Niagara-on-the-Lake Hydro Inc. EB-2008-0237 Board Staff Interrogatories Response to 8.1 Page 1 of 2

# Board Staff Interrogatories 2009 Electricity Distribution Rates Niagara-on-the-Lake Hydro Inc. EB-2008-0237

## **RESPONSE to 8.1**

(Further to Interim Response provided on November 13, 2008)

### **8 DEFERRAL AND VARIANCE ACCOUNTS**

#### 8.1 Continuity Schedule for Regulatory Assets

Ref: Exhibit 5/Tab 1/ Schedule 1

NOTL is requesting that the Board dispose of the regulatory variance accounts enumerated in Exhibit 5/Tab 1/Schedule 1, p. 1. Please complete the attached continuity schedule for regulatory assets and provide a further schedule reconciling the continuity schedule with the amounts requested for disposition as provided in Exhibit 5/Tab 1/Schedule 1, p. 1. Please note that forecasting principal transactions beyond 2007 and the accrued interest on these forecasted balances and including them in the attached continuity schedule is optional.

#### Response

The interim response provided on November 13, 2008 provided the required continuity schedule for the two accounts requested for disposition – 1508 and 1550 – and the reconciliation of the continuity schedule to the amounts requested for disposition. The Appendix to the current response repeats the continuity schedule for 1508 and 1550; it also includes all other regulatory variance accounts (except 1562 and 1592 – see Note below), for which no disposition is requested at this time. An Excel file of this Appendix is provided separately.

[Note: Optional forecasts of principal transactions and associated accrued interest are not included. 1562 and 1592 are not included per clarification provided by OEB staff, due to no disposition being requested.]

Niagara-on-the-Lake Hydro Inc. EB-2008-0237 Board Staff Interrogatories Response to 8.1 Page 2 of 2

### **APPENDIX**

**DVA Continuity Schedule – All accounts** 

	A	В	С	D E	F	G		Н	I	J	K	L	М	N	0
1	SHEET 1 - Re	egulatory Ass	ets - Continu	ity Schedule											
2	NAME OF UTILIT	TV		Niagara-on-the-Lake Hydro Inc		1	ļ	LICENCE NUMBER			ED-2002-0547				
-	NAME OF CONT			Philip Wormwell				DOCID NUMBER			EB-2008-0237				
	E-mail Address			pwormwell@notlhydro.com				DOCID NOWBER			EB-2006-0237				
	VERSION NUMB			v3.0				PHONE NUMBER			905.468.4235				
_	Date	JEIN		¥3.0				(extension)			38				
8	Dute					1	ſ	(CXICIISIOII)				I			
9						Enter app	ropriate	e data in cells which	h are highlighted in	vellow only.					
10									ry Asset amounts fo		in the appropriat	te cells below:			
11	Annual	Jan 1 08 - April (	09						ive numbers and cre						
12	Interest Rate	3.35%	per Q4 2008 OEB I	Prescribed rates		Repeat ce	lls goir	ng across as neces	sary for each year i	n application		Green highlighte	ed closing balances	=Audited Trial Bala	nce & RRR reports
13											2005				
14															
15						Openi	20	Transactions	Transactions				Onanina		
					Account	Princip	_	(additions) during		Adjustments	Adjustments	Closing	Opening Interest		Closing Interes
					Number	Amounts		2005, excluding	during 2005,	during 2005 -	during 2005 -	Principal	Amounts as of	Interest Jan-1	Amounts as o
						Jan-1-0		interest and	excluding interest	•	other <sup>3</sup>	Balance as of	Jan-1-05	to Dec31-05	Dec-31-05
						oun i c	•	adjustments <sup>6</sup>	and adjustments 6	Board <sup>2</sup>	00.	Dec-31-05			
16	Account Descrip	ption													
17	DOV/4 1::: :	1			4500										
		le Market Service			1580		4,771			\$ -	\$ -	\$ 373,123			\$ 62,359
_		Wholesale Marke			1582		3,926			\$ -	\$ -	\$ 39,129			\$ 4,519
20		ansmission Netwo			1584		3,911)			\$ -	\$ -	\$ 18,958			\$ 3,552
21	KSVA - Retail Tra	ansmission Conne	ection Charge		1586	\$ (36	9,142)	\$ (33,916)	I	\$ -	\$ -	\$ (403,058)	\$ (9,255)	\$ (23,055)	\$ (32,310
22		1		Sub-Totals		\$ (10	9,356)	\$ 137,508		\$ -	\$ -	\$ 28,152	\$ 36,492	\$ 1,628	\$ 38,120
24		1		Sub-Totals		φ (10	,,,,,,,,,,	ψ 137,308		Ψ -	Ψ -	ψ 20,102	ψ 30,49Z	ψ 1,02 <b>6</b>	ψ 30,120
	Other Regulatory	Assets - Sub-Acc	count - OFR Cost	Assessments	1508	\$	7,412	\$ 15,528	\$ -	\$ -	\$ -	\$ 22,940	\$ 107	\$ 8/13	\$ 920
	,	Assets - Sub-Acc			1508	\$		\$ 50,216		\$ -	\$ -	\$ 50,216	\$ -	\$ 827	\$ 827
		Assets - Sub-Acc			1508			<b>V</b> 00,2.0	<u> </u>	<u> </u>	<b>4</b>	\$ -	<b>*</b>	<i>p</i> 2.	\$ -
_		Assets - Sub-Acc				-		_	- In the state	7057	500 1 11		Includes back ye	ars correction	<b>5</b>
_	,				1508	ļ		3rd tran	che Reduction to \$60x	7257 customers in 2006	EDR decision	\$ -			\$ -
		Assets - Sub-Acc			1508							\$ -			\$ -
30		nce Account - Ret			1518		3,156		\	\$ -	\$ /-	\$ 22,231		\$ -	5 -
31	Misc. Deferred D	nce Account - STF	Υ 		1548 1525		7,144		\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ 29,237 \$ 9,735	\$ - \$ 1,354	\$ - \$ 708	\$ 2,061
_	LV Variance Acc				1550	\$	9,735	\$ -	\$ -	\$ -	\$ -	\$ 9,735 e	\$ 1,354 \$ -	\$ 700	\$ 2,061
			Offcot Variance	Sub-Account - Capital	1555	\$		\$ -	\$ -	\$ -	\$ -	Ф -	\$ -	\$ -	9
35				Sub-Account - Recoveries	1555	\$		\$ -	\$	\$ -	\$ -	\$ -	\$ -	\$ -	9 -
36				Sub-Account - Recoveries  Sub-Account - Stranded Meter	1555	\$		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9
37	Smart Meter OM		Onset variance	Cub / teccurit Citariaca Meter	1556	\$		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	s -
		d Demand Manage	ement Expenditure	es and Recoveries	1565			\$ 43,706	\$ (165,367)	\$ -	8 -	\$ (81,686)	\$ -	\$ -	š -
	CDM Contra				1566	\$		\$ 81,686		\$ -	√s -	\$ 81,686	\$ -	\$ -	\$ -
	Qualifying Transit	ition Costs 5			1570		5,785	n/a	n/a	\$ (88,450)	\$ -	\$ 138,335	\$ 61,935	\$ 16,424	\$ 78,359
41		ning Energy Varian	ces Total 5		1571		5,204	n/a	n/a	\$ -	s -	\$ 125,204	\$ 28,115		\$ 37,217
42	Extra-Ordinary Ev				1572	\$		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Deferred Rate Im				1574	\$		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Deferred C				2425		5,082)	•	\$ 124,227	\$ -	\$ -	\$ (948,917)		\$ (49,123)	\$ (133,831
45															
46				Sub-Totals		\$ (35)	1,670)	\$ (69,758)	\$ (41,140)	\$ (88,450)	\$ -	\$ (551,018)	\$ 6,802	\$ (21,249)	\$ (14,447
47															
		nts in Lieu of Taxe	s		1562				\						٦,\
	2006 PILs & Taxe	es Variance			1592	Jan 1 2005 ag	rees with	2006 EDR H1 Guaran	tees inc LV H1 Reg Asset	charges Phase 1			Includes H1 Reg Asse	t charges interest Phase	Ľ
50				Sub-Totals				\							
51			I	Sub-Totals		1	1	\		I		1	I		
52 53				Total		\$ (46)	1,027)	\$ 67,750	\$ (41.140)	\$ (88,450)	s -	\$ (522,866)	\$ 43,294	\$ (19,621)	\$ 23,673
54				Total		Ψ (+0	.,021)	\$ 0V,750	÷ (+1,140)	÷ (00,430)	-	ψ (UZZ,UUU)	¥ 45,234	ψ (10,021)	ψ 20,070
	The following is	not included in t	the total claim bu	t is included on a memo basis	S:										
	Deferred PILs Co				1563				ı	see PILs re	econciliation requ	ested	1	ı	
		ncluding Global Ad	djustment)		1588	\$ (12	9,103)	\$ (699,748)		\$ -	\$ -	\$ (828,851)	\$ (21,918)	\$ (11,957)	\$ (33,875
		Sub-Account - Glo			1588	\$	-	1		\$ -	\$ -	\$ (219,765)			
		ulatory Asset Bala			1590		9,135)		\$ -	\$ -	\$ -	\$ (298,702)			
60	, 0, 1, 109	Lang Cook Dala			. 200	+ (.0.	,. 50,	(100,007)				. (200). 02)	(=,==0)	(,250)	
61						Ī	1	As per general ledger	if does not agree to De	ec-31-04 halance fil	led in 2006 FDR the	en provide suppleme	entary analysis		
62									atement indicating whet					e-off and etc	
63		<u> </u>							atement indicating whet atement indicating natur				u arisiuori COSIS WIII	e-on, and etc.	
64		<del>                                     </del>								e or trus adjustmen	ns and periods they	relate to			
								Not included in sub-to				-			
65						1	Ŭ	Closed April 30, 2002							

A R	С	D	I E I	F	P	Q	R	S	Т	U	V	W	Х	Υ	Z
SHEET 1 - Regulatory Ass				г	Г	ų .	K		· · · · · · · · · · · · · · · · · · ·	0	V	VV	^	I	
OTILLY 1 - Regulatory Ass	Jets - Continu	ity ochedule													
NAME OF UTILITY		Niagara-on-the-L	ake Hydro Inc.		<u> </u>										
NAME OF CONTACT		Philip Wormwell	ano riyaro mo												
E-mail Address		pwormwell@notlhy	rdro.com												
VERSION NUMBER		v3.0	<u> </u>												
Date		VO.0													
			1 1												
<del>1</del>															
1 Annual Jan 1 08 - April	09														
	per Q4 2008 OEB	Prescribed rates													
3									II.	2006					
1														•	<b>†</b>
5						Transactions	Transactions			Transfer of				Transfer of	
					Opening	(additions) during	(reductions)	Adjustments	A	Board-	Closing	Opening		Board-	Closing
				Account	Principal	2006, excluding	during 2006,	during 2006 -	Adjustments during 2006 -	approved	Principal		Interest Jan-	approved	Interest
				Number	Amounts as of Jan-1-06	interest and	excluding interest	instructed by	other <sup>3</sup>	amounts to	Balance as of	Amounts as of Jan-1-06	06	amounts to	Amounts a
					Jan-1-00	adjustments 6	and adjustments 6	Board <sup>2</sup>	otner	1590 as per	Dec-31-06	Jan-1-06	00	1590 as per	of Dec-31-0
Account Description										2006 EDR				2006 EDR	
7														SEE NOTE BELOW	
RSVA - Wholesale Market Service	Charge			1580	\$ 373,123			\$ -	\$ -	\$ (234,771)	\$ (81,289)	\$ 62,359		\$ (63,626)	\$ 7,02
RSVA - One-time Wholesale Mark				1582	\$ 39,129			\$ -	\$ -	\$ (28,926)	\$ 10,203	\$ 4,519		\$ (4,937)	
RSVA - Retail Transmission Netwo				1584		\$ 56,617		\$ -		\$ 3,911	\$ 79,487	\$ 3,552		\$ (2,263)	
1 RSVA - Retail Transmission Conn	ection Charge			1586	\$ (403,058)	\$ (286,043)	l <sub>.</sub>	\$ -	\$ -	\$ 369,142	\$ (319,959)	\$ (32,310)	\$ (14,318)	\$ 44,890	\$ (1,73
2											\$ -				
3		1	Sub-Totals		\$ 28,152	\$ (449,067)		\$ -	\$ -	\$ 109,356	\$ (311,559)	\$ 38,120	\$ (2,232)	\$ (25,935)	\$ 9,95
4 Other Bernleten Assets Sub-As	OFD 0	A		4500	r 00.040	<b>.</b> 0.040		•	•	r (7.440)	\$ -	<b>.</b> 000	¢ 4.040	e (07.4)	e 4.00
Other Regulatory Assets - Sub-Ac				1508	\$ 22,940		•	\$ -	\$ -	\$ (7,412)		\$ 920		\$ (674)	
Other Regulatory Assets - Sub-Ac	_	Unundutions		1508	\$ 50,216	\$ 28,224	<b>a</b> -	\$ -	\$ -	\$ -	\$ 78,440	\$ 827	\$ 3,103	\$ -	\$ 3,93
Other Regulatory Assets - Sub-Acc	_			1508	\$ -						\$ -	\$ -			\$ -
Other Regulatory Assets - Sub-Ac				1508	\$ -						\$ -	\$ -			\$ -
Other Regulatory Assets - Sub-Ac				1508	\$ -						\$ -	\$ -			\$ -
Retail Cost Variance Account - Re				1518		\$ 15,602		\$ -	\$ -	\$ (18,156)	\$ 19,677	\$ -	\$ 415	\$ -	\$ 41
Retail Cost Variance Account - ST	R			1548	\$ 29,237	\$ 3,515		\$ -	\$ -	\$ (27,144)	\$ 5,608	\$ -		\$ -	\$ 9
2 Misc. Deferred Debits				1525	\$ 9,735	\$ -	\$ -	\$ -	\$ -	\$ (9,735)	\$ -	\$ 2,061	\$ 236		
3 LV Variance Account				1550	\$ -	\$ 18,773		\$ -	\$ -	\$ -	\$ 18,773	\$ -		\$ -	\$ 26
Smart Meter Capital and Recovery				1555	\$ -	\$ 2,435		\$ -	\$ -	\$ -	\$ 2,435	\$ -	-	\$ -	\$ -
Smart Meter Capital and Recovery				1555	\$ - \$ -	\$ (12,350)		\$ -	\$ -	\$ -	\$ (12,350)	\$ -		\$ -	\$ (14
Smart Meter Capital and Recovery Smart Meter OM&A Variance	Offset variance -	Sub-Account - St	randed Meter	1555	7	\$ -	\$ - \$ -	<b>5</b> -	\$ -	\$ -	\$ -	\$ -	Ť	\$ -	5 -
7 Smart Meter OM&A Variance B Conservation and Demand Manag	romant Evnanditur	oc and Docoveries		1556 1565	\$ -	\$ - \$ 108,525	7	\$ - \$ -	\$ -	\$ - \$ -	\$ - \$ (6,234)	\$ - \$ -	\$ -	<b>-</b>	э - е
D CDM Contra	Jennenii Expendituri	es and Recoveries		1566	\$ 81,686	\$ 100,525		\$ -	\$ -	\$ -	\$ (6,234)	\$ -			9 - e
Qualifying Transition Costs 5						n/o		*	s -	•	1	*	¢ 2.200	¢ (04.640)	•
Pre-Market Opening Energy Varia	noon Total 5	<del>                                     </del>		1570	\$ 138,335	n/a	n/a	\$ -	*	* (,,	\$ -	-,	\$ 3,290		
	11000 10tdl	1	<del>                                     </del>	1571 1572	\$ 125,204 \$ -	n/a	n/a \$ -	\$ - \$ -	\$ - \$ -	÷ (:==;==:)	\$ - \$ -	\$ 37,217 \$ -		\$ (40,251)	<b>3</b> -
2 Extra-Ordinary Event Costs 3 Deferred Rate Impact Amounts				1572	•	\$ -	\$ -	ф - ¢	\$ -	\$ - \$ -	9		-	\$ - \$ -	9 -
4 Other Deferred Credits	1	+	<del>                                     </del>	2425	\$ (948,917)	•		<b>▼</b> ¢	\$ -	\$ 894,281	S	\$ - \$ (133,831)		\$ 142,367	\$
5 Canal Dolonton Orealis				2723	ψ (340,317)	(370)	00,212	-		ψ 004,201	<u> </u>	÷ (100,001)	(0,007)	¥ 172,007	
6			Sub-Totals		\$ (551,018)	\$ 166,494	\$ (53,313)	\$ -	\$ -	\$ 568,294	\$ 130,457	\$ (14,447)	\$ 2,779	\$ 17,497	\$ 5,82
7					, , , , , , , , ,	1	(,,-			, , , .		, , , , , ,	1 1		,
Deferred Payments in Lieu of Taxe	es			1562		LV guarantee to April	H1 Reg Asset cha	rges Phase 1 to April	`						
2006 PILs & Taxes Variance				1592		- gasantee to ripin									
0							H1 Reg Asset invoice payme	nts - principal					Includes H1	Reg Asset invoice payn	ments - interest
1	1		Sub-Totals		_			/							
2	1	1	T-4-1		¢ (500.055)	¢ (000 5==)	¢ (50.0:5)			A 077.051	<b>6</b> (101 100)	¢ 00.0==	e	<b>6</b> (0.45=)	0/15
4			Total		\$ (522,866)	\$ (282,572)	\$ (53,313)	\$ / -	\$ -	\$ 677,650	\$ (181,102)	\$ 23,673	\$ 547	\$ (8,438)	\$ 15,78
The following is not included in	the total claim by	it is included on	a memo hacie		+										1
Deferred PILs Contra Account 8	total claim bt	o moraueu on	Dasis		1	1	1		P"			I.	1		1
RSVA - Power (including Global A	diustment)	-		1563 1588	\$ (828,851)	\$ 677,662		•/		nciliation requeste		¢ /၁၁ 07F\	\$ (8,448)	\$ 34,381	¢ /7.04
		<del>                                     </del>						7	\$ -			· · · · · · · · · · · · · · · · · · ·			
		-		1588	\$ (219,765)					\$ -	\$ 100,652			e 00.470	\$ (15,26
Recovery of Regulatory Asset Bala	ances			1590	\$ (298,702)	\$ (120,975)	\$ 79,812	<b>5</b> -	\$ -	\$ (406,085)	\$ (745,950)	\$ (16,519)	\$ (7,379)	\$ 30,473	\$ 6,57
					8	E - DOVA	-								
		1	1		1	For RSVA accounts o	only, report the net additi	ons to the account	auring the year. Fo	r all other accounts,	, record the addition	ns and reductions :	separately.		
1					7								1		
1 2							r" components of 1508	and add more com							
2					8	1563 is a contra-acco	unt and is not included	and add more com	own on a memo bas		establishes the obli	gation to the ratepa	ayer.		
1 2					8	1563 is a contra-acco		and add more com	own on a memo bas		establishes the obliq	gation to the ratepa	ayer.		

_	Δ I R I C	D	E	-	AA	AB	AC	AD	AE	AF	AG	AH	Al	AJ	AK
1	SHEET 1 - Regulatory Assets - Continu	ity Schedule	c	г	AA	AD	AL	AU	AE	AF	AG	АП	Al	AJ	AN
2	C Regulatory Assets Continu	, concade			1										1
3	NAME OF UTILITY	Niagara-on-the-L	ake Hydro Inc	:.											1
		Philip Wormwell													
	E-mail Address	pwormwell@notlhy	/dro.com				-							·	
	VERSION NUMBER	v3.0													
7	Date														
8															
9										1					-
10	Applied Ion 4.00 Applied									1					-
_	Annual Jan 1 08 - April 09 Interest Rate 3.35% per Q4 2008 OEB	Proporihad rates													
13	interest Nate 3.33% per Q4 2006 OEB	Frescribed rates								2007					
14										200.					
15						Transactions	Transactions			Transfer of				Transfer of	
					Opening	(additions)	(reductions)	Adjustments	A -15	Board-	Closing	Opening		Board-	
				Account	Principal	during 2007, excluding	during 2007, excluding	during 2007 -	Adjustments during 2007 -	approved	Principal	Interest	Interest Jan-1	approved	Closing Interes Amounts as of
				Number	Amounts as of Jan-1-07	interest and	interest and	instructed by	other <sup>3</sup>	amounts to	Balance as of	Amounts as of Jan-1-07	to Dec31-07	amounts to	Dec-31-07
					Jan-1-07	adjustments 6	adjustments 6	Board <sup>2</sup>	otner	1590 as per	Dec-31-07	Jan-1-07		1590 as per	Dec-31-07
16	Account Description					aujustinents	aujustinents			2006 EDR				2006 EDR	
17															
	RSVA - Wholesale Market Service Charge			1580	\$ (81,289)			\$ -	\$ -	\$ -	\$ (311,069)	\$ 7,022			\$ (1,575)
	RSVA - One-time Wholesale Market Service			1582	\$ 10,203			\$ -	\$ -	\$ -	\$ 10,203	\$ 833			\$ 1,315
	RSVA - Retail Transmission Network Charge			1584	\$ 79,487			\$ -	\$ -	\$ -	\$ 112,020	\$ 3,836			\$ 8,667
21	RSVA - Retail Transmission Connection Charge			1586	\$ (319,959)	\$ (1,989)	1	\$ -	\$ -	\$ -	\$ (321,947)	\$ (1,738)	\$ (15,450)	\$ -	\$ (17,188)
22			Sub-Totals		\$ (311,559)	\$ (199,235)		\$ -	\$ -	\$ -	\$ (510,793)	\$ 9,952	\$ (18,733)	\$ -	\$ (8,781)
24			Cub i Otalo		\$ (511,009)	· (100,200)		Ψ -	<b>*</b>	<u> </u>	(310,733)	ψ 3,332	(10,733)	<del>*</del> -	(0,781)
	Other Regulatory Assets - Sub-Account - OEB Cost	Assessments		1508	\$ 17,874	\$ -		\$ -	\$ (746)	<b>^</b> \$ -	\$ 17,128	\$ 1,266	\$ 762	\$ -	\$ 2,027
	Other Regulatory Assets - Sub-Account - Pension Co			1508	\$ 78,440		\$ -	\$ -	\$ -	\$ -	\$ 78,440	\$ 3,930		\$ -	\$ 7,638
_	Other Regulatory Assets - Sub-Account - Other 7		'	1508	\$ -						\$ -	\$ -			\$ -
	Other Regulatory Assets - Sub-Account - Other <sup>7</sup>			1508	\$ -	Removal of addition	s made in error in 2006 i	or OEB assessments bey	ond April 2006		\$ -	\$ -			\$ -
	Other Regulatory Assets - Sub-Account - Other <sup>7</sup>			1508	\$ -						\$ -	\$ -			\$ -
	Retail Cost Variance Account - Retail			1518		\$ 11,701	\$ -	\$ -	\$ -	\$ -	\$ 31,378	\$ 415	\$ 1,212	\$ -	\$ 1,627
	Retail Cost Variance Account - STR			1548		\$ 16,492		\$ -	\$ -	\$ -	\$ 22,100	\$ 90		\$ -	\$ 584
	Misc. Deferred Debits			1525			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
33	LV Variance Account			1550	\$ 18,773		\$ -	\$ -	\$ -	\$ -	\$ 18,804	\$ 268		\$ -	\$ 1,163
	Smart Meter Capital and Recovery Offset Variance -			1555	\$ 2,435			\$ -	\$ -	\$ -	\$ 24,582	\$ -		\$ -	\$ 607
	Smart Meter Capital and Recovery Offset Variance -			1555	\$ (12,350)			\$ -	\$ -	\$ -	\$ (34,747)	\$ (141)		\$ -	\$ (1,219)
	Smart Meter Capital and Recovery Offset Variance -	Sub-Account - Str	randed Meter	1555		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5 -
	Smart Meter OM&A Variance  Conservation and Demand Management Expenditure	on and Bassyssian		1556 1565	\$ - \$ (6,234)	\$ - \$ 6,234	\$ -	\$ - \$ -	ъ - е	\$ - \$ -	\$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ -
	Conservation and Demand Management Expenditure	so and recoveries	>	1566	\$ (6,234)			\$ -	\$ -	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$
_	Qualifying Transition Costs 5			1570				\$ -	\$ -	\$ -	(0)	\$ -	\$ -	\$ -	9
_	Pre-Market Opening Energy Variances Total <sup>5</sup>					n/a	n/a		•		•	•	•	T.	•
	Extra-Ordinary Event Costs			1571 1572	\$ - \$ -	n/a \$ -	n/a	\$ - \$ -	\$ - \$ -	\$ - \$ -	9 -	\$ - \$ -	\$ - \$ -	\$ - \$ -	9 - e
	Deferred Rate Impact Amounts			1572	\$ - \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	S	\$ -	*	\$ -	\$
	Other Deferred Credits			2425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45				0	Ţ							*		•	
46			Sub-Totals		\$ 130,457	\$ 27,975	\$ -	\$ -	\$ (746)	\$ -	\$ 157,686	\$ 5,829	\$ 6,598	\$ -	\$ 12,427
47															
	Deferred Payments in Lieu of Taxes			1562											
49	2006 PILs & Taxes Variance			1592			H1 Reg Asset invoice pa	avments - principal							_
50			Cub Totala				neg Asset invoice p	ymants - principal					Includes H1 Reg Asset in	voice payments - intere	st
51			Sub-Totals		1				İ	I	1				
53			Total		\$ (181,102)	\$ (171,260)	\$ -	\$ /-	\$ (746)	\$ -	\$ (353,108)	\$ 15,781	\$ (12,135)	\$ -/	\$ 3,646
54					, (.5.,.52)	. (,=30)	•	-	(. 10)		(222, 30)		(12,130)	· /	2,210
	The following is not included in the total claim bu	t is included on	a memo basi	s:											
56	Deferred PILs Contra Account 8			1563					see PIL	s reconciliation re	equested		'		
	RSVA - Power (including Global Adjustment)			1588	\$ (22,085)	\$ 286,886		\$/ -		\$ -	\$ 264,801	\$ (7,942)		\$ / -	\$ 1,320
58	RSVA - Power - Sub-Account - Global Adjustment 4			1588	\$ 100,652			<b>.</b> \$ -	\$ -	\$ -	\$ 140,387			8 -	\$ (5,657)
59	Recovery of Regulatory Asset Balances			1590	\$ (745,950)		\$ 319,248	\$ -	\$ -	\$ -	\$ (507,329)			\$ -	\$ 18,689
60															
61													<u>                                       </u>		
62															
63															
64															
65															
	•				i e e e e e e e e e e e e e e e e e e e										

2 3 NA4 NA	AME OF UTILIT AME OF CONT. Mail Address ERSION NUMB Inte Intelligence of the control of the cont	YACT ER Jan 1 08 - April 0 3.35%	c sets - Continu	Niagara-on-the-L Philip Wormwell pwormwell@notthy v3.0		Account	Project	AL	AM	AN
2 3 NA4 NA	AME OF UTILIT AME OF CONT. Mail Address ERSION NUMB Inte Intelligence of the control of the cont	YACT ER Jan 1 08 - April 0 3.35%	09	Niagara-on-the-L Philip Wormwell pwormwell@notthy v3.0		Account	Project			
3 NA4 NA4 NA5 E-1-1 NA5	mail Address   ERSION NUMB ate   Innual   Innual	ACT  ER  Jan 1 08 - April 3.35%		Philip Wormwell pwormwell@notlhy v3.0		Account	Project			
NA   NA   S   E-r	mail Address   ERSION NUMB ate   Innual   Innual	ACT  ER  Jan 1 08 - April 3.35%		Philip Wormwell pwormwell@notlhy v3.0		Account	Project			
5 E-r- 6 VE 7 Da 8 9 9 10 11 An 12 Inte 13 14 15 5 16 Ac 16 RS 19 RS 20 RS 21 RS 22 23 24	mail Address ERSION NUMB atte  annual erest Rate  ccount Descrip SVA - Wholesale SVA - One-time	Jan 1 08 - April 0 3.35%		pwomwell@notlhy v3.0	rdro.com		Project			
6 VE 7 Da 8 9 10 11 An 12 Intra 13 14 15 15 18 RS 19 RS 20 RS 21 RS 22 23 24	eccount Descrip	Jan 1 08 - April (3.35%		v3.0	Gro.com		Project			
7 Da 8 9 10 11 An	inual erest Rate count Descrip SVA - Wholesale SVA - One-time	Jan 1 08 - April (3.35%					Project			
8 9 10 11 An 12 Inte 13 13 14 15 15 16 Acc 17 18 RS 20 RS 21 RS 22 23 24	inual erest Rate ccount Descrip SVA - Wholesale SVA - One-time	3.35% tion		Prescribed rates			Project			
9 10 11 An 12 Interest 14 15 15 16 Ac 17 18 RS 20 RS 21 RS 22 22 24 24	eccount Descrip SVA - Wholesale SVA - One-time	3.35% tion		Prescribed rates			Project			
10   11   An   12   Inte   13   14   15   16   Ac   17   18   RS   20   RS   21   RS   22   23   24   10   11   11   11   11   11   11   1	eccount Descrip SVA - Wholesale SVA - One-time	3.35% tion		Prescribed rates			Projec			
11 An 12 Inter 13 14 15 15 16 Ac 16 Ac 17 18 RS 20 RS 21 RS 22 22 23 24	eccount Descrip SVA - Wholesale SVA - One-time	3.35% tion		Prescribed rates			Project			
12 Inter 13	eccount Descrip SVA - Wholesale SVA - One-time	3.35% tion		Prescribed rates			Project			
13	ccount Descrip  SVA - Wholesale SVA - One-time	tion	per Q4 2008 OEB I	Prescribed rates			Projec			
16 Ac 17 18 RS 19 RS 20 RS 21 RS 22 23	SVA - Wholesald						Projec			
16 Ac 17 18 RS 19 RS 20 RS 21 RS 22 23	SVA - Wholesald						Projec			
16 Ac 17 18 RS 19 RS 20 RS 21 RS 22 23 24	SVA - Wholesald						Projec			
17   18   RS   19   RS   20   RS   22   23   24	SVA - Wholesald						Projec			
17   18   RS   19   RS   20   RS   22   23   24	SVA - Wholesald							ted Interest on	Projected Interest on	Total before
17   18   RS   19   RS   20   RS   22   23   24	SVA - Wholesald						Dec 3	1 -07 balance	Dec 31 -07 balance from	Forecasted
17   18   RS   19   RS   20   RS   22   23   24	SVA - Wholesald					Number	from	Jan 1, 2008 to	Jan 1, 2009 to April 30,	Transactions
17   18   RS   19   RS   20   RS   22   23   24	SVA - Wholesald						De	c 31, 2008 <sup>9</sup>	2009 <sup>9</sup>	
17   18   RS   19   RS   20   RS   22   23   24	SVA - Wholesald							,		
18 RS 19 RS 20 RS 21 RS 22 23 24	SVA - One-time						-			
19 RS 20 RS 21 RS 22 23 24	SVA - One-time	Market Service	Charge			1580	\$	(10,421)	\$ (3,474)	\$ (326,538)
20 RS 21 RS 22 - 23 -						1582	_ \$	342		
21 RS 22 - 23 - 24 -		nsmission Netwo				1582	- \$	3,753		\$ 11,973 \$ 125,690
22 23 24							_			
24	ova - Retail Tra	nsmission Conne	ection Charge			1586	\$	(10,785)	\$ (3,595)	\$ (353,515)
24					0.1.7.1			(47.440)	A (5.70.4)	(5.40.000)
					Sub-Totals		\$	(17,112)	\$ (5,704)	\$ (542,390)
05 04	haa Daasslataas	A Out A	OED 0	A		4500	•	000	Ф 404	e 00.000
			count - OEB Cost			1508	\$	682	\$ 191	\$ 20,028
			ount - Pension Co	ontributions		1508	\$	3,122	\$ 876	\$ 90,076
27 Oth	her Regulatory	Assets - Sub-Acc	ount - Other '			1508	\$	-	\$	\$/
28 Oth	her Regulatory	Assets - Sub-Acc	ount - Other 7			1508	\$	-	\$ Claimed	Claimed Claimed
29 Oth	her Regulatory	Assets - Sub-Acc	count - Other 7			1508	\$		\$ -	\$ -
		ice Account - Ret				1518	\$	1,051	\$ 350	\$ 34,407
		ice Account - STF				1548	\$	740	\$ 247	\$ 23,671
	sc. Deferred De					1525	- \$	740	\$ -	\$ -
	Variance Acco					1550	- \$	748	\$ 210	\$ 20,926
			Offset Variance -	Sub Account Co	pital	1555	\$	824	\$ 275	\$ 26,287
							_			
			Offset Variance -			1555 1555	- \$ \$	(1,164)	\$ (388)	\$ (37,518) \$ -
			Offset Variance -	Sub-Account - Sti	randed weter			-	-	\$ - \$
	nart Meter OM8		l ement Expenditure	na and Danasia		1556	\$	- (0)	\$ -	T
		Demand Manage	ement Expenditure	es and Recoveries	5	1565	\$	(0)	\$ (0)	\$ (0)
	OM Contra	5				1566	\$	(0)	\$ (0)	\$ (0)
	ualifying Transit					1570	\$	-	\$ -	\$ -
		ng Energy Varian	ices Total 3			1571	\$	-	\$ -	\$ -
42 Ex	tra-Ordinary Ev	ent Costs				1572	\$	-	\$ -	\$ -
43 De	eferred Rate Imp	oact Amounts				1574	\$	-	\$ -	\$ -
	her Deferred Cr	edits				2425	\$	-	\$ -	\$ -
45		<del></del>				<del></del>				
46			<u> </u>		Sub-Totals		\$	6,003	\$ 1,761	\$ 177,877
47										
		ts in Lieu of Taxe	S			1562				
	06 PILs & Taxe	s Variance				1592				
50								Includes H1	Reg Asset invoice payments - interes	1
51			,	,	Sub-Totals					
52										
53					Total		\$	(11,109)	\$ (3,943)	\$ (364,513)
54										
			the total claim bu	ιτ is included on	a memo basi:		1			
	eferred PILs Cor					1563				
		cluding Global Ac				1588	\$	8,871		\$ 277,949
58 RS	SVA - Power - S	ub-Account - Glo	bal Adjustment 4			1588	\$	4,703	\$ 1,568	\$ 141,001
	ecovery of Reau	latory Asset Bala	nces			1590	\$	4,403	\$ (845)	
60	. 3								,, ,,	, , , ,
61										
							1			
62							-			
63										
64							1			
65	_									

Version Numbers												
March of Contract		A	В	С		E	F	AO	AP	AQ	AR	AS
March of Contract	1	SHEET 1 - Re	egulatory Ass	sets - Continu	ity Schedule	l						
MAME OF CONTACT	2											
Tension Authority   Tens					Niagara-on-the-L	ake Hydro Inc	:.					
Vertical Part   Vertical Par	4	NAME OF CONT	TACT		Philip Wormwell							
Total	5	E-mail Address			pwormwell@notlhy	/dro.com						
11   Annual	6	VERSION NUMB	BER		v3.0							
Account   Projected Interest from Jan 1, 2008 to April 30, 2009	7	Date										
17	8					1 1						
Account   Bearing   Annual Time   Annual Time   Account   Accoun	9											
17   Interest Robe	10											
Account Number   Forecasted   F	11	Annual										
Account Description   Account Number   Forecasted   Forecasted   Forecasted   Forecasted   Forecasted   Transactions, Excluding   Interest from Jan 1, 2008 to Des 23, 2008 on   Polyacted Interest from Jan 1, 2008 to Des 24, 2008 on   Polyacted Interest from Jan 1, 2008 to Des 24, 2008 on   Polyacted Interest from Jan 1, 2008 to Des 24, 2008 on   Polyacted Interest from Jan 1, 2008 to Des 24, 2008 on   Polyacted Interest from Jan 1, 2008 to Des 24, 2008 on   Polyacted Interest from Jan 1, 2008 to Des 24, 2008 on   Polyacted Interest from Jan 1, 2008 to Des 24, 2008 on   Polyacted Interest from Jan 1, 2008 to Des 24, 2008 on   Polyacted Interest from Jan 1, 2008 to Des 24, 2008 on   Polyacted Interest from Jan 1, 2008 to Des 24, 2008 on   Polyacted Interest from Jan 1, 2008 to Des 24, 2008 on   Polyacted Interest from Jan 1, 2008 to Des 24, 2008 on   Polyacted Interest from Jan 1, 2008 to Des 24, 2008 on   Polyacted Interest from Jan 1, 2008 to Des	12	Interest Rate	3.35%	per Q4 2008 OEB	Prescribed rates							
Account Number  Account Number  Account Number  Account Number  Account Number  Account Number  Account Peeringion  Account Pe	13											
Account Number   Forecastated   Fore	14											
Account Number   Account	15									Projected Interest from Jan 1	Projected Interest from Jan 1	
Number   Common   C							Account		Forecasted			
Exclusing interest from Jun 1, 2008 to Record Charge   1, 10, 10, 10, 10, 10, 10, 10, 10, 10,												Total
Account Description   2009 to April 30, 2009   December 31, 2008   April 30, 2009										•		
16 Account Description												
18 80 A Wholesele Market Service Charge	16	Account Descrip	ption					2008				
19   RSVA - One-time Whotelesiale Marked Service	17		L									
20 RSVA - Retail Transmission Natives Change										-	•	
1889A - Retail Transmission Connection Change										-		* /-
Sub-Totals										-	•	
25   Other Regulatory Assets - Sub-Account - OEB Cost Assessments   1508   \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$	21	RSVA - Retail Tra	ansmission Conne	ection Charge			1586		1	\$ -		\$ (353,51
25   Other Regulatory Assets - Sub-Account - OEB Cost Assessments   1508   \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$	22		1	1		Out Tit			•			¢ (5.40.55)
25 Other Regulation Assets - \$ \ \$ \ \$ \ \$ \ \$ \ \$ \ \$ \ \$ \ \$ \ \$			1			Sub-Totals		-	-	- 	-	\$ (542,390
20   Other Regulationy Assets = \$1.50   Account - Pennison Contributions   1508   \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		Othor Boardat	Accete Cub A-	count OFP Cs-t	Accordents	<del>                                     </del>	1500			•	•	¢ 20.000
27 Other Regulatory Asserts - Sub-Account - Other								-		- -	*	
Second   S					ontributions					-	-	*
20   Other Regulatory Assets - Sub-Account - Other										\$ -	\$ -	\$ -
15   15   15   15   15   15   15   15	_	,					1508			\$ -	\$ -	\$ -
State   Construction   STR	29	Other Regulatory	Assets - Sub-Acc	count - Other 7			1508			\$ -	\$ -	\$ -
Sam	30	Retail Cost Varia	nce Account - Re	tail			1518			\$ -	\$ -	\$ 34,40
1550   \$   \$   \$   \$   \$   \$   \$   \$   \$	31	Retail Cost Varia	nce Account - ST	R			1548			\$ -	\$ -	\$ 23,67
Math   Section   Math	32	Misc. Deferred D	ebits							\$ -	\$ -	\$ -
Sam   Mater Capital and Recovery Offset Variance - Sub-Account - Recoveries   1555   Sam   Mater Capital and Recovery Offset Variance - Sub-Account - Stranded Meter   1555   Sam										\$ -	\$ -	\$ 20,920
Stand   Stan										\$ -	\$ -	\$ 26,28
37   Smart Meter C M&A Variance										\$ -	\$	
Separation and Demand Management Expenditures and Recoveries   1565   1570				Offset Variance -	Sub-Account - St	randed Meter				-	-	₹
1568										-	-	Ţ
1570   1570			d Demand Manag	ement Expenditur	es and Recoveries	S				-	-	\$ (
Fe-Market Opening Energy Variances Total   5								_		-	-	\$ (
12   Extra-Ordinary Event Costs     1572										\$	-	\$ -
1574   1574				nces Total <sup>5</sup>						\$	\$	\$ -
Mathematical Credits										\$ -	\$	\$ -
Sub-Totals   Sub										-	*	*
Age	44	Other Deferred C	Credits				2425			-		-
Age	45		1	1		Out Tit			•			<b>A</b>
Deferred Payments in Lieu of Taxes   1562   1592			1	1		Sub-Totals		-	-	- 1	<b>-</b>	\$ 177,87
1592   Sub-Totals   Sub-Total		Deferred Day	oto in Lieuf-T				1500					
Sub-Totals    Sub-Totals				es								
Sub-Totals   Sub-Totals   Sub-Totals   Sub-Total   S		2000 FILS & TAXE	es variance				1552					
Total   S - S - S - S - S - S - S - S - S - S	51					Sub-Totals						
Total   S	52											
Fig.	53					Total		\$ -	\$ -	\$ -	\$ -	\$ (364,51
The following is not included in the total claim but is included on a memo basis:	54											(2.2.1)
\$7 RSVA - Power (including Global Adjustment)	55	The following is	not included in	the total claim bu	ut is included on	a memo basi	s:					
\$7 RSVA - Power (including Global Adjustment)							1563		>	-		
\$ RSVA - Power - Sub-Account - Global Adjustment 4 1588 \$ - \$ - \$ 141, 59 Recovery of Regulatory Asset Balances 1590 \$ - \$ - \$ (485, 60 1590) \$ - \$ - \$ - \$ (485, 60 1590) \$ - \$ - \$ - \$ (485, 60 1590) \$ - \$ - \$ - \$ (485, 60 1590) \$ - \$ - \$ - \$ (485, 60 1590) \$ - \$ - \$ - \$ - \$ (485, 60 1590) \$ - \$ - \$ - \$ - \$ (485, 60 1590) \$ - \$ - \$ - \$ - \$ (485, 60 1590) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$				djustment)						\$ -	\$ -	\$ 277,94
\$ Recovery of Regulatory Asset Balances \$ 1590 \$ - \$ - \$ (485,000) \$ - \$ - \$ (485,000) \$ - \$ - \$ (485,000) \$ - \$ - \$ (485,000) \$ - \$ - \$ (485,000) \$ - \$ - \$ (485,000) \$ - \$ - \$ (485,000) \$ - \$ - \$ (485,000) \$ - \$ - \$ (485,000) \$ - \$ - \$ (485,000) \$ - \$ - \$ (485,000) \$ - \$ - \$ - \$ (485,000) \$ - \$ - \$ - \$ (485,000) \$ - \$ - \$ - \$ (485,000) \$ - \$ - \$ - \$ (485,000) \$ - \$ - \$ - \$ (485,000) \$ - \$ - \$ - \$ (485,000) \$ - \$ - \$ - \$ (485,000) \$ - \$ - \$ - \$ (485,000) \$ - \$ - \$ - \$ (485,000) \$ - \$ - \$ - \$ (485,000) \$ - \$ - \$ - \$ (485,000) \$ - \$ - \$ - \$ - \$ (485,000) \$ - \$ - \$ - \$ - \$ (485,000) \$ - \$ - \$ - \$ - \$ (485,000) \$ - \$ - \$ - \$ - \$ (485,000) \$ - \$ - \$ - \$ - \$ - \$ (485,000) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	58	RSVA - Power - S	Sub-Account - Glo	obal Adjustment 4								
60     61     61     61     62     62     63     64     <												
61     62     62       63     64	60	or regi	, , Date			<del>                                     </del>	.550			T T		(400,00
52	61											
63 64 65 66 67 68 68 68 68 68 68 68 68 68 68 68 68 68						<del>                                     </del>				+		
64			+	1		<del>                                     </del>		1				<del>                                     </del>
			-	+		<del>                                     </del>		<u> </u>				
65			1	1		1		1			1	
	65									1		

A	I в I с	D E	F	P	T Q	R	S	Т	U	I v	l w	I x I	Y	Z
1 SHEET 1 -	Regulatory Assets - Contin				<u> </u>	- K					**		•	
2	Regulatory Associa Contin	arty Joneanic					+				+			
3 NAME OF UTI	LITY	Niagara-on-the-Lake Hydro	Inc.	<u> </u>			1				+			
4 NAME OF CO		Philip Wormwell					1				+			
5 E-mail Addres		pwormwell@notlhydro.com					1							
6 VERSION NUI		v3.0					+				+			
7 Date		10.0												
8		- <mark>                                     </mark>	1											
9														
10														
11 Annual	Jan 1 08 - April 09													
12 Interest Rate	3.35% per Q4 2008 OEI	OEB Prescribed rates												
66				NOTE										
67				Transfer of Boa	rd-approved amounts	to 1590 as per 2006	EDR							
68					a) Accounts 1508 throug									
69			i) Principal:											
70					The recorded balance	s equalled the approve	ed amounts and we	ere transferred to 1590.						
71					ii) Interest:									
72								recorded interest. The						
73						from the various accou	unts and the appro	ved interest recorded in	1590.					
74				l t	Account 2425:		1	Professional III des	(114)					
75 76								lity for deferred Hydro ( HVDS supply point to N						
76					H1.	ioi tile pellou when iv	OILDS Was all I	TV DO Supply point to IV	or L owned by					
77														
78					The actual charges/	liability, pursuant to the	OEB approval of	H1 regulatory asset red	overy Phase 1					
79					(RP-2004-0117/EB-2004-0371) and Phase 2 (per OEB letter to all LDCs, July 25, 2005, Appendix A, column CE amount for NOTL) are:									
80					COIGITITI CE ATTIOUTIL	ioi NOTL) are.								
81						Dhana 4	Dhana 2	1						
82 83				-	Monthly Principal	Phase 1 \$13.803	Phase 2 \$12.801	The principal/interest	split of the total		+			
84					Monthly Interest	\$2,313	\$1,205	monthly amount was						
85					Total Monthly	\$16,116	\$14,006	staff.	. ,					
86 87					From	Apr-2005	May-2006							
87				_	То	Mar-2008	Apr-2010				+			
88				-	These OFB approva	l ils for H1 were reflecte	d in the OFB appro	oval of NOTI 's 2006 FI	R (regulatory		+			
09				+	These OEB approvals for H1 were reflected in the OEB approval of NOTL's 2006 EDR (regulatory assets). The approved amounts are included in the transfer to 1590.						+			
90														
91						are recorded in 1590, t	hus reducing the H	11 liability in that accour				·-		
92	92 2010.													