



January 13, 2010

**By RESS and Courier**

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
2300 Yonge Street  
27<sup>th</sup> Floor  
Toronto, Ontario  
M4P 1E4

**Re: Electricity Distribution Licence ED-2006-0031  
Distribution Rate Application 3<sup>rd</sup> Generation Incentive Regulation  
Mechanism EB-2009-0228**

Dear Ms Walli,

Horizon Utilities Corporation respectfully submits its responses to the interrogatories from Board staff.

Two hard copies of the responses are being submitted by courier.

Yours truly,

*Original signed by Indy Butany-DeSouza*

Indy Butany-DeSouza  
Vice President  
Regulatory and Government Affairs  
Horizon Utilities Corporation

## HORIZON UTILITIES CORPORATION (“HORIZON UTILITIES”) RESPONSES TO BOARD STAFF INTERROGATORIES

**DELIVERED JANUARY 13, 2010**

### 1. Ref: 2010 IRM3 Rate Generator – LV and 2010 IRM Deferral Variance Account

Sheet “C3.1 Curr Low Voltage Vol Rt” of the 2010 IRM3Rate Generator are shown as below under the caption Rate Generator. The 2006 LV Allocation rate adder are shown in comparison from Sheet “8-2 RATES - LV-Wheeling” of the 2006 EDR.

Rate Generator		2006 EDR	
Rate Class	Rebased LV	Rate Class	LV Rate
Residential	0.000000	Regular	0.0001
General Service Less Than 50 kW	0.000000	Less than 50 kW	0.0001
General Service 50 to 4,999 kW	0.012100	Other > 50 kW (specify) .> 50 ( to 5000 kW)	0.0402
Large Use	0.014000	Large Use (> 5000 kW)	0.0484
Unmetered Scattered Load	0.000000	Unmetered Scattered Load	0.0001
Sentinel Lighting	0.009700	Sentinel Lighting	0.0415
Street Lighting	0.009500	Street Lighting	0.0337
Stand-By	0.000000	Back-up/Standby Power	0.0000

- a) Please provide reference to the 2009 Cost of Service application that identifies the rate adders as shown under the Rate Generator.

#### **Response:**

(Note: Horizon Utilities is assuming that the reference to “2009 Cost of Service” in Interrogatory # 1 should read “2008 Cost of Service”.)

The Low Voltage Allocation rate adders shown above under the Rate Generator caption, sourced from Sheet 3.1 (Current Low Voltage Volumetric Rate), are the Low Voltage Allocation rate adders contained in Horizon Utilities’ approved 2009 rates. The Low Voltage Allocation rate adders embedded in rates for 2009 were not calculated separately but were calculated by applying the Price Cap Index to 2008 base rates. The Low Voltage Allocation rate adders embedded in 2008 base rates can be found in Horizon Utilities’ EB-2007-0697 draft Rate Order- Appendix G, dated October 22<sup>nd</sup>, 2007.

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

The 2008 ending balances reported in the 2010 IRM Deferral Variance Account workform prepared by Horizon 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		
RSVA - Power (Excluding Global Adjustment)	1588	(2,437,983 )
RSVA - Power (Global Adjustment Sub-account)		1,185,010

- a) Has Horizon 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 Horizon made adjustments subsequent to filing the 2010 IRM3 application and need to re-file an updated 2010 IRM Deferral Variance Account workform?

**Response:**

- a) Horizon Utilities has reviewed the Regulatory Audit & Accounting Bulletin 200901, dated October 15, 2009, and has ensured that account 1588 and the sub-account (Global Adjustment) are accounted for in accordance with this Bulletin.
- b) Horizon Utilities has not made adjustments subsequent to filing the 2010 IRM3 Application (the “Application”) and, accordingly, there is no need for Horizon Utilities to file an updated 2010 IRM Deferral Variance Account workform.

### 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 Horizon 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 Horizon agree that this proposal would be fair to all customers? Why or why not?
- b) If the Board were to order Horizon to provide such a rate rider, would Horizon's billing system be capable of billing non-RPP the separate rate rider? What complications, if any, would Horizon see with this rate rider?
- c) If Horizon were to be unable to bill in this fashion what would Horizon consider proposing in the alternative?

**Response:**

For the reasons outlined in Horizon Utilities' Application, Horizon Utilities is not proposing to dispose of deferral and variance account balances (including the balance in Account 1588 – Global Adjustment) in this Application. As a result, Horizon Utilities is responding to the question on a "theoretical" basis as implementation of a separate disposition rate rider to Non-RPP customers for 1588 – Global Adjustment would not be applicable to Horizon Utilities until it seeks approval to dispose of Account 1588 – Global Adjustment.

- a) Horizon Utilities submits that the Board Staff proposal could be somewhat fairer to all customers since it appears to dispose of Account 1588 – Global Adjustment in a manner that assigns the responsibility for the balance in the account to those customers that have caused the accumulation in the account balance. However, there are exceptions. The exceptions pertain to cases in which the RPP status of a customer changes between the period during which the balance accumulated and the time at which the rider would take effect. For example, if the balance were calculated for disposition as at December 31, 2010, and a rider applicable only to non-RPP customers were to come into effect as of May 1, 2012, then a customer who was a non-RPP customer in 2010, but is an RPP customer in 2012 would avoid the rate rider notwithstanding that that customer would have contributed to the balance. If the balance (and the resulting rider) represented a credit to customers, then that customer who was no longer an RPP customer would lose the benefit of that credit. Conversely, a customer who was an RPP customer in 2010 but a non-RPP customer in 2012 would have to pay a rider on account of a balance to which it did not contribute, or would get the benefit of a credit against over-contributions that it did not make.
- b) Horizon Utilities' billing system is able to apply a rider specifically to those customers that are non-RPP customers. However, Horizon Utilities' billing system would not be able to implement a rider that addresses the fairness issue as discussed in the response to Board Staff Question 3a) above.
- c) n/a

#### 4. 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
Residential	274,511,606
General Service Less Than 50 kW	92,625,088
General Service 50 to 4,999 kW	1,583,387,112
Large Use	896,702,250
Unmetered Scattered Load	424,965
Street Lighting	30,455,544
Sentinel Lighting	23,555
Stand-By	0

- Please identify if these values estimated values or actual values and specify the applicable period.
- If the above values are estimated please explain why Horizon is unable to determine actual.
- 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 Horizon support using the numbers above as the most reasonable denominator to be used for rate determination.
- If Horizon were to establish a separate rate rider to dispose of the balance of the 1588 – Global adjustment sub-account, does Horizon believe that the rider be applied to customers in the MUSH sector? If not, would Horizon 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?

#### Response:

- These values are the actual billed values for the period January 1 to December 31, 2008.
- N/A
- As indicated in its Application and in response to Board Staff Question #3, Horizon Utilities is not proposing to dispose of deferral and variance account balances (including Account 1588 – Global Adjustment) in this Application. Theoretically, if a non-RPP customer rate rider were adopted for this account, data of the kind set out in the referenced Sheet would represent a reasonable denominator to be used for rate determination.

- d) As indicated in its Application and in response to Board Staff Question #3, Horizon Utilities is not proposing to dispose of deferral and variance account balances (including Account 1588 – Global Adjustment) in this Application. Theoretically, in the event that the Board orders a separate rate rider to dispose of the balance of the 1588 Global adjustment sub-account, Horizon Utilities believes that the principle of fairness would indicate that MUSH Sector customers, who were RPP customers prior to November 1, 2009, should not be subject to a rate rider, going forward, to recover amounts for the Global Adjustments that solely pertained to non-RPP customers. However, there are major practical limitations on Horizon Utilities' ability to apply rate riders selectively by sub-group. Horizon Utilities' billing system cannot readily exclude the affected MUSH sector customers when the bill for non-residential rate classes is prepared.

## 5. 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		
LV Variance Account	1550	(779,387 )
RSVA - Wholesale Market Service Charge	1580	(11,371,525 )
RSVA - Retail Transmission Network Charge	1584	(6,696,448 )
RSVA - Retail Transmission Connection Charge	1586	388,422
RSVA - Power (Excluding Global Adjustment)	1588	(2,437,983 )
RSVA - Power (Global Adjustment Sub-account)		1,185,010
Recovery of Regulatory Asset Balances	1590	622,608
Disposition and recovery of Regulatory Balances Account	1595	0
Total		(19,089,304 )

- 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 the source and reasons for variances.
- d) Please confirm that Horizon has complied with and applied correctly the Boards accounting policy and procedures for calculation of the final disposition balance. If Horizon has used other practices in the calculation please explain where in the filing and why.
- e) Please confirm that Horizon has used the simple interest calculation as required by the Board using the Boards prescribed interest rates. If Horizon has used other calculations please explain where in the filing and why.
- f) Please confirm that Horizon 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 Horizon has not complied with this requirement please explain why not?



**Response:**

- a) The completed amended Deferral Variance Account Workform V4 as found on the Board's website under the 2010 Electricity Distribution Rates update December 7, 2009 is attached as appendix A. However, for the reasons set out in its Application, Horizon Utilities is not seeking disposition.
- b) Horizon Utilities advises that these balances are as calculated by the Model. For the reasons set out in its Application, Horizon Utilities is not seeking disposition of these balances.
- c) The EDDVAR Group One Deferral Accounts balance is (\$19,089,304). The evidentiary source for this number is the Workform sheet titled "Regulatory Assets- Continuity Schedule Final" and is the same amount used in the Threshold Test calculation. It includes the Recovery of Regulatory Asset Balances account 1590 and interest to April 30, 2010. The 2008 year end account balance reported in the RRR filing is (\$19,063,250). There is a variance of (\$26,054) between the final balance for future disposition and the amount reported in the RRR filing. The variance is comprised of the following:
  - (\$234,976) for interest between January 1, 2009 and April 30, 2010;
  - \$208,922 related to account 1590 (see explanation provided at page 12, paragraph 30 of the Manager's Summary).
- d) Horizon Utilities has complied with and has correctly applied Board's accounting policy and procedures for the calculation of the balance set out above. However, for the reasons outlined in Horizon Utilities' Application, Horizon Utilities is not proposing to dispose of deferral and variance account balances in this Application.
- e) Horizon Utilities confirms that it has used the simple interest calculation as required by the Board using the Board's prescribed interest rates.
- f) Horizon Utilities confirms that it 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).

## 6. Ref: Supplemental Module - Revenue Offsets Allocation

Sheet "C1.2 Revenue Offsets Allocation" of the supplemental module shows Informational Filing Revenue Offsets

Rate Class	Informational Filing Revenue Offsets A
Residential	4,397,990
General Service Less Than 50 kW	1,201,468
General Service 50 to 4,999 kW	707,447
Large Use	128,622
Unmetered Scattered Load	291,497
Street Lighting	37,751
Sentinel Lighting	907
Stand-By	8,799
	<b>6,774,481</b>

- a) Please provide reference to the 2008 Cost of Service application that identifies the above Informational Filing Revenue Offsets.

### Response:

- a) The total amount (i.e. \$6,774,481) shown under the header "Informational Filing Revenue Offsets" is the amount approved by the Board in Horizon Utilities' 2008 Cost of Service Application (EB-2007-0697). In the process of preparing its responses to these interrogatories, it has come to Horizon Utilities' attention that the rate class specific amounts that should have been included under "Informational Filing Revenue Offsets" are those shown below under the heading "2006 EDR Miscellaneous Revenue Allocations". It is Horizon Utilities' understanding that these numbers are used in the Supplemental model to allocate the total 2008 approved amount of \$6,774,481 of miscellaneous revenue to various rate classes which is then used for the purposes of making adjustments to the Revenue/Cost Ratios. As Horizon Utilities is not proposing any changes to the Revenue/Cost Ratios in its Application, the updated numbers have no impact.

Class	Revenue Requirement - Cost Allocation	Service Revenue Requirement %	2008 Serv Rev Requirement	2006 EDR Miscellaneous Rev Allocation	Miscellaneous Revenue %	Current Miscellaneous Revenue	Base Rev Requirement	LV-Wheeling	Base Rev Requirement Less LV	Base Revenue Per Class %	Transformer Allowances	Gross Revenues By Class	Gross Revenues %
Residential	49,528,453	56.35%	57,237,352.47	3,443,156	64.92%	4,235,689.80	53,001,662.67	56,069.62	52,945,593.05	55.81%		52,945,593.05	54.79%
GS <50kW	11,666,227	13.27%	13,482,027.64	940,621	17.74%	1,157,130.34	12,324,897.29	19,083.90	12,305,813.40	12.97%		12,305,813.40	12.73%
GS >50kW	16,672,253	18.97%	19,267,220.47	553,855	10.44%	681,340.07	18,585,880.40	66,273.41	18,519,606.99	19.52%		20,298,198.48	21.00%
Large Use >5MW	5,766,749	6.56%	6,664,319.19	100,698	1.90%	123,875.90	6,540,443.30	53,332.27	6,487,111.02	6.84%	1,778,591.49	6,487,111.02	6.71%
Street Light	2,620,584	2.98%	3,028,466.74	29,555	0.56%	36,357.79	2,992,108.95	1,060.71	2,991,048.23	3.15%	-	2,991,048.23	3.10%
Sentinel	41,146	0.05%	47,549.85	710	0.01%	873.33	46,676.52	16.58	46,659.94	0.05%		46,659.94	0.05%
Unmetered Scattered Load	1,035,853	1.18%	1,197,078.96	228,211	4.30%	280,739.82	916,339.14	562.73	915,776.42	0.97%		915,776.42	0.95%
Back-up/Standby Power	568,378	0.65%	656,843.58	6,889	0.13%	8,474.14	648,369.43	-	648,369.43	0.68%		648,369.43	0.67%
<b>TOTAL</b>	<b>87,899,641</b>	<b>100.00%</b>	<b>101,580,859</b>	<b>5,303,694</b>	<b>100.00%</b>	<b>6,524,481</b>	<b>95,056,378</b>	<b>196,399</b>	<b>94,859,978</b>	<b>100.00%</b>	<b>1,778,591</b>	<b>96,638,570</b>	<b>100.00%</b>

Source: EB-2007-0697 Exhibit K Tab 1 Schedule1 Appendix B

## 7. 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 Horizon 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?

### Response:

- a) Horizon Utilities has had an opportunity to read the response of Toronto Hydro-Electric System Limited ("Toronto Hydro") to a similar question in EB-2009-0139 and agrees with Toronto Hydro's comments which have been reflected in the following answer.

In principle Horizon Utilities accepts the use of deferral accounts to protect both consumers and utilities in cases of changes to external items such as tax rates. However, while in other cases such as changes in income tax rates the effects are readily determinable, the cost impact on Horizon Utilities of the switch from PST to HST is unknown at this time and may never be accurately determined.

The cost impact will consist of the (effective) removal of an 8% tax component on both capital goods and other operating supplies and services, offset by the fact that depending on market conditions for each of those goods and services, prices will increase as suppliers fail to pass through the full tax reduction in prices. Information on the degree to which prices fail to reflect the full tax change will necessarily be speculative and in all probability could not form the basis for accounting entries. Therefore, Horizon Utilities does not accept that accurate entries could be made in such a deferral account if it were established.

- b) In Horizon Utilities' experience during the IRM period there are many cost increases that a distributor must bear and that are not addressed with the IRM adjustment. In addition, it is Horizon Utilities' understanding that the recent Report of the Board on the Cost of Capital for Ontario's Regulated Utilities (EB-2009-0084) suggests the rate of return on equity for 2010 should be 9.75% but that this will only apply to those distributors that have a 2010 rebased cost of service application before the Board. In the same manner, Horizon Utilities submits that an adjustment to rates to reflect the change from PST to

HST should not be made until the distributor submits its next rebased cost of service application at which time the distributor can fully evaluate the impact of the change in its forecasted costs for the test year.

## APPENDIX A

Response to Board staff Interrogatory #5  
(January 13, 2010)

EB-2009-0228



Name of LDC: Horizon Utilities Corporation  
File Number: EB-2009-0228  
Effective Date: Saturday, May 01, 2010

## LDC Information

<b>Applicant Name</b>	Horizon Utilities Corporation
<b>OEB Application Number</b>	EB-2009-0228
<b>LDC Licence Number</b>	ED-2006-0031
<b>Applied for Effective Date</b>	May 1, 2010



**Name of LDC:** Horizon Utilities Corporation  
**File Number:** EB-2009-0228  
**Effective Date:** Saturday, May 01, 2010

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Name of LDC: Horizon Utilities Corporation  
File Number: EB-2009-0228  
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 Dec-31-03 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 Dec-31-04 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)
RSVA - Wholesale Market Service Charge	1580	7,456,062	84	1,199,282	7,456,146	696,488	9,351,916			(7,456,146)	(1,895,770)
RSVA - One-time Wholesale Market Service	1582	505,574	174	42,861	505,748	47,258	595,867			(505,748)	(90,119)
RSVA - Retail Transmission Network Charge	1584	(1,038,329)	(142,009)	(68,838)	(1,332,016)	(97,113)	(1,497,967)			1,332,016	165,951
RSVA - Retail Transmission Connection Charge	1586	(10,800,709)	887,662	(970,754)	(9,113,802)	(999,948)	(11,094,504)			9,113,802	1,970,702
RSVA - Power	1588	(4,696,715)		(703,227)	(4,696,715)	(499,107)	(5,939,049)			4,696,715	1,142,334
Sub-Totals		(6,574,117)	647,567	745,911	(7,180,639)	(792,422)	(8,473,737)			7,180,639	1,293,098
Other Regulatory Assets	1508	0	65,136		65,136	0	65,136			(65,136)	0
Retail Cost Variance Account - Retail	1518	5,465			5,465	0	5,465			(5,465)	0
Retail Cost Variance Account - STR	1548	135,375			135,375	0	135,375			(135,375)	0
Misc. Deferred Debits - incl. Rebate Cheques	1525	235,635	34,462		269,997	5,866	284,511			(269,997)	(14,514)
Pre-Market Opening Energy Variances Total	1571	5,681,039			5,681,039	478,383	7,297,411			(5,681,039)	(1,616,372)
Extra-Ordinary Event Losses	1572	143,600			143,600	12,451	189,465			(143,600)	(45,865)
Deferred Rate Impact Amounts	1574	0			0	0	0			0	0
Other Deferred Credits	2425	0			0	0	0			0	0
Sub-Totals		6,201,014	99,598	0	6,300,612	496,700	7,877,363			(6,300,612)	(1,676,751)
Qualifying Transition Costs	1570	6,939,515	55		6,939,570	593,798	9,061,579			(6,939,570)	(2,122,009)
Transition Cost Adjustment	1570				(906,158)		(906,158)			906,158	0
Sub-Totals		6,939,515	55		6,033,412	593,798	8,155,421			(6,033,412)	(2,122,009)
Total Regulatory Assets		4,566,412	747,220	745,911	(906,158)	5,153,385	2,207,586	298,076	7,659,047	(5,153,385)	(2,505,662)
Total Recoveries to April 30-06									11,208,420	(8,702,798)	(2,505,662)
Balance to be collected or refunded									(3,549,373)	3,549,373	0

Cell C48

2. Rate Riders Calculation

Cell N51

2. Rate Riders Calculation



Name of LDC: Horizon Utilities Corporation  
File Number: EB-2009-0228  
Effective Date: Saturday, May 01, 2010

## 2006 Regulatory Asset Recovery Proportionate Share

Rate Class	Total Claim	% Total Claim
Residential	8,208,028	107.2%
GS < 50 KW	830,387	10.8%
GS > 50 Non TOU	471,032	6.2%
GS > 50 TOU		0.0%
Intermediate	616	0.0%
Large Users	(1,871,865)	(24.4%)
Small Scattered Load	71,182	0.9%
Sentinel Lighting	13,289	0.2%
Street Lighting	(63,622)	(0.8%)
Total	7,659,047	100.0%

2. Rate Riders Calculation  
Row 29



Name of LDC: Horizon Utilities Corporation  
File Number: EB-2009-0228  
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	1595 Recovery Share Proportion 1
					Billed Customers or Connections	A	B	C	D	E	F
RES	GSLT50	Residential	Customer	kWh	211,430	1,641,702,487			274,511,806		
	GSLT50	General Service Less Than 50 kW	Customer	kWh	18,055	598,551,375			92,625,068	13.4%	
	LU	General Service 50 to 4,999 kW	Customer	kW	2,171	1,958,084,266		5,254,674	1,383,387,112	13.1%	
	USL	Large Use	Customer	kW	12	869,640,109		3,299,915	896,702,250	17.3%	
	SL	Unmetered Scattered Load	Connection	kWh	3,249	12,963,585			424,965	(2.1%)	
Sen	Street Lighting		Connection	kW	52,161	39,533,397		110,018	30,455,544	3.4%	
	Sentinel Lighting		Connection	kW	470	582,481		1,664	23,555	(0.3%)	
SB	Stand-By		Connection	kW				242,220	0	(0.0%)	
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%	0.0%



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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	7,456,062	84		(7,456,146)	0	1,190,282	696,488		(1,895,770)	0
RSVA - Retail Transmission Network Charge	1584	(1,036,329)	(293,667)		1,332,016	0	(68,686)	(97,113)		165,951	0
RSVA - Retail Transmission Connection Charge	1586	(10,800,709)	1,686,907		9,113,802	0	(970,754)	(969,946)		1,970,702	0
RSVA - Power (Excluding Global Adjustment)	1588	(4,696,715)			4,696,715	0	(703,227)	(439,107)		1,142,334	0
RSVA - Power (Global Adjustment Sub-account)						0					0
Recovery of Regulatory Asset Balances	1590				5,153,385	(3,549,373)			(2,505,662)	2,505,662	0
Disposition and recovery of Regulatory Balance Account	1595										0
Sub-Total		(9,079,691)	(8,702,753)		12,839,772	(3,549,373)	(543,537)	(639,680)	(2,505,662)	3,888,879	0
RSVA - One-time Wholesale Market Service	1582	505,574	174		(505,748)	0	42,861	47,258		(90,119)	0
Other Regulatory Assets	1508		65,136		(65,136)	0	0	0		0	0
Retail Cost Variance Account - Retail	1518	5,465	0		(5,465)	0	0	0		0	0
Retail Cost Variance Account - STR	1548	135,375	0		(135,375)	0	0	0		0	0
Misc. Deferred Debits - Incl. Rebate Cheques	1525	235,535	34,462		(269,997)	0	8,648	5,866		(14,514)	0
Pre-Market Opening Energy Variances Total	1571	5,681,039	0		(5,681,039)	0	1,137,989	478,383		(1,616,372)	0
Extra-Ordinary Event Losses	1572	143,600	0		(143,600)	0	33,414	12,451		(45,865)	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	6,339,515	55		(6,339,570)	0	1,528,211	593,789		(2,122,009)	0
Transition Cost Adjustment	1570			(906,158)	906,158	0			(2,505,662)		0
Total		4,566,412	(7,209,627)	(906,158)		(3,549,373)	2,207,586	288,076		0	0



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### Regulatory Assets - Continuity Schedule 2005

Account Number	Account Description	Opening Principal Amount as of Jan-1-05 *	Transactions (additions) during 2005, excluding interest and adjustments <sup>1</sup>	Transactions (deductions) during 2005, excluding interest and adjustments <sup>1</sup>	Adjustments during 2005 - interest cleared by Board <sup>2</sup>	Adjustments during 2005 - other <sup>3</sup>	Closing Principal Balance as of Dec-31-05	Interest Recovery Transactions during 2005	Interest Jan-1 to Dec-31-05	Closing Interest Amount as of Dec-31-05	Total Closing Amounts as of Dec-31-05	RPR Filing Amount as of Dec-31-05	Difference C = A - B
1590	LV Variance Account	0	0	0	0	0	0	0	0	0	0	0	0
1590	RSVA - Wholesale Market Service Charge	0	3,890,487	0	0	0	3,890,487	0	76,897	76,897	3,967,384	13,194,016	(9,177,631)
1594	RSVA - Retail Transmission Network Charge	0	(919,283)	0	0	0	(919,283)	0	(14,271)	(14,271)	(933,554)	(2,141,198)	1,180,085
1596	RSVA - Retail Transmission Connection Charge	0	(4,508,467)	0	0	0	(4,508,467)	0	(146,895)	(146,895)	(4,655,362)	(17,667,862)	12,310,090
1598	RSVA - Power (Evaluating Global Adjustment)	0	(92,897)	0	0	0	(92,897)	0	(55,894)	(55,894)	(148,791)	(10,457,817)	10,289,227
1598	RSVA - Power (Global Adjustment Sub-account)	0	(4,484,718)	0	0	0	(4,484,718)	0	(98,288)	(98,288)	(4,583,006)	(4,583,007)	(4,593,057)
1590	Recovery of Regulatory Asset Balances	0	0	0	0	0	0	0	0	0	0	0	0
1595	Disposition and recovery of Regulatory Balances Account	0	0	0	0	0	0	0	0	0	0	0	0
Total		0	(6,131,645)	0	0	0	(6,131,645)	0	(247,607)	(247,607)	(6,379,252)	(16,492,607)	(10,113,665)

<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 balance assumed to be zero as a result of clearance of December 2004 balances cleared in 2005 Regulatory Asset process

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# Regulatory Assets - Continuity Schedule 2006

Account Number	Account Description	Opening Principal Amounts as of Jan-1-06	Transactions (additions) during 2006 - interest and adjustments <sup>1</sup>	Transactions (deductions) during 2006 - interest and adjustments <sup>1</sup>	Adjustments during 2006 - instructed by Board <sup>2</sup>	Adjustments during 2006 - other	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 Dec-31-06	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	RTR Filing Amount as of Dec-31-06	Difference C = A - B
1550	LV Valence Account	0	(657,480)	(657,480)				(1,314,960)	0			(4,185)		(4,185)	(261,660)	(261,660)	7,787
1560	RSWA - Wholesale Market Service Charge	3,850,487	(6,658,257)	(6,658,257)				(2,807,770)	75,881			(4,748)		128,690	(2,657,145)	(2,657,145)	(0)
1565	RSWA - Retail Transmission Network Charge	(4,558,487)	(344,831)	(344,831)				(4,903,318)	(42,871)			(45,528)		(88,404)	(683,157)	(683,157)	(0)
1566	RSWA - Retail Transmission Connection Charge							(4,948,149)	(146,365)			(268,478)		(414,843)	(5,254,370)	(5,254,370)	0
1588	RSWA - Power (Excluding Global Adjustment)	(62,887)	(2,268,634)	(2,268,634)				(2,331,521)	(58,884)			(71,283)		(107,362)	(2,468,693)	(2,468,693)	(0)
1590	Recovery of Regulatory Asset Balances	0	1,127,552	1,127,552				1,127,552	(85,338)			(4,465)		(89,803)	2,356,283	(112,552)	(2,356,251)
1595	Disposition and recovery of Regulatory Balances Account	0						0	0			(89,862)		(89,862)	(2,471,500)	(2,560,614)	88,113
Total		(6,131,645)	(1,801,127)	(1,801,127)	0	0	(3,549,273)	(10,952,144)	(217,607)	0	0	(89,862)	0	(689,234)	(11,659,378)	(8,397,655)	(3,261,723)

<sup>1</sup> For RSWA 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 adjustment 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 <sup>1</sup>	Transactions (reductions) during 2007, excluding interest and adjustments <sup>1</sup>	Adjustments during 2007 - 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 Dec-31-07	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 C = A - B
LV Variance Account	1550	(257,480)	(888,754)				(646,234)	(4,180)		(26,705)	(30,885)	(677,120)	(678,451)	1,330
RSVA - Wholesale Market Service Charge	1580	(2,977,770)	(7314,594)				(10,292,364)	120,830		(93,058)	(172,428)	(10,464,792)	(10,468,538)	4,746
RSVA - Retail Transmission Network Charge	1584	(604,752)	(737,241)				(1,341,993)	(88,404)		(22,583)	(110,987)	(1,452,980)	(1,455,212)	2,232
RSVA - Retail Transmission Connection Charge	1586	(4,849,527)	(1,778,886)				(3,875,631)	(494,843)		(168,201)	(603,044)	(4,278,675)	(4,311,537)	32,862
RSVA - Power (Excluding Global Adjustment)	1588	(2,361,321)	(753,545)				(3,114,866)	(107,582)		(128,128)	(235,711)	(3,350,577)	(2,138,811)	(1,210,766)
RSVA - Power (Global Adjustment Sub-account)		2,450,226	(1,209,564)				1,240,662	(93,873)		60,280	(33,592)	1,210,370	1,209,464	906
Recovery of Regulatory Asset Balances	1590	(2,381,519)	(1,676,278)				(4,057,797)	(69,882)		(75,989)	(145,871)	(871,514)	(1,029,395)	157,881
Disposition and recovery of Regulatory Balances Account	1595													
Total		(10,992,144)	(7,551,224)	0	0	0	(18,543,368)	(668,234)	0	(683,438)	(1,351,672)	(19,895,040)	(18,888,938)	(1,016,104)

<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, CFO Order, etc.

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

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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 2	Transfer of Board-approved 2008 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 2008 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
LV Variance Account	1550	(645,294)	(560,421)				(257,486)	(758,175)	(50,886)		(84,061)	(38,469)	(80,517)	(790,663)	(790,663)	(0)
RSVA - Wholesale Market Service Charge	1560	(10,262,364)	(3,400,765)				(2,977,770)	(10,715,389)	(179,498)		(274,918)	(51,798)	(616,603)	(11,230,692)	(11,230,691)	(1)
RSVA - Retail Transmission Network Charge	1564	(1,341,998)	(5,750,662)				(604,752)	(6,447,898)	(110,837)		(157,694)	(815,861)	(725,466)	(6,611,365)	(6,611,364)	(1)
RSVA - Retail Transmission Connection Charge	1566	(3,075,631)	(645,177)				(4,949,527)	(325,719)	(693,044)				(50,361)	(384,117)	(384,116)	0
RSVA - Power (Excluding Global Adjustment)	1568	(3,114,668)	(1,656,038)				(2,361,261)	(2,338,954)	(235,711)		(146,043)	(313,401)	(86,354)	(2,407,307)	(2,407,307)	(0)
RSVA - Power (Global Adjustment Sub-account)	1569	(1,243,982)	(2,465,032)				(2,450,224)	(1,257,370)	(33,962)		(94,222)	(119,486)	(86,351)	(1,168,519)	(1,168,519)	2
Recovery of Regulatory Asset Balances	1590	(706,241)	(1,485,048)				(2,191,289)	(788,807)	(165,074)		(1,326)		(165,415)	(912,394)	(912,394)	208,623
Disposition and recovery of Regulatory Balances Account	1596	(10,530,336)	(7,360,714)				(8,000,627)	(17,915,115)	(1,351,672)	0	(901,753)	(1,315,613)	(837,813)	(18,854,327)	(18,063,250)	208,623
<b>Total</b>																

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 Number	Account Description	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
1550	LV Variance Account					
1580	RSVA - Wholesale Market Service Charge					
1584	RSVA - Retail Transmission Network Charge					
1586	RSVA - Retail Transmission Connection Charge					
1588	RSVA - Power (Excluding Global Adjustment)	397,385				397,385
	RSVA - Power (Global Adjustment Sub-account)	7,069,199				7,069,199
1590	Recovery of Regulatory Asset Balances					
1595	Disposition and recovery of Regulatory Balances Account					
	<b>Total</b>	<b>7,466,584</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,466,584</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.

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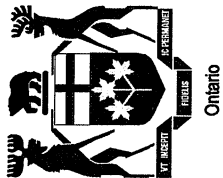
# Regulatory Assets - Continuity Schedule Final

Account Number	Account Description	Opening Principal Amounts as of Jan-09 or Oct-09-09	A	Global Adjustment Reconciliation	B	Transfer of Board-approved amounts to 1995 (2009 COS)	C	Principal Amounts to be disposed	E = A + B + C + D	Opening Interest Amounts as of Jan-09	F	Global Adjustment Reconciliation	G	Interest on Board-approved amounts prior to transfer Jan-09, 2009 to Date of Transfer	H	Transfer of Board-approved interest amounts to 1995 (2009 COS)	I	Projected Interest on Dec 31 -08 balance	J	Projected Interest on Dec 31 -08 balance	K	Interest Amounts to be disposed	M = F + G + H + I + J + K	Total Claim	N = E + M
1550	LV Variance Account	(739,175)	(739,175)					(739,175)		(50,517)												(1,357)	(40,212)	(779,387)	(779,387)
1580	RSVA - Wholesale Market Service Charge	(10,715,389)	(10,715,389)					(10,715,389)		(515,603)												(19,376)	(655,136)	(11,371,525)	(11,371,525)
1586	RSVA - Retail Transmission Network Charge	(6,407,895)	(6,407,895)					(6,407,895)		(193,466)												(11,792)	(208,555)	(6,598,448)	(6,598,448)
1588	RSVA - Power (Excluding Global Adjustment)	(2,393,954)	(2,393,954)					(2,393,954)		(89,954)												(4,229)	(59,702)	(2,453,656)	(2,453,656)
1590	Recovery of Regulatory Asset Balances	778,807	778,807					778,807		(166,413)												(2,274)	(89,029)	(1,185,010)	(1,185,010)
1595	Disposition and recovery of Regulatory Balances Account	(17,916,515)	(17,916,515)					(17,916,515)		(897,813)												(22,397)	(1,172,789)	(19,089,304)	(19,089,304)
	Total																								

Interest projected on December 31, 2008 closing principal balance.

Month	Prescribed Rate	Monthly Interest
Saturday, January 31, 2009	2.45	0.2081
Saturday, February 28, 2009	2.46	0.1879
Monday, March 02, 2009	2.45	0.2081
Thursday, April 30, 2009	1.00	0.0822
Sunday, May 31, 2009	1.00	0.0822
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	0.0467
Saturday, October 31, 2009	0.55	0.0467
Monday, November 30, 2009	0.55	0.0467
Thursday, December 31, 2009	0.55	1.1397
Effective Rate		

Month	Prescribed Rate	Monthly Interest
Sunday, January 31, 2010	0.55	0.0467
Sunday, February 28, 2010	0.55	0.0467
Wednesday, March 31, 2010	0.55	0.0467
Friday, April 30, 2010	0.55	0.0467
Effective Rate		0.1808



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## Threshold Test

Rate Class	Billed kWh
Residential	1,641,702,487
General Service Less Than 50 kW	598,551,375
General Service 50 to 4,999 kW	1,958,084,266
Large Use	869,640,109
Unmetered Scattered Load	12,963,585
Street Lighting	39,533,397
Sentinel Lighting	582,481
Stand-By	0
	5,121,057,700
Total Claim	(19,089,304 )
Total Claim per kWh	- 0.003728

D1.1 Threshold Test

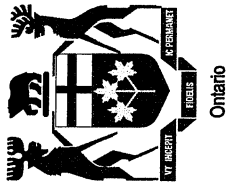


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## Cost Allocation - kWh

Rate Class	Billed kWh	% kWh	1550	1580	1584	1586	1588 <sup>1</sup>	Total
Residential	1,641,702,487	32.1%	(249,855)	(3,645,470)	(2,146,739)	124,520	(781,566)	(6,699,110)
General Service Less Than 50 kW	598,551,375	11.7%	(91,095)	(1,329,109)	(782,684)	45,399	(284,952)	(2,442,441)
General Service 50 to 4,999 kW	1,958,084,266	38.2%	(298,006)	(4,348,009)	(2,560,450)	148,517	(932,186)	(7,990,133)
Large Use	869,640,109	17.0%	(132,353)	(1,931,073)	(1,137,167)	65,960	(414,010)	(3,548,642)
Unmetered Scattered Load	12,963,585	0.3%	(1,973)	(28,786)	(16,952)	983	(6,172)	(52,899)
Street Lighting	39,533,397	0.8%	(6,017)	(87,786)	(51,695)	2,999	(18,821)	(161,319)
Sentinel Lighting	582,481	0.0%	(89)	(1,293)	(762)	44	(277)	(2,377)
Stand-By	0	0.0%	0	0	0	0	0	0
	5,121,057,700	100.0%	(779,387)	(11,371,525)	(6,696,448)	388,422	(2,437,983)	(20,896,921)

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



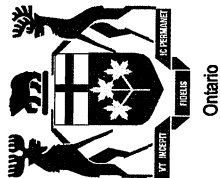
**Name of LDC:** Horizon Utilities Corporation  
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## Cost Allocation - Non-RPP kWh

Rate Class	Non-RPP kWh	% kWh	1588 <sup>1</sup>
Residential	274,511,606	9.5%	113,024
General Service Less Than 50 kW	92,625,088	3.2%	38,136
General Service 50 to 4,999 kW	1,583,387,112	55.0%	651,926
Large Use	896,702,250	31.2%	369,198
Unmetered Scattered Load	424,965	0.0%	175
Street Lighting	30,455,544	1.1%	12,539
Sentinel Lighting	23,555	0.0%	10
Stand-By	0	0.0%	0
	<b>2,878,130,121</b>	<b>100.0%</b>	<b>1,185,010</b>

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

E1.2 Cost Allocation Non-RPPkWh

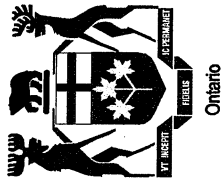


Name of LDC: Horizon Utilities Corporation  
File Number: EB-2009-0228  
Effective Date: Saturday, May 01, 2010

## Cost Allocation - 1590

Rate Class	1590 Recovery Share Proportion	1590
Residential	13.4%	83,136
General Service Less Than 50 kW	13.1%	81,336
General Service 50 to 4,999 kW	17.3%	107,798
Large Use	55.3%	344,233
Unmetered Scattered Load	(2.1%)	(12,926 )
Street Lighting	3.4%	20,971
Sentinel Lighting	(0.3%)	(1,832 )
Stand-By	(0.0%)	(108 )
	100.0%	622,608

E1.3 Cost Allocation 1590



Name of LDC: Horizon Utilities Corporation  
File Number: EB-2009-0228  
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 4,999 kW	0.0%	0
Large Use	0.0%	0
Unmetered Scattered Load	0.0%	0
Street Lighting	0.0%	0
Sentinel Lighting	0.0%	0
Stand-By	0.0%	0
	0.0%	0



Name of LDC: Horizon Utilities Corporation  
File Number: EB-2009-0228  
Effective Date: Saturday, May 01, 2010

## Calculation of Regulatory Asset Recovery Rate Rider

Rate Rider Recovery Period - Years

One

Rate Rider Effective To Date

Saturday, April 30, 2011

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	1,641,702,487	0	(6,699,110)	113,024	83,136	0	(6,502,950)	(0.00396)
General Service Less Than 50 kW	kWh	598,551,375	0	(2,442,441)	38,136	81,336	0	(2,322,968)	(0.00398)
General Service 50 to 4,999 kW	kW	1,958,084,266	5,254,674	(7,990,133)	651,926	107,798	0	(7,230,409)	(1.37600)
Large Use	kW	869,640,109	3,299,915	(3,543,642)	369,198	344,233	0	(2,835,210)	(0.85918)
Unmetered Scattered Load	kWh	12,963,585	0	(52,889)	175	(12,926)	0	(65,651)	(0.00506)
Street Lighting	kW	39,533,397	110,018	(161,319)	12,539	20,971	0	(127,809)	(1.16171)
Sentinel Lighting	kW	582,481	1,664	(2,377)	10	(1,832)	0	(4,199)	(2.52363)
Stand-By	kW	0	242,220	0	0	(108)	0	(108)	(0.00045)
		5,121,057,700	8,908,491	(20,896,921)	1,185,010	622,808	0	(19,089,304)	

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: Horizon Utilities Corporation  
File Number: EB-2009-0228  
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	739,175	40,212	779,387
RSVA - Wholesale Market Service Charge	1580	10,715,389	656,136	11,371,525
RSVA - Retail Transmission Network Charge	1584	6,487,883	208,555	6,696,438
RSVA - Retail Transmission Connection Charge	1586	(328,719)	(59,702)	(388,422)
RSVA - Power (Excluding Global Adjustment)	1588	2,338,954	99,029	2,437,983
RSVA - Power (Global Adjustment Sub-account)	1588	(1,257,370)	72,360	(1,185,010)
Recovery of Regulatory Asset Balances	1590	(778,807)	156,199	(622,608)
Disposition and recovery of Regulatory Balances Account	1595	(17,916,515)	(1,172,789)	(19,089,304)
Total		0	0	0