

## APPENDIX A

### Burlington Hydro Inc.

### Draft Accounting Order

Burlington Hydro Inc. shall establish the following deferral accounts to record the amount of SME revenue collected from Burlington Hydro Inc.'s customers in each of the affected rate classes from July 1, 2012 to April 30, 2013. For added clarity, this Accounting Order is intended to reflect the Board's Decision and Order in EB-2013-0186 dated April 25, 2013. Carrying charges will be determined by applying the Board approved rate to the opening monthly balances record 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 recorded shall be brought forward for disposition in Burlington Hydro Inc.'s next Cost of Service rates application.

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

*Accounting entry:*

<i>Debit</i>	<i>Account 4080, Distribution Services Revenue</i>
<i>Credit</i>	<i>Deferral Sub-account 2425, Other Deferred Credits, "Residential SME Revenue"</i>

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

2. Deferral Sub-account 2425, Other Deferred Credits – "Residential SME Revenue Carrying Charges"

*Accounting entry:*

<i>Debit</i>	<i>Account 6035, Other Interest Expense</i>
<i>Credit</i>	<i>Deferral Sub-account 2425, Other Deferred Credits, "Residential SME Revenue Carrying Charges"</i>

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

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

*Accounting entry:*

<i>Debit</i>	<i>Account 4080, Distribution Services Revenue</i>
<i>Credit</i>	<i>Deferral Sub-account 2425, Other Deferred Credits, “GS &lt;50 SME Revenue”</i>

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

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

*Accounting entry:*

<i>Debit</i>	<i>Account 6035, Other Interest Expense</i>
<i>Credit</i>	<i>Deferral Sub-account 2425, Other Deferred Credits, “GS &lt;50 SME Revenue Carrying Charges”</i>

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

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

*Accounting entry:*

<i>Debit</i>	<i>Account 4080, Distribution Services Revenue</i>
<i>Credit</i>	<i>Deferral Sub-account 2425, Other Deferred Credits, “GS &gt;50 SME Revenue”</i>

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

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

*Accounting entry:*

<i>Debit</i>	<i>Account 6035, Other Interest Expense</i>
<i>Credit</i>	<i>Deferral Sub-account 2425, Other Deferred Credits, “GS &gt;50 SME Revenue Carrying Charges”</i>

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