



February 12, 2010

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

ATT: Ms. Kirsten Walli, Board Secretary

Dear Ms. Walli,

**EB - 2009 – 0209
ED - 2002 - 0544
Board Staff Interrogatories
Wasaga Distribution Inc.**

In accordance with instructions released February 01, 2010 Wasaga Distribution Inc. is responding to the Board Staff interrogatories.

This response contains the following parts:

- Response to Board Staff Interrogatories
- Completed 2010 IRM Deferral Variance Account Excel Model V4

Two (2) hard copies of this submission are enclosed.

This application is respectfully submitted for the Board's consideration.

Thank you,

Originally signed by

Joanne Tackaberry, CGA
Manager, Administrative & Financial Services
Wasaga Distribution Inc.
P.O. Box 20
Wasaga Beach, ON
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Board Staff Interrogatories

2010 IRM2 Electricity Distribution Rates Wasaga Distribution Inc. ("Wasaga") EB-2009-0209

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

In the 2006 EDR application Wasaga included \$141,613.73 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 \$142,888 and \$144,460 respectively. In the 2010 IRM Deferral Variance Account Workform Wasaga has reported \$0, \$67,608 and \$7,854 for 2006, 2007 and 2008 additions to the USoA 1550 LV Variance account.

DVAWF		2006 EDR	
Transaction s (additions) during 2006/7/8, excluding interest and adjustments	Transaction s (reductions) during 2006/7/8, excluding interest and adjustment s	7-2 ALLOCATION N - LV- Wheeling Cell L120	(GDP-IPI) - X
2006 \$ -	-\$ 12,869	\$ 141,614	0.0%
2007 \$ 67,608	-\$ 42,052	\$ 142,888	0.9%
2008 \$ 7,854	-\$ 15,600	\$ 144,460	1.1%

a) Please confirm that Wasaga has applied the 2006 EDR LV Allocation against Hydro One LV costs and that the balances shown in the Deferral Variance Account Workform is 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 LV.

Wasaga Response:

a) Wasaga confirms that it 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 are correct.

b) N/A

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

The 2008 ending balances reported in the 2010 IRM Deferral Variance Account workform prepared by Wasaga show 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 1588 – Global Adjustment sub-account.

	Account Number	Total Claim
Account Description		I = C + D+ E + F + G + H
RSVA - Power (Excluding Global Adjustment)	1588	(546,916)
RSVA - Power (Global Adjustment Sub-account)		179,012

a) Has Wasaga 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 Adjustments in accordance with this Bulletin?

b) Has Wasaga made adjustments subsequent to filing the 2010 IRM3 application and need to re-file an updated 2010 IRM Deferral Variance Account Workform?

Wasaga Response:

a) Wasaga has reviewed the Regulatory Audit & Accounting Bulletin 200901 dated October 15, 2009. Wasaga has accounted for its account 1588 and sub-account Global Adjustment in accordance with this Bulletin.

b) Wasaga has made no adjustments subsequent to filing the 2010 IRM2 (not IRM3) application and does not need to re-file an updated 2010 IRM Deferral Variance Account Workform. Wasaga, however, will be filing Deferral Variance Account Workform v.4 with its responses to Board Staff interrogatories.

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 and 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 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 reasons the Board's original Deferral Variance Account workform was modeled on this basis. However based in Enersource's evidence, there could be material unfairness to RPP customers within the affected rate class.

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

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

While Enersource's response to the Board staff's submission is still pending Board staff would like to poll Wasaga on the above issue.

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

Wasaga Response:

- a) Wasaga fundamentally agrees with the Board staff proposal, however; we do not have sufficient information to give an absolute opinion. We do understand that one of the contributing factors to the variance GA is the amount the LDC is charged for the GA and the rate that the LDC is directed to use for billing of the GA. Any variance due to a difference in these rates would be more appropriately shared by all customers. We do have a concern that the variance in this account has occurred

over a number of years and the application to the current customers may not be fair depending on the effective date of such a rate rider and a customer's status at that instant.

Board staff should consider using the preliminary or final GA rate for LDC's to calculate the Provincial Benefit paid by customers rather than a different rate for billing purposes. This will alleviate the large variance balances between the paid GA and the billed Provincial Benefit.

b) Wasaga is aware that its billing system, Harris/Northstar could be changed to allow this separate rate rider. We expect that the setting up of billing parameters would be somewhat complex and not without costs.

c) In the event that Wasaga is not able to bill a further rate rider we would suggest that the rate riders be applicable to all customers in each class regardless of RPP designation.

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	10,833	76,997,980	
General Service Less Than 50 kW	776	14,501,683	
General Service 50 to 4,999 kW	29	22,816,641	26,371
Unmetered Scattered Load	22	137,520	
Street Lighting	2,453	1,855,724	7,123

a) Please identify if these values are from Wasaga 2009 Cost of Service Application or 2008 RRR reported values.

b) If the above are from the 2009 CoS application please forward reference to location in the application.

c) If the above are from the 2008 RRR reported values, please explain why Wasaga has not used the 2009 CoS values.

Wasaga Response:

- a) Wasaga has not done a Cost of Service Application our Cost of Service Application is due August 15, 2010. These values are from our 2008 RRR reported values.
- b) N/A please see response to a) above.
- c) Please see response to a) above.

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	8,226,454
General Service Less Than 50 kW	928,960
General Service 50 to 4,999 kW	11,910,843
Unmetered Scattered Load	0
Street Lighting	0

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

Wasaga Response:

a) Wasaga used actual values including losses for the period January 01 to December 31, 2008.

b) N/A see response to a) above.

c) If directed to develop a non-RPP rate rider for the disposal of the Global Adjustment variance account Wasaga would support the use of the above numbers for the determination of that rate.

d) Wasaga does not believe that the Global Adjustment rate rider should be applied to MUSH customers. Prior to November 2009 MUSH customers were billed on the RPP rates. As the Global Adjustment variance is attributable to non-RPP customers only, these MUSH customers should not be included in the disposition of the variance.

Wasaga's billing system should be able to differentiate these customers, however additional programming costs would have to be incurred to test and develop these new billing determinants.

6. Ref: 2010 IRM Deferral Variance Total Claim

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

	Account Number	Total Claim
Account Description	I = C + D+ E + F + G + H	
LV Variance Account	1550	4,668
RSVA - Wholesale Market Service Charge	1580	(533,059)
RSVA - Retail Transmission Network Charge	1584	(403,542)
RSVA - Retail Transmission Connection Charge	1586	(1,080,056)
RSVA - Power (Excluding Global Adjustment)	1588	(546,916)
RSVA - Power (Global Adjustment Sub-account)		179,012
Recovery of Regulatory Asset Balances	1590	77,412
Disposition and recovery of Regulatory Balances Account	1595	0
Total		(2,302,481)

a) Please complete the amended Deferral and Variance Account Workform V4 as found on the Board's website under the 2010 Electricity Distribution Rates updated 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 balance 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 source and reason for variances.

d) Please confirm that Wasaga has complied with and applied correctly the Boards accounting policy and procedures for calculation of the final disposition balance. If Wasaga has used other practices in the calculation please explain where in the filing and why?

e) Please confirm that Wasaga has used the simple interest calculation as required by the Board using the Boards prescribed interest rates. If Wasaga has used other calculations please explain where in the filing and why?

f) Please confirm that Wasaga has complied with the requirement to apply recoveries of principal first as outlined in 2006 Regulatory Assets Transactions document issued September 4, 2009 (included in the Updated IRM Deferral and Variance Account Workform zip file). If not Wasaga has not complied with this requirement explain why not?

Wasaga Response:

a) Wasaga has completed the amended Deferral and Variance Account Workform V4 and will be including it with its submission of the interrogatories.

b) Wasaga confirms that these are the final balances for disposition. There is no variance between Workform V3 Sheet "C1.5 Reg Assets – Con Sch Final" and Workform V4 "C1.5 Reg Assets – Con Sch Final" as demonstrated below.

	Workform V3	Workform V4
	Account Number	Total Claim
Account Description	I = C + D + E + F + G + H	N = E + M
LV Variance Account	1550 4,668	4,668
RSVA - Wholesale Market Service Charge	1580 (533,059)	(533,059)
RSVA - Retail Transmission Network Charge	1584 (403,542)	(403,542)
RSVA - Retail Transmission Connection Charge	1586 (1,080,056)	(1,080,056)
RSVA - Power (Excluding Global Adjustment)	1588 (546,916)	(546,916)
RSVA - Power (Global Adjustment Sub-account)	179,012	179,012
Recovery of Regulatory Asset Balances	1590 77,412	77,412
Disposition and recovery of Regulatory Balances Account	1595 0	0
Total	(2,302,481)	(2,302,481)

c) Wasaga has reconciled the final balances for disposition to the 2008 year end account balance as reported in RRR Filing 2.1.7. The only variance between the above balances and the 2008 year end balances is the Projected Interest on the December 31, 2008 balances from January 01, 2009 to April 30, 2010 as can be seen on IRM Deferral Variance Account Workform Sheet "C1.5 Reg Assets – Con Sch Final".

d) Wasaga has complied with and applied correctly the Board's accounting policy and procedures for calculation of the final disposition balance.

e) Wasaga confirms it had used the simple interest calculation as required by the Board using the Board's prescribed interest rates.

f) Wasaga confirms it has complied with the requirements to apply the recoveries to principal first as outlined in the 2006 Regulatory Assets Transactions document issued September 4, 2009.

7. Harmonized Sales Tax

It is possible that the PST and GST may be harmonized effective July 1, 2010.

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

- a) Would the Applicant agree to the establishment of a variance account to capture 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?

Wasaga Response:

a) Wasaga does not agree to capture in a variance account the reductions in OM&A and capital expenditures. Wasaga feels there is much more discussion required around the impact of the introduction of HST on July 01, 2010. This change is just one of the many changes experienced by LDC's on a regular basis. For example, unforeseen increases in expenditures like insurance costs, a 4% increase in EDA dues as well as increased pressure from the transition to IFRS and the significant impact the GEGERA will have on all LDC's.

Some other issues to be considered are:

- Complications in deriving the information from our current accounting system will increase costs should the Board decide to require this calculation.
- Not all expenses are subject to PST so that an across the board reduction on OM&A and capital is not discernable.
- Increase in wages, especially where union contracts are involved are considerably higher than what the IRM process provides for in an increase in distribution rates.
- 2010 will represent only one half year of change.

It is Wasaga's view that the Board should carefully weigh the costs to the industry and ultimately to our customers of making these adjustments and tracking yet another variance account.

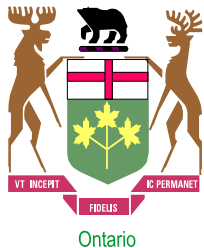
b) Wasaga is not aware of alternatives to reflect reductions in OM&A and Capital expenditures as a result of the implementation of HST.

Respectfully submitted,

Originally signed by

Joanne Tackaberry, CGA
Manager, Administrative & Financial Services
Wasaga Distribution Inc.
705-429-2517

j.tackaberry@wasagadist.ca



Name of LDC: Wasaga Distribution Inc.
File Number: EB-2009-0209
Effective Date: May 1, 2010

LDC Information

Applicant Name	Wasaga Distribution Inc.
OEB Application Number	EB-2009-0209
LDC Licence Number	ED-2002-0544
Applied for Effective Date	May 1, 2010



Name of LDC: Wasaga Distribution Inc.
File Number: EB-2009-0209
Effective Date: May 1, 2010

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Name of LDC: Wasaga Distribution Inc.
File Number: EB-2009-0209
Effective Date: May 1, 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											
RSVA - Wholesale Market Service Charge	1580	256,102				256,102	37,623	15,000	308,725	(256,102)	(52,623)
RSVA - One-time Wholesale Market Service	1582	7,199				7,199	366	694	8,259	(7,199)	(1,060)
RSVA - Retail Transmission Network Charge	1584	90,164	(24,554)	(31,618)		33,992	14,865	6,601	55,458	(33,992)	(21,466)
RSVA - Retail Transmission Connection Charge	1586	(230,604)	148,079	134,986		52,461	(15,618)	(45,899)	(9,056)	(52,461)	61,517
RSVA - Power	1588	(280,207)				(280,207)	36,916	(29,603)	(271,891)	280,207	(6,316)
Sub-Totals		(157,346)	123,525	103,368		69,547	74,152	(52,204)	91,495	(69,547)	(21,948)
Other Regulatory Assets	1508	8,129				8,129	165	11,799	20,093	(8,129)	(11,964)
Retail Cost Variance Account - Retail	1518					0		0	0	0	0
Retail Cost Variance Account - STR	1548					0		0	0	0	0
Misc. Deferred Debits - incl. Rebate Cheques	1525	44,980	6,243			51,223		4,000	55,223	(51,223)	(4,000)
Pre-Market Opening Energy Variances Total	1571	247,697				247,697	34,489	0	282,186	(247,697)	(34,489)
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		300,806	6,243	0		307,049	34,654	15,799	357,502	(307,049)	(50,453)
Qualifying Transition Costs	1570	226,790	55			226,845	37,180	(6,403)	255,622	(226,845)	(28,777)
Transition Cost Adjustment	1570				0	0		0	0	0	0
Sub-Totals		226,790	55		0	226,845	37,180	(6,403)	255,622	(226,845)	(28,777)
Total Regulatory Assets		370,251	129,823	103,368	0	603,442	145,986	(44,809)	704,619	(603,442)	(101,177)
Total Recoveries to April 30-06	2. Rate Riders Calculation	Cell C48							718,537	(617,360)	(101,177)
Balance to be collected or refunded	2. Rate Riders Calculation	Cell N61							(13,918)	13,918	0



Name of LDC: Wasaga Distribution Inc.
File Number: EB-2009-0209
Effective Date: May 1, 2010

2006 Regulatory Asset Recovery Proportionate Share

Rate Class	Total Claim	% Total Claim
Residential	568,606	80.7%
GS < 50 KW	75,547	10.7%
GS > 50 Non TOU	56,065	8.0%
GS > 50 TOU		0.0%
Intermediate		0.0%
Large Users		0.0%
Small Scattered Load	2,945	0.4%
Sentinel Lighting		0.0%
Street Lighting	1,456	0.2%
Total	704,619	100.0%

2. Rate Riders Calculation

Row 29



Name of LDC: Wasaga Distribution Inc.
File Number: EB-2009-0209
Effective Date: May 1, 2010

Rate Class and 2008 Billing Determinants

				2008			Billed kWh for Non-RPP customers D	1590 Recovery Share Proportion ¹ E	1595 Recovery Share Proportion ¹ F
Rate Group	Rate Class	Fixed Metric	Vol Metric	Billed Customers or Connections					
				A	Billed kWh B	Billed kW C			
RES	Residential	Customer	kWh	10,833	76,997,980		8,226,454	80.7%	
GSLT50	General Service Less Than 50 kW	Customer	kWh	776	14,501,683		928,960	10.7%	
GSGT50	General Service 50 to 4,999 kW	Customer	kW	29	22,816,641	26,371	11,910,843	8.0%	
USL	Unmetered Scattered Load	Connection	kWh	22	137,520		0	0.4%	
SL	Street Lighting	Connection	kW	2,453	1,855,724	7,123	0	0.2%	
NA	Rate Class 6	NA	NA						
NA	Rate Class 7	NA	NA						
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%	0.0%



Name of LDC: Wasaga Distribution Inc.
File Number: EB-2009-0209
Effective Date: May 1, 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	256,102	0		(256,102)	0	37,623	15,000		(52,623)	0
RSVA - Retail Transmission Network Charge	1584	90,164	(56,172)		(33,992)	0	14,865	6,601		(21,466)	0
RSVA - Retail Transmission Connection Charge	1586	(230,604)	283,065		(52,461)	0	(15,618)	(45,899)		61,517	0
RSVA - Power (Excluding Global Adjustment)	1588	(280,207)			280,207	0	36,916	(28,600)		(8,316)	0
RSVA - Power (Global Adjustment Sub-account)						0					0
Recovery of Regulatory Asset Balances	1590		(617,360)		603,442	(13,918)			(101,177)	101,177	0
Disposition and recovery of Regulatory Balances Account	1595					0					0
Sub-Total		(164,544)	(390,467)		541,093	(13,918)	73,786	(52,899)	(101,177)	80,290	0
RSVA - One-time Wholesale Market Service	1582	7,199	0		(7,199)	0	366	694		(1,060)	0
Other Regulatory Assets	1508	8,129	0		(8,129)	0	165	11,799		(11,964)	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	44,980	6,243		(51,223)	0	0	4,000		(4,000)	0
Pre-Market Opening Energy Variances Total	1571	247,697	0		(247,697)	0	34,489	0		(34,489)	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	226,790	55		(226,845)	0	37,180	(8,403)		(28,777)	0
Transition Cost Adjustment	1570			0	0	0					0
Total		370,251	(384,169)	0	(0)	(13,918)	145,986	(44,809)	(101,177)	0	0



Name of LDC: Wasaga Distribution Inc.
File Number: EB-2009-0209
Effective Date: May 1, 2010

Regulatory Assets - Continuity Schedule 2005

Account Description	Account Number	Opening Principal	Transactions	Transactions	Adjustments during	Adjustments during	Closing Principal	Opening Interest	Interest Recovery	Interest Jan-1 to	Closing Interest	Total Closing	RRR Filing Amount	Difference
		Amounts as of Jan-1-05 ⁴	(additions) during 2005, excluding interest and adjustments ¹	(reductions) during 2005, excluding interest and adjustments ¹	2005 - instructed by Board ²	2005 - other ³	Balance as of Dec-31-05	Amounts as of Jan-1-05 ⁴	Transactions during 2005	Dec31-05	Amounts as of Dec-31-05	Amounts as of Dec-31-05	as of Dec-31-05	C = A - B
		A										A	B	C = A - B
LV Variance Account	1550						0				0	0		0
RSVA - Wholesale Market Service Charge	1580		117,065				117,065			52,065	52,065	169,130	169,130	0
RSVA - Retail Transmission Network Charge	1584		(189,792)				(189,792)			17,230	17,230	(172,561)	(172,561)	0
RSVA - Retail Transmission Connection Charge	1586		(349,470)				(349,470)			(36,583)	(36,583)	(386,053)	(386,053)	0
RSVA - Power (Excluding Global Adjustment)	1588		(769,328)				(769,328)			43,075	43,075	(726,254)	(726,254)	0
RSVA - Power (Global Adjustment Sub-account)							0				0	0		0
Recovery of Regulatory Asset Balances	1590						0				0	0		0
Disposition and recovery of Regulatory Balances Account	1595						0				0	0		0
Total		0	(1,191,525)	0	0	0	(1,191,525)	0	0	75,787	75,787	(1,115,738)	(1,115,738)	0

Name of LDC: Wasaga Distribution Inc.
File Number: EB-2009-0209
Effective Date: May 1, 2010

Regulatory Assets - Continuity Schedule 2006

Account Description	Account Number	Opening Principal Amounts as of Jan-1-06	Transactions (additions) during 2006, excluding interest and adjustments ¹	Transactions (reductions) during 2006, excluding interest and adjustments ¹	Adjustments during 2006 - instructed by Board ²	Adjustments during 2006 - other ³	Transfer of Board- approved amounts to 1590 as per 2006 EDR	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-1-06	Interest Recovery Transactions during 2006	Interest Adjustment 2005/2006	Interest Jan-1 to Dec31-06	Transfer of Board- approved amounts to 1590 as per 2006 EDR	Closing Interest Amounts as of Dec-31-06	Total Closing Amounts as of Dec-31-06	RRR Filing Amount as of Dec-31-06	Difference
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
LV Variance Account	1550	0		(12,869)				(12,869)	0					0	(12,869)	(12,869)	0
RSVA - Wholesale Market Service Charge	1580	117,065	(460,148)					(343,083)	52,065			(51,637)		428	(342,655)	(342,655)	0
RSVA - Retail Transmission Network Charge	1584	(189,792)	(66,496)					(256,287)	17,230			(30,530)		(13,299)	(269,587)	(269,587)	0
RSVA - Retail Transmission Connection Charge	1586	(349,470)	(217,692)					(567,162)	(36,583)			48,005		11,422	(555,740)	(555,740)	0
RSVA - Power (Excluding Global Adjustment)	1588	(769,328)	524,804					(244,524)	43,075			52,827		95,902	(148,623)	(148,623)	0
RSVA - Power (Global Adjustment Sub-account)		0						0	0					0	0	0	0
Recovery of Regulatory Asset Balances	1590	0	618,359	(538,829)			(13,918)	65,612	0			80,467	0	80,467	146,079	146,079	0
Disposition and recovery of Regulatory Balances Account	1595	0						0	0					0	0	0	0
Total		(1,191,525)	398,827	(551,698)	0	0	(13,918)	(1,358,314)	75,787	0	0		0	174,919	(1,183,395)	(1,183,395)	0

¹ For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.
² Provide supporting evidence i.e. Board Decision, CRO Order, etc.
³ Provide supporting statement indicating nature of this adjustments and periods they relate to



Name of LDC: Wasaga Distribution Inc.
File Number: EB-2009-0209
Effective Date: May 1, 2010

Regulatory Assets - Continuity Schedule 2007

Account Description	Account Number	Opening Principal	Transactions	Transactions	Adjustments during	Adjustments during	Closing Principal	Opening Interest	Interest Recovery	Interest Jan-1 to	Closing Interest	Total Closing	RRR Filing Amount	Difference
		Amounts as of Jan-1-07	(additions) during 2007, excluding interest and adjustments ¹	(reductions) during 2007, excluding interest and adjustments ¹	2007 - instructed by Board ²	2007 - other ³	Balance as of Dec-31-07	Amounts as of Jan-1-07	Transactions during 2007	Dec31-07	Amounts as of Dec-31-07	Amounts as of Dec-31-07	as of Dec-31-07	C = A - B
		A										A	B	C = A - B
LV Variance Account	1550	(12,869)	67,608	(42,052)			12,687	0		(762)	(762)	11,926	11,926	0
RSVA - Wholesale Market Service Charge	1580	(343,083)	(124,353)				(467,436)	428		(12,786)	(12,358)	(479,794)	(479,794)	0
RSVA - Retail Transmission Network Charge	1584	(256,287)	(44,339)				(300,626)	(13,299)		(8,417)	(21,716)	(322,343)	(322,343)	0
RSVA - Retail Transmission Connection Charge	1586	(567,162)	(227,883)				(795,045)	11,422		(27,436)	(16,014)	(811,060)	(811,060)	0
RSVA - Power (Excluding Global Adjustment)	1588	(244,524)	(146,445)				(390,969)	95,902		36,183	132,084	(258,885)	(258,885)	0
RSVA - Power (Global Adjustment Sub-account)		0					0	0			0	0		0
Recovery of Regulatory Asset Balances	1590	65,612		(47,621)			17,991	80,467		1,908	82,375	100,366	100,366	1
Disposition and recovery of Regulatory Balances Account	1595	0					0	0			0	0		
Total		(1,358,314)	(475,412)	(89,673)	0	0	(1,923,398)	174,919	0	(11,310)	163,609	(1,759,789)	(1,759,790)	1

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

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

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

Name of LDC: Wasaga Distribution Inc.
File Number: EB-2009-0209
Effective Date: May 1, 2010

Regulatory Assets - Continuity Schedule 2008

Account Description	Account Number	Opening Principal Amounts as of Jan-1- 08	Transactions (additions) during 2008, excluding interest and adjustments ¹	Transactions (reductions) during 2008, excluding interest and adjustments ¹	Adjustments during 2008 - instructed by Board ²	Adjustments during 2008 - other ³	Transfer of Board- approved 2006 amounts to 1595 (2008 COS) ⁴	Closing Principal Balance as of Dec- 31-08	Opening Interest Amounts as of Jan-1- 08	Interest Recovery Transactions during 2008	Interest Jan-1 to Dec31-08	Transfer of Board- approved 2006 interest amounts to 1595 (2008 COS)	Closing Interest Amounts as of Dec- 31-08	Total Closing Amounts as of Dec- 31-08	RRR Filing Amount as of Dec-31-08	Difference
		A												A	B	C = A - B
LV Variance Account	1550	12,687	7,854	(15,600)				4,941	(762)		425		(337)	4,604	4,604	0
RSVA - Wholesale Market Service Charge	1580	(467,436)	(31,784)					(499,220)	(12,358)		(14,934)		(27,293)	(526,512)	(526,512)	0
RSVA - Retail Transmission Network Charge	1584	(300,626)	(67,103)					(367,729)	(21,716)		(9,274)		(30,990)	(398,720)	(398,720)	0
RSVA - Retail Transmission Connection Charge	1586	(795,045)	(223,787)					(1,018,833)	(16,014)		(31,846)		(47,861)	(1,066,693)	(1,066,693)	0
RSVA - Power (Excluding Global Adjustment)	1588	(390,969)	(130,518)			(173,788)		(695,275)	132,084		25,393		157,478	(537,797)	(361,065)	(176,733)
RSVA - Power (Global Adjustment Sub-account)		0	287,087	(113,299)				173,788	0		2,945		2,945	176,733		176,733
Recovery of Regulatory Asset Balances	1590	17,991	1,540	(24,548)				(5,018)	82,375		120		82,495	77,477	77,478	(1)
Disposition and recovery of Regulatory Balances Account	1595	0						0	0				0	0		
Total		(1,923,398)	(156,712)	(153,448)	0	(173,788)	0	(2,407,346)	163,609	0	(27,172)	0	136,437	(2,270,909)	(2,270,908)	(1)

¹ For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.
² Provide supporting evidence i.e. Board Decision, CRO Order, etc.
³ Provide supporting statement indicating nature of this adjustments and periods they relate to
⁴ This records the values of amounts removed from Group One accounts in previous proceedings; but does not enter offsets for disposition of 1590, as recovery has not been completed.



Name of LDC: Wasaga Distribution Inc.
File Number: EB-2009-0209
Effective Date: May 1, 2010

Regulatory Assets - Continuity Schedule 2009 - 1588 Power Account Only

Account Description	Account Number	Transactions (additions) during 2009, excluding interest and adjustments ¹	Transactions (reductions) during 2009, excluding interest and adjustments ¹	Adjustments during 2009 - instructed by Board ²	Adjustments during 2009 - other ³	Closing Principal Balance as of Sep-30-09
LV Variance Account	1550					
RSVA - Wholesale Market Service Charge	1580					
RSVA - Retail Transmission Network Charge	1584					
RSVA - Retail Transmission Connection Charge	1586					
RSVA - Power (Excluding Global Adjustment)	1588	290,223	(1,031,141)			(740,918)
RSVA - Power (Global Adjustment Sub-account)		494,801				494,801
Recovery of Regulatory Asset Balances	1590					
Disposition and recovery of Regulatory Balances Account	1595					
Total		785,024	(1,031,141)	0	0	(246,117)

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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Name of LDC: Wasaga Distribution Inc.
File Number: EB-2009-0209
Effective Date: May 1, 2010

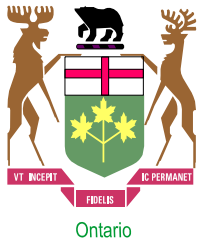
Regulatory Assets - Continuity Schedule Final

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	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 ¹	Projected Interest on Dec 31 -08 balance from Jan 1, 2010 to April 30, 2010 ¹	Interest Amounts to be disposed	Total Claim
		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	4,941			4,941	(337)				56	9	(272)	4,668
RSVA - Wholesale Market Service Charge	1580	(499,220)			(499,220)	(27,293)				(5,645)	(903)	(33,840)	(533,059)
RSVA - Retail Transmission Network Charge	1584	(367,729)			(367,729)	(30,990)				(4,158)	(665)	(35,813)	(403,542)
RSVA - Retail Transmission Connection Charge	1586	(1,018,833)			(1,018,833)	(47,861)				(11,520)	(1,842)	(61,223)	(1,080,056)
RSVA - Power (Excluding Global Adjustment)	1588	(695,275)			(695,275)	157,478				(7,861)	(1,257)	148,359	(546,916)
RSVA - Power (Global Adjustment Sub-account)		173,788			173,788	2,945				1,965	314	5,224	179,012
Recovery of Regulatory Asset Balances	1590	(5,018)			(5,018)	82,495				(57)	(9)	82,429	77,412
Disposition and recovery of Regulatory Balances Account	1595	0			0	0				0	0	0	0
Total		(2,407,346)	0	0	(2,407,346)	136,437	0	0	0	(27,219)	(4,353)	104,864	(2,302,481)

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
Effective Rate		1.1307

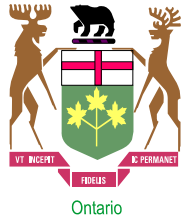
Month	Prescribed Rate	Monthly Interest
January 31, 2010	0.55	0.0467
February 28, 2010	0.55	0.0422
March 31, 2010	0.55	0.0467
April 30, 2010	0.55	0.0452
Effective Rate		0.1808



Name of LDC: Wasaga Distribution Inc.
File Number: EB-2009-0209
Effective Date: May 1, 2010

Threshold Test

Rate Class	Billed kWh B
Residential	76,997,980
General Service Less Than 50 kW	14,501,683
General Service 50 to 4,999 kW	22,816,641
Unmetered Scattered Load	137,520
Street Lighting	1,855,724
	<u>116,309,548</u>
Total Claim	(2,302,481)
Total Claim per kWh	- 0.019796

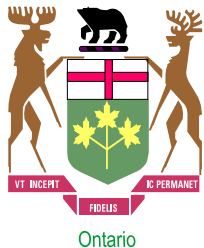


Name of LDC: Wasaga Distribution Inc.
File Number: EB-2009-0209
Effective Date: May 1, 2010

Cost Allocation - kWh

Rate Class	Billed kWh	% kWh						Total
			1550	1580	1584	1586	1588 ¹	
Residential	76,997,980	66.2%	3,090	(352,890)	(267,149)	(715,007)	(362,063)	(1,694,018)
General Service Less Than 50 kW	14,501,683	12.5%	582	(66,463)	(50,314)	(134,663)	(68,190)	(319,049)
General Service 50 to 4,999 kW	22,816,641	19.6%	916	(104,571)	(79,164)	(211,876)	(107,289)	(501,985)
Unmetered Scattered Load	137,520	0.1%	6	(630)	(477)	(1,277)	(647)	(3,026)
Street Lighting	1,855,724	1.6%	74	(8,505)	(6,439)	(17,232)	(8,726)	(40,827)
	<u>116,309,548</u>	<u>100.0%</u>	<u>4,668</u>	<u>(533,059)</u>	<u>(403,542)</u>	<u>(1,080,056)</u>	<u>(546,916)</u>	<u>(2,558,905)</u>
			-	-	-	-	-	-

¹ RSVA - Power (Excluding Global Adjustment)

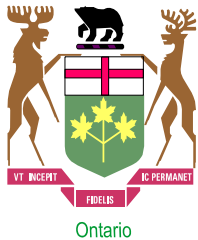


Name of LDC: Wasaga Distribution Inc.
File Number: EB-2009-0209
Effective Date: May 1, 2010

Cost Allocation - Non-RPP kWh

Rate Class	Non-RPP kWh	% kWh	1588 ¹
Residential	8,226,454	39.1%	69,905
General Service Less Than 50 kW	928,960	4.4%	7,894
General Service 50 to 4,999 kW	11,910,843	56.5%	101,213
Unmetered Scattered Load	0	0.0%	0
Street Lighting	0	0.0%	0
	21,066,257	100.0%	179,012

¹ RSVA - Power (Global Adjustment Sub-account)

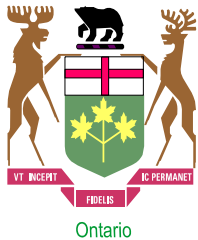


Name of LDC: Wasaga Distribution Inc.
File Number: EB-2009-0209
Effective Date: May 1, 2010

Cost Allocation - 1590

Rate Class	1590 Recovery Share Proportion	1590
Residential	80.7%	62,471
General Service Less Than 50 kW	10.7%	8,283
General Service 50 to 4,999 kW	8.0%	6,193
Unmetered Scattered Load	0.4%	310
Street Lighting	0.2%	155
	100.0%	77,412

-



Name of LDC: Wasaga Distribution Inc.
File Number: EB-2009-0209
Effective Date: May 1, 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
Unmetered Scattered Load	0.0%	0
Street Lighting	0.0%	0
	0.0%	0



Name of LDC: Wasaga Distribution Inc.
File Number: EB-2009-0209
Effective Date: May 1, 2010

Calculation of Regulatory Asset Recovery Rate Rider

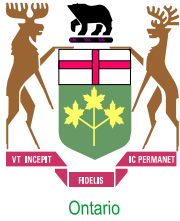
Rate Rider Recovery Period - Years Three

Rate Rider Effective To Date

April 30, 2013

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	76,997,980	0	(1,694,018)	69,905	62,471	0	(1,561,642)	(0.00676)
General Service Less Than 50 kW	kWh	14,501,683	0	(319,049)	7,894	8,283	0	(302,872)	(0.00696)
General Service 50 to 4,999 kW	kW	22,816,641	26,371	(501,985)	101,213	6,193	0	(394,579)	(4.98753)
Unmetered Scattered Load	kWh	137,520	0	(3,026)	0	310	0	(2,716)	(0.00658)
Street Lighting	kW	1,855,724	7,123	(40,827)	0	155	0	(40,673)	(1.90335)
		116,309,548	33,494	(2,558,905)	179,012	77,412	0	(2,302,481)	
				-	-	-	-	-	

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: Wasaga Distribution Inc.
File Number: EB-2009-0209
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	(4,941)	272	(4,668)
RSVA - Wholesale Market Service Charge	1580	499,220	33,840	533,059
RSVA - Retail Transmission Network Charge	1584	367,729	35,813	403,542
RSVA - Retail Transmission Connection Charge	1586	1,018,833	61,223	1,080,056
RSVA - Power (Excluding Global Adjustment)	1588	695,275	(148,359)	546,916
RSVA - Power (Global Adjustment Sub-account)	1588	(173,788)	(5,224)	(179,012)
Recovery of Regulatory Asset Balances	1590	5,018	(82,429)	(77,412)
Disposition and recovery of Regulatory Balances Account	1595	(2,407,346)	104,864	(2,302,481)
	Total	0	0	0