	EB-2009-0227
LDC Licence Number	ED-2002-0552
Applied for Effective Date	May 1, 2010



Name of LDC: Halton Hills Hydro Inc.
File Number: EB-2009-0227
Effective Date: Saturday, May 01, 2010

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Enter LDC Data

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Regulatory Assets - 2006 Regulatory Asset Recovery

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Threshold Test

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Request for Clearance of Deferral and Variance Accounts



Name of LDC: Halton Hills Hydro Inc.
File Number: EB-2009-0227
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 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	140,097	27,107			167,204	41,280	15,672	224,156	(167,204)	(56,952)
RSVA - One-time Wholesale Market Service	1582	56,885	1,975			58,860	3,715	5,654	68,229	(58,860)	(9,369)
RSVA - Retail Transmission Network Charge	1584	849,912	(127,197)	(144,732)		577,983	50,853	72,169	701,005	(577,983)	(123,022)
RSVA - Retail Transmission Connection Charge	1586	411,478	399,389	298,127		1,108,994	30,297	71,145	1,210,436	(1,108,994)	(101,442)
RSVA - Power	1588	2,135,535				2,135,535	147,331	206,435	2,489,301	(2,135,535)	(353,766)
Sub-Totals		3,593,907	301,274	153,395		4,048,576	273,476	371,075	4,693,127	(4,048,576)	(644,551)
Other Regulatory Assets	1508			38,179		38,179		0	38,179	(38,179)	0
Retail Cost Variance Account - Retail	1518	(485)				(485)		(47)	(532)	485	47
Retail Cost Variance Account - STR	1548	6,952				6,952		672	7,624	(6,952)	(672)
Misc. Deferred Debits - incl. Rebate Cheques	1525		20,199			20,199		1,586	21,785	(20,199)	(1,586)
Pre-Market Opening Energy Variances Total	1571	265,377				265,377	51,306	25,653	342,336	(265,377)	(76,959)
Extra-Ordinary Event Losses	1572					0		0	0	0	0
Deferred Rate Impact Amounts	1574					0		0	0	0	0
Other Deferred Credits	2425					0		0	0	0	0
Sub-Totals		271,844	20,199	38,179		330,222	51,306	27,864	409,392	(330,222)	(79,170)
Qualifying Transition Costs	1570	311,056				311,056	60,137	30,071	401,264	(311,056)	(90,208)
Transition Cost Adjustment	1570				(40,126)	(40,126)			(40,126)	40,126	0
Sub-Totals		311,056	0			270,930	60,137	30,071	361,138	(270,930)	(90,208)
Total Regulatory Assets		4,176,807	321,473	191,574	(40,126)	4,649,728	384,919	429,010	5,463,657	(4,649,728)	(813,929)
2. Rate Riders Calculation											
Total Recoveries to April 30-06	Cell C48								2,135,966	(2,135,966)	0
Balance to be collected or refunded	Cell N51								3,327,691	(2,513,762)	(813,929)



Name of LDC: Halton Hills Hydro Inc.
File Number: EB-2009-0227
Effective Date: Saturday, May 01, 2010

2006 Regulatory Asset Recovery Proportionate Share

Rate Class	Total Claim	% Total Claim
Residential	2,509,175	45.9%
GS < 50 KW	668,959	12.2%
GS > 50 Non TOU	943,770	17.3%
GS > 50 TOU	1,309,666	24.0%
Intermediate		0.0%
Large Users		0.0%
Small Scattered Load		0.0%
Sentinel Lighting	6,007	0.1%
Street Lighting	26,081	0.5%
Total	5,463,658	100.0%

2. Rate Riders Calculation
Row 29



Name of LDC: Halton Hills Hydro Inc.
File Number: EB-2009-0227
Effective Date: Saturday, May 01, 2010

Rate Class and 2008 Billing Determinants

				2008				
Rate Group	Rate Class	Fixed Metric	Vol Metric	Billed Customers or Connections			Billed kWh for Non- RPP customers	1590 Recovery Share Proportion ¹
				A	Billed kWh B	Billed kW C		
RES	Residential	Customer	kWh	18,902	210,020,122		23,769,479	47.8%
RES	Residential - Time of Use	Customer	kWh	0	0			0.0%
GSLT50	General Service Less Than 50 kW	Customer	kWh	1,621	64,752,466		11,537,999	12.8%
GSGT50	General Service 50 to 999 kW	Customer	kW	185	129,635,050	454,000	114,287,020	11.7%
GSGT50	General Service 1,000 to 4,999 kW	Customer	kW	12	94,784,230	316,000	97,183,289	27.1%
USL	Unmetered Scattered Load	Connection	kWh	136	1,018,946		8,048	0.0%
Sen	Sentinel Lighting	Connection	kW	179	323,275	800		0.1%
SL	Street Lighting	Connection	kW	4,450	2,689,946	7,500	2,791,186	0.5%
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: Halton Hills Hydro Inc.
File Number: EB-2009-0227
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	140,097	27,107		(167,204)	0	41,280	15,672		(56,952)	0
RSVA - Retail Transmission Network Charge	1584	849,912	(271,929)		(577,983)	0	50,853	72,169		(123,022)	0
RSVA - Retail Transmission Connection Charge	1586	411,478	697,516		(1,108,994)	0	30,297	71,145		(101,442)	0
RSVA - Power (Excluding Global Adjustment)	1588	2,135,535			(2,135,535)	0	147,331	206,435		(353,766)	0
RSVA - Power (Global Adjustment Sub-account)						0					0
Recovery of Regulatory Asset Balances	1590		(2,135,966)		4,649,728	2,513,762			0	813,929	813,929
Disposition and recovery of Regulatory Balances Account	1595					0					0
Sub-Total		3,537,022	(1,683,272)		660,012	2,513,762	269,761	365,421	0	178,747	813,929
RSVA - One-time Wholesale Market Service	1582	56,885	1,975		(58,860)	0	3,715	5,654		(9,369)	0
Other Regulatory Assets	1508	0	38,179		(38,179)	0	0	0		0	0
Retail Cost Variance Account - Retail	1518	(485)	0		485	0	0	(47)		47	0
Retail Cost Variance Account - STR	1548	6,952	0		(6,952)	0	0	672		(672)	0
Misc. Deferred Debits - incl. Rebate Cheques	1525	0	20,199		(20,199)	0	0	1,586		(1,586)	0
Pre-Market Opening Energy Variances Total	1571	265,377	0		(265,377)	0	51,306	25,653		(76,959)	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	311,056	0		(311,056)	0	60,137	30,071		(90,208)	0
Transition Cost Adjustment	1570			(40,126)	40,126	0					0
Total		4,176,807	(1,622,919)	(40,126)	0	2,513,762	384,919	429,010	0	0	813,929



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Regulatory Assets - Continuity Schedule 2005

Account Description	Account Number	Opening Principal Amounts as of Jan-1-05 ¹	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										A	B	C = A - B
LV Variance Account	1550						0				0	0		0
RSVA - Wholesale Market Service Charge	1580		749,354				749,354			32,138	32,138	781,492		781,492
RSVA - Retail Transmission Network Charge	1584			(93,389)	441,387		347,998			35,729	35,729	383,727		383,727
RSVA - Retail Transmission Connection Charge	1586		291,951				291,951			32,681	32,681	324,632		324,632
RSVA - Power (Excluding Global Adjustment)	1588		1,555,921			(449,660)	1,106,261			86,861	86,861	1,193,122		1,193,122
RSVA - Power (Global Adjustment Sub-account)							0				0	0		0
Recovery of Regulatory Asset Balances	1590					(959,825)	(959,825)			(53,008)	(53,008)	(1,012,833)		(1,012,833)
Disposition and recovery of Regulatory Balances Account	1595						0				0	0		
Total		0	2,597,226	(93,389)	441,387	(1,409,485)	1,535,739	0	0	134,401	134,401	1,670,140	0	1,670,140

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: Halton Hills Hydro Inc.
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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	23,763					23,763	0			485		485
RSVA - Wholesale Market Service Charge	1580	749,354		(573,941)				175,413	32,138			34,071		66,209
RSVA - Retail Transmission Network Charge	1584	347,998	20,960					368,958	35,729			28,391		64,120
RSVA - Retail Transmission Connection Charge	1586	291,951		(328,571)				(36,620)	32,681			8,694		41,375
RSVA - Power (Excluding Global Adjustment)	1588	1,106,261		223,513				1,329,774	86,861			206,513		293,374
RSVA - Power (Global Adjustment Sub-account)		0		357,185				357,185	0			(5,488)		(5,488)
Recovery of Regulatory Asset Balances	1590	(959,825)				(1,609,523)	2,513,762	(55,586)	(53,008)			(100,579)	813,929	660,342
Disposition and recovery of Regulatory Balances Account	1595	0						0	0					0
Total		1,535,739	44,723	(321,814)	0	(1,609,523)	2,513,762	2,162,887	134,401	0	0	172,087	813,929	1,120,417

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



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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 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
												A	B	C = A - B
LV Variance Account	1550	23,763	64,044				87,807	485		3,133	3,618	91,425		91,425
RSVA - Wholesale Market Service Charge	1580	175,413		(519,379)		7,506	(336,460)	66,209		(7,044)	59,165	(277,295)		(277,295)
RSVA - Retail Transmission Network Charge	1584	368,958	262,428			(464,966)	166,420	64,120		8,340	72,460	238,880		238,880
RSVA - Retail Transmission Connection Charge	1586	(36,620)	189,667			(868,877)	(715,830)	41,375		(17,637)	23,738	(692,092)		(692,092)
RSVA - Power (Excluding Global Adjustment)	1588	1,329,774		(740,493)		(1,061,330)	(472,049)	293,374		118,475	411,849	(60,200)		(60,200)
RSVA - Power (Global Adjustment Sub-account)		357,185		233,660			590,845	(5,488)		1,708	(3,780)	587,065		587,065
Recovery of Regulatory Asset Balances	1590	(55,586)				120,220	64,634	660,342		(13,858)	646,484	711,118		711,118
Disposition and recovery of Regulatory Balances Account	1595	0					0	0			0	0		0
Total		2,162,887	516,139	(1,026,212)	0	(2,267,447)	(614,633)	1,120,417	0	93,117	1,213,534	598,901	0	598,901

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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: Halton Hills Hydro Inc.
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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 C = A - B
														A	B	
LV Variance Account	1550	87,807	62,093			27,421		177,321	3,618		8,874		12,492	189,813	189,873	(60)
RSVA - Wholesale Market Service Charge	1580	(336,460)		(665,705)		(20,515)		(1,022,680)	59,165		(38,630)		20,535	(1,002,145)	(1,002,148)	3
RSVA - Retail Transmission Network Charge	1584	166,420	17,976			(217,490)		(33,094)	72,460		(10,188)		62,272	29,178	29,178	0
RSVA - Retail Transmission Connection Charge	1586	(715,830)	180,453			(114,971)		(650,348)	23,738		(55,758)		(32,020)	(682,368)	(682,368)	0
RSVA - Power (Excluding Global Adjustment)	1588	(472,049)	2,685,771			1,291,885		3,505,607	411,849		197,175		609,024	4,114,631	4,114,631	0
RSVA - Power (Global Adjustment Sub-account)		590,845	(998,500)					(407,655)	(3,780)		(8,288)		(12,068)	(419,723)	(419,723)	0
Recovery of Regulatory Asset Balances	1590	64,634				(503,047)		(438,413)	646,484		28,470		674,954	236,541	236,541	0
Disposition and recovery of Regulatory Balances Account	1595	0						0	0				0	0		
Total		(614,633)	1,947,793	(665,705)	0	463,283	0	1,130,738	1,213,534	0	121,655	0	1,335,189	2,465,927	2,465,984	(57)

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.

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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 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		(900,926)			(900,926)
RSVA - Power (Global Adjustment Sub-account)			(696,612)			(696,612)
Recovery of Regulatory Asset Balances	1590					
Disposition and recovery of Regulatory Balances Account	1595					
Total		0	(1,597,538)	0	0	(1,597,538)

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.

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Regulatory Assets - Continuity Schedule Final

Account Description	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	E = A + B + C + D	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	Projected Interest on Dec 31 -08 balance from Jan 1, 2010 to April 30, 2010	Interest Amounts to be disposed	M = F + G + H + I + J + K	Total Claim	N = E + M
LV Variance Account	1550	177,321			177,321		12,492				2,005	321	14,818		192,139	
RSVA - Wholesale Market Service Charge	1580	(1,022,680)			(1,022,680)		20,535				(11,563)	(1,849)	7,122		(1,015,558)	
RSVA - Retail Transmission Network Charge	1584	(33,094)			(33,094)		62,272				(374)	(60)	61,838		28,744	
RSVA - Retail Transmission Connection Charge	1586	(650,348)			(650,348)		(32,020)				(7,353)	(1,176)	(40,549)		(690,897)	
RSVA - Power (Excluding Global Adjustment)	1588	3,505,607			3,505,607		609,024				39,637	6,339	655,000		4,160,607	
RSVA - Power (Global Adjustment Sub-account)		(407,655)			(407,655)		(12,068)				(4,609)	(737)	(17,414)		(425,069)	
Recovery of Regulatory Asset Balances	1590	(438,413)			(438,413)		674,954				(4,957)	(793)	669,204		230,791	
Disposition and recovery of Regulatory Balances Account	1595	0			0		0				0	0	0		0	
Total		1,130,738	0	0	1,130,738		1,335,189	0	0	0	12,785	2,045	1,350,019		2,480,757	

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	Wednesday, March 31, 2010	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		0.1808
Tuesday, June 30, 2009	1.00	0.0822			
Friday, July 31, 2009	0.55	0.0467			
Monday, August 31, 2009	0.55	0.0467			
Wednesday, September 30, 2009	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		1.1307			



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Threshold Test

Rate Class	Billed kWh B
Residential	210,020,122
Residential - Time of Use	0
General Service Less Than 50 kW	64,752,466
General Service 50 to 999 kW	129,635,050
General Service 1,000 to 4,999 kW	94,784,230
Unmetered Scattered Load	1,018,946
Sentinel Lighting	323,275
Street Lighting	2,689,946
	<u>503,224,035</u>
Total Claim	2,480,757
Total Claim per kWh	0.004930

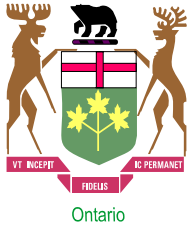


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Cost Allocation - kWh

Rate Class	Billed kWh	% kWh	1550	1580	1584	1586	1588 ¹	Total
Residential	210,020,122	41.7%	80,189	(423,842)	11,996	(288,345)	1,736,426	1,116,424
Residential - Time of Use	0	0.0%	0	0	0	0	0	0
General Service Less Than 50 kW	64,752,466	12.9%	24,723	(130,677)	3,699	(88,901)	535,367	344,211
General Service 50 to 999 kW	129,635,050	25.8%	49,497	(261,617)	7,405	(177,981)	1,071,810	689,113
General Service 1,000 to 4,999 kW	94,784,230	18.8%	36,190	(191,284)	5,414	(130,133)	783,667	503,853
Unmetered Scattered Load	1,018,946	0.2%	389	(2,056)	58	(1,399)	8,425	5,417
Sentinel Lighting	323,275	0.1%	123	(652)	18	(444)	2,673	1,718
Street Lighting	2,689,946	0.5%	1,027	(5,429)	154	(3,693)	22,240	14,299
	<u>503,224,035</u>	<u>100.0%</u>	<u>192,139</u>	<u>(1,015,558)</u>	<u>28,744</u>	<u>(690,897)</u>	<u>4,160,607</u>	<u>2,675,035</u>

¹ RSVA - Power (Excluding Global Adjustment)



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Cost Allocation - Non-RPP kWh

Rate Class	Non-RPP kWh	% kWh	1588 ¹
Residential	23,769,479	9.5%	(40,483)
Residential - Time of Use	0	0.0%	0
General Service Less Than 50 kW	11,537,999	4.6%	(19,651)
General Service 50 to 999 kW	114,287,020	45.8%	(194,649)
General Service 1,000 to 4,999 kW	97,183,289	38.9%	(165,519)
Unmetered Scattered Load	8,048	0.0%	(14)
Sentinel Lighting	0	0.0%	0
Street Lighting	2,791,186	1.1%	(4,754)
	<u>249,577,021</u>	<u>100.0%</u>	<u>(425,069)</u>

¹ RSVA - Power (Global Adjustment Sub-account)



Name of LDC: Halton Hills Hydro Inc.
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Cost Allocation - 1590

Rate Class	1590 Recovery Share Proportion	1590
Residential	47.8%	110,318
Residential - Time of Use	0.0%	0
General Service Less Than 50 kW	12.8%	29,541
General Service 50 to 999 kW	11.7%	27,003
General Service 1,000 to 4,999 kW	27.1%	62,544
Unmetered Scattered Load	0.0%	0
Sentinel Lighting	0.1%	231
Street Lighting	0.5%	1,154
	100.0%	230,791

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Name of LDC: Halton Hills Hydro Inc.
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Cost Allocation - 1595

Rate Class	1595 Recovery Share Proportion	1595
Residential	0.0%	0
Residential - Time of Use	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
Unmetered Scattered Load	0.0%	0
Sentinel Lighting	0.0%	0
Street Lighting	0.0%	0
	0.0%	0

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