



CENTRE WELLINGTON HYDRO LTD.
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January 9, 2015

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
2300 Yonge Street
27th Floor
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: Centre Wellington Hydro Ltd. ("CWH")
2015 IRM Distribution Rate Application
CWH Response to Board Staff and VECC Submissions
Board File No. EB-2014-0062**

In accordance to Procedural Order No. 1, Board staff written submission was due on December 15, 2014 with CWH Reply Submission due on January 12, 2015.

CWH received Board Staff written submission on December 15, 2014 and Vulnerable Energy Consumers Coalition (VECC) written submission on December 16, 2014.

CWH has included the joint response to both the Board Staff and VECC written submissions.

Yours truly,

Original Signed by

Florence Thiessen, CPA, CGA
Vice President / Treasurer
Centre Wellington Hydro Ltd.
Email: Thiessen@cwhydro.ca

Centre Wellington Hydro Ltd.
2015 IRM Distribution Rate Application
EB-2014-0062
Reply Submission Dated January 9, 2015

In accordance to Procedural Order No. 1, Board staff and VECC's written submission was due on December 15, 2014 with Centre Wellington Hydro's (CWH) Reply Submission due on January 12, 2015.

CWH received Board Staff written submission on December 15, 2014 and Vulnerable Energy Consumers Coalition (VECC) written submission on December 16, 2014.

With regards to Board Staff and VECC's submission, CWH would like to make the following comments:

Retail Transmission Service Rates

Board staff indicated that they had no concerns with the data supporting the updated Retail Transmission Service Rates proposed by CWH. CWH is in agreement that pursuant to the Board's Guideline G-2008-0001, Board will update the applicable data at the time of the Board's decision on the application based on the Uniform Transmission Rates in place at that time.

Tax Savings

Board staff indicated that they have no concern with the information as filed in the Rate Generator Model.

Deferral and Variance Account Disposition

Board staff interrogatory question 1:

The Board staff reviewed CWH's Group 1 Deferral and Variance Account balances and noted that the principal balances as of December 31, 2013 reconciled with the balances reported as part of the Reporting and Record-keeping Requirements with the exception of Account 1580.

During the first round of interrogatories, question 1, CWH agreed with Board staff that the 2013 Board-Approved disposition during 2013 for the principal amount should be (\$337,169) and the Board-Approved disposition of Interest during 2013 should be (\$11,325) and asked the Board staff to update the figures.

However, during the written submission, Board staff made note that “Upon making this update, Board staff notes that there is now a (\$21,460) variance between the Reporting and Record-keeping Requirements and the 2013 balance (principal and interest). Board staff has requested an explanation of this variance.

CWH reviewed Board staff’s observation that the variance and the RRR for account 1580 was now out of balance and CWH determined that further adjustments were required to row 26 1580-RSVA Wholesale Market Service Charges on Tab 5.2014 Continuity Schedule of CWH’s 2015 IRM Rate Generator Model.

These further adjustments are the result of corrections made to the allocation of charges between the Variance accounts 1580-RSVA Wholesale Market Services Charge and 1582-One Time Charge. In 2013, CWH realized that they were incorrectly posting the variance resulting from One-Time Charges on the IESO invoices to account 1582 instead of 1580. In 2013 adjustments were made to correct this error.

The final balance for 1580-RSVA WMS as at December 31, 2013 is (\$329,875.01) as shown in the attached pdf of Sheet 5 – 2014 Continuity Schedule and in the OEB RRR 2.1.7 Trial Balance as at December 31, 2013.

A listing of the all adjustments to bring Sheet 5 2014 Continuity Schedule and the Reporting and Record-keeping Requirements back into balance are shown below:

Record of Changes that are required by Board Staff to Sheet 5 2014 Continuity Schedule:

Column Reference	Original Submission (Sep 29, 2014)	Corrected Submission (Jan 12, 2015)
E26 Account # 1580	-133,021	-143,472 2010 Opening Principal Amounts Jan 1-10
F26 Account # 1580	-163,814	-168,881 2010 Transactions Debit (Credit) during 2010

		excluding interest & adjustments
J26 Account #1580	-503	-708 2010 Opening Interest amounts as of Jan 1 2010
K26 Account # 1580	-1210	-1,315 2010 Interest Jan 2 to Dec 31 10
P26 Account 1580	-163,321	-168,288 2011 Transactions Debit (Credit) during 2011 excluding interest and adjustments
U26 Account 1580	-3,618	-3,884 2011 Interest Jan 1 to Dec 31 11
AH26 Account 1580	-6,116	-6,516 2012 Interest Jan 1 to Dec 31 12
AN26 Account 1580	-316,685	-337,169 2013 Board Approved Disposition during 2013
AV26 Account 1580	-10,349	-11,325 2013 Board-Approved Disposition during 2013

CWH has also attached a pdf copy of the Sheet 5 2014 Continuity Schedule to this submission to assist Board staff in updating the Rate Generator Model. CWH requests Board staff provide CWH with a final version of the Rate Generator Model once all corrections are made.

Board staff interrogatory question 3.

During the interrogatory process, CWH provided new proposed rate riders for the disposition of Group 1 accounts. Board Staff reviewed the supporting calculations for the proposed rate riders for the disposition of Group 1 accounts and takes no issue with the calculations and methodology.

CWH confirms that the balance in account 1580, including projected interest to April 1, 2015 is (\$336,222). CWH confirms that the balances used in the calculation of the Rate Riders during the Interrogatory process are correct and request the balances be disposed of over a one year period as agreed by OEB Board staff.

CWH Request for New Deferral Account “Deferral Account – Street Lighting Rate Class: LED Transition”

Both Board Staff and VECC point out that the potential annual revenue shortfall for the Street Lighting rate class does not meet the materiality threshold of \$50,000 as set out in Chapter 2, Section 2.4.4, of the Ontario Energy Board Filing Requirements for Electricity Distribution Rates Applications and therefore the New Deferral Account requested should not be granted.

VECC, in section 2.13 of their response, suggests that if the Township undertakes the LED program on its own without funding from the OPA, that requesting the relief under the Z-factor claim is a more appropriate approach than requesting a new deferral/variance account. The Z-factor would be for lost revenues between the date of conversion to LED Street Lighting in 2015 to the implementation of new Street Lighting Rates in Cost of Service Rates Application effective on May 1st 2017.

The Conservation Directive states that: “Lost revenues that result from Province-Wide Distributor CDM Programs or Local Distributor CDM Programs should not act as a disincentive to Distributors in meeting their CDM Requirement.”

The Conservation and Demand Management Requirement Guidelines for Electricity Distributors (EB-2014-0278) goes on to say that “To ensure that lost revenues from CDM programs do not act as a disincentive, the Board will continue the current LRAM mechanism at this time. This mechanism consists of the mandatory use of an LRAM variance account (“LRAMVA”) to track both the amounts included in a distributor’s load forecast for conservation and the final, verified savings of the distributor’s conservation programs.” Also “Distributors should continue to rely on the LRAMVA to track and dispose lost revenues that result from approved CDM programs between 2015 and 2020.”

As the Township has now applied to complete the Street Lighting conversion under the OPA province-wide CDM program, CWH expectation is that they would be kept whole for lost distribution revenue from the time of conversion in 2015 to when the new Street Lighting rates become effective with the Cost of Service Application effective May 1st 2015 through the LRAMVA process.

CWH hereby defers the request for a New Deferral/Variance account (Deferral Account-Street Lighting Rate Class: LED Transition) at this time as the expectation is that the LDC will be kept whole for any lost revenue resulting from the Street Light conversion.

-All of which is respectfully submitted-

Incentive Regulation Model for 2015 Filers

Centre Wellington Hydro Ltd. - Fergus Elora

Please complete the following continuity schedule for the following Deferral / Variance Accounts. Enter information into green cells only.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2015 DVA schedule below will be the balance sheet date as per your G/L for which you received approval. For example, if in the 2014 EDR process (CoS or IRM) you received approval for the December 31, 2012 balances, the starting point for your entries below should be the 2011 year. This will allow for the correct starting point for the 2012 opening balance columns for both principal and interest.

Please refer to the footnotes for further instructions.

Account Descriptions	Account Number	2010								
		Opening Principal Amounts as of Jan-1-10	Transactions Debit / (Credit) during 2010 excluding Interest and adjustments ²	Board-Approved Disposition during 2010	Adjustments during 2010 - other ¹	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	Board-Approved Disposition during 2010	Adjustments during 2010 - other ²
Group 1 Accounts										
LV Variance Account	1550	(58,283)	70,270	(65,134)		77,121	(1,745)	163	(945)	(637)
Smart Metering Entity Charge Variance	1551									
RSVA - Wholesale Market Service Charge	1580	(143,472)	(168,881)	(98,116)		(214,237)	(708)	(1,315)	1,577	(3,601)
RSVA - Retail Transmission Network Charge	1584	(23,928)	(118,444)	36,835		(179,207)	2,963	(1,009)	3,028	(1,073)
RSVA - Retail Transmission Connection Charge	1586	(605,010)	(71,277)	(359,646)		(316,642)	(10,176)	(3,169)	(4,193)	(9,152)
RSVA - Power (excluding Global Adjustment)	1588	144,073	91,495	4,385		231,184	33,089	1,444	34,516	17
RSVA - Global Adjustment	1589	(177,821)	152,807	(9,299)		(15,716)	(4,718)	(330)	(5,031)	(17)
Recovery of Regulatory Asset Balances	1590					0				0
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁴	1595					0				0
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁴	1595	(920,519)	281,642			(638,877)	(4,172)	(6,918)		(11,090)
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁴	1595	0	(316,119)			(316,119)	0	(2,357)		(2,357)
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁴	1595					0				0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁴	1595					0				0
RSVA - Global Adjustment	1589	(177,821)	152,807	(9,299)	0	(15,716)	(4,718)	(330)	(5,031)	(17)
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(1,607,138)	(231,314)	(481,675)	0	(1,356,777)	19,250	(13,161)	33,982	(27,893)
Total Group 1 Balance		(1,784,959)	(78,507)	(490,974)	0	(1,372,492)	14,532	(13,492)	28,951	(27,910)
LRAM Variance Account	1568					0				0
Total including Account 1568		(1,784,959)	(78,507)	(490,974)	0	(1,372,492)	14,532	(13,492)	28,951	(27,910)

Incentive Regulation Model for 2011

Centre Wellington Hydro Ltd. - Fergus Elora

Please complete the following continuity schedule for the following Deferral / Variance Accounts. Enter information into green cells only.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2015 DVA schedule below will be the balance sheet date as per your G/L for which you received approval. For example, if in the 2014 EDR process (CoS or IRM) you received approval for the December 31, 2012 balances, the starting point for your entries below should be the 2011 year. This will allow for the correct starting point for the 2012 opening balance columns for both principal and interest.

Please refer to the footnotes for further instructions.

		2011									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-11	Transactions Debit / (Credit) during 2011 excluding interest and adjustments ²	Board-Approved Disposition during 2011	Adjustments during 2011 - other ¹	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	Board-Approved Disposition during 2011	Adjustments during 2011 - other ²	Closing Interest Amounts as of Dec-31-11
Group 1 Accounts											
LV Variance Account	1550	77,121	166,595	6,851		236,865	(637)	1,976	(730)		2,069
Smart Metering Entity Charge Variance	1551										
RSVA - Wholesale Market Service Charge	1580	(214,237)	(168,288)	(45,356)		(337,169)	(3,601)	(3,884)	(2,745)		(4,739)
RSVA - Retail Transmission Network Charge	1584	(179,207)	(31,801)	(60,763)		(150,245)	(1,073)	(2,574)	(681)		(2,966)
RSVA - Retail Transmission Connection Charge	1586	(316,642)	(39,272)	(245,365)		(110,549)	(9,152)	(2,906)	(8,471)		(3,587)
RSVA - Power (excluding Global Adjustment)	1588	231,184	(107,309)	136,717		(12,843)	17	2,019	2,930		(894)
RSVA - Global Adjustment	1589	(15,716)	83,606	(168,574)		236,465	(17)	2,017	(1,345)		3,345
Recovery of Regulatory Asset Balances	1590	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁴	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁴	1595	(638,877)	311,422			(327,455)	(11,090)	(9,030)			(20,120)
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁴	1595	(316,119)	258,907			(57,212)	(2,357)	(3,359)			(5,717)
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁴	1595	0	262,937	390,159		(127,222)	0	(2,389)			(2,389)
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁴	1595	0				0	0				0
RSVA - Global Adjustment	1589	(15,716)	83,606	(168,574)	0	236,465	(17)	2,017	(1,345)	0	3,345
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(1,356,777)	653,191	182,244	0	(885,829)	(27,893)	(20,146)	(9,697)	0	(38,342)
Total Group 1 Balance		(1,372,492)	736,797	13,669	0	(649,364)	(27,910)	(18,129)	(11,042)	0	(34,997)
LRAM Variance Account	1568					0					0
Total including Account 1568		(1,372,492)	736,797	13,669	0	(649,364)	(27,910)	(18,129)	(11,042)	0	(34,997)

Incentive Regulation Model for 2012

Centre Wellington Hydro Ltd. - Fergus Elora

Please complete the following continuity schedule for the following Deferral / Variance Accounts. Enter information into green cells only.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2015 DVA schedule below will be the balance sheet date as per your G/L for which you received approval. For example, if in the 2014 EDR process (CoS or IRM) you received approval for the December 31, 2012 balances, the starting point for your entries below should be the 2011 year. This will allow for the correct starting point for the 2012 opening balance columns for both principal and interest.

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		2012													
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-12	Transactions Debit / (Credit) during 2012 excluding interest and adjustments ²	Board-Approved Disposition during 2012	Other 1 Adjustments during Q1 2012	Other 1 Adjustments during Q2 2012	Other 1 Adjustments during Q3 2012	Other 1 Adjustments during Q4 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	Board-Approved Disposition during 2012	Adjustments during 2012 - other 1	Closing Interest Amounts as of Dec-31-12	
Group 1 Accounts															
LV Variance Account	1550	236,865	156,503						393,368	2,069	4,552			6,621	
Smart Metering Entity Charge Variance	1551													0	
RSVA - Wholesale Market Service Charge	1580	(337,169)	(204,444)						(541,613)	(4,739)	(6,516)			(11,255)	
RSVA - Retail Transmission Network Charge	1584	(150,245)	5,604						(144,642)	(2,966)	(2,232)			(5,198)	
RSVA - Retail Transmission Connection Charge	1586	(110,549)	774						(109,775)	(3,587)	(1,673)			(5,259)	
RSVA - Power (excluding Global Adjustment)	1588	(12,843)	45,766						32,923	(894)	(637)			(1,531)	
RSVA - Global Adjustment	1589	236,465	(66,333)						170,132	3,345	3,160			6,505	
Recovery of Regulatory Asset Balances	1590	0							0	0				0	
Disposition and Recovery/Refund of Regulatory Balances (2008) ¹	1595	0							0	0				0	
Disposition and Recovery/Refund of Regulatory Balances (2009) ¹	1595	(327,455)	276,313						(51,141)	(20,120)	(4,467)			(24,587)	
Disposition and Recovery/Refund of Regulatory Balances (2010) ¹	1595	(57,212)	77,690						20,478	(5,717)	21			(5,696)	
Disposition and Recovery/Refund of Regulatory Balances (2011) ¹	1595	(127,222)	138,980						11,757	(2,389)	(212)			(2,601)	
Disposition and Recovery/Refund of Regulatory Balances (2012) ¹	1595	0		(2,360)					2,360	0	17			17	
RSVA - Global Adjustment	1589	236,465	(66,333)	0	0	0	0	0	170,132	3,345	3,160	0	0	6,505	
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(885,829)	497,185	(2,360)	0	0	0	0	(386,284)	(38,342)	(11,147)	0	0	(49,489)	
Total Group 1 Balance		(649,364)	430,852	(2,360)	0	0	0	0	(216,152)	(34,997)	(7,987)	0	0	(42,984)	
LRAM Variance Account	1568	0							0	0				0	
Total including Account 1568		(649,364)	430,852	(2,360)	0	0	0	0	(216,152)	(34,997)	(7,987)	0	0	(42,984)	

Incentive Regulation Model for 2013

Centre Wellington Hydro Ltd. - Fergus Elora

Please complete the following continuity schedule for the following Deferral / Variance Accounts. Enter information into green cells only.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2015 DVA schedule below will be the balance sheet date as per your G/L for which you received approval. For example, if in the 2014 EDR process (CoS or IRM) you received approval for the December 31, 2012 balances, the starting point for your entries below should be the 2011 year. This will allow for the correct starting point for the 2012 opening balance columns for both principal and interest.

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		2013													
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-13	Transactions Debit / (Credit) during 2013 excluding interest and adjustments ²	Board-Approved Disposition during 2013	Other 1 Adjustments during Q1 2013	Other 1 Adjustments during Q2 2013	Other 1 Adjustments during Q3 2013	Other 1 Adjustments during Q4 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	Board-Approved Disposition during 2013	Adjustments during 2013 - other 1	Closing Interest Amounts as of Dec-31-13	
Group 1 Accounts															
LV Variance Account	1550	393,368	171,741	236,865					328,244	6,621	5,200	6,696		5,126	
Smart Metering Entity Charge Variance	1551	0	9,009						9,009	0	77			77	
RSVA - Wholesale Market Service Charge	1580	(541,613)	(119,394)	(337,169)					(323,839)	(11,255)	(6,106)	(11,325)		(6,036)	
RSVA - Retail Transmission Network Charge	1584	(144,642)	52,860	(150,245)					58,463	(5,198)	9	(5,901)		711	
RSVA - Retail Transmission Connection Charge	1586	(109,775)	5,430	(110,549)					6,204	(5,259)	(373)	(5,746)		114	
RSVA - Power (excluding Global Adjustment)	1588	32,923	(181,996)	(12,843)					(136,231)	(1,531)	(817)	(1,145)		(1,203)	
RSVA - Global Adjustment	1589	170,132	285,490	236,465					219,157	6,505	3,917	7,964		2,458	
Recovery of Regulatory Asset Balances	1590	0							0	0				0	
Disposition and Recovery/Refund of Regulatory Balances (2008) ¹	1595	0							0	0				0	
Disposition and Recovery/Refund of Regulatory Balances (2009) ¹	1595	(51,141)	94,091						42,950	(24,587)	(1,121)			(25,708)	
Disposition and Recovery/Refund of Regulatory Balances (2010) ¹	1595	20,478	1,438						21,916	(5,696)	454			(5,242)	
Disposition and Recovery/Refund of Regulatory Balances (2011) ¹	1595	11,757	2,579						14,336	(2,601)	317			(2,283)	
Disposition and Recovery/Refund of Regulatory Balances (2012) ¹	1595	2,360							2,360	17	29			46	
RSVA - Global Adjustment	1589	170,132	285,490	236,465	0	0	0	0	219,157	6,505	3,917	7,964	0	2,458	
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(386,284)	35,757	(373,839)	0	0	0	0	23,412	(49,489)	(2,330)	(17,421)	0	(34,398)	
Total Group 1 Balance		(216,152)	321,247	(137,475)	0	0	0	0	242,569	(42,984)	1,587	(9,457)	0	(31,940)	
LRAM Variance Account	1568	0							0	0				0	
Total including Account 1568		(216,152)	321,247	(137,475)	0	0	0	0	242,569	(42,984)	1,587	(9,457)	0	(31,940)	

Incentive Regulation Model for 2015

Centre Wellington Hydro Ltd. - Fergus Elora

Please complete the following continuity schedule for the following Deferral / Variance Accounts. Enter information into green cells only.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2015 DVA schedule below will be the balance sheet date as per your G/L for which you received approval. For example, if in the 2014 EDR process (CoS or IRM) you received approval for the December 31, 2012 balances, the starting point for your entries below should be the 2011 year. This will allow for the correct starting point for the 2012 opening balance columns for both principal and interest.

Please refer to the footnotes for further instructions.

Account Descriptions	Account Number	2014				Projected Interest on Dec-31-13 Balances		Total Claim	2.1.7 RRR	Variance RRR vs. 2013 Balance (Principal + Interest)
		Principal Disposition during 2014 - instructed by Board	Interest Disposition during 2014 - instructed by Board	Closing Principal Balances as of Dec 31-13 Adjusted for Dispositions during 2014	Closing Interest Balances as of Dec 31-13 Adjusted for Dispositions during 2014	Projected Interest from Jan 1, 2014 to December 31, 2014 on Dec 31-13 balance adjusted for disposition during 2014 ³	Projected Interest from January 1, 2015 to April 30, 2015 on Dec 31-13 balance adjusted for disposition during 2014 ³			
Group 1 Accounts										
LV Variance Account	1550			328,244	5,126	4,825	1,608	339,803	333,369	0
Smart Metering Entity Charge Variance	1551			9,009	77	132	44	9,262	9,086	0
RSVA - Wholesale Market Service Charge	1580			(323,839)	(6,036)	(4,760)	(1,587)	(336,222)	(329,875)	(0)
RSVA - Retail Transmission Network Charge	1584			58,463	711	859	286	60,321	59,175	0
RSVA - Retail Transmission Connection Charge	1586			6,204	114	91	30	6,440	6,318	(0)
RSVA - Power (excluding Global Adjustment)	1588			(136,231)	(1,203)	(2,003)	(668)	(140,104)	(137,434)	0
RSVA - Global Adjustment	1589			219,157	2,458	3,222	1,074	225,911	221,615	(0)
Recovery of Regulatory Asset Balances	1590			0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁴	1595			0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁴	1595			42,950	(25,708)	631	210	18,084	17,242	(0)
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁴	1595			21,916	(5,242)	322	107	17,103	16,674	0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁴	1595			14,336	(2,283)	211	70	12,334	12,053	0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁴	1595			2,360	46	35	12	2,452	2,406	0
RSVA - Global Adjustment	1589	0	0	219,157	2,458	3,222	1,074	225,911	221,615	(0)
Total Group 1 Balance excluding Account 1589 - Global Adjustment		0	0	23,412	(34,398)	344	115	(10,527)	(10,986)	(0)
Total Group 1 Balance		0	0	242,569	(31,940)	3,565	1,188	215,383	210,629	(0)
LRAM Variance Account	1568	0	0	0	0			0	0	0
Total including Account 1568		0	0	242,569	(31,940)	3,565	1,188	215,383	210,629	(0)