



Enbridge Energy Services
Deferred / Variance Account
Work Sheet

		2005									
Account Description	Account Number	Opening Principal Amounts as of Jan-1-05 ¹	Transactions Debit / (Credit) during 2005 excluding interest and adjustments ²	Board Approved Disposition during 2005	Adjustments during 2005 - other ³	Closing Principal Balance as of Dec-31-05	Opening Interest Amounts as of Jan-1-05	Interest Jan-1 to Dec-31-05	Board Approved Disposition during 2005	Adjustments during 2005 - other ⁴	Closing Interest Amounts as of Dec-31-05
Group 1 Accounts											
LV Variance Account	1550					\$ -					\$ -
RSVA - Wholesale Market Service Charge	1580	(207,757.1)	5,587,753			5,319,996	(23,595)	106,957			83,362
RSVA - Retail Transmission Network Charge	1584	(1,713,447.1)	1,765,581			52,134	(57,140)	35,084			22,056
RSVA - Retail Transmission Connection Charge	1586	(2,517,648)	(562,736)			3,080,384	(69,386)	(129,495)			218,860
RSVA - Power (excluding Global Adjustment)	1588	(2,850,219)	(1,937,015)		88,459	4,688,775	(115,492)	(259,323)			374,815
RSVA - Power - Sub-Account - Global Adjustment	1588		(6,402,236)			6,402,236		(334,123)			334,123
Recovery of Regulatory Asset Balances	1590	(5,254,873)	(7,705,630)	(29,845,816)		16,865,313	(115,426)	602,205			776,859
Disposition and Recovery of Regulatory Balances (2008) ¹⁰	1595					-					-
Disposition and Recovery of Regulatory Balances (2009) ¹⁰	1595					-					-
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$ 12,603,944	\$ 9,254,283	\$ 29,845,816	\$ 88,459	\$ 8,076,048	\$ 401,039	\$ 311,386	\$ -	\$ -	\$ 89,653
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		\$ 12,603,944	\$ 2,852,047	\$ 29,845,816	\$ 88,459	\$ 14,478,284	\$ 401,039	\$ 645,509	\$ -	\$ -	\$ 244,470
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ -	\$ 6,402,236	\$ -	\$ -	\$ 6,402,236	\$ -	\$ 334,123	\$ -	\$ -	\$ 334,123
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508					\$ -					\$ -
Other Regulatory Assets - Sub-Account - Pension Contributions	1508					\$ -					\$ -
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508					\$ -					\$ -
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508					\$ -					\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508					\$ -					\$ -
Retail Cost Variance Account - Retail	1518					\$ -					\$ -
Misc. Deferred Debits	1525					\$ -					\$ -
Renewable Generation Connection Capital Deferral Account	1531					\$ -					\$ -
Renewable Generation Connection OMA Deferral Account	1532					\$ -					\$ -
Renewable Generation Connection Funding Adder Deferral Account	1533					\$ -					\$ -
Smart Grid Capital Deferral Account	1534					\$ -					\$ -
Smart Grid OMA Deferral Account	1535					\$ -					\$ -
Smart Grid Funding Adder Deferral Account	1536					\$ -					\$ -
Retail Cost Variance Account - STR	1548					\$ -					\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555					\$ -					\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555					\$ -					\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Starved Meter Costs	1555					\$ -					\$ -
Smart Meter OMA Variance	1556					\$ -					\$ -
Conservation and Demand Management (CDM) Expenditures and Recoveries	1565					\$ -					\$ -
CDM Contra	1566					\$ -					\$ -
Qualifying Transition Costs ⁸	1570					\$ -					\$ -
Pre-market Opening Energy Variance ⁹	1571					\$ -					\$ -
Extra-Ordinary Event Costs	1572					\$ -					\$ -
Deferred Rate Impact Amounts	1574					\$ -					\$ -
RSVA - One-time	1582					\$ -					\$ -
Other Deferred Credits	2425					\$ -					\$ -
Group 2 Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Payments in Lieu of Taxes	1562					\$ -					\$ -
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592					\$ -					\$ -
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592					\$ -					\$ -
Sub-total											
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$ 12,603,944	\$ 9,254,283	\$ 29,845,816	\$ 88,459	\$ 8,076,048	\$ 401,039	\$ 311,386	\$ -	\$ -	\$ 89,653
Special Purpose Charge Assessment Variance Account											
1521											
Total including Account 1521		\$ 12,603,944	\$ 9,254,283	\$ 29,845,816	\$ 88,459	\$ 8,076,048	\$ 401,039	\$ 311,386	\$ -	\$ -	\$ 89,653
The following is not included in the total claim but are included on a memo basis:											
Deferred PILs Contra Account ⁶	1563					\$ -					\$ -
Board-Approved CDM Variance Account	1567					\$ -					\$ -
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592					\$ -					\$ -
Disposition and Recovery of Regulatory Balances ¹⁰	1595					\$ -					\$ -



2007									
Account Number	Account Description	Operating Principal Amount as of Jan 1 07 ¹	Transactions Debit/Credit during 2007 excluding interest and adjustments ²	Board-Approved Disposition during 2007	Adjustments during 2007 - other ³	Chasing Principal Balance as of Dec 31 07	Unpaid Interest Amount as of Jan 1 07	Board-Approved Disposition during 2007	Chasing Interest Amount as of Dec 31 07
Group 1 Accounts									
1550	LV Variance Account	\$ 218,651	(492,269)			\$ (273,618)	\$ 2,847		\$ 23,047
1560	RSVA - Wholesale Market Service Charge	\$ 4,628,573	(10,383,004)			\$ (5,754,431)	\$ 183,681		\$ 252,080
1564	RSVA - Retail Transmission Network Charge	\$ 1,410,556	(1,371,962)			\$ 38,594	\$ 29,018		\$ 76,593
1566	RSVA - Retail Transmission Connection Charge	\$ 2,403,960	(1,253,835)			\$ 1,150,125	\$ 388,216		\$ 481,270
1568	RSVA - Power (excluding Global Adjustment)	\$ 5,582,213	(5,694,876)			\$ (112,663)	\$ 667,465		\$ 945,526
1568	RSVA - Power - Sub-Account - Global Adjustment	\$ 6,713,179	(3,447,766)			\$ 3,265,413	\$ 185,773		\$ 72,615
1560	Recovery of Regulatory Asset Balance	\$ 7,303,457	(5,380,553)			\$ 1,922,904	\$ 1,341,060		\$ 1,011,823
1565	Disposition and Recovery of Regulatory Balances (2006) ¹⁰								
1565	Disposition and Recovery of Regulatory Balances (2009) ¹⁰								
Group 1 Sub-Total (including Account 1568 - Global Adjustment)									
1568	Group 1 Sub-Total (excluding Account 1568 - Global Adjustment)	\$ 2,593,655	\$ 22,856,730		\$ 01 -	\$ 20,263,166	\$ 241,421		\$ 87,122
1568	RSVA - Power - Sub-Account - Global Adjustment	\$ 4,119,234	\$ 19,406,945		\$ 01 -	\$ 23,526,160	\$ 427,194		\$ 14,567
1568	RSVA - Power - Sub-Account - Global Adjustment	\$ 6,713,179	\$ 3,447,765		\$ -	\$ 3,265,413	\$ 185,773		\$ 72,615
Group 2 Accounts									
1508	Other Regulatory Assets - Sub-Account - OER Cost Assessments								
1508	Other Regulatory Assets - Sub-Account - Pension Contributions								
1508	Other Regulatory Assets - Sub-Account - Deferred IRS Transition Costs								
1508	Other Regulatory Assets - Sub-Account - Incremental Capital Charges								
1508	Other Regulatory Assets - Sub-Account - Other ¹								
1518	Retail Cost Variance Account - Retail								
1525	Misc. Deferred Debits								
1531	Renewable Generation Connection Capital Deferral Account								
1532	Renewable Generation Connection OMAA Deferral Account								
1533	Renewable Generation Connection Funding Abiler Deferral Account								
1534	Smart Grid Capital Deferral Account								
1535	Smart Grid OMAA Deferral Account								
1536	Smart Grid Funding Abiler Deferral Account								
1548	Retail Cost Variance Account - SIFR								
1555	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital								
1555	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries								
1555	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Standard Meter Costs								
1556	Smart Meter OMAA Variance								
1566	Conservation and Demand Management (CDM) Expenditures and Recoveries								
1566	CDM Contra								
1570	Qualifying Transition Costs ¹¹								
1571	Pre-market Opening Energy Variance ¹²								
1572	Extra-Ordinary Event Costs								
1574	Deferred Rate Impact Amounts								
1582	RSVA - One-time								
2475	Other Deferred Credits								
Group 2 Sub-Total									
1562	Deferred Payments in Lieu of Taxes								
1562	PILs and Tax Variance for 2006 and Subsequent Years (includes sub-account and contra account below)								
1562	PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HISTOVAR Inlet Tax Credits (ITCs)								
Sub-Total									
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$ 2,593,655	\$ 22,856,730		\$ 01 -	\$ 20,263,166	\$ 241,421		\$ 87,122
Special Purpose Charge Assessment Variance Account									
1521	Total including Account 1521	\$ 2,593,655	\$ 22,856,730		\$ 01 -	\$ 20,263,166	\$ 241,421		\$ 87,122
1563	The following is not included in the total claim but are included on a memo basis:								
1567	Deferred PILs Contra Account ¹⁴								
1567	Board-Approved CDM Variance Account								
1567	PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HISTOVAR Contra Account								
1565	Disposition and Recovery of Regulatory Balances ¹⁵								

see PILs reconciliation requested



Account Descriptions		Account Number	Operating Principal Amounts as of Jan 1 08	Transactions (Debit/Credit) during 2008 excluding interest and adjustments *	Board-Approved Disposition during 2008	Adjustments during 2008 - other	Closing Balance as of Dec-31 08	Operating Interest Amounts as of Jan 1 08	Interest to Dec-31 08	Board-Approved Disposition during 2008	Adjustments during 2008 - other	Closing Interest Amounts as of Dec-31 08
Group 1 Accounts												
LV Variance Account												
RSVA - Wholesale Market Service Charge												
RSVA - Retail Transmission Network Charge												
RSVA - Retail Transmission Connection Charge												
RSVA - Power (excluding Global Adjustment)												
RSVA - Power - Sub-Account - Global Adjustment												
Recovery of Regulatory Asset Balances												
Disposition and Recovery of Regulatory Balances (2008) ¹⁰												
Disposition and Recovery of Regulatory Balances (2009) ¹¹												
Group 1 Sub-Total (including Account 1568 - Global Adjustment)												
Group 1 Sub-Total (excluding Account 1568 - Global Adjustment)												
RSVA - Power - Sub-Account - Global Adjustment												
Group 2 Accounts												
Other Regulatory Assets - Sub-Account - OEB Cost Assessments												
Other Regulatory Assets - Sub-Account - Pension Contributions												
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs												
Other Regulatory Assets - Sub-Account - Incremental Capital Charges												
Other Regulatory Assets - Sub-Account - Other ¹												
Retail Cost Variance Account - Retail												
Misc. Deferred Debits												
Renewable Generation Connection Capital Deferral Account												
Renewable Generation Connection OMAA Deferral Account												
Renewable Generation Connection Funding Asset Deferral Account												
Small Grid Capital Deferral Account												
Small Grid OMAA Deferral Account												
Small Grid Funding Asset Deferral Account												
Retail Cost Variance Account - SFR												
Small Retail Capital and Recovery Offset Variance - Sub-Account - Capital												
Small Retail Capital and Recovery Offset Variance - Sub-Account - Recoveries												
Small Retail Capital and Recovery Offset Variance - Sub-Account - Standalone Meter Costs												
Small Retail OMAA Variance												
Conservation and Demand Management (CDM) Expenditures and Recoveries												
CDM Contra												
Qualifying Transaction Costs ¹												
Pre-market Opening Energy Variance ¹												
Arbitrage Event Costs												
Deferred Rate Impact Amounts												
RSVA - Other line												
Other Deferred Credits												
Group 2 Sub-Total												
Deferred Payments in Lieu of Taxes												
PILs and Tax Variance for 2008 and Subsequent Years												
Excludes sub-account and contra account below												
PILs and Tax Variance for 2009 and Subsequent Years - Sub-Account HIST/OVAT												
Input Tax Credits (ITCs)												
Sub-total												
Total of Group 1 and Group 2 Accounts (including 1562 and 1562)												
Special Purpose Charge Assessment Variance Account												
Total including Account 1521												
The following is not included in the total claim but are included on a memo basis:												
Deferred PILs Contra Account ¹												
Board Approved CDM Variance Account												
PILs and Tax Variance for 2008 and Subsequent Years - Sub-Account HIST/OVAT Contra Account												
PILs and Tax Variance for 2009 and Subsequent Years ¹²												



2009

Account Description	Account Number	Opening Principal Amounts as of Jan 1 09 ¹	Transactions Debit/ (Credit) during 2009 excluding interest and adjustments ²	Board Approved Disposition during 2009	Adjustments during 2009	Closing Principal Balance as of Dec 31 09	Opening Interest Amounts as of Jan 1 09	Interest Jan 1 to Dec 31 09	Board Approved Disposition during 2009	Adjustments during 2009	Closing Interest Amounts as of Dec 31 09
Group 1 Accounts											
LV Variance Account	1550	\$ 638,729	\$ 861,460			\$ 1,500,189	\$ 52,607	\$ (7,007)			\$ 59,614
RSVA - Wholesale Market Service Charge	1560	\$ 14,800,605	\$ (2,150,637)			\$ 12,649,968	\$ 1,030,746	\$ (114,374)			\$ 1,205,120
RSVA - Retail Transmission Network Charge	1560	\$ 2,407,508	\$ (323,833)			\$ 2,083,675	\$ 169,837	\$ (33,346)			\$ 66,491
RSVA - Retail Transmission Connection Charge	1560	\$ 867,517	\$ (127,080)			\$ 740,437	\$ 116,360	\$ (14,429)			\$ 130,169
RSVA - Power (excluding Global Adjustment)	1560	\$ 2,213,378	\$ (2,687,647)			\$ (474,269)	\$ 568,130	\$ (80,016)			\$ 628,150
RSVA - Power - Sub-Account - Global Adjustment	1560	\$ 7,227,302	\$ (2,677,128)			\$ 4,550,174	\$ 71,325	\$ (207,972)			\$ 279,360
Recovery of Regulatory Asset Balances	1560	\$ 67,609	\$ 0			\$ 67,609	\$ 41,313	\$ 0			\$ 41,313
Disposition and Recovery of Regulatory Balances (2008) ⁽¹⁾	1565	\$ -	\$ (203,108)			\$ (203,108)	\$ -	\$ (131,473)			\$ 76,154
Disposition and Recovery of Regulatory Balances (2009) ⁽²⁾	1565	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Group 1 Sub-Total (including Account 1568 - Global Adjustment)		\$ 13,691,245	\$ 19,850,885	\$ -	\$ -	\$ 33,542,130	\$ 1,555,566	\$ 212,676	\$ -	\$ -	\$ 1,712,923
Group 1 Sub-Total (excluding Account 1568 - Global Adjustment)		\$ 21,018,547	\$ 9,920,343	\$ -	\$ -	\$ 30,938,890	\$ 1,626,894	\$ 420,648	\$ -	\$ -	\$ 1,692,223
RSVA - Power - Sub-Account - Global Adjustment	1568	\$ 7,327,302	\$ 29,711,228	\$ -	\$ -	\$ 37,038,530	\$ 71,325	\$ 207,972	\$ -	\$ -	\$ 279,360
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Other Regulatory Assets - Sub-Account - Other	1518	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Retail Cost Variance Account - Retail	1525	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Misc. Deferred Debits	1525	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Renewable Generation Connection Capital Deferral Account	1531	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Renewable Generation Connection OMA Deferral Account	1532	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Renewable Generation Connection Funding Ablder Deferral Account	1533	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Smart Grid Capital Deferral Account	1534	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Smart Grid OMA Deferral Account	1535	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Smart Grid Funding Ablder Deferral Account	1536	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Retail Cost Variance Account - STR	1548	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1552	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1552	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Shared Meter Costs	1552	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Smart Meter OMA Variance	1560	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Conservation and Demand Management (CDM) Expenditures and Recoveries	1560	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
CDM Costs	1570	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Qualifying Transition Costs ³	1571	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Premium Opening Energy Variance ⁴	1571	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Extra Utility Event Costs	1572	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Deferred Rate Impact Amounts	1574	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
RSVA - One-time	1582	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Other Deferred Credits	2425	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Group 2 Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Delivered Payments in Lieu of Taxes	1562	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
PILs and Tax Variance for 2006 and Subsequent Years	1562	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Delivered Sub-account and Extra Account (2006)	1562	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HIST/OVAT	1562	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Input Tax Credits (ITCs)		\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Sub-Total		\$ 13,691,245	\$ 19,850,885	\$ -	\$ -	\$ 33,542,130	\$ 1,555,566	\$ 212,676	\$ -	\$ -	\$ 1,712,923
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$ 13,691,245	\$ 19,850,885	\$ -	\$ -	\$ 33,542,130	\$ 1,555,566	\$ 212,676	\$ -	\$ -	\$ 1,712,923
Special Purpose Charge Assessment Variance Account											
Total including Account 1521	1521	\$ 13,691,245	\$ 19,850,885	\$ -	\$ -	\$ 33,542,130	\$ 1,555,566	\$ 212,676	\$ -	\$ -	\$ 1,712,923
The following is not included in the total claim but are included on a memo basis:											
Deferred PILs Costs Account ⁵	1563	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Board Approved CDM Variance Account	1567	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HIST/OVAT Costs Account	1592	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
Disposition and Recovery of Regulatory Balances ⁽¹⁾	1595	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -

see PIL reconciliation requested



Transwestern Hydro-Mechanics Inc.

Account Description		Account Number	2010										Closing Interest Amounts as of Dec-31-10	
			Opening Principal Amounts as of Jan 1-10 ¹	Transactions Debit / Credit during 2010 excluding interest and adjustments ²	Board-Approved Dispositions during 2010	Other ³ Adjustments during Q1 2010	Other ³ Adjustments during Q2 2010	Other ³ Adjustments during Q3 2010	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan 1-10	Interest Jan-1 to Dec-31-10	Board-Approved Dispositions during 2010	Adjustments during 2010 other ⁴	
Group 1 Accounts														
LV Variance Account			\$ 222,740	\$ 1,138,581	\$ (638,728)				\$ 2,000,040	\$ 50,814	\$ 11,119	\$ (80,322)	\$ 11,028	
NSVA - Wholesale Market Service Charge			\$ 16,666,242	\$ (8,250,747)	\$ (14,805,518)				\$ 10,401,473	\$ 1,205,120	\$ (65,701)	\$ (1,205,024)	\$ 65,797	
NSVA - Retail Transmission Network Charge			\$ 5,641,839	\$ (2,377,424)	\$ (2,407,008)				\$ 6,212,255	\$ 66,491	\$ (38,520)	\$ (17,518)	\$ 41,547	
NSVA - Retail Transmission Correction Charge			\$ 3,560,514	\$ (2,564,000)	\$ (867,818)				\$ 5,203,406	\$ 130,789	\$ (32,418)	\$ (120,805)	\$ 36,402	
NSVA - Power (excluding Global Adjustment)			\$ 4,000,025	\$ 360,530	\$ (8,268,868)				\$ 3,755,373	\$ 678,150	\$ 12,353	\$ (833,010)	\$ 17,213	
NSVA - Power - Sub-Account - Global Adjustment			\$ 37,068,531	\$ (18,434,026)	\$ (41,485,837)				\$ 22,821,333	\$ 270,300	\$ (60,776)	\$ (301,804)	\$ 113,282	
Recovery of Regulatory Asset Balances			\$ 67,609		\$ (67,609)				\$ 0	\$ 41,313	\$ (11,182)	\$ (40,504)	\$ -	
Disposition and Recovery of Regulatory Balances (2009) ¹⁰			\$ 203,108						\$ 203,108	\$ 76,154	\$ (11,182)	\$ (77,338)	\$ 77,338	
Disposition and Recovery of Regulatory Balances (2009) ¹⁰			\$ -	\$ (7,429,328)	\$ (12,779,575)				\$ 5,350,247	\$ -	\$ (69,076)	\$ (69,867)	\$ -	
Group 1 Sub-Total (including Account 1568 - Global Adjustment)			\$ 5,969,532	\$ 38,171,214	\$ 1,611,315	\$ -	\$ -	\$ -	\$ 33,825,097	\$ 1,712,923	\$ 134,049	\$ 1,611,315	\$ -	
Group 1 Sub-Total (excluding Account 1568 - Global Adjustment)			\$ 31,141,960	\$ 19,737,189	\$ 39,874,522	\$ -	\$ -	\$ -	\$ 11,004,664	\$ 1,962,223	\$ 43,271	\$ 1,813,119	\$ -	
NSVA - Power - Sub-Account - Global Adjustment			\$ 37,068,531	\$ 18,434,026	\$ 41,485,837	\$ -	\$ -	\$ -	\$ 22,821,333	\$ 270,300	\$ 90,718	\$ 301,804	\$ -	
Group 2 Accounts														
Other Regulatory Assets - Sub-Account - OEB Cost Assessments			\$ -						\$ -	\$ -			\$ -	
Other Regulatory Assets - Sub-Account - Pension Contributions			\$ -						\$ -	\$ -			\$ -	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs			\$ -						\$ -	\$ -			\$ -	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges			\$ -						\$ -	\$ -			\$ -	
Other Regulatory Assets - Sub-Account - Other ⁷			\$ -						\$ -	\$ -			\$ -	
Retail Cost Variance Account - Retail			\$ -						\$ -	\$ -			\$ -	
Misc. Deferred Debits			\$ -						\$ -	\$ -			\$ -	
Renewable Generation Connection Capital Deferral Account			\$ -						\$ -	\$ -			\$ -	
Renewable Generation Connection OMAA Deferral Account			\$ -						\$ -	\$ -			\$ -	
Renewable Generation Connection Funding Adder Deferral Account			\$ -						\$ -	\$ -			\$ -	
Smart Grid Capital Deferral Account			\$ -						\$ -	\$ -			\$ -	
Smart Grid OMAA Deferral Account			\$ -						\$ -	\$ -			\$ -	
Smart Grid Funding Adder Deferral Account			\$ -						\$ -	\$ -			\$ -	
Retail Cost Variance Account - STN			\$ -						\$ -	\$ -			\$ -	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital			\$ -						\$ -	\$ -			\$ -	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries			\$ -						\$ -	\$ -			\$ -	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs			\$ -						\$ -	\$ -			\$ -	
Smart Meter OMAA Variance			\$ -						\$ -	\$ -			\$ -	
Conservation and Demand Management (CDM) Expenditures and Recoveries			\$ -						\$ -	\$ -			\$ -	
CDM Contra			\$ -						\$ -	\$ -			\$ -	
Qualifying Transition Costs ⁸			\$ -						\$ -	\$ -			\$ -	
Pre-market Opening Energy Variance ⁹			\$ -						\$ -	\$ -			\$ -	
Extra-Ordinary Event Costs			\$ -						\$ -	\$ -			\$ -	
Deferred Rate Impact Amounts			\$ -						\$ -	\$ -			\$ -	
NSVA - One-time			\$ -						\$ -	\$ -			\$ -	
Other Deferred Credits			\$ -						\$ -	\$ -			\$ -	
Group 2 Sub-Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Deferred Payments in Lieu of Taxes			\$ -						\$ -	\$ -			\$ -	
PILs and Tax Variance for 2006 and Subsequent Years (includes sub-account and contra account below)			\$ -						\$ -	\$ -			\$ -	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/IOVAT			\$ -						\$ -	\$ -			\$ -	
PILs and Tax Credits (ITCs)			\$ -						\$ -	\$ -			\$ -	
Sub-Total			\$ -						\$ -	\$ -			\$ -	
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)			\$ 5,969,532	\$ 38,171,214	\$ 1,611,315	\$ -	\$ -	\$ -	\$ 33,825,097	\$ 1,712,923	\$ 134,049	\$ 1,611,315	\$ -	
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)			\$ 5,969,532	\$ 38,171,214	\$ 1,611,315	\$ -	\$ -	\$ -	\$ 33,825,097	\$ 1,712,923	\$ 134,049	\$ 1,611,315	\$ -	
Special Purpose Charge Assessment Variance Account														
1521														
Total including Account 1521			\$ 5,969,532	\$ 38,171,214	\$ 1,611,315	\$ -	\$ -	\$ -	\$ 33,825,097	\$ 1,712,923	\$ 134,049	\$ 1,611,315	\$ -	
The following is not included in the total claim but are included on a memo basis:														
Deferred PIL's Contra Account ¹¹			\$ -						\$ -	\$ -			\$ -	
Board-Approved CDM Variance Account			\$ -						\$ -	\$ -			\$ -	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/IOVAT			\$ -						\$ -	\$ -			\$ -	
Sub-Account HST/IOVAT Contra Account			\$ -						\$ -	\$ -			\$ -	
Disposition and Recovery of Regulatory Balances ¹⁰			\$ -						\$ -	\$ -			\$ -	

see PILs reconciliation requested



Ontario Energy Board
 Financial Statements
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Account Number	Account Descriptions	2011		Projected Interest on Dec-31-10 Balances		2.1.7 RRR	Variance RRR vs. 2010 Balance (Principal + Interest)
		Principal Disposition during 2011 - instructed by Board	Interest Disposition during 2011 - instructed by Board	Closing Principle Balances as of Dec 31-10 Adjusted for Dispositions during 2011	Exclusion of 1595 (2009) Dec 31-10 Balance from Application disposition during 2011 *		
Group 1 Accounts							
1550	LV Variance Account				24,481	\$ 2,011,677	\$ 0
1560	RSVA - Wholesale Market Service Charge				(127,314)	\$ 10,467,270	\$ 0
1564	RSVA - Retail Transmission Network Charge				(78,038)	\$ 6,329,640	\$ 0
1566	RSVA - Retail Transmission Connection Charge				(64,762)	\$ 5,394,691	\$ 0
1568	RSVA - Power (excluding Global Adjustment)				(45,900)	\$ 3,818,551	\$ 0
1568	RSVA - Power - Sub-Account - Global Adjustment				(279,333)	\$ 23,213,948	\$ 0
1590	Recovery of Regulatory Asset Balances				(0)	\$ 0	\$ 0
1595	Disposition and Recovery of Regulatory Balances (2009) ⁽¹⁾				(2,496)	\$ 282,930	\$ 0
1595	Disposition and Recovery of Regulatory Balances (2009) ⁽²⁾				(55,467)	\$ 5,405,601	\$ 0
	Group 1 Sub-Total (including Account 1588 - Global Adjustment)				\$ 414,030	\$ 39,061,284	\$ 0
	Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)				\$ 134,697	\$ 16,747,337	\$ 1
1588	RSVA - Power - Sub-Account - Global Adjustment				\$ 279,333	\$ 23,213,948	\$ 0
Group 2 Accounts							
1508	Other Regulatory Assets - Sub-Account - OEB Cost Assessments						\$ 0
1508	Other Regulatory Assets - Sub-Account - Pension Contributions						\$ 0
1508	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs						\$ 0
1508	Other Regulatory Assets - Sub-Account - Incremental Capital Charges						\$ 0
1508	Other Regulatory Assets - Sub-Account - Other ³						\$ 0
1518	Retail Cost Variance Account - Retail						\$ 0
1525	Misc. Deferred Credits						\$ 0
1531	Renewable Generation Connection Capital Deferral Account						\$ 0
1532	Renewable Generation Connection OMA Deferral Account						\$ 0
1533	Renewable Generation Connection Funding Adder Deferral Account						\$ 0
1534	Smart Grid Capital Deferral Account						\$ 0
1535	Smart Grid Funding Adder Deferral Account						\$ 0
1548	Retail Cost Variance Account - STR						\$ 0
1555	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital						\$ 0
1555	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries						\$ 0
1555	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Standard Meter Costs						\$ 0
1556	Smart Meter OMA Variance						\$ 0
1565	Conservation and Demand Management (CDM) Expenditures and Recoveries						\$ 0
1566	CDM Costs						\$ 0
1570	Qualifying Transition Costs ³						\$ 0
1571	Pre-marked Operating Energy Variance ³						\$ 0
1572	Extra-Ordinary Event Costs						\$ 0
1574	Deferred Rate Impact Amounts						\$ 0
1582	RSVA - One-time						\$ 0
2425	Other Deferred Credits						\$ 0
	Group 2 Sub-Total				\$ -	\$ -	\$ 0
1582	Deferred Payments in Lieu of Taxes						\$ 0
1582	PILs and Tax Variance for 2006 and Subsequent Years (includes sub-account and contra account below)						\$ 0
1592	PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HIST/OVAT Input Tax Credits (ITCs)						\$ 0
	Sub-total				\$ 414,030	\$ 34,061,653	\$ 34,061,653
	Total of Group 1 and Group 2 Accounts (including 1582 and 1592)				\$ 414,030	\$ 34,061,653	\$ 34,061,653
Special Purpose Charge Assessment Variance Account							
1521							\$ 0
	Total including Account 1521				\$ 414,030	\$ 34,061,653	\$ 34,061,653
The following is not included in the total claim but are included on a memo basis:							
1563	Deferred PILs - Contra Account ⁴						\$ 0
1567	Board-Assigned CDM Variance Account						\$ 0
1592	PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HIST/OVAT Contra Account						\$ 0
1595	Disposition and Recovery of Regulatory Balances ⁽²⁾						\$ 0



Month	Practised Rate	Monthly Interest
Saturday, January 1, 2011	Monday, January 31, 2011	0.1248
Tuesday, February 1, 2011	Monday, February 28, 2011	0.1128
Thursday, March 1, 2011	Thursday, March 31, 2011	0.1248
Friday, April 1, 2011	Saturday, April 30, 2011	0.1208
Sunday, May 1, 2011	Thursday, May 31, 2011	0.1248
Wednesday, June 1, 2011	Thursday, June 30, 2011	0.1208
Friday, July 1, 2011	Sunday, July 31, 2011	0.1248
Monday, August 1, 2011	Wednesday, August 31, 2011	0.1248
Thursday, September 1, 2011	Friday, September 30, 2011	0.1208
Saturday, October 1, 2011	Monday, October 31, 2011	0.1248
Effective Rate		1.224



Footnotes:

- ¹ As per general ledger, if does not agree to Dec-31-04 balance filed in 2006 EDR then provide supplementary analysis.
- ² Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write-off, etc.
- ^{2A} Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the 2006 EDR and account 1595 during the 2008 EDR and subsequent years as ordered by the Board.
- ³ Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disposed balances, please provide amounts for adjustments and include supporting documentations.
- ⁴ Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 and 29.
- ⁵ Closed April 30, 2002.
- ⁶ For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year.
- ⁷ Please describe "other" components of 1508 and add more component lines if necessary.
- ⁸ 1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the obligation to the ratepayer.
- ⁹ If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Board in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011 to April 30, 11 on the December 31, 2010 balance. The projected interest is recorded from May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Board in the 2011 rate decision.
- ¹⁰ Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has been completed, and the audited financial statements support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include the balances in Account 1595 on a memo basis only (line 82).