

- The Parties agree that, as Greater Sudbury is not converting to IFRS for 2013, there is no disposition of account 1575. Greater Sudbury will continue to accrue costs in this deferral account and will request disposition in some future application, upon conversion to IFRS.
- The Parties agree to the disposition of all other Group 1 and Group 2 accounts “on a final basis” as proposed in Greater Sudbury’s original Application. With the exception of the LRAM/LRAMVA disposition, for which the original amount was \$93,917 and the revised amount, in two separate rate riders is \$162,517 as per 9-Staff-45 and 9-Staff-46.

Settlement Table #16: Group 1 & Group 2 Deferral and Variance Accounts, below summarizes the Parties’ agreement with respect to the disposal of the balances of the accounts: