

**APPENDIX "C" TO  
HYDRO ONE NETWORKS INC.  
RATE ORDER  
BOARD FILE NO. EB-2005-0020/EB-2005-0378  
DATED: April 27, 2006**

# Regulatory Assets by Embedded LDC

RP-2005-0020

EB-2005-0378

## Regulatory Assets for January 2004 to April 2006

								Total Accounts		
	Deferred LV costs	Acct 1508 Pension and OEB costs	Acct 1518/1548 RCVA	Acct 1580 RSVA WMSC	Acct 1582 RSVA One Time	Acct 1584 RSVA Network	Acct 1586 RSVA Connection	Total April 30, 2006 Reg. Asset Variance Balance	Annual Recovery: 1/4 of Total Reg. Asset Variance Balance (recover in each of 4 years)	Monthly amount to charge over 4 years to recover Total Reg. Asset Variance Balance
	\$ 39,418,148	\$ 1,728,324	\$ -	\$ 26,523	\$ 54,585	\$ (4,563,015)	\$ (16,697,635)	\$ 19,966,929	\$ 4,991,732	\$ 415,978
	by Deferred LV costs	by Deferred LV costs	per customer	by WMSC kWh (only non-Market Participants)	by WMSC kWh (only non-Market Participants)	by Network kW	by connection kW			
Asphodel-Norwood Distribution Inc.	\$ 118,507	\$ 5,196				(4,197)	(15,282)	\$ 104,224	\$ 26,056	\$ 2,171
Aurora Hydro Connections Limited	\$ 745,584	\$ 32,691				(152,056)	(554,089)	\$ 72,130	\$ 18,033	\$ 1,503
Barrie Hydro Distribution Inc.	\$ 736,661	\$ 32,300				(139,340)	(506,372)	\$ 123,248	\$ 30,812	\$ 2,568
Bluewater Power Distribution Corporation	\$ 350,084	\$ 15,350		\$ 1,093	\$ 2,249	(26,435)	(95,472)	\$ 246,869	\$ 61,717	\$ 5,143
Brant County Power	\$ 444,271	\$ 19,479			\$ -	(70,521)	(269,236)	\$ 123,993	\$ 30,998	\$ 2,583
Brantford Power Inc.	\$ 165,976	\$ 7,277			\$ -	(58,404)	(211,839)	\$ (96,990)	\$ (24,247)	\$ (2,021)
Burlington Hydro Inc.	\$ 243,616	\$ 10,682			\$ -	(49,651)	(179,668)	\$ 24,979	\$ 6,245	\$ 520
Cambridge & North Dumfries Hydro Inc.	\$ 258,084	\$ 11,316			\$ -	(12,632)	(47,812)	\$ 208,955	\$ 52,239	\$ 4,353
Centre Wellington Hydro Ltd.	\$ 316,336	\$ 13,870			\$ -	(43,787)	(157,913)	\$ 128,506	\$ 32,126	\$ 2,677
Chapleau Public Utilities Corp.	\$ 189,763	\$ 8,320			\$ -	(3,236)	(11,697)	\$ 183,150	\$ 45,788	\$ 3,816
Chatham-Kent Hydro Inc.	\$ 1,726,023	\$ 75,679			\$ -	(85,693)	(309,489)	\$ 1,406,520	\$ 351,630	\$ 29,303
Clinton Power Corporation	\$ 318,665	\$ 13,972			\$ -	(10,189)	(36,707)	\$ 285,742	\$ 71,436	\$ 5,953
COLLUS Power Corp.	\$ 756,838	\$ 33,184			\$ -	(113,238)	(409,869)	\$ 266,915	\$ 66,729	\$ 5,561
Cooperative Hydro Embrun Inc.	\$ 51,813	\$ 2,272		\$ 653	\$ 1,345	(8,653)	(31,724)	\$ 15,705	\$ 3,926	\$ 327
Dutton Hydro Limited	\$ 72,451	\$ 3,177		\$ 192	\$ 394	(2,532)	(9,191)	\$ 64,490	\$ 16,123	\$ 1,344
E.L.K. Energy Inc.	\$ 629,678	\$ 27,609			\$ -	(63,481)	(229,943)	\$ 363,864	\$ 90,966	\$ 7,580
Eastern Ont. Power (formerly Granite Power Company)	\$ 143,130	\$ 6,276		\$ 1,571	\$ 3,234	(23,467)	(84,872)	\$ 45,871	\$ 11,468	\$ 956
Enersource Hydro Mississauga	\$ 2,396,092	\$ 105,059			\$ -	(412,714)	(1,554,498)	\$ 533,939	\$ 133,485	\$ 11,124
Erie Thames Power Lines Corporation	\$ 817,605	\$ 35,849			\$ -	(82,148)	(308,366)	\$ 462,939	\$ 115,735	\$ 9,645
Espanola Regional Hydro Distribution Corporation	\$ 309,862	\$ 13,586			\$ -	(19,006)	(68,749)	\$ 235,693	\$ 58,923	\$ 4,910
Essex Powerlines Corporation	\$ 1,544,271	\$ 67,710			\$ -	(176,329)	(655,171)	\$ 780,481	\$ 195,120	\$ 16,260
Festival Hydro Inc.	\$ 262,254	\$ 11,499			\$ -	(18,555)	(67,048)	\$ 188,150	\$ 47,037	\$ 3,920
Grand Valley Energy Inc.	\$ 88,473	\$ 3,879			\$ -	(2,842)	(10,410)	\$ 79,100	\$ 19,775	\$ 1,648
Gravenhurst Hydro Electric Inc.	\$ 219,385	\$ 9,619			\$ -	(27,353)	(99,957)	\$ 101,694	\$ 25,423	\$ 2,119
Greater Sudbury	\$ 72,870	\$ 3,195		\$ 868	\$ 1,786	(10,950)	(40,435)	\$ 27,333	\$ 6,833	\$ 569
Grimsby Power Incorporated	\$ 308,505	\$ 13,527			\$ -	(29,925)	(108,791)	\$ 183,316	\$ 45,829	\$ 3,819
Halton Hills Hydro Inc.	\$ 824,414	\$ 36,147			\$ -	(144,732)	(526,292)	\$ 189,537	\$ 47,384	\$ 3,949
Hamilton Hydro Inc.	\$ 1,406,526	\$ 61,670		\$ 84	\$ 174	(142,009)	(518,872)	\$ 807,573	\$ 201,893	\$ 16,824
Hawkesbury Hydro Inc.	\$ 237,726	\$ 10,423			\$ -	(35,838)	(129,109)	\$ 83,202	\$ 20,800	\$ 1,733
Hydro 2000 Inc. [Alfred-Plantagenet]	\$ 232,669	\$ 10,202		\$ 617	\$ 1,269	(7,931)	(28,791)	\$ 208,035	\$ 52,009	\$ 4,334
Hydro One Brampton Networks Inc.	\$ 120,367	\$ 5,278			\$ -	(24,213)	(89,616)	\$ 11,815	\$ 2,954	\$ 246
Hydro Ottawa Limited	\$ 2,397,650	\$ 105,127		\$ 2,802	\$ 5,767	(198,408)	(729,404)	\$ 1,583,534	\$ 395,884	\$ 32,990
Hydro Quebec - Village of Des Joachims	\$ 56,706	\$ 2,486		\$ 170	\$ 350	(2,579)	(9,339)	\$ 47,795	\$ 11,949	\$ 996
Hydro Vaughan Distribution Inc.	\$ 329,907	\$ 14,465		\$ 2,672	\$ 5,500	(143,459)	(518,749)	\$ (309,665)	\$ (77,416)	\$ (6,451)
Innisfil Hydro Distribution Systems Limited	\$ 578,147	\$ 25,349			\$ -	(73,773)	(269,868)	\$ 259,856	\$ 64,964	\$ 5,414
Kingston Electricity Distribution Ltd.	\$ 668,054	\$ 29,291			\$ -	(113,034)	(407,836)	\$ 176,475	\$ 44,119	\$ 3,677
Lakefield Distribution Inc.	\$ 58,731	\$ 2,575			\$ -	(10,158)	(36,668)	\$ 14,480	\$ 3,620	\$ 302

**Regulatory Assets for January 2004 to April 2006**

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Lakefront Utilities Inc.	\$ 478,320	\$ 20,972			\$ -	(78,149)	(281,654)	\$ 139,490	\$ 34,873	\$ 2,906
Lakeland Power Distribution Ltd.	\$ 1,359,311	\$ 59,600		\$ 5,002	\$ 10,295	(67,320)	(244,338)	\$ 1,122,550	\$ 280,638	\$ 23,386
London Hydro Inc.	\$ 4,693	\$ 206			\$ -	(854)	(3,078)	\$ 967	\$ 242	\$ 20
Markham Hydro Distribution Inc.	\$ 353,791	\$ 15,512			\$ -	(52,129)	(189,637)	\$ 127,537	\$ 31,884	\$ 2,657
Middlesex Power Distribution Corporation	\$ 142,417	\$ 6,244			\$ -	(14,014)	(50,843)	\$ 83,805	\$ 20,951	\$ 1,746
Midland Power Utility Corporation	\$ 717,833	\$ 31,474			\$ -	(67,484)	(243,206)	\$ 438,617	\$ 109,654	\$ 9,138
Milton Hydro Distribution Inc.	\$ 226,684	\$ 9,939			\$ -	(135,017)	(487,139)	\$ (385,533)	\$ (96,383)	\$ (8,032)
Newbury Power Inc.	\$ 32,029	\$ 1,404		\$ 89	\$ 184	(1,166)	(4,201)	\$ 28,339	\$ 7,085	\$ 590
Niagara Falls	\$ -	\$ -		\$ 13	\$ 28	(175)	(697)	\$ (831)	\$ (208)	\$ (17)
Niagara-On-The-Lake Hydro Inc.	\$ 670,150	\$ 29,383			\$ -	(5,893)	(21,357)	\$ 672,283	\$ 168,071	\$ 14,006
Norfolk Power Distribution Inc.	\$ 1,041,253	\$ 45,655			\$ -	(87,227)	(315,164)	\$ 684,517	\$ 171,129	\$ 14,261
North Bay Hydro Distribution Ltd.	\$ 26,001	\$ 1,140			\$ -	(4,763)	(17,390)	\$ 4,988	\$ 1,247	\$ 104
Northern Ontario Wires Inc.	\$ 467,093	\$ 20,480			\$ -	(6,932)	(25,039)	\$ 455,601	\$ 113,900	\$ 9,492
Oakville Hydro Electricity Distribution Inc.	\$ 839,977	\$ 36,830			\$ -	(162,596)	(588,924)	\$ 125,287	\$ 31,322	\$ 2,610
Orangeville Hydro Limited	\$ 400,306	\$ 17,552			\$ -	(68,404)	(246,950)	\$ 102,503	\$ 25,626	\$ 2,135
Orillia Power Distribution Corporation	\$ 417,182	\$ 18,292			\$ -	(97,953)	(353,906)	\$ (16,386)	\$ (4,096)	\$ (341)
Oshawa PUC Networks Inc.	\$ 0	\$ 0			\$ -	(573)	(2,088)	\$ (2,661)	\$ (665)	\$ (55)
Ottawa River Power Corp. - Wires Corp.	\$ 478,992	\$ 21,002		\$ 3,192	\$ 6,569	(51,627)	(191,863)	\$ 266,265	\$ 66,566	\$ 5,547
Parry Sound Power Corp.	\$ 159,930	\$ 7,012			\$ -	(26,068)	(93,975)	\$ 46,899	\$ 11,725	\$ 977
Peninsula West Utilities Limited	\$ 1,746,112	\$ 76,560			\$ -	(43,829)	(158,780)	\$ 1,620,063	\$ 405,016	\$ 33,751
Peterborough Distribution Inc.	\$ 1,204,376	\$ 52,807			\$ -	(80,160)	(292,892)	\$ 884,131	\$ 221,033	\$ 18,419
Port Colborne Hydro Inc. [with Ft. Erie, is Can. Niagara Power]	\$ 22,551	\$ 989			\$ -	(3,714)	(24,581)	\$ (4,756)	\$ (1,189)	\$ (99)
Renfrew Hydro Inc.	\$ 181,462	\$ 7,956		\$ 1,982	\$ 4,080	(26,413)	(95,154)	\$ 73,914	\$ 18,478	\$ 1,540
Richmond Hill Hydro	\$ 529,805	\$ 23,230			\$ -	(73,595)	(273,184)	\$ 206,255	\$ 51,564	\$ 4,297
Rideau St. Lawrence Distribution Inc.	\$ 340,647	\$ 14,936			\$ -	(38,871)	(142,633)	\$ 174,080	\$ 43,520	\$ 3,627
Scugog Hydro Energy Corporation	\$ 97,237	\$ 4,263		\$ 1,171	\$ 2,410	(15,353)	(55,346)	\$ 34,383	\$ 8,596	\$ 716
Sioux Lookout Hydro Inc.	\$ 1,593,420	\$ 69,865			\$ -	(28,373)	(102,216)	\$ 1,532,696	\$ 383,174	\$ 31,931
Tay Hydro Electric Distribution Company Inc.	\$ 209,092	\$ 9,168		\$ 1,017	\$ 2,093	(12,991)	(48,538)	\$ 159,841	\$ 39,960	\$ 3,330
Terrace Bay Superior Wires Inc.	\$ 182,774	\$ 8,014			\$ -	(5,784)	(21,573)	\$ 163,431	\$ 40,858	\$ 3,405
Toronto Hydro-Electric System Ltd.	\$ 234,488	\$ 10,281		\$ 28	\$ 57	(419)	(1,511)	\$ 242,924	\$ 60,731	\$ 5,061
Veridian Connections Inc.	\$ 2,511,904	\$ 110,137		\$ 3,305	\$ 6,801	(405,523)	(1,484,677)	\$ 741,946	\$ 185,487	\$ 15,457
Wasaga Distribution Inc.	\$ 254,788	\$ 11,171			\$ -	(31,618)	(119,803)	\$ 114,538	\$ 28,634	\$ 2,386
Waterloo North Hydro Inc.	\$ 58,900	\$ 2,583			\$ -	(9,077)	(32,759)	\$ 19,647	\$ 4,912	\$ 409
Wellington Electric Distribution Company Inc.	\$ 29,913	\$ 1,312			\$ -	(5,099)	(18,743)	\$ 7,382	\$ 1,846	\$ 154
Wellington North Power Inc.	\$ 169,190	\$ 7,418			\$ -	(25,448)	(91,726)	\$ 59,435	\$ 14,859	\$ 1,238
West Nipissing Energy Services Ltd.	\$ 145,881	\$ 6,396			\$ -	(18,139)	(65,847)	\$ 68,291	\$ 17,073	\$ 1,423
West Perth Power Inc.	\$ 133,539	\$ 5,855			\$ -	(18,791)	(67,695)	\$ 52,908	\$ 13,227	\$ 1,102
Westario Power Inc.	\$ 1,139,295	\$ 49,953			\$ -	(139,397)	(507,484)	\$ 542,368	\$ 135,592	\$ 11,299
Whitby Hydro Electric Corporation	\$ 619,119	\$ 27,146			\$ -	(108,605)	(391,902)	\$ 145,757	\$ 36,439	\$ 3,037
<b>TOTAL</b>	<b>\$39,418,148</b>	<b>\$1,728,324</b>		<b>\$26,523</b>	<b>\$54,585</b>	<b>(4,563,015)</b>	<b>(16,697,635)</b>	<b>\$19,966,929</b>	<b>\$4,991,732</b>	<b>\$ 415,978</b>