

**File Number:** EB-2011-0144  
**Exhibit:** J1  
**Tab:** 2  
**Schedule:** 18  
**Page:** xx  
  
**Date:** September 30, 2011

## Appendix 2-T-B

### Deferred PILs Account 1592 Balances

The following table should be completed based on the information requested below, in accordance with the notes following the table. An explanation should be provided for any blank entries.

Tax Item	Principal as of December 31, 2011
Large Corporation Tax grossed-up proxy from 2006 EDR application PILs model for the period from May 1, 2006 to April 30, 2007	Not applicable
Large Corporation Tax grossed-up proxy from 2006 EDR application PILs model for the period from January 1, 2006 to April 30, 2006 (4/12ths of the approved grossed-up proxy), if not recorded in PILs account 1562	Not applicable
Ontario Capital Tax rate decrease and increase in capital deduction for 2007	Not applicable
Ontario Capital Tax rate decrease and increase in capital deduction for 2008	Not applicable
Ontario Capital Tax rate decrease and increase in capital deduction for 2009	Not applicable
Ontario Capital Tax rate decrease and increase in capital deduction for 2010	-\$ 555,236
Capital Cost Allowance class changes from 2006 EDR application for 2006	Not applicable
Capital Cost Allowance class changes from 2006 EDR application for 2007	Not applicable
Capital Cost Allowance class changes from 2006 EDR application for 2008	Not applicable
Capital Cost Allowance class changes from 2006 EDR application for 2009	Not applicable
Capital Cost Allowance class changes from 2006 EDR application for 2010	-\$ 656,984
Capital Cost Allowance class changes from any prior application not recorded above. Please provide details and explanation separately.	Not applicable
Federal Income Tax Rate change from 2006 EDR application for 2009	Not applicable
Federal Income Tax Rate change from 2006 EDR application for 2010	-\$ 1,102,396
<b>Total</b>	<b>-\$ 2,314,616</b>

**Notes:**

- (1) Revise the deferral and variance account continuity schedule to include account 1592 as a group 2 account and enter all relevant information for transactions, adjustments, etc., for all relevant years.

**Response:** See Appendix 2-T-A.

- (2) Describe each type of tax item that has been recorded in account 1592.

**Response:** See Appendix 2-T-A.

- (4) Please state whether or not the applicant followed the guidance provided in the FAQ of July 2007. If not, please provide an explanation.

**Response:** See Appendix 2-T-A.

- (5) Identify the account balance as of December 31, 2010 as per the 2010 Audited Financial Statements. Identify the account balance as of December 31, 2010 as per the April 2011 2.1.7 RRR filing to the Board. Provide a reconciliation if the balances provided are not identical to each other and to the total shown on the continuity schedule.

**Response:** See Appendix 2-T-A.

- (6) Complete the above table based on the answers to the previous. Add rows as required to complete the analysis in an informative manner. Please provide the completed table as a working Excel spreadsheet.

**Response:** See Appendix 2-T-A.