

Incentive Regulation Model for 2015 Filers

Essex Powerlines Corporation - Amherstburg, LaSalle, Leamington, Tecumseh

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.

		2012			2013			2014	2015 Claim	
Account Descriptions	Account Number	Other 1 Adjustments during Q1 2012	Other 1 Adjustments during Q2 2012	Closing Principal Balance as of Dec-31-12	Opening Principal Amounts as of Jan-1-13	Transactions Debit / (Credit) during 2013 excluding interest and adjustments ²	Closing Principal Balance as of Dec-31-13	Principal Disposition during 2014 - instructed by Board	Closing Principal Balances as of Dec 31-13 Adjusted for Dispositions during 2014	Total Claim
Group 1 Accounts										
LV Variance Account	1550	708,191		726,325	726,325	609,899	1,336,224	537,752	798,472	798,472
Smart Metering Entity Charge Variance	1551				0	46,737	46,737		46,737	46,737
RSVA - Wholesale Market Service Charge	1580	(3,573,954)		(2,578,260)	(2,578,260)	(802,533)	(3,380,793)	(2,748,989)	(631,805)	(631,805)
RSVA - Retail Transmission Network Charge	1584	347,134		(795,852)	(795,852)	(186,687)	(982,539)	279,864	(1,262,403)	(1,262,403)
RSVA - Retail Transmission Connection Charge	1586	(1,267,076)		(926,718)	(926,718)	(1,336,054)	(2,262,772)	(969,713)	(1,293,058)	(1,293,058)
RSVA - Power (excluding Global Adjustment)	1588	9,554,493	(5,178,750)	2,664,924	2,664,924	(12,006)	2,652,918	7,095,054	(4,442,136)	(4,442,136)
RSVA - Global Adjustment	1589	(8,731,842)	5,178,750	(305,036)	(305,036)	576,087	271,051	(6,448,046)	6,719,097	6,719,097
Recovery of Regulatory Asset Balances	1590	(1,684,689)		(1,684,689)	(1,684,689)	0	(1,684,689)	0	(1,684,689)	(1,684,689)
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			0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁴	1595			0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁴	1595			0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁴	1595			0	0	0	0	0	0	0
RSVA - Global Adjustment	1589	(8,731,842)	5,178,750	(305,036)	(305,036)	576,087	271,051	(6,448,046)	6,719,097	6,719,097
Total Group 1 Balance excluding Account 1589 - Global Adjustment		4,084,099	(5,178,750)	(2,594,270)	(2,594,270)	(1,680,644)	(4,274,914)	4,193,968	(8,468,882)	(8,468,882)
Total Group 1 Balance		(4,647,743)	0	(2,899,306)	(2,899,306)	(1,104,557)	(4,003,863)	(2,254,078)	(1,749,785)	(1,749,785)
LRAM Variance Account	1568			0	0		0	0	0	0
Total including Account 1568		(4,647,743)	0	(2,899,306)	(2,899,306)	(1,104,557)	(4,003,863)	(2,254,078)	(1,749,785)	(1,749,785)

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Rate Class	Unit			Billed kWh for Non-RPP Customers	Estimated kW for Non-RPP Customers	1590 Recovery Share Proportion*	1595 Recovery Share Proportion (2008) ¹	1595 Recovery Share Proportion (2009) ¹	1595 Recovery Share Proportion (2010) ¹	1595 Recovery Share Proportion (2011) ¹	1595 Recovery Share Proportion (2012) ¹	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes ³
		Metered kWh	Metered kW										
RESIDENTIAL	\$/kWh	251,655,122		49,171,885	0	46.42%	46.42%		46.42%				26,303
GENERAL SERVICE LESS THAN 50 KW	\$/kWh	65,841,765		11,417,536	0	12.32%	12.32%		12.32%				1,891
GENERAL SERVICE 50 TO 2,999 KW	\$/kW	170,033,148	445,345	163,068,096	427,102	33.59%	33.59%		33.59%				
GENERAL SERVICE 3,000 TO 4,999 KW	\$/kW				0	6.32%	6.32%		6.32%				
UNMETERED SCATTERED LOAD	\$/kWh	1,581,327		309,879	0	0.27%	0.27%		0.27%				
SENTINEL LIGHTING	\$/kW	323,368	903	45,825	128	0.07%	0.07%		0.07%				
STREET LIGHTING	\$/kW	6,259,173	18,995	5,946,214	18,045	1.01%	1.01%		1.01%				
microFIT													
Total		495,693,903	465,243	229,959,435	445,276	100.00%	100.00%	0.00%	100.00%	0.00%	0.00%	0	28,194
												Balance as per Sheet 5	0
												Variance	0

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No input required. This worksheet allocates the deferral/variance account balances (Group 1, 1589, and 1568) to the appropriate classes as per the EDDVAR Report dated July 31, 2009

Allocation of Group 1 Accounts (including Account 1568)

Rate Class	% of Total kWh	% of Total non-RPP kWh	% of Customer Numbers **	1550	1551	1580	1584	1586	1588	1589	1590	1595 (2008)	1595 (2009)	1595 (2010)	1595 (2011)	1595 (2012)	1568
RESIDENTIAL	50.8%	21.4%	93.3%	405,370	43,602	(320,756)	(640,900)	(656,463)	(2,255,195)	1,436,734	(782,033)	0	0	0	0	0	0
GENERAL SERVICE LESS THAN 50 KW	13.3%	5.0%	6.7%	106,059	3,135	(83,921)	(167,682)	(171,754)	(590,038)	333,605	(207,554)	0	0	0	0	0	0
GENERAL SERVICE 50 TO 2,999 KW	34.3%	70.9%		273,892	0	(216,722)	(433,030)	(443,545)	(1,523,744)	4,764,624	(565,887)	0	0	0	0	0	0
GENERAL SERVICE 3,000 TO 4,999 KW	0.0%	0.0%		0	0	0	0	0	0	0	(106,472)	0	0	0	0	0	0
UNMETERED SCATTERED LOAD	0.3%	0.1%		2,547	0	(2,016)	(4,027)	(4,125)	(14,171)	9,054	(4,549)	0	0	0	0	0	0
SENTINEL LIGHTING	0.1%	0.0%		521	0	(412)	(824)	(844)	(2,898)	1,339	(1,179)	0	0	0	0	0	0
STREET LIGHTING	1.3%	2.6%		10,082	0	(7,978)	(15,940)	(16,328)	(56,091)	173,740	(17,015)	0	0	0	0	0	0
microFIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	100.0%	100.0%	100.0%	798,472	46,737	(631,805)	(1,262,403)	(1,293,058)	(4,442,136)	6,719,097	(1,684,689)	0	0	0	0	0	0

* RSVA - Power (Excluding Global Adjustment)



Ontario Energy Board

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Input required at cell C15 only. This worksheet calculates rate riders related to the Deferral/Variance Account Disposition (if applicable), associated rate riders for the global adjustment account (1589) and Account 1568. Rate Riders will not be generated for the microFIT class.

Please indicate the Rate Rider Recovery Period (in years)

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Rate Class	Unit	Billed kWh	Billed kW kVA	or Balance of Accounts Allocated by kWh/kW (RPP) or Distribution	Deferral/Variance Account Rate Rider	Allocation of Balance in Account 1589	Billed kWh or Estimated kW for Non-RPP	Global Adjustment Rate Rider	Allocation of Account 1568	Account 1568 Rate Rider
RESIDENTIAL	\$/kWh	251,655,122		(4,206,374)	(0.0042)	1,436,734	49,171,885	0.0073		
GENERAL SERVICE LESS THAN 50 KW	\$/kWh	65,841,765		(1,111,754)	(0.0042)	333,605	11,417,536	0.0073		
GENERAL SERVICE 50 TO 2,999 KW	\$/kW	170,033,148	445,345	(2,909,036)	(1.6330)	4,764,624	427,102	2.7889		
GENERAL SERVICE 3,000 TO 4,999 KW	\$/kW			(106,472)	0.0000	0	0	0.0000		
UNMETERED SCATTERED LOAD	\$/kWh	1,581,327		(26,340)	(0.0042)	9,054	309,879	0.0073		
SENTINEL LIGHTING	\$/kW	323,368	903	(5,635)	(1.5602)	1,339	128	2.6158		
STREET LIGHTING	\$/kW	6,259,173	18,995	(103,270)	(1.3592)	173,740	18,045	2.4070		
microFIT										
Total		495,693,903	465,243	(8,468,882)		6,719,097	61,344,576		0	

One or more rate classes appear to have negligible rate riders in columns F and/or I. As per Appendix B of the Filing Requirements, please provide details of the Applicant's proposal in the Manager's Summary.