

**AESO 2009 Deferral Account Reconciliation Application
Inter-Year Adjustment Schedule (2000 to 2009)**

The following tables show the transfer of revenues and costs between various years in the 'production month' deferral account reconciliation. As evidenced by the 'Total' column in each table, the transfers between years net to zero.

Table 1.0 provides a summary of the net transfers into and out of the various accounting years to show revenues and costs in the appropriate production year.

To explain how the tables work using Table 1.1 for Interconnection charge costs, in 2009 a cost reduction of \$3.1 million for transactions that occurred in 2009 but relate to prior years is being added back to 2009 (a positive \$3.1 million) and being applied back to 2008 to 2004. When the amount is applied back to these production years, some years (such as 2008) receive a cost amount and other years (such as 2007) receive a reduction to costs.

As shown in Appendix B with the reconciliation of the financial statements to the annual deferral balances, the transfers between years have been fully accounted for (refer to Tables 1.1 to 1.6 below).

TABLE 1.0

All Years Combined	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	Total
Revenue											
Interconnection charge	(1.1)	1.0	(0.6)	(0.5)	(0.8)	(2.3)	3.8	0.5	0.0	0.0	0.0
Operating reserve charge	(0.1)	0.3	0.2	(0.2)	(0.3)	(0.0)	0.1	0.0	(0.0)	-	(0.0)
Other system support services charge	(0.0)	0.0	0.0	(0.0)	(0.2)	0.1	0.1	0.1	0.0	(0.0)	(0.0)
Losses charges	0.0	(0.0)	0.0	0.3	(5.6)	5.5	(0.3)	0.2	(0.0)	-	(0.0)
Voltage Control	(0.0)	0.1	0.1	(0.1)	-	-	-	-	-	-	(0.0)
Total Revenue	(1.1)	1.3	(0.3)	(0.5)	(6.9)	3.1	3.6	0.8	0.0	0.0	0.0
Costs											
Interconnection charge	3.1	4.9	11.8	(10.7)	7.2	(7.6)	15.1	(16.5)	(7.1)	(0.1)	0.0
Operating reserve charge	0.1	0.1	(0.0)	(0.1)	(0.2)	0.4	(0.3)	-	-	-	-
Other system support services charge	-	-	-	-	0.0	(0.0)	(0.0)	-	-	-	0.0
Voltage Control	(2.3)	(2.5)	6.1	(2.0)	0.3	0.5	-	-	-	-	(0.0)
Losses charges	(1.0)	15.6	4.9	(13.5)	(4.7)	36.4	(19.0)	(16.5)	(2.2)	(0.0)	(0.0)
Total Costs	(0.1)	18.1	22.7	(26.3)	2.6	29.7	(4.2)	(32.9)	(9.4)	(0.1)	(0.0)
Total Adjustments	(1.3)	19.3	22.4	(26.9)	(4.3)	32.9	(0.6)	(32.2)	(9.3)	(0.1)	0.0

TABLE 1.1

2009 Adjustments (\$ millions)	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	Total
Revenue											
Interconnection charge	(1.1)	0.8	0.3	(0.0)	-	-	-	-	-	-	(0.0)
Operating reserve charge	0.0	(0.0)	-	-	-	-	-	-	-	-	-
Other system support services charge	(0.1)	0.0	0.0	0.0	-	-	-	-	-	-	(0.0)
Losses charges	(0.0)	0.0	0.0	0.0	-	-	-	-	-	-	(0.0)
Voltage Control	(0.0)	0.0	(0.0)	(0.0)	-	-	-	-	-	-	-
Total Revenue	(1.1)	0.8	0.3	(0.0)	-	-	-	-	-	-	(0.0)
Costs											
Interconnection charge	3.1	2.6	(4.2)	(1.5)	(0.1)	0.0	-	-	-	-	(0.0)
Operating reserve charge	0.1	(0.1)	0.0	-	-	-	-	-	-	-	0.0
Other system support services charge	-	-	-	-	-	-	-	-	-	-	-
Voltage Control	(2.3)	1.4	0.5	-	0.2	0.3	-	-	-	-	(0.0)
Losses charges	(1.0)	1.7	0.0	(0.7)	-	-	-	-	-	-	(0.0)
Total Costs	(0.1)	5.6	(3.7)	(2.2)	0.1	0.3	-	-	-	-	(0.0)
Total Adjustments for 2008	(1.3)	6.4	(3.4)	(2.2)	0.1	0.3	-	-	-	-	0.0

**AESO 2009 Deferral Account Reconciliation Application
Inter-Year Adjustment Schedule (2000 to 2009)**

The following tables show the transfer of revenues and costs between various years in the 'production month' deferral account reconciliation. As evidenced by the 'Total' column in each table, the transfers between years net to zero.

Table 1.0 provides a summary of the net transfers into and out of the various accounting years to show revenues and costs in the appropriate production year.

To explain how the tables work using Table 1.1 for Interconnection charge costs, in 2009 a cost reduction of \$3.1 million for transactions that occurred in 2009 but relate to prior years is being added back to 2009 (a positive \$3.1 million) and being applied back to 2008 to 2004. When the amount is applied back to these production years, some years (such as 2008) receive a cost amount and other years (such as 2007) receive a reduction to costs.

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TABLE 1.2

2008 Adjustments (\$ millions)	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	Total
Revenue											
Interconnection charge		0.2	0.1	(0.0)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	-	0.0
Operating reserve charge		0.3	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	-	0.0
Other system support services charge		(0.0)	0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	-	0.0
Losses charges		0.0	0.0	0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	-	0.0
Voltage Control		0.1	(0.0)	(0.0)	-	-	-	-	-	-	(0.0)
Total Revenue		0.5	(0.0)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.0)	-	0.0
Costs											
Interconnection charge		2.2	(2.2)	-	-	-	-	-	-	-	-
Operating reserve charge		0.2	(0.2)	-	-	-	-	-	-	-	-
Other system support services charge		-	-	-	-	-	-	-	-	-	-
Voltage Control		(3.9)	5.6	0.9	(0.2)	(2.4)	-	-	-	-	(0.0)
Losses charges		13.9	(3.5)	(4.3)	(5.9)	3.3	(0.5)	(1.0)	(2.0)	-	(0.0)
Total Costs		12.4	(0.3)	(3.4)	(6.1)	0.9	(0.5)	(1.0)	(2.0)	-	(0.0)
Total Adjustments for 2008		12.9	(0.3)	(3.4)	(6.2)	0.9	(0.6)	(1.1)	(2.0)	-	0.0

TABLE 1.3

2007 Adjustments (\$ millions)	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	Total
Revenue											
Interconnection charge			(1.0)	1.0	0.1	-	-	-	-	-	(0.0)
Operating reserve charge			0.4	(0.4)	-	-	-	-	-	-	-
Other system support services charge			(0.0)	0.0	0.0	-	-	-	-	-	0.0
Losses charges			(0.0)	0.0	-	-	-	-	-	-	-
Voltage Control			0.1	(0.1)	-	-	-	-	-	-	-
Total Revenue			(0.6)	0.5	0.1	-	-	-	-	-	(0.0)
Costs											
Interconnection charge			18.2	(7.6)	(0.4)	0.5	(10.8)	-	-	-	-
Operating reserve charge			0.2	(0.2)	-	-	-	-	-	-	-
Other system support services charge			-	-	-	-	-	-	-	-	-
Voltage Control			(0.0)	0.0	-	-	-	-	-	-	-
Losses charges			8.3	(8.3)	-	-	-	-	-	-	-
Total Costs			26.7	(16.0)	(0.4)	0.5	(10.8)	-	-	-	-
Total Adjustments for 2007			26.1	(15.5)	(0.3)	0.5	(10.8)	-	-	-	(0.0)

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To explain how the tables work using Table 1.1 for Interconnection charge costs, in 2009 a cost reduction of \$3.1 million for transactions that occurred in 2009 but relate to prior years is being added back to 2009 (a positive \$3.1 million) and being applied back to 2008 to 2004. When the amount is applied back to these production years, some years (such as 2008) receive a cost amount and other years (such as 2007) receive a reduction to costs.

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TABLE 1.4

2006 Adjustments (\$ millions)	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	Total
Revenue											
Interconnection charge				(1.4)	0.7	0.0	0.6	0.1	-	-	(0.0)
Operating reserve charge				0.2	(0.2)	0.0	-	0.0	-	-	0.0
Other system support services charge				(0.0)	0.0	0.0	0.0	0.0	-	-	(0.0)
Losses charges				0.2	(0.2)	-	-	-	-	-	-
Voltage Control				-	-	-	-	-	-	-	-
Total Revenue				(1.0)	0.3	0.0	0.6	0.1	-	-	(0.0)
Costs											
Interconnection charge				(1.7)	7.2	(5.5)	-	-	-	-	0.0
Operating reserve charge				0.1	(0.1)	-	-	-	-	-	-
Other system support services charge				-	-	-	-	-	-	-	-
Voltage Control				(2.9)	0.3	2.6	-	-	-	-	0.0
Losses charges				(0.2)	0.2	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	0.0
Total Costs				(4.7)	7.6	(2.9)	(0.0)	(0.0)	(0.0)	(0.0)	0.0
Total Adjustments for 2006				(5.7)	7.9	(2.9)	0.6	0.1	(0.0)	(0.0)	(0.0)

TABLE 1.5

2005 Adjustments (\$ millions)	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	Total
Revenue											
Interconnection charge					(1.4)	0.1	1.2	(0.0)	0.1	0.0	0.0
Operating reserve charge					(0.1)	(0.3)	0.3	0.1	0.0	-	0.0
Other system support services charge					(0.2)	0.1	0.0	0.1	0.0	(0.0)	(0.0)
Losses charges					(5.4)	3.0	2.0	0.4	0.0	-	(0.0)
Voltage Control					-	-	-	-	-	-	-
Total Revenue					(7.1)	2.9	3.6	0.5	0.1	0.0	0.0
Costs											
Interconnection charge					0.4	(2.4)	1.3	0.7	-	-	0.0
Operating reserve charge					(0.2)	0.2	-	-	-	-	-
Other system support services charge					0.0	(0.0)	-	-	-	-	-
Losses charges					1.0	23.4	(11.3)	(13.0)	(0.1)	-	0.0
Total Costs					1.3	21.1	(10.0)	(12.3)	(0.1)	-	0.0
Total Adjustments for 2005					(5.8)	24.0	(6.4)	(11.8)	0.0	0.0	0.0

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TABLE 1.6

2004 Adjustments	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	Total
Revenue											
Interconnection charge						(2.4)	2.0	0.5	(0.0)	-	0.0
Operating reserve charge						0.3	(0.2)	(0.1)	(0.0)	-	(0.0)
Other system support services charge						(0.0)	0.0	(0.0)	(0.0)	-	0.0
Losses charges						2.5	(2.3)	(0.2)	-	-	(0.0)
Voltage Control						-	-	-	-	-	-
Total Revenue						0.3	(0.5)	0.2	(0.0)	-	(0.0)
Costs											
Interconnection charge						(0.2)	24.6	(17.2)	(7.1)	(0.1)	0.0
Operating reserve charge						0.3	(0.3)	-	-	-	-
Total Adjustments for 2004						0.0	(0.0)	-	-	-	-
Losses charges						9.7	(7.2)	(2.4)	(0.1)	-	0.0
Total Costs						9.8	17.1	(19.5)	(7.3)	(0.1)	0.0
Total Adjustments for 2004						10.1	16.6	(19.3)	(7.3)	(0.1)	0.0