**APPENDIX A**

**Burlington Hydro Inc. Draft Accounting Order**

Burlington Hydro Inc. shall establish the following deferral accounts to capture the amount of SME revenue collected from Burlington Hydro Inc.’s actual monthly customers in each of the affected rate classes from July 1, 2012 to April 30, 2013. Interest carrying charges will be determined on the monthly opening balances in the sub-accounts (exclusive of accumulated interest) from July 1, 2012 to the month prior to the disposition of the balances in rates. The amounts shall be brought forward for disposition in Burlington Hydro Inc.’s next cost of service application scheduled to be for 2014 rates.

1. Deferral Sub-account 2425, Other Deferred Credits – “Residential SME Revenue”

Purpose: To record the actual amount of SME revenue collected from Residential class customers

1. Deferral Sub-account 2425, Other Deferred Credits – “Residential SME Revenue Carrying Charges”

Purpose: To record, using OEB-approved rates, the carrying charges associated with actual amount of SME revenue collected from Residential class customers

1. Deferral Sub-account 2425, Other Deferred Credits – “GS<50 kW SME Revenue”

Purpose: To record the actual amount of SME revenue collected from GS<50 kW class customers

1. Deferral Sub-account 2425, Other Deferred Credits – “GS<50 kW SME Revenue Carrying Charges”

Purpose: To record, using OEB-approved rates, the carrying charges associated with actual amount of SME revenue collected from GS<50 kW class customers

1. Deferral Sub-account 2425, Other Deferred Credits – “GS>50 kW SME Revenue”

Purpose: To record the actual amount of SME revenue collected from GS>50 kW class customers

1. Deferral Sub-account 2425, Other Deferred Credits – “GS>50 kW SME Revenue Carrying Charges”

Purpose: To record, using OEB-approved rates, the carrying charges associated with actual amount of SME revenue collected from GS>50 kW class customers