| **Exhibit** | **Tab** | **Schedule** | **Appendix** | **Contents** |
| --- | --- | --- | --- | --- |
| **9 – Deferral and Variance Accounts** |  |  |  |  |
|  | 1 |  |  | **Outstanding Deferral and Variance Accounts** |
|  |  | 1 |  | Overview |
|  |  | 2 | 1 | Future Use of Accounts  Draft RGCRP Accounting Order |
|  |  | 3 |  | Energy Sales/ Purchases Breakout |
|  | 2 |  |  | **Account 1592 PILs and Tax Variances** |
|  |  | 1 |  | Overview |
|  |  |  | 1 | OEB Appendix **2-TB** – Account 1592, HST-OVAT Input Tax Credits |
|  | 3 |  |  | **One-Time IFRS Costs** |
|  |  | 1 |  | Overview |
|  |  |  | 1 | OEB Appendix **2-U** – One-Time Incremental IFRS Transition Costs |
|  | 4 |  |  | **Account 1576 - Accounting Changes under CGAAP** |
|  |  | 1 |  | Overview |
|  |  |  | 1 | OEB Appendix **2-EE** – Account 1576 – Accounting Changes Under CGAAP (2013 Changes) |
|  | 5 |  |  | **Retail Service Charges** |
|  |  | 1 |  | Overview |