

Exhibit 9: Deferral and Variance

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1 **LIST OF ATTACHMENTS**

- 2 9-A. EPI DVA Disposition Model
- 3 9-B. Details of Historic LRAM and LRAMVA Claims
- 4 9-C. One-Time Incremental IFRS Transition Costs, Board Appendix 2-U
- 5 9-D. Board Appendix 2-AB Restated for RCGAAP & MIFRS
- 6 9-E. Account 1576, Accounting Changes under CGAAP, Board Appendix 2-EC
- 7 9-F. Account 1592, Sub account HST/OVAT Input Tax Credits, Board Appendix 2-TB
- 8 9-G. IESO RPP Self-Certification, Submitted May 22, 2015

9.1 OVERVIEW

Entegrus Powerlines Inc. (“EPI”) has included in this Application, a request for disposition of Group One and Group Two Deferral and Variance Accounts (“DVAs”) balances as of December 31, 2014 with forecasted interest through April 30, 2016.

EPI has followed the Board’s guidance in the Accounting Procedures Handbook (“APH”) and the *Accounting Procedures Handbook Frequently Asked Questions* (“APH FAQ”) for recording amounts in the deferral and variance accounts. In addition, EPI has also utilized the guidance of the Report of the Board on *Electricity Distributor’s Deferral and Variance Account Review Initiative* (“EDDVAR”) issued July 31, 2009 (EB-2008-0046), *Smart Meter Funding and Cost Recovery – Final Disposition*, issued December 25, 2011 and the Board’s Filing Requirements.

EPI utilized its own Custom Excel DVA Model, rather than the Board’s “2016_EDDVAR_Continuity_Schedule_COS_v2_5” Excel Model, in order to generate appropriate rate riders for two situations unique to EPI. Specifically, EPI proposes to continue with its traditional Account 1595 disposition methodology, which segregates the disposition of Group One variances (applicable to RPP and Non-RPP customers) and the disposition Global Adjustment variances (applicable Non-RPP customers only). Further, given the unique evolution of EPI described in Exhibit 1, EPI currently has LRAM balances booked in Account 1508 and LRAMVA balances booked in Account 1568. Consistent with EPI’s 2015 IRM Application, EPI has included a self-designed model relating to LRAM / LRAMVA disposition, entitled “EPI_DVADisposition_20150828” (the “Model”). A copy of the Model is included as Attachment 9-A, and has also been submitted in live Excel format along with this Application.

EPI is not requesting any new accounts or sub-accounts in this Application as described in Section 9.6.1. A breakdown of Energy Sales and Cost of Power expense balances reconciled to the Electricity Reporting and Record-keeping (“RRR”) submission and Audited Financial Statements are provided in Section 9.2.2.

EPI has not made any adjustments to balances previously approved by the Board on final basis.

EPI confirms that the IESO Global Adjustment Charge is pro-rated into the Regulated Price Plan (“RPP”) and the Non-RPP portions.

1 As referenced in this section and discussed previously, EPI currently maintains the following four rate
2 zones:

- 3 • Chatham-Kent ("CK") Rate Zone representing the territory of the former Chatham-Kent Hydro
4 ("CKH");
- 5 • SMP Rate Zone representing the former territory of Strathroy, Mount Brydges & Parkhill (SMP"),
6 as originating from former Middlesex Power Distribution Company ("MPDC");
- 7 • Dutton Rate Zone representing the former Dutton Hydro Inc. service territory; and,
- 8 • Newbury Rate Zone representing the former Newbury Power Inc. service territory.

9.2 ACCOUNT BALANCES

The DVA balances for EPI as of December 31, 2014 are summarized in the Table 9-1 below.

TABLE 9-1: DVA BALANCES AS OF DECEMBER 31, 2014

Line No.	USoA	Description	Principle Balance	Interest Balance	Total
1	GROUP ONE				
2	1550	Low Voltage	\$918,252.27	\$19,417.97	\$937,670.24
3	1551	Smart Metering Entity Charge	\$25,330.20	-\$21.88	\$25,308.32
4	1568	LRAMVA	\$270,310.34	\$2,761.46	\$273,071.80
5	1580	RSVA Wholesale Market	-\$1,273,946.37	-\$35,024.19	-\$1,308,970.56
6	1584	RSVA Network	\$361,906.03	\$11,889.67	\$373,795.70
7	1586	RSVA Connection	\$1,807,394.19	\$35,045.69	\$1,842,439.88
8	1588	RSVA Power	\$1,272,890.95	\$39,088.79	\$1,311,979.74
9	1589	RSVA Global	\$2,202,326.01	\$32,079.94	\$2,234,405.95
10	1590	Disposition and Recovery of Regulatory Assets	\$29,050.45	\$0.00	\$29,050.45
11	1595	Disposition and Recovery of Regulatory Assets	-\$427,693.38	\$0.00	-\$427,693.38
12		Subtotal	\$5,185,820.69	\$105,237.45	\$5,291,058.14
13	GROUP TWO				
14	1508	Other Regulatory Assets	\$622,318.00	\$34,307.12	\$656,625.12
15	1518	RCVA Retail	-\$224,138.85	-\$12,945.39	-\$237,084.24
16	1534	Smart Grid Capital	\$24,697.91	\$57.13	\$24,755.04
17	1548	RCVA STR	\$147,879.19	\$10,459.02	\$158,338.21
18	1555	Smart Meter Capital and Recovery Offset	\$362,515.29	\$0.00	\$362,515.29
19	1576	CGAAP Accounting Changes	-\$2,279,996.28	\$0.00	-\$2,279,996.28
20	1582	RSVA One Time	\$7,540.13	\$1,893.64	\$9,433.77
21	1592	PILs & Tax Variance	-\$148,221.80	-\$4,778.41	-\$153,000.21
22		Subtotal	-\$1,487,406.41	\$28,993.11	-\$1,458,413.30
23		GRAND TOTAL	\$3,698,414.28	\$134,230.56	\$3,832,644.84

9.2.1 RECONCILIATION OF ACCOUNTS

EPI confirms the balances above reconcile to the 2014 Audited Financial Statements ("AFS") and to the 2014 year end balances for Reporting and Record Keeping Requirements ("RRR") filing 2.1.7 Trial Balance as filed April 28, 2015 through the Board's RESS. The Table 9-2 below summarizes these details.

1 **TABLE 9-2: DVA 2014 BALANCE RECONCILIATION**

Line No.	USoA	Description	Balance Dec31/14	Per RRR 2.1.7 & Audited Financial Statements	Variance
1	1508	Other Regulatory Assets	\$656,625.12	\$505,261.38	-\$151,363.74
2	1518	RCVA Retail	-\$237,084.24	-\$237,084.24	\$0.00
3	1534	Smart Grid Capital	\$24,755.04	\$24,755.04	\$0.00
4	1548	RCVA STR	\$158,338.21	\$158,338.21	\$0.00
5	1550	Low Voltage	\$937,670.24	\$937,670.24	\$0.00
6	1551	Smart Metering Entity Charge	\$25,308.32	\$25,308.32	\$0.00
7	1555	Smart Meter Capital and Recovery Offset	\$362,515.29	\$362,515.29	\$0.00
8	1568	LRAMVA	\$273,071.80	\$273,071.80	\$0.00
9	1576	CGAAP Accounting Changes	-\$2,279,996.28	-\$2,279,996.28	\$0.00
10	1580	RSVA Wholesale Market	-\$1,308,970.56	-\$1,308,970.56	\$0.00
11	1582	RSVA One Time	\$9,433.77	\$9,433.77	\$0.00
12	1584	RSVA Network	\$373,795.70	\$373,795.70	\$0.00
13	1586	RSVA Connection	\$1,842,439.88	\$1,842,439.88	\$0.00
14	1588	RSVA Power	\$1,311,979.74	\$1,311,979.74	\$0.00
15	1589	RSVA Global	\$2,234,405.95	\$2,234,405.95	\$0.00
16	1590	Disposition and Recovery of Regulatory Assets	\$29,050.45	\$0.00	-\$29,050.45
17	1592	PILs & Tax Variance	-\$153,000.21	-\$1,636.47	\$151,363.74
18	1595	Disposition and Recovery of Regulatory Assets	-\$427,693.38	-\$398,642.93	\$29,050.45
2	19	GRAND TOTAL	\$3,832,644.84	\$3,832,644.84	\$0.00

3 While the proposed balance for disposition agrees to the 2014 RRRs and AFS, there are two
4 reclassifications apparent in the table above. These reclassifications are described as follows:

5 1. When submitting RRR 2.1.7, the HST savings were inadvertently reported in Account 1508
6 instead of Account 1592. For the purpose of this Application, these HST savings have been
7 moved to Account 1592.

8 2. EPI had a four year rate rider which expired in 2014 and was subsequently approved for
9 disposition in the EPI 2015 IRM application (EB-2014-0064). When submitting RRR 2.1.7 at
10 December 31, 2014, Account 1590 was no longer available as a RRR reporting option.
11 Accordingly, EPI reported the associated residual balance in the successor Account 1595.

12 The net balance of these adjustments reconciles to zero and does not impact the proposed dispositions
13 in this Application.

9.2.2 COST OF POWER RECONCILIATION

The sale of energy represents a flow through of revenue to the IESO or Hydro One Networks Inc. (“HONI”) and the cost of power represents a flow through expense to the IESO or HONI. Energy sales and the cost of power expenses by component are presented in Table 9-3 and reconcile to the AFS and the USoA within the RRR 2.1.7 filing.

EPI has recorded no profit or loss resulting from the flow through of energy revenues and expenses. Any temporary variances are included in the Retail Settlement Variance Account (“RSVA”) balances.

TABLE 9-3: ENERGY REVENUE AND COST OF POWER EXPENSES

Line No.	USoA	Description	Actual				
			2010	2011	2012	2013	2014
1		Energy Revenues					
2	4006	Residential Energy Sales	-\$18,784,062	-\$20,379,295	-\$23,128,786	-\$23,680,605	-\$26,851,438
3	4020	Energy Sales to Large Users	-\$2,378,445	-\$2,124,163	-\$1,830,401	-\$2,180,160	-\$2,294,386
4	4025	Street Lighting Energy Sales	-\$518,526	-\$547,330	-\$590,675	-\$625,352	-\$665,013
5	4030	Sentinel Lighting Energy Sales	-\$25,908	-\$23,549	-\$29,999	-\$31,395	-\$33,954
6	4035	General Energy Sales	-\$35,496,285	-\$40,170,340	-\$43,832,318	-\$47,520,618	-\$51,376,453
7	4050	Revenue Adjustment	-\$332,720	\$168,419	\$742,941	-\$2,420,121	\$113,979
8	4055	Energy Sales for Resale	-\$6,842,083	-\$4,340,751	-\$3,183,117	-\$3,537,730	-\$5,219,986
9	4062	Wholesale Market Services	-\$6,335,808	-\$6,357,246	-\$6,139,320	-\$5,495,823	-\$5,359,395
10	4066	Network	-\$5,024,300	-\$5,396,097	-\$5,933,623	-\$6,376,332	-\$6,645,125
11	4068	Connection	-\$4,232,099	-\$4,296,387	-\$4,408,367	-\$4,509,245	-\$4,627,344
12	4075	Low Voltage Charges	-\$429,842	-\$318,490	-\$314,707	-\$321,087	-\$317,076
13	4076	Smart Metering Entity Charge	\$0	\$0	\$0	-\$252,573	-\$375,811
14		Subtotal	-\$80,400,078	-\$83,785,228	-\$88,648,371	-\$96,951,040	-\$103,652,003
15		Cost of Power Expenses					
16	4705	Power Purchased	\$64,378,030	\$67,417,009	\$71,852,354	\$79,995,981	\$86,327,251
17	4708	Wholesale Market Services	\$6,335,808	\$6,357,246	\$6,139,320	\$5,495,823	\$5,359,395
18	4714	Network	\$5,024,300	\$5,396,097	\$5,933,623	\$6,376,332	\$6,645,125
19	4716	Connection	\$4,232,099	\$4,296,387	\$4,408,367	\$4,509,245	\$4,627,344
20	4750	Low Voltage Charges	\$429,842	\$318,490	\$314,707	\$321,087	\$317,076
21	4751	Smart Metering Entity Charge	\$0	\$0	\$0	\$252,572	\$375,811
22		Subtotal	\$80,400,078	\$83,785,228	\$88,648,371	\$96,951,040	\$103,652,003
23		Grand Total	\$0	\$0	\$0	\$0	\$0

9.2.3 CARRYING CHARGES

EPI has used the Board's prescribed interest rates when calculating carrying charges on the DVA balances. Interest is calculated based on the opening monthly principal balances.

As further discussed below under Section 9.5, in this Application, EPI seeks disposition of legacy deferral accounts for which EPI has previously not had the opportunity to dispose based on the timing of acquisition of former distributors who now comprise part of EPI. Accordingly, Table 9-4 below shows the Board's prescribed interest rates starting from 2006 Q2 onward.

In accordance with the Filing Requirements, the most recent posted interest rate (1.10% for Q3 of 2015) has been used to forecast carrying charges to April 30, 2016.

TABLE 9-4: OEB PRESCRIBED INTEREST RATES

Year	Quarter	Prescribed Interest Rate	Year	Quarter	Prescribed Interest Rate
2006	Q1		2011	Q1	1.47%
	Q2	4.14%		Q2	1.47%
	Q3	4.59%		Q3	1.47%
	Q4	4.59%		Q4	1.47%
2007	Q1	4.59%	2012	Q1	1.47%
	Q2	4.59%		Q2	1.47%
	Q3	4.59%		Q3	1.47%
	Q4	5.14%		Q4	1.47%
2008	Q1	5.14%	2013	Q1	1.47%
	Q2	4.08%		Q2	1.47%
	Q3	3.35%		Q3	1.47%
	Q4	3.35%		Q4	1.47%
2009	Q1	2.45%	2014	Q1	1.47%
	Q2	1.00%		Q2	1.47%
	Q3	0.55%		Q3	1.47%
	Q4	0.55%		Q4	1.47%
2010	Q1	0.55%	2015	Q1	1.47%
	Q2	0.55%		Q2	1.10%
	Q3	0.89%		Q3	1.10%
	Q4	1.30%		Q4	

9.3 PROPOSED DISPOSITION

EPI is requesting a net disposition of \$34,731.55 refund balance to customers, based on the 2014 year end balances less the amounts approved through the 2015 IRM process (EB-2014-0064) and timing adjustments. Details of each account disposition request, including timing adjustments, are discussed in detail in Sections 9.4 and Section 9.5 below.

TABLE 9-5: BALANCES FOR DISPOSITION

Line No.	USoA	Description	Balance at Dec31/14	2015 Disposition	Timing Adjustments	Interest to Apr30/16	Balance for Disposition
GROUP ONE							
1	1550	Low Voltage	\$937,670.40	\$609,586.13	\$0.00	\$4,637.22	\$332,721.49
2	1551	Smart Metering Entity Charge	\$25,308.32	\$28,519.70	\$0.00	-\$46.94	-\$3,258.32
3	1568	LRAMVA	\$273,071.80	\$123,955.26	\$74,979.16	\$0.00	\$224,095.70
4	1580	RSVA Wholesale Market	-\$1,308,970.56	-\$1,235,880.55	\$0.00	-\$880.11	-\$73,970.12
5	1584	RSVA Network	\$373,795.70	\$340,854.19	\$0.00	\$380.68	\$33,322.19
6	1586	RSVA Connection	\$1,842,439.88	\$1,144,385.85	\$0.00	\$9,930.20	\$707,984.22
7	1588	RSVA Power	\$1,311,979.74	\$908,692.87	\$0.00	\$5,551.87	\$408,838.74
8	1589	RSVA Global	\$2,234,405.95	\$447,571.67	\$0.00	\$25,836.21	\$1,812,670.48
9	1590	Disposition and Recovery of Regulatory Assets	\$29,050.45	\$29,050.45	\$0.00	\$0.00	\$0.00
10	1595	Disposition and Recovery of Regulatory Assets	-\$427,693.38	-\$351,462.75	-\$39,403.43	\$0.00	-\$115,634.06
11		Subtotal	\$5,291,058.30	\$2,045,272.83	\$35,575.73	\$45,409.12	\$3,326,770.33
GROUP TWO							
12	1508	Other Regulatory Assets	\$656,625.12	\$18,988.26	-\$31,272.50	\$8,151.60	\$614,515.96
13	1518	RCVA Retail	-\$237,084.24	\$0.00	\$0.00	-\$3,287.37	-\$240,371.61
14	1534	Smart Grid Capital	\$24,755.04	\$0.00	\$0.00	\$362.24	\$25,117.28
15	1548	RCVA STR	\$158,338.21	\$0.00	\$0.00	\$2,168.89	\$160,507.10
16	1555	Smart Meter Capital and Recovery Offset	\$362,515.29	\$0.00	-\$45,374.46	\$0.00	\$317,140.83
17	1576	CGAAP Accounting Changes	-\$2,279,996.28	\$0.00	-\$1,770,105.43	\$0.00	-\$4,050,101.71
18	1582	RSVA One Time	\$9,433.77	\$0.00	\$0.00	\$110.59	\$9,544.36
19	1592	PILs & Tax Variance	-\$153,000.21	\$0.00	-\$42,063.04	-\$2,790.84	-\$197,854.09
20		Subtotal	-\$1,458,413.30	\$18,988.26	-\$1,888,815.43	\$4,715.11	-\$3,361,501.88
21		GRAND TOTAL	\$3,832,645.00	\$2,064,261.09	-\$1,853,239.70	\$50,124.23	-\$34,731.55

As noted in Section 9.1 above, EPI currently maintains four rate zones. In this Application, EPI seeks to harmonize these four rate zones into a single tariff sheet, so that all EPI customers will be subject to a single Schedule of Rate and Charges. As part of this harmonization, EPI also seeks to dispose of all Group One and Group Two deferral variances on a harmonized basis, effective May 1, 2016. EPI believes the harmonized go forward DVA disposition is the best approach for the following reasons:

- As of January 1, 2014, EPI consolidated into a single monthly settlement with the IESO. Accordingly, in order to maintain separate DVA's at rate zone level, allocations are currently required by rate zone based on annual bill determinant volumes;

- 1 • A single, harmonized disposition allows for a much less complex tariff sheet and facilitates the
- 2 customer energy literacy and ease of understanding, which have been identified as a preference
- 3 during EPI's customer engagement activities;
- 4 • Harmonization reduces administrative time spent on the DVA process; and,
- 5 • Harmonization creates more rate stability and less volumetric volatility for the smaller rate
- 6 zones, since DVAs can now be spread over 40,000 customers, rather than rate zones of
- 7 approximately 200 customers (i.e. Newbury)¹ and approximately 600 customers (i.e. Dutton).

8 Accordingly, effective January 1, 2015, EPI proposes that future dispositions of all DVA accounts be
9 accounted for and completed on a consolidated basis. This methodology would ensure consistency
10 among the dispositions proposed in this Application and future balances.

¹ See EB-2014-0064, EPI IRM4 Interrogatory Responses, pages 3-4 for additional detail on the impact of volumetric volatility on Newbury customers

9.4 GROUP ONE ACCOUNT ANALYSIS

EPI last disposed of Group One account balances for all rate zones in its 2015 IRM Rate Application (EB-2014-0064), which incorporated the AFS balances as at December 31, 2013. The Board's Filing Requirements specify that the continuity schedule should show the balance details from the last disposition. Accordingly, EPI has entered the 2014 Continuity data into Tab "1. Deferral Continuity" of the Model.

Tab "2. Disposition" of the Model contains the details reconciling the December 31, 2014 balances with the requested disposition amounts discussed below.

The following sections provide details of the Group One accounts utilized by EPI and the respective disposition requests.

9.4.1 ACCOUNT 1550: LOW VOLTAGE VARIANCE ACCOUNT

EPI requests disposition of Account 1550 for the amount of \$332,721.33 as a collection from customers, including interest to April 30, 2016.

TABLE 9-6: ACCOUNT 1550 DISPOSITION CALCULATION

Line No.	Description	Principal	Interest	Total
1	December 31, 2014 Balance	\$918,252.43	\$19,417.97	\$937,670.40
2	Less: 2015 IRM Disposition (EB-2014-0064)	\$602,078.56	\$7,507.57	\$609,586.13
3	Adjustments	\$0.00	\$0.00	\$0.00
4	Balance for Disposition	\$316,173.87	\$11,910.40	\$328,084.27
5	Interest January to December 2015		\$3,477.91	\$3,477.91
6	Interest January to April 2016		\$1,159.30	\$1,159.30
7	Total Claim	\$316,173.87	\$16,547.62	\$332,721.49

This account is used to record the differences between the charges from HONI for Low Voltage services recorded in Account 4750, including accruals and the amounts billed to EPI customers based on the approved Low Voltage rates recorded in Account 4075 including accruals.

9.4.2 ACCOUNT 1551: SMART METERING ENTITY ("SME") CHARGE VARIANCE ACCOUNT

EPI requests disposition of Account 1551 for the amount of \$3,258.32 as a refund to customers, including interest to April 30, 2016.

TABLE 9-7: ACCOUNT 1550 DISPOSITION CALCULATION

Line No.	Description	Principal	Interest	Total
1	December 31, 2014 Balance	\$25,330.20	-\$21.88	\$25,308.32
2	Less: 2015 IRM Disposition (EB-2014-0064)	\$28,530.87	-\$11.17	\$28,519.70
3	Adjustments	\$0.00	\$0.00	\$0.00
4	Balance for Disposition	-\$3,200.67	-\$10.71	-\$3,211.38
5	Interest January to December 2015		-\$35.21	-\$35.21
6	Interest January to April 2016		-\$11.74	-\$11.74
7	Total Claim	-\$3,200.67	-\$57.65	-\$3,258.32

This account is used to record the difference between the Smart Meter Entity amounts billed to EPI customers and the charges paid to the IESO.

9.4.3 ACCOUNT 1568: LRAMVA

The December 31, 2014 balance in Account 1568 relates to an estimate prepared by EPI for the savings related to year end 2014 for financial reporting purposes. In July 2015, EPI engaged IndEco Strategic Consulting ("IndEco") for the purposes of conducting a third party LRAMVA review based on the draft final IESO savings results issued July 31, 2015. Based on these reports provided by IndEco, EPI respectfully requests disposition of the LRAMVA balances of \$224,095.70 as shown in Table 9-8 below. EPI notes these balances are subject to change upon the final IESO savings results expected to be released in the fall of 2015.

TABLE 9-8: ACCOUNT 1568 DISPOSITION CALCULATION

Line No.	Description	Principal	Interest	Total
1	December 31, 2014 Balance	\$270,310.34	\$2,761.46	\$273,071.80
2	Less: 2015 IRM Disposition (EB-2014-0064)	\$120,758.26	\$3,197.00	\$123,955.26
3	Adjustments	\$69,639.58	\$5,339.58	\$74,979.16
4	Balance for Disposition	\$219,191.66	\$4,904.04	\$224,095.70
5	Interest January to December 2015		Inc'd above	\$0.00
6	Interest January to April 2016		Inc'd above	\$0.00
7	Total Claim	\$219,191.66	\$4,904.04	\$224,095.70

For more details regarding EPI's 2014 LRAMVA claim, please see Exhibit 4. Further, please see Attachment 9-B for a summary of EPI's previously approved LRAM and LRAMVA claims.

CK RATE ZONE

CK distribution rates were last rebased in its 2010 COS (EB-2009-0261). The EB-2009-0261 load forecast used multiple regression analysis based on data up to and including December 31, 2008. EPI confirms that this load forecast did not include CDM impacts related to 2011 to 2014 CDM programs.

Accordingly, as noted above, EPI engaged IndEco to provide a third party LRAMVA review for the 2011, 2012, 2013 and 2014 programs years, with persistence from January 1, 2014 to December 31, 2014.

Please refer to Exhibit 4, Attachment 4-V for IndEco's report on CK LRAMVA, which provides support for a claim in the amount \$197,460.78 (inclusive of carrying charges to April 30, 2015.)

EPI considers this amount to be of sufficient significance to propose disposition, and confirms that the LRAMVA amounts being proposed for disposition have never been included in past claims.

SMP RATE ZONE

SMP distribution rates were last rebased in 2006. As such, no prior CDM activity has been captured in base rates. Accordingly, EPI has engaged IndEco for the purposes of providing a third party LRAMVA review for the 2011, 2012, 2013 and 2014 program years, with persistence from January 1, 2014 to December 31, 2014. Please refer to Exhibit 4, Attachment 4-X for IndEco's report on SMP LRAMVA, which supports a disposition in the amount of \$26,027.67 (inclusive of carrying charges to April 30, 2016).

EPI considers this amount to be of sufficient significance to propose disposition, and confirms that the LRAMVA amounts being proposed for disposition have never been included in past claims.

DUTTON AND NEWBURY RATE ZONES

Subsequent to the acquisition of Dutton and Newbury in 2009, EPI launched the full roster of OPA conservation programs for these communities. EPI has determined that LRAM and LRAMVA for the

Dutton and Newbury rate zones are not significant at the time. Accordingly, EPI does not propose LRAM claims for these rate zones in the Application.

9.4.4 ACCOUNT 1580: RSVA - WHOLESALE MARKET SERVICES

EPI requests disposition of Account 1580 for the amount of \$73,970.12 as a refund to customers, excluding Wholesale Market Participants ("WMP"), including interest to April 30, 2016.

TABLE 9-9: ACCOUNT 1580 DISPOSITION CALCULATION

Line No.	Description	Principal	Interest	Total
1	December 31, 2014 Balance	-\$1,273,946.37	-\$35,024.19	-\$1,308,970.56
2	Less: 2015 IRM Disposition (EB-2014-0064)	-\$1,213,938.98	-\$21,941.57	-\$1,235,880.55
3	Adjustments	\$0.00	\$0.00	\$0.00
4	Balance for Disposition	-\$60,007.39	-\$13,082.62	-\$73,090.01
5	Interest January to December 2015		-\$660.08	-\$660.08
6	Interest January to April 2016		-\$220.03	-\$220.03
7	Total Claim	-\$60,007.39	-\$13,962.73	-\$73,970.12

This RSVA is used to record the differences between the amounts charged by the IESO for wholesale market services and the amount billed to EPI customers using the Board Approved rates. EPI has consistently maintained the accrual approach for this account.

9.4.5 ACCOUNT 1584: RSVA – RETAIL TRANSMISSION NETWORK

EPI requests disposition of Account 1584 for the amount of \$33,322.19 as a collection from customers, including interest to April 30, 2016.

TABLE 9-10: ACCOUNT 1584 DISPOSITION CALCULATION

Line No.	Description	Principal	Interest	Total
1	December 31, 2014 Balance	\$361,906.03	\$11,889.67	\$373,795.70
2	Less: 2015 IRM Disposition (EB-2014-0064)	\$335,950.39	\$4,903.80	\$340,854.19
3	Adjustments	\$0.00	\$0.00	\$0.00
4	Balance for Disposition	\$25,955.64	\$6,985.87	\$32,941.51
5	Interest January to December 2015		\$285.51	\$285.51
6	Interest January to April 2016		\$95.17	\$95.17
7	Total Claim	\$25,955.64	\$7,366.55	\$33,322.19

This RSVA account is used to record the differences in retail transmission network charges paid to the IESO and HONI and the amount billed to EPI customers for retail transmission network costs. EPI has consistently maintained an accrual approach for this account.

9.4.6 ACCOUNT 1586: RSVA – RETAIL TRANSMISSION CONNECTION

EPI requests disposition of Account 1586 for the amount of \$707,984.22 as a collection from customers, including interest to April 30, 2016.

TABLE 9-11: ACCOUNT 1586 DISPOSITION CALCULATION

Line No.	Description	Principal	Interest	Total
1	December 31, 2014 Balance	\$1,807,394.19	\$35,045.69	\$1,842,439.88
2	Less: 2015 IRM Disposition (EB-2014-0064)	\$1,130,335.28	\$14,050.57	\$1,144,385.85
3	Adjustments	\$0.00	\$0.00	\$0.00
4	Balance for Disposition	\$677,058.91	\$20,995.12	\$698,054.03
5	Interest January to December 2015		\$7,447.65	\$7,447.65
6	Interest January to April 2016		\$2,482.55	\$2,482.55
7	Total Claim	\$677,058.91	\$30,925.32	\$707,984.22

This RSVA account is used to record the difference between retail transmission connection charges paid to the IESO and HONI and the amount billed to EPI customers for retail transmission connection charges. EPI has consistently maintained an accrual approach for this account.

9.4.7 ACCOUNT 1588: RSVA – POWER

EPI requests disposition of Account 1588 for the amount of \$408,838.74 as a collection from customers, including interest to April 30, 2016.

TABLE 9-12: ACCOUNT 1588 DISPOSITION CALCULATION

Line No.	Description	Principal	Interest	Total
1	December 31, 2014 Balance	\$1,272,890.95	\$39,088.79	\$1,311,979.74
2	Less: 2015 IRM Disposition (EB-2014-0064)	\$894,354.32	\$14,338.55	\$908,692.87
3	Adjustments	\$0.00	\$0.00	\$0.00
4	Balance for Disposition	\$378,536.63	\$24,750.24	\$403,286.87
5	Interest January to December 2015		\$4,163.90	\$4,163.90
6	Interest January to April 2016		\$1,387.97	\$1,387.97
7	Total Claim	\$378,536.63	\$30,302.11	\$408,838.74

The RSVA Power account is used to record the difference between the amount paid to the IESO and HONI for electricity and the amount billed to EPI customers for electricity. The variance primarily consists of timing differences, price and quantity differences and the difference between actual and Board approved line losses. EPI has consistently maintained an accrual approach for this account.

9.4.8 ACCOUNT 1589: RSVA – GLOBAL ADJUSTMENT

EPI requests disposition of Account 1589 for the amount of \$1,812,670.48 as a refund to Non-Regulated Price Plan (“Non-RPP”) customers, excluding Class A customers and WMP, including interest to April 30, 2016.

TABLE 9-13: ACCOUNT 1589 DISPOSITION CALCULATION

Line No.	Description	Principal	Interest	Total
1	December 31, 2014 Balance	\$2,202,326.01	\$32,079.94	\$2,234,405.95
2	Less: 2015 IRM Disposition (EB-2014-0064)	\$440,766.35	\$6,805.32	\$447,571.67
3	Adjustments	\$0.00	\$0.00	\$0.00
4	Balance for Disposition	\$1,761,559.66	\$25,274.62	\$1,786,834.28
5	Interest January to December 2015		\$19,377.16	\$19,377.16
6	Interest January to April 2016		\$6,459.05	\$6,459.05
7	Total Claim	\$1,761,559.66	\$51,110.82	\$1,812,670.48

This RSVA account records the net difference between the amounts billed to Non-RPP customers and the global adjustment charged on the settlement invoice from the IESO for Non-RPP customers. EPI has consistently maintained an accrual approach for this account.

THE IESO SETTLEMENT PROCESS

On a monthly basis, EPI must settle with the IESO for Global Adjustment (“GA”). GA is applicable to all provincial customers who pay the Hourly Ontario Energy Price (“HOEP”), or have signed a retail contract, and accounts for the differences between the market price and the rates paid to regulated and contracted generators and for CDM programs

The GA varies from month to month, responding to changes in both the HOEP and contract terms.

Generally speaking, when the HOEP is lower, then the GA is higher in order to cover the additional costs

mentioned above. The GA also changes when new projects come into service, contract payments take effect, or as a result of changes in demand. GA charges are based on two categories:

CLASS A CUSTOMERS

Class A customers were traditionally defined as customers with a peak demand of 5 MW or more. However, on July 1, 2015 Class A eligibility was been expanded under a new conservation initiative to allow customers with a peak demand greater than 3 MW but less than or equal to 5 MW to opt into this category. Conversely, customers with a peak demand of 5 MW or more may opt into Class B.

The GA for Class A customers is based on their percentage contribution to the top five peak Ontario demand hours. Hence, it is designed to encourage these users to shift their energy use away from system-wide peaks. The IESO monthly GA Class A charges are passed on directly to each Class A customer. Accordingly, EPI Class A customers do not contribute to the creation of Account 1589 variances and are excluded from disposition calculation.

As of December 31, 2014, EPI had 2 Class A customers, both of whom are anticipated to reside in the Large Use rate class proposed in this Application. In July 2015, one of the existing Class A customers opted into Class B. Conversely, two existing Class B customers (both of whom are anticipated to continue to reside in the GS>50-4,999 kW rate class) opted into Class A. As a result, EPI currently has three Class A customers, who are billed on their top five peak Ontario demand hours as described above.

EPI's peak demand factor for the July 1, 2014 to June 30, 2015 period was 0.00031989 and for the July 1, 2015 to June 30, 2016 period is 0.00033500.

CLASS B CUSTOMERS

Class B customers include: (a) customers with a peak demand below 5MW (or who have opted into this category) and (b) residential and business customers who have a retail contract for electricity.

As of December 31, 2014, the majority of EPI's large volume customers were included in Class B. Subsequently, in July 2015, two customers who are anticipated to reside in the proposed GS> 50-4,999 kW rate class opted into the Class A under the new conservation initiative.

For Class B customers, the IESO provides three variations of the Global Adjustment, which can be used by distributors to bill customers. These variations are described as follows:

1ST ESTIMATE VARIATION

The 1st Estimate for a given month comprises three components - an estimate of the GA costs based on the previous month, an estimate of Ontario demand for the given month, and a true up accounting for the difference between the previous month's 1st Estimate and the actual rate.

The 1st Estimate for the upcoming month is published on the last business day of the preceding month. For example, the 1st Estimate for April is published at the end of March.

EPI currently bills all Class B customers using the 1st Estimate Variation, including Residential, GS < 50kW, GS > 50kW, Intermediate, Unmetered Scattered Load, Sentinel Light and Street Light customers.

2ND ESTIMATE VARIATION

The 2nd Estimate is a separate calculation based on actual GA costs and demand information available at the time it is published, an estimate for GA and demand for the remaining days of the month, and a true up accounting for the difference between the previous month's 2nd Estimate and the actual rate.

The 2nd Estimate for a given month is published on the last business day of that month. For example, the 2nd Estimate for April is published at the end of April.

EPI currently does not bill any Class B using the 2nd Estimate Variation. This is due to the fact that EPI does not wish to create inequities within rate classes related to the GA variances accumulating the GA account 1589. Since EPI has ongoing monthly billing cycles, some customers within each rate class are billed for a based on a period which ends prior to the availability of the IESO's 2nd Estimate. Thus, by using only the 1st estimate, EPI ensures that all customers within a rate class contribute equally to the GA variance accumulating in account 1589. This ensures an equitable disposition of the 1589 variance account to all rate classes.

ACTUAL VARIATION

The Actual rate, based on actual electricity demand and GA costs, is published on the tenth business day of each month. For example, the Actual rate for April is published on the tenth business day of May.

EPI bills the Embedded Distributor located at the virtual point in Dresden at the Actual Variation. EPI does not bill any other customers at the Actual Variation due to the inherent billing delay that would result.

IESO REPORTING PROCESS

On the 4th business day of each month, EPI submits a reconciliation of all purchase and consumption data for its service territory in the prescribed format to the IESO.

The purchase data is sourced from EPI's Advanced Metering Infrastructure ("AMI") software, which tracks the appropriate kWh and associated pricing. The AMI software ensures the amounts reported tie to the necessary sources (i.e. both IESO and HONI meter data and pricing), and includes the particulars for all embedded generation within its service territory.

The consumption data for the portion of the month's consumption that has already been billed to customers is compiled from EPI's Customer Information System ("CIS"), which segregates the data between RPP and Non-RPP. EPI utilizes an accrual accounting estimate to reflect the remaining unbilled portion of consumption (for both RPP and Non-RPP). To determine this estimate, EPI applies consumption data by type from the same month from the previous year against current rates. EPI has found this approach to be the best estimate methodology, as it typically provides minimal variances on monthly basis.

EPI has completed the IESO RPP Self-Certification process, as required by all distributors. This documentation was submitted to the IESO by the May 31, 2015 due date and is shown as Attachment 9-G.

EPI uses the IESO reconciliation as the basis for its monthly accounting accrual journal entries and subsequently reverses these accruals and records the actual IESO invoice when it is received.

1 **THE TRUE-UP PROCESS**

2 As described above, EPI calculates a monthly accrual account estimate for unbilled consumption. This
3 accrual is reversed the following month and the actual amounts are included. Any variances resulting
4 from the difference between the prior month estimate and actuals (once known) are incorporated as
5 adjustments in the next month's submission.

9.4.9 ACCOUNT 1595: DISPOSITION OF REGULATORY BALANCES

EPI requests disposition of Account 1595 for the amount of \$115,634.06 as a refund to customers.

TABLE 9-14: ACCOUNT 1595 DISPOSITION CALCULATION

Line No.	Description	Principal	Interest	Total
1	December 31, 2014 Balance	-\$427,693.38	\$0.00	-\$427,693.38
2	Less: 2015 IRM Disposition (EB-2014-0064)	-\$351,462.75	\$0.00	-\$351,462.75
3	Adjustment for rate riders not yet complete	-\$39,403.43	\$0.00	-\$39,403.43
4	Balance for Disposition	-\$115,634.06	\$0.00	-\$115,634.06
5	Interest January to December 2015			\$0.00
6	Interest January to April 2016			\$0.00
7	Total Claim	-\$115,634.06	\$0.00	-\$115,634.06

This account is used to record the disposition of DVA balances approved for recovery or refund. EPI utilizes subaccounts to track the various Board Approved principal and interest balances upon disposition. EPI currently maintains subaccounts for each disposition and type of disposition.

The amount requested for disposition above relates to residual balances from rate riders that concluded in 2014. The difference between the December 31, 2014 account balance and the amount requested for disposition is related to Board Approved balances with rate riders that were still active as of December 31, 2014. EDDVAR rules state only residual balances with completed rate riders can be disposed of, as such, EPI has excluded balances with ongoing rate riders.

The following are details of the approved and completed rate riders with residual balances that EPI is requesting for disposition:

1 **TABLE 9-15: ACCOUNT 1595 RESIDUAL BALANCES FOR DISPOSITION**

Line No.	Description	EB Number	Effective	Amount
1	Group One			
2	2013 IRM Group One Disposition for CK Rate Zone	EB-2012-0119	May/13 to Apr/14	\$592.09
3	2013 IRM Group One Disposition for SMP Rate Zone	EB-2012-0119	May/13 to Apr/14	-\$2,426.99
4	Subtotal			-\$1,834.90
5	Non-RPP			
6	2013 IRM Global Adjustment Disposition for CK Rate Zone	EB-2012-0119	May/13 to Apr/14	-\$119,262.94
7	2013 IRM Global Adjustment Disposition for SMP Rate Zone	EB-2012-0119	May/13 to Apr/14	\$5,463.78
8	Subtotal			-\$113,799.16
9	Grand Total			-\$115,634.06

2 *Note: Positive numbers are due from customers, negative are due to customers.*

3 EPI notes that all residual balances from Table 9-15 above relate to volumetric variances. The billing
4 determinants used to calculate the rate riders were based on 2011 Actual results. The variance shown
5 on Line 6 of Table 9-15 above represents an over collection due to higher demand for General Service >
6 50 kW and Intermediate with Self Generation customers which is slightly offset by under-collections
7 from the Residential and General Service < 50 kW customers as they return to RPP.

9.5 GROUP TWO ACCOUNT ANALYSIS

As noted above, EPI currently maintains four separate rate zones based on legacy service territories of its predecessor companies. The following is a brief history of the last Group Two Account dispositions for each rate zone.

- The former CKH last disposed of its Group Two balances in its 2010 Cost of Service Application (EB-2009-0261), which included AFS balances as at December 31, 2008.
- The former MPDC last disposed of its Group Two balances in its 2006 EDR Application (EB-2005-0351), which included AFS balances as at December 31, 2004.
- The former Dutton last disposed of its Group Two balances in its 2006 EDR Application (EB-2009-0177), which included AFS balances as at December 31, 2004.
- The former Newbury last disposed of its Group Two balances in its 2006 EDR Application (EB-2005-0392), which included AFS balances as at December 31, 2004.

The Filing Requirements specify that the continuity schedule should show the balance details from the last disposition. For consistency and due to timing of acquisitions of the former MPDC, Dutton and Newbury, EPI has shown 2009 ending balances and onwards in the continuity schedules. EPI has entered the 2014 Continuity data into Tab “1. Deferral Continuity” of the Model.

Tab “2. Disposition” of the Model contains the details reconciling the December 31, 2014 balances with the requested disposition amounts discussed below.

The following sections provide details of each Group Two account and the amounts requested for disposition.

9.5.1 ACCOUNT 1508: OTHER REGULATORY ASSETS

This account includes the amount of regulatory created assets, not included in other accounts, resulting from the ratemaking actions of the Board. EPI is requesting disposition of \$614,426.42 as a collection from customers. This balance represents six subaccounts maintained by EPI as follows.

SUBACCOUNT OEB COST ASSESSMENTS

As noted above, the former MPDC, Dutton and Newbury were last rebased in 2006. Although this subaccount has been eliminated effective April 30, 2006, EPI has not yet had the opportunity to dispose of these balances related to these legacy distributors given the timing of their acquisition and last rebasing. In contrast, the former CKH received disposition approval of its OEB Cost Assessment balances in its 2010 Cost of Service Application (EB-2009-0261).

This subaccount includes amounts paid for OEB Cost Assessments for the period January 1, 2005 to April 30, 2006 in excess of amounts previously included in rates (1999 OEB costs).

EPI respectfully requests disposition of \$20,392.29 as a collection from customers, inclusive of interest to April 30, 2016.

TABLE 9-16: ACCOUNT 1508, SUBACCOUNT OEB COST ASSESSMENTS DISPOSITION CALCULATION

Line No.	Description	Principal	Interest	Total
1	December 31, 2014 Balance	\$17,474.96	\$2,661.03	\$20,135.99
2	Less: 2015 IRM Disposition (EB-2014-0064)	\$0.00	\$0.00	\$0.00
3	Adjustments	\$0.00	\$0.00	\$0.00
4	Balance for Disposition	\$17,474.96	\$2,661.03	\$20,135.99
5	Interest January to December 2015		\$192.22	\$192.22
6	Interest January to April 2016		\$64.07	\$64.07
7	Total Claim	\$17,474.96	\$2,917.33	\$20,392.29

SUBACCOUNT PENSION CONTRIBUTIONS

As noted above, the former MPDC, Dutton and Newbury were last rebased in 2006. Although this subaccount has been eliminated effective April 30, 2006, EPI has not yet had the opportunity to dispose of these balances related to these legacy distributors given the timing of their acquisition and last rebasing. In contrast, the former CKH received disposition approval of its related balances in its 2010 COS Application (EB-2009-0261).

This subaccount includes amounts paid for OMERS pension expense for the period January 1, 2005 to April 30, 2006 that is not included in rates.

1 EPI respectfully requests disposition of \$34,152.06, as a collection from customers, inclusive of interest
2 to April 30, 2016.

3 **TABLE 9-17: ACCOUNT 1508, SUBACCOUNT PENSION CONTRIBUTIONS DISPOSITION CALCULATION**

Line No.	Description	Principal	Interest	Total
1	December 31, 2014 Balance	\$29,126.59	\$4,598.28	\$33,724.87
2	Less: 2015 IRM Disposition (EB-2014-0064)	\$0.00	\$0.00	\$0.00
3	Adjustments	\$0.00	\$0.00	\$0.00
4	Balance for Disposition	\$29,126.59	\$4,598.28	\$33,724.87
5	Interest January to December 2015		\$320.39	\$320.39
6	Interest January to April 2016		\$106.80	\$106.80
7	Total Claim	\$29,126.59	\$5,025.47	\$34,152.06

5 **SUBACCOUNT ONE-TIME INCREMENTAL IFRS TRANSITION COSTS**

6 In accordance with the Board's *Accounting Procedures Handbook*, EPI has utilized this subaccount to
7 record one-time administrative incremental IFRS transition costs, which are not already approved and
8 included for recovery in distribution rates. EPI notes that it has not previously applied to the Board for
9 approval to include any IFRS transition costs in distribution rates.

10 EPI has detailed its One-Time Incremental IFRS Transition Costs in Table 9-18, which is consistent with
11 the Board's Appendix 2-U. Appendix 2-U is included in Attachment 9-C. EPI substantially completed its
12 conversion to IFRS as of January 1, 2015; therefore, no additional costs are projected in 2015 and 2016.
13 Further details on the major cost types have been provided below.

TABLE 9-18: ONE-TIME INCREMENTAL IFRS TRANSITION COSTS

Line No.	Nature of One-Time Incremental IFRS Transition Costs	Audited Actual Costs Incurred						Forecasted		Total Principal	Carrying Costs		Total for Disp.
		2009	2010	2011	2012	2013	2014	2015	2016		To 2014	Jan/15 to Apr/16	
1	Professional accounting fees	\$7,335	\$21,500	\$15,788	\$8,150	\$8,899	\$0	\$0	\$0	\$61,672			\$61,672
2	Professional legal fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
3	Salaries, wages and benefits of staff added to support the transition to IFRS	\$118,074	\$94,862	\$104,219	\$66,399	\$16,876	\$17,047	\$0	\$0	\$417,478			\$417,478
4	Associated staff training and development costs	\$6,022	\$2,138	\$1,471	\$2,044	\$1,614	\$557	\$0	\$0	\$13,846			\$13,846
5	Costs related to system upgrades, or replacements or changes where IFRS was the major reason for conversion	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
6	Carrying charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,430	\$9,010	\$35,440
7	Total	\$131,431	\$118,500	\$121,477	\$76,593	\$27,390	\$17,604	\$0	\$0	\$492,995	\$26,430	\$9,010	\$528,435

PROFESSIONAL ACCOUNTING FEES

EPI engaged Collins Barrow to conduct an IFRS impact assessment and outline action plans and next steps in preparation of the anticipated transition to IFRS. Collins Barrow assisted in determining the level of capital asset componentization required under IFRS and identifying potential changes to overhead capitalization as part of the conversion to IFRS.

Further, EPI, in collaboration with two other regional electrical distributors, retained the services of Kinectrics Inc. to complete a joint PP&E study to establish updated useful lives to be used under IFRS. A copy of this report can be found in Exhibit 4, Attachment 4-K.

SUPPORT COSTS

EPI incurred various incremental support costs throughout the IFRS transition process. These costs included salaries, wages, benefits, development and training of staff added to support EPI's IFRS transition efforts, which incorporated the following activities:

- Project management;

- In-depth analysis, implementation and documentation of changes to overhead capitalization, asset componentization and depreciation identified by Collins Barrow and Kinectrics; and,
- Development of accounting policies, procedures, systems and business and IT processes to comply with IFRS.

EPI has not embedded any one-time administrative incremental IFRS transition costs in its 2016 Revenue Requirement calculation.

EPI confirms that no capital costs, ongoing IFRS compliance costs or impacts arising from adopting accounting policy changes are recorded in this subaccount.

SUBACCOUNT LRAM

This subaccount is utilized by EPI to track the LRAM, the retrospective adjustment which is designed to account for differences between the forecast revenue loss embedded in rates and the actual revenue loss related to CDM.

Per the Board's CDM Guidelines updated on April 26, 2012, this legacy LRAM relates to lost revenue associated with the persistence of legacy programs in 2010 and beyond.

As noted above, SMP distribution rates were last rebased in 2006. As such, no prior CDM activity has been captured in base rates. Accordingly, EPI engaged IndEco for the purposes of providing a third party LRAM review for the 2006-2010 program years, with persistence from January 1, 2014 to December 31, 2014. Please refer to Exhibit 4, Attachment 4-U for IndEco's report on LRAM, which supports a disposition in the amount of \$16,704.64 (inclusive of carrying charges to April 30, 2016). EPI considers this amount to be of sufficient significance to propose disposition, and confirms that the LRAM amounts being proposed for disposition have never been included in past claims. Please refer to Attachment 9-B for a summary of previously approved LRAM and LRAMVA claims. The proposed LRAM disposition is based on the draft final OPA results issued on July 31, 2015.

TABLE 9-19: ACCOUNT 1508, SUBACCOUNT LRAM DISPOSITION CALCULATION

Line No.	Description	Principal	Interest	Total
1	December 31, 2014 Balance	\$17,690.00	\$438.44	\$18,128.44
2	Less: 2015 IRM Disposition (EB-2014-0064)	\$17,773.85	\$1,214.41	\$18,988.26
3	Adjust to balance to IndEco Report	\$16,404.08	\$1,160.38	\$17,564.46
4	Balance for Disposition	\$16,320.23	\$384.41	\$16,704.64
5	Interest January to December 2015		Inc'd above	\$0.00
6	Interest January to April 2016		Inc'd above	\$0.00
7	Total Claim	\$16,320.23	\$384.41	\$16,704.64

SUBACCOUNT INCREMENTAL CAPITAL CHARGES

EPI requests disposition of this subaccount for the amount of \$16,611.38, including interest to April 30, 2016 as a collection from customers.

TABLE 9-20: ACCOUNT 1508, SUBACCOUNT INCREMENTAL CAPITAL CHARGES DISPOSITION CALCULATION

Line No.	Description	Principal	Interest	Total
1	December 31, 2014 Balance	\$16,194.16	\$179.71	\$16,373.87
2	Less: 2015 IRM Disposition (EB-2014-0064)	\$0.00	\$0.00	\$0.00
3	Adjustments	\$0.00	\$0.00	\$0.00
4	Balance for Disposition	\$16,194.16	\$179.71	\$16,373.87
5	Interest January to December 2015		\$178.14	\$178.14
6	Interest January to April 2016		\$59.38	\$59.38
7	Total Claim	\$16,194.16	\$417.22	\$16,611.38

EPI uses this account to record the charges arising from the capital relief rate riders. These rate riders arise from incremental capital modules approved by the Board for HONI's Sub Transmission customers (EB-2012-0136 and EB-2013-0141).

Effective January 1, 2015, EPI has commenced recording these charges in the Low Voltage variance account based on its interpretation of the APH Guidance dated March 2015.

SUBACCOUNT 2010 COST OF SERVICE

For financial accounting purposes, upon approval of CKH's 2010 COS Application (EB-2009-0261), CKH commenced amortizing the associated Application costs over a four period. Subsequently, after the Board's approval of the CKH/MPDC MAAD application EB-2011-0328/0329, which included a two year rebasing deferral, this amortization period was extended to six years for financial accounting purposes.

Although the remaining subaccount balance at December 31, 2014, is \$48,836.96, the balance will be fully amortized to zero as of April 30, 2016. As the amortization of these costs relates to one-time costs arising from the CKH 2010 COS Application, these costs have been excluded from 2016 Test Year OM&A expenses. For clarity, EPI is not seeking further recovery of CKH 2010 COS Application costs.

9.5.2 ACCOUNT 1518 RCVA RETAIL ACCOUNT

EPI respectfully requests disposition \$240,371.61 as a refund to customers, inclusive of interest to April 30, 2016.

TABLE 9-21: ACCOUNT 1518 DISPOSITION CALCULATION

Line No.	Description	Principal	Interest	Total
1	December 31, 2014 Balance	-\$224,138.85	-\$12,945.39	-\$237,084.24
2	Less: 2015 IRM Disposition (EB-2014-0064)	\$0.00	\$0.00	\$0.00
3	Adjustments	\$0.00	\$0.00	\$0.00
4	Balance for Disposition	-\$224,138.85	-\$12,945.39	-\$237,084.24
5	Interest January to December 2015		-\$2,465.53	-\$2,465.53
6	Interest January to April 2016		-\$821.84	-\$821.84
7	Total Claim	-\$224,138.85	-\$16,232.76	-\$240,371.61

This account is used to record the net of:

- i. Revenues derived, including accruals, from the following services:
 - a. Establishing Service Agreements;
 - b. Distributor-Consolidated Billing;
 - c. Retailer-Consolidated Billing; and

- ii. The costs of entering into Service Agreements, and related contract administration, monitoring and other expenses necessary to maintain the contract, as well as the incremental costs incurred to provide the services in (b) and (c) above, as applicable, and the avoided costs credit arising from Retailer-Consolidated Billing, including accruals.

9.5.3 ACCOUNT 1534 SMART GRID CAPITAL

EPI respectfully requests a disposition of \$25,117.28 as a collection from customers, inclusive of interest to April 30, 2016.

Line No.	Description	Principal	Interest	Total
1	December 31, 2014 Balance	\$24,697.91	\$57.13	\$24,755.04
2	Less: 2015 IRM Disposition (EB-2014-0064)	\$0.00	\$0.00	\$0.00
3	Adjustments	\$0.00	\$0.00	\$0.00
4	Balance for Disposition	\$24,697.91	\$57.13	\$24,755.04
5	Interest January to December 2015		\$271.68	\$271.68
6	Interest January to April 2016		\$90.56	\$90.56
7	Total Claim	\$24,697.91	\$419.37	\$25,117.28

EPI utilized this account to record amounts billed by HONI to EPI from January 2013 through December 2014 for the Smart Grid Capital rate rider applicable to Sub Transmission customers (EB-2012-0136 and EB-2013-0141).

Effective January 1, 2015, EPI has commenced recording these charges in the Low Voltage variance account based on its interpretation of the Accounting Procedures Handbook Guidance dated March 2015.

9.5.4 ACCOUNT 1548: RCVA SERVICE

EPI respectfully requests disposition of \$160,507.10 as a collection from customers, inclusive of interest to April 30, 2016.

TABLE 9-22: ACCOUNT 1548 DISPOSITION CALCULATION

Line No.	Description	Principal	Interest	Total
1	December 31, 2014 Balance	\$147,879.19	\$10,459.02	\$158,338.21
2	Less: 2015 IRM Disposition (EB-2014-0064)	\$0.00	\$0.00	\$0.00
3	Adjustments	\$0.00	\$0.00	\$0.00
4	Balance for Disposition	\$147,879.19	\$10,459.02	\$158,338.21
5	Interest January to December 2015		\$1,626.67	\$1,626.67
6	Interest January to April 2016		\$542.22	\$542.22
7	Total Claim	\$147,879.19	\$12,627.91	\$160,507.10

This account is used to record the net of:

i. Revenues derived, including accruals, from the Service Transaction Request services and charged by the distributor as prescribed, in the form of a:

a. Request fee,

b. Processing fee,

c. Information Request fee,

d. Default fee, and

e. Other Associated Costs fees.

ii. The incremental cost of labour, internal information system maintenance costs and delivery costs related to the provision of the services associated with the above items.

9.5.5 ACCOUNT 1555: SMART METER CAPITAL

EPI utilized this account to record capital costs related to the deployment of Smart Meters. EPI applied for and received final disposition of Smart Meter costs in Board file EB-2012-0289. The remaining balance relates to stranded meter assets. Since the disposition, no additional amounts have been booked to this account other than depreciation related to the stranded meters.

For more details regarding Stranded Meter Costs, please see Exhibit 2, Section 2.4.

EPI respectfully requests disposition of \$317,140.85 as a collection from customers. The variance between the December 31, 2014 balance of \$362,515.29 and the balance for disposition represents the depreciation for 2015, which is consistent with Board Approved methodology.

TABLE 9-23: ACCOUNT 1555 DISPOSITION CALCULATION

Line No.	Description	Principal	Interest	Total
1	December 31, 2014 Balance	\$362,515.29	\$0.00	\$362,515.29
2	Less: 2015 IRM Disposition (EB-2014-0064)	\$0.00	\$0.00	\$0.00
3	January to December 2015 Depreciation	-\$45,374.47	\$0.00	-\$45,374.47
4	Balance for Disposition	\$317,140.82	\$0.00	\$317,140.82
5	Interest January to December 2015		\$0.00	\$0.00
6	Interest January to April 2016		\$0.00	\$0.00
7	Total Claim	\$317,140.82	\$0.00	\$317,140.82

9.5.6 ACCOUNT 1575: IFRS-CGAAP TRANSITION PP&E

Given the timing of its transition (as further described below), EPI has not utilized Account 1575.

9.5.7 ACCOUNT 1576: ACCOUNTING CHANGES UNDER CGAAP

On July 17, 2012, the Board issued a letter that provided direction to electricity distributors that had elected to defer the adoption of IFRS and remain on CGAAP. In this letter, the Board gave these distributors the option of implementing IFRS-compliant capitalization and depreciation accounting policies in 2012 (i.e., effective January 1, 2012). The letter also specified that these accounting changes were mandatory effective January 1, 2013, regardless of whether the Canadian Accounting Standards Board permitted further IFRS adoption deferrals beyond 2013. The Board established Account 1576, Accounting Changes under CGAAP, for distributors to record the financial differences arising from these accounting changes.

In accordance with the Board's letter, EPI implemented the changes to its capitalization and depreciation policies effective January 1, 2013. EPI has tracked the impact of these changes for 2013, 2014 and 2015.

In 2013 and 2014, EPI recorded credits in Account 1576 of \$602,341 and \$1,677,655, respectively. EPI forecasts that an additional credit of \$1,305,434 will be recorded in 2015. Therefore, EPI anticipates

that the principal balance of Account 1576 as at December 31, 2015 will be a credit of \$3,585,430. EPI confirms that no carrying charges are included in these amounts.

EPI has completed Fixed Asset Continuity Schedules for CGAAP and Revised CGAAP for 2013. These schedules confirm that the application of the accounting policy changes began in 2013 as the opening balances for cost and accumulated depreciation are the same. EPI has also completed these schedules for 2014 and 2015 in support of the amounts booked in the respective years. These tables are consistent with the Board's Appendix 2-BA, as included in Exhibit 2. A copy of these schedules is included Attachment 9-D of the Exhibit and the results have been summarized in Table 9-24 below.

TABLE 9-24: SUMMARY OF APPENDIX 2-BA RESULTS

Line No.	Description	Gross Assets				Depreciation				Net Book Value
		Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
1	Year Ending 2013									
2	CGAAP	\$114,279,741	\$9,390,984	-\$238,716	\$123,432,009	-\$53,052,143	-\$5,498,337	\$117,906	-\$58,432,574	\$64,999,435
3	Revised CGAAP	\$114,279,741	\$8,880,443	-\$238,716	\$122,921,468	-\$53,052,143	-\$4,385,454	\$117,906	-\$57,319,692	\$65,601,777
4	Change		-\$510,541				\$1,112,882			\$602,341
5	Year Ending 2014									
6	CGAAP	\$123,432,009	\$9,549,813	-\$352,176	\$132,629,646	-\$58,432,574	-\$6,042,303	\$345,316	-\$64,129,561	\$68,500,085
7	MIFRS	\$122,921,468	\$9,014,831	-\$352,176	\$131,584,123	-\$57,319,702	-\$3,829,667	\$345,316	-\$60,804,052	\$70,780,071
8	Change		-\$534,982				\$2,212,637			\$1,677,655
9	Year Ending 2015									
10	CGAAP	\$132,629,646	\$8,843,098	\$0	\$141,472,744	-\$64,129,561	-\$6,002,374	\$0	-\$70,131,935	\$71,340,808
11	MIFRS	\$131,584,123	\$8,226,657	\$0	\$139,810,780	-\$60,804,052	-\$4,080,500	\$0	-\$64,884,552	\$74,926,228
12	Change		-\$616,441				\$1,921,875			\$1,305,434

In its letter to electricity distributors dated June 25, 2013, the Board required a rate of return be applied to the balance of Account 1576 upon its disposition in rates. The Board's Appendix 2-EC calculates the rate of return component based on the Weighted Average Cost of Capital ("WACC") and the number of years proposed for disposition. Based on this methodology, EPI's proposed WACC is 6.48% as calculated in Exhibit 6. EPI proposes to dispose of its Account 1576 balance, as a refund to customers, over a two year period. The proposed two-year period allows for the smoothing of the credit to customers. It avoids some of the volatility that would result from a significant reduction in customer bills due to the payment of a large credit over a single year, followed by a significant increase in the following year when the credit is removed. Customers are kept whole due to the addition of a return to the balance over the entire two-year period. The return component that EPI has applied to its 1576 balance is \$464,672 (\$3,585,430 * 6.48% * 2 years). This results in a total Account 1576 disposition amount of \$4,050,102.

- 1 A summary of EPI's Account 1576 balance is found in Table 9-25, which is consistent with the Board's
- 2 Appendix 2-EC. Appendix 2-EC is also included in Attachment 9-E of this Exhibit.

3 **TABLE 9-25: ACCOUNT 1576 - ACCOUNTING CHANGES UNDER CGAAP**

Line No.	Description	2013 Revised CGAAP Actual	2014 Revised CGAAP Actual	2015 MIFRS Forecast
1	PP&E Values under former CGAAP			
2	Opening net PP&E	\$61,227,598	\$64,999,435	\$68,500,085
3	Net Additions	\$9,152,268	\$9,197,637	\$8,843,098
4	Net Depreciation	-\$5,380,431	-\$5,696,987	-\$6,002,374
5	Closing PP&E	\$64,999,435	\$68,500,085	\$71,340,808
6	PP&E Values under revised CGAAP			
7	Opening net PP&E	\$61,227,598	\$65,601,777	\$70,780,081
8	Net Additions	\$8,641,727	\$8,662,655	\$8,226,657
9	Net Depreciation	-\$4,267,549	-\$3,484,350	-\$4,080,500
10	Closing PP&E	\$65,601,777	\$70,780,081	\$74,926,238
11	Difference in Closing net PP&E	-\$602,341	-\$2,279,996	-\$3,585,430
12	WACC			6.48%
13	Number of years for Disposition			2
14	Return on Rate Base			-\$464,672
15	Amount for Disposition			-\$4,050,102

5 **9.5.8 ACCOUNT 1582: ONETIME WHOLESALE MARKET SERVICE**

- 6 EPI respectfully requests disposition of \$9,544.36 as a collection from customers, inclusive of interest to
- 7 April 30, 2016.

8 **TABLE 9-26: ACCOUNT 1582 DISPOSITION CALCULATION**

Line No.	Description	Principal	Interest	Total
1	December 31, 2014 Balance	\$7,540.13	\$1,893.64	\$9,433.77
2	Less: 2015 IRM Disposition (EB-2014-0064)	\$0.00	\$0.00	\$0.00
3	Adjustments	\$0.00	\$0.00	\$0.00
4	Balance for Disposition	\$7,540.13	\$1,893.64	\$9,433.77
5	Interest January to December 2015		\$82.94	\$82.94
6	Interest January to April 2016		\$27.65	\$27.65
7	Total Claim	\$7,540.13	\$2,004.23	\$9,544.36

This account is used monthly to record the net of:

- i. The amount charged by the IESO, based on the monthly settlement invoice, for Wholesale Market Service, specified by the Board (these charges are not normally already incorporated in Wholesale Market Service Rate), including accruals; and,
- ii. The amount billed to customers for the same services using the Board Approved rate, including accruals.

9.5.9 ACCOUNT 1592: PILS AND TAX VARIANCES

EPI utilizes Account 1592 and two subaccounts for PILs and HST Savings. EPI respectfully requests a disposition of \$197,854.09 as a refund to customers, inclusive of interest to April 30, 2016. The following provides details of the amounts requested.

PILs

EPI does not have a balance related to PILs for disposition, as such no Appendix 2-TA has been completed.

SHARED TAX SAVINGS

EPI respectfully requests a disposition of \$1,660.23 as a refund to customers, inclusive of interest to April 30, 2016.

TABLE 9-27: ACCOUNT 1592, SUBACCOUNT HONI SHARED TAX SAVINGS

Line No.	Description	Principal	Interest	Total
1	December 31, 2014 Balance	-\$1,619.86	-\$16.61	-\$1,636.47
2	Less: 2015 IRM Disposition (EB-2014-0064)	\$0.00	\$0.00	\$0.00
3	Adjustments	\$0.00	\$0.00	\$0.00
4	Balance for Disposition	-\$1,619.86	-\$16.61	-\$1,636.47
5	Interest January to December 2015		-\$17.82	-\$17.82
6	Interest January to April 2016		-\$5.94	-\$5.94
7	Total Claim	-\$1,619.86	-\$40.37	-\$1,660.23

EPI utilized this subaccount to record amounts billed by HONI to EPI from January 2013 through December 2014 for the Shared Tax Savings rate rider applicable to Sub Transmission customers (EB-2012-0136 and EB-2013-0141).

Effective January 1, 2015, EPI has commenced recording these charges in the Low Voltage variance account based on its interpretation of the APH Guidance dated March 2015.

HST SAVINGS

During the 2010 IRM application process, the Board directed LDCs to record in the deferral account 1592 (PILs and Tax Variances for 2006 and subsequent years, Sub-account HST/OVAT ITCs), beginning July 1, 2010, the incremental ITCs received on distribution revenue requirement items that were previously subject to PST and became subject to HST. Board policy stated that 50% of the savings are to be shared with the customers.

As previously discussed, EPI is comprised of four predecessor distributors: CKH, MPDC, Dutton and Newbury. The former CKH filed a Cost of Service Application for rates effective May 1, 2010 (EB-2009-0261). The disposition of the above-noted HST Savings was included as part of the EB-2009-0261 Application, therefore no ongoing adjustments relating to the CK rate zone were required. However, as previously described the former MPDC, Dutton and Newbury were last rebased using the 2006 EDR methodology. Accordingly, in a situation akin to the Account 1508 sub-accounts described under Section 9.5.1 above, EPI has not yet had the opportunity to include the above-noted HST adjustment in base rates.

Consequently, in 2010, EPI commenced recording HST savings as it related to the SMP, Dutton and Newbury rate zones. As the former LDCs activities began to increasingly overlap and EPI implemented a new accounting system in 2011, it became more and more challenging to track the HST impacts originating specifically from the SMP, Dutton and Newbury rate zones. As such, effective January 1, 2011 EPI utilized the data collected from July 1, 2010 to December 31, 2010 and created a quarterly estimate to represent the savings and has continued to record that estimate on a go forward basis. EPI proposes to continue this approach for SMP, Dutton and Newbury to April 30, 2016 and include the full impact in a single disposition. Upon completion of this Application, the applicable HST Savings for SMP,

- 1 Dutton and Newbury will be included in base rates. Accordingly, EPI has completed Board Appendix 2-
- 2 TB, which is included as Attachment 9-F of this Exhibit.
- 3 EPI respectfully requests disposition of \$196,193.87 as a refund to customers, inclusive of interest to
- 4 April 30, 2016.

5 **TABLE 9-28: ACCOUNT 1592, SUBACCOUNT HST SAVINGS DISPOSITION CALCULATION**

Line No.	Description	Principal	Interest	Total
1	December 31, 2014 Balance	-\$146,601.94	-\$4,761.80	-\$151,363.74
2	Less: 2015 IRM Disposition (EB-2014-0064)	\$0.00	\$0.00	\$0.00
3	50% HST Savings for 2015	-\$31,547.28	\$0.00	-\$31,547.28
4	50% HST Savings for Jan-Apr 2016	-\$10,515.76	\$0.00	-\$10,515.76
5	Balance for Disposition	-\$188,664.98	-\$4,761.80	-\$193,426.78
6	Interest January to December 2015		-\$2,075.31	-\$2,075.31
7	Interest January to April 2016		-\$691.77	-\$691.77
6	8 Total Claim	-\$188,664.98	-\$7,528.89	-\$196,193.87

9.6 ACCOUNT STATUS

9.6.1 NEW ACCOUNTS

EPI is not seeking an order to establish any new deferral or variance accounts.

9.6.2 CONTINUATION OF ACCOUNTS

GROUP ONE

EPI plans to continue to utilize Group One accounts currently used. The accounts are as follows:

- Account 1550: Low Voltage,
- Account 1551: Smart Metering Entity,
- Account 1568: LRAMVA,
- Account 1580: RSVA Wholesale Market Service,
- Account 1584: RSVA Retail Transmission Network,
- Account 1586: RSVA Retail Transmission Connection,
- Account 1588: RSVA Power,
- Account 1589: RSVA Global Adjustment, and
- Account 1595: Disposition of Regulatory Balances.

GROUP TWO

EPI plans to continue the use of the following Group Two accounts:

- Account 1508: Other Regulatory Assets – EPI to continue to utilize as necessary.

- Account 1508, Subaccount LRAM – EPI plans to continue to utilize this account to capture LRAM related to the current SMP rate zone to April 30, 2016 at which time these programs savings will become part of EPI base rates. EPI believes these amounts to be significant.
- Account 1518: RCVA Retail – EPI to continue to utilize as per APH.
- Account 1548: RCVA STR – EPI to continue to utilize as per APH.
- Account 1582: RSVA One Time – EPI to continue to utilize as necessary.

9.6.3 DISCONTINUATION OF ACCOUNTS

EPI proposes the discontinuation of the following accounts:

- Account 1508, Subaccount OEB Cost Assessments – Upon disposition this account will no longer be required.
- Account 1508, Subaccount Pension Contributions – Upon disposition this account will no longer be required.
- Account 1508, Subaccount One Time Incremental IFRS Transition Costs – Upon disposition this account will no longer be required.
- Account 1508, Subaccount Incremental Capital Contribution – This account was previously utilized to record the incremental capital contributions rate rider paid to HONI as part of its Sub Transmission rate class. Commencing in 2015, EPI is recording these charges in the Low Voltage Account based on their interpretation of the APH Guidance dated March 2015.
- Account 1534, Subaccount Smart Grid Capital – This account was previously utilized to record the smart grid capital rate rider paid to HONI as part of its Sub Transmission rate class. Commencing in 2015, EPI is recording these charges in the Low Voltage Account based on its interpretation of the APH Guidance, dated March 2015.
- Account 1555, Smart Meter Capital and Recovery Offset – Upon disposition this account will no longer be required.

- 1 • Account 1576: CGAAP Account Changes – Upon disposition this account will no longer be
2 required.

- 3 • Account 1592, Subaccount Shared Tax Savings – This account was previously utilized to record
4 the shared tax savings rate rider paid to HONI as part of its Sub Transmission rate class.
5 Commencing in 2015, EPI is recording these charges in the Low Voltage Account based on its
6 interpretation of the APH Guidance, dated March 2015.

- 7 • Account 1592, Subaccount HST Savings – Upon disposition this account will no longer be
8 required.

9.7 CALCULATION OF RATE RIDERS

9.7.1 OVERVIEW

As previously noted under Section 9.3, EPI currently maintains four rate zones as a result of acquisition and amalgamation with legacy distributors, and seeks to harmonize the rates for these four rate zones into a single Schedule of Rates and Charges. As part of this harmonization, EPI also seeks to dispose of all Group One and Group Two DVA balances on a harmonized basis and further proposes that future dispositions of all DVA accounts be accounted for and completed on a consolidated basis. This methodology would ensure consistency from the dispositions proposed in this Application and future balances.

9.7.2 BILLING DETERMINANTS UTILIZED

For the calculation of proposed rate riders, EPI has utilized the billing determinants arising from the 2016 Load Forecast inclusive of CDM Adjustments and Wholesale Market Participants ("WMP"). For more details regarding the 2016 Load Forecast and billing determinants please see Exhibit 3.

TABLE 9-29: 2016 TOTAL BILLING DETERMINANTS

Line No.	Rate Class	Customer Numbers	Total kWh	Total kW
1	Residential	36,333	277,476,009	-
2	General Service <50	3,850	99,682,764	-
3	General Service >50	491	478,846,838	1,272,217
4	Large User	2	40,551,283	86,226
5	Unmetered Scattered Load Connections	335	1,288,075	-
6	Sentinel Lighting Connections	532	396,340	1,110
7	Street Lighting Connections	13,469	7,263,208	21,790
8	Embedded Distributor	1	4,421,657	11,231
9	Total	55,013	909,926,173	1,392,574

In Section 3.2.3 of the Board's Filing Requirements it is stated that:

- 1 • "... distributors must establish separate rate riders to recover the balances in the RSVAs from
- 2 Market Participants ("MPs") who must not be allocated the RSVA account balances related to
- 3 charges for which the MPs settle directly with the IESO"; and,
- 4 • "Distributors who serve Class A customers per O. Reg 429/04 (i.e. customers greater than 5
- 5 MW) must propose an appropriate allocation for the recovery of the global adjustment variance
- 6 balance based on their settlement process with the IESO."

7 As of December 31, 2014, the EPI customers affected by these requirements are described as follows:

- 8 • Two Class A customers who will reside in the Large Use rate class effective with this Application,
- 9 and,
- 10 • Two WMP customers who will reside in the General Service > 50-4,999 kW rate class effective
- 11 with this Application.

12 As of July 1, 2015, EPI notes one of the above-noted Large Use customers has opted into Class B.
13 Conversely, two General Service > 50 kW-4,999 kW customers opted into the Class A program under the
14 new Industrial Conservation Initiative. Since the DVA balances proposed for disposition relate to
15 variances created prior to December 31, 2014, EPI proposes the rate riders be applicable to the
16 customers who contributed to those variances. Accordingly, EPI proposes the rate rider calculations be
17 based on the customer's Class A status as of December 31, 2014. EPI acknowledges its customer billing
18 system can accommodate this request.

19 For Class A customers, EPI settles the Global Adjustment based on the actual Global Adjustment rate. In
20 contrast, for Class B Non-RPP customers, EPI settles Global Adjustment based on the First Estimate
21 Global Adjustment rate. Accordingly, EPI Class A customers do not contribute to the creation of Account
22 1589 variances and should be excluded from its disposition.

23 EPI has also excluded the proposed Embedded Distributor rate class from the proposed disposition
24 calculations herein. EPI settles the Embedded Distributor based on the actual Global Adjustment rate,
25 does not charge any RTSR charges and believes the Embedded Distributor account does not contribute
26 significantly, if at all, to any other Group One or Two variances. Accordingly, EPI has excluded the
27 Embedded Distributor rate class from the calculations.

WHOLESALE MARKET PARTICIPANTS

As part of EPI's Load Forecast, EPI has calculated the estimated kWh and kW demand for the currently known WMPs. For more information on the calculation of these billing determinants please refer to Exhibit 3. The billing determinants are highlighted below and are included in the totals in Table 9-29 above.

TABLE 9-30: 2016 WHOLESALE MARKET PARTICIPANT BILLING DETERMINANTS

Line No.	Rate Class	Customer Numbers	Total kWh	Total kW
1	Residential			
2	General Service <50			
3	General Service >50	2	6,861,699	16,737
4	Large User			
5	Unmetered Scattered Load Connections			
6	Sentinel Lighting Connections			
7	Street Lighting Connections			
8	Embedded Distributor			
9	Total	2	6,861,699	16,737

CLASS A CUSTOMERS

As noted above, as of December 31, 2014, EPI had two Class A customers, both residing in the Large Use rate class. As noted above, Class A customers are excluded from any Global Adjustment variance account disposition. Since the balances being disposed of relate to variances created prior to December 31, 2014, EPI proposes that the Class A participants from that time be excluded from this disposition. Customer who have since migrated to Class A will remain part of the disposition since they would have been Class B customers and contributed to the variance in 2014.

Table 9-31 summarizes the applicable Class A billing determinants below.

TABLE 9-31: 2016 CLASS A BILLING DETERMINANTS

Line No.	Rate Class	Customer Numbers	Total kWh	Total kW
1	Residential			
2	General Service <50			
3	General Service >50			
4	Large User	2	40,551,283	86,226
5	Unmetered Scattered Load Connections			
6	Sentinel Lighting Connections			
7	Street Lighting Connections			
8	Embedded Distributor			
9	Total	2	40,551,283	86,226

NON-RPP BILLING DETERMINANTS

To develop the 2016 Non-RPP billing determinants to be applied to calculate the proposed Global Adjustment rate riders, EPI first calculated the relationship by rate class of the 2014 Non-RPP results as a percentage of the 2014 total by rate class for each the kWh consumption and the kW demand. EPI then applied the rate class specific percentage to the 2016 Load Forecast results presented in Table 9-29. The results are presented in Table 9-32 below.

TABLE 9-32: 2016 NON-RPP BILLING DETERMINANTS

Line No.	Rate Class	Percent of 2014 kWh	2016 Non-RPP kWh	Percent of 2014 kW	2016 Non-RPP kW
1	Residential	9.03%	25,050,844		-
2	General Service <50	15.68%	15,634,625		-
3	General Service >50	90.26%	432,212,462	89.86%	1,143,221
4	Large User	100.00%	40,551,283	100.00%	86,226
5	Unmetered Scattered Load Connections	0.45%	5,847		-
6	Sentinel Lighting Connections	0.00%	-	0.00%	-
7	Street Lighting Connections	100.00%	7,263,208	100.00%	21,790
8	Embedded Distributor	100.00%	4,421,657	100.00%	11,231
9	Total		525,139,925		1,262,468

BILLING DETERMINANTS USED TO DEVELOP RATE RIDERS

The combined results used to calculate the proposed disposition rate riders are presented in Table 9-33 below. EPI has separated the WMP billing determinants from the General Service > 50 line and reported

it as a separate line noted in red. EPI has noted the 2 applicable Class A customers in the Large Use class in blue.

TABLE 9-33: 2016 DETAILED LOAD FORECAST BILLING DETERMINANTS FOR DISPOSITION CALCULATIONS

Rate Class	Customer Numbers	Total kWh	Total kW	Non-RPP kWh	Non-RPP kW
Residential	36,333	277,476,009	-	25,050,844	-
General Service <50	3,850	99,682,764	-	15,634,625	-
General Service >50	491	471,985,139	1,255,480	425,350,763	1,126,484
General Service >50 - WMP	2	6,861,699	16,737	6,861,699	16,737
Large Use - Class A	2	40,551,283	86,226	40,551,283	86,226
Unmetered Scattered Load Connections	335	1,288,075	-	5,847	-
Sentinel Lighting Connections	532	396,340	1,110	-	-
Street Lighting Connections	13,469	7,263,208	21,790	7,263,208	21,790
Embedded Distributor	1	4,421,657	11,231	4,421,657	11,231
Total	55,015	909,926,173	1,392,574	525,139,925	1,262,468
Total Excluding Embedded Distributor		905,504,516		520,718,268	
Total Excluding Embedded Distributor & WMP		898,642,817			
Total Excluding Embedded Distributor, WMP & Class A				473,305,287	

9.7.3 PROPOSED RATE RIDERS

Consistent with the EDDVAR model provided by the Board, EPI has calculated the following rate riders:

- Group One Deferral Disposition, excluding Global Adjustment and Group One Non-RPP Global Adjustment Deferral Disposition
- Group Two Deferral Disposition
- LRAM and LRAMVA Deferral Disposition, and
- IFRS Disposition.

EPI discusses each calculation and the results in the sections below.

GROUP ONE RATE RIDER

EPI has calculated two separate rate riders for its Group One disposition. The first Group One rate rider includes the following accounts allocated on the basis noted below:

- Account 1550 – allocated based on total kWh excluding the Embedded Distributor rate class,
- Account 1551 – allocated to Residential and General Service < 50 customers based on number of customers,
- Account 1580 – allocated based on total kWh excluding the Embedded Distributor rate class and WMP customers,
- Account 1584 – allocated based on total kWh excluding the Embedded Distributor rate class,
- Account 1586 – allocated based on total kWh excluding the Embedded Distributor rate class,
- Account 1588 – allocated based on total kWh excluding the Embedded Distributor rate class and WMP customers.
- Account 1595 – the residual balance related to previous Group One dispositions (excluding Global Adjustment Account 1589) is allocated based on the allocations from the original rate rider calculation. In this case the residual balance was originally disposed of in the 2013 IRM Application (EB-2012-0119).

The second Group One rate rider relates to Global Adjustment and includes the following accounts:

- Account 1589 – allocated based on total kWh excluding the Embedded Distributor rate class, WMPs and Class A customers, and
- Account 1595 – the residual balance related to previous Global Adjustment dispositions is allocated based on the allocation from the original rate rider calculation. In this case the residual balance was originally disposed of in the 2013 IRM Application (EB-2012-0119).

EPI proposes to dispose of the balances over one year commencing on May 1, 2016. Table 9-34 below shows the proposed rate riders by rate class for the above noted dispositions.

TABLE 9-34: PROPOSED GROUP ONE RATE RIDERS

Rate Class	Billing Unit	Group One Disp Total \$	Group One Rate Rider	Non-RPP Excluding WMP & Class A	Non-RPP Rate Rider
Residential	kWh	\$428,347.24	\$0.0015	\$85,210.15	\$0.0034
General Service <50	kWh	\$154,584.68	\$0.0016	\$55,674.44	\$0.0036
General Service >50	kW	\$735,536.46	\$0.5859	\$1,540,029.84	\$1.3671
General Service >50 - WMP	kW	\$8,136.27	\$0.4861	\$0.00	\$0.0000
Large Use - Class A	kW	\$63,283.31	\$0.7339	-\$7,847.24	-\$0.0910
Unmetered Scattered Load Connections	kWh	\$2,013.16	\$0.0016	\$24.94	\$0.0043
Sentinel Lighting Connections	kW	\$616.50	\$0.5554	\$0.00	\$0.0000
Street Lighting Connections	kW	\$11,285.68	\$0.5179	\$25,779.19	\$1.1831
Embedded Distributor	kW	\$0.00	\$0.0000	\$0.00	\$0.0000
Total		\$1,403,803.29		\$1,698,871.32	

GROUP TWO RATE RIDER

EPI has calculated a single rate rider for the disposition of the Group Two accounts including the following accounts and basis of allocation:

- Account 1508 with balances relating to Incremental Capital Contributions (HONI), OEB Cost Assessments, One-Time IFRS costs and Pension contributions. All of these balances were allocated based on total kWh excluding the Embedded Distribution rate class.
- Account 1518 – allocated based on total kWh excluding the Embedded Distributor rate class,
- Account 1534 – allocated based on total kWh excluding the Embedded Distributor rate class,
- Account 1548 – allocated based on total kWh excluding the Embedded Distributor rate class,
- Account 1555 – allocated based on the actual residual balance of stranded meters for Residential, General Service < 50 and General Service > 50 rate classes,
- Account 1582 – allocated based on total kWh excluding the Embedded Distributor rate class,
- Account 1592 with balances relating to Shared Tax Savings (HONI) and HST Savings. Both balances were allocated based on the total kWh excluding the Embedded Distribution rate class.

Consistent with Board Filing Requirements, EPI has calculated the Residential rate rider as a monthly fixed charge rather than the traditional volumetric charge. EPI proposes these balances be disposed over a 1 year period beginning May 1, 2016. Table 9-35 below presents the proposed Group Two disposition rate riders.

TABLE 9-35: GROUP TWO PROPOSED RATE RIDERS

Rate Class	Billing Unit	Group One Disp Total \$	Group One Rate Rider
Residential	Customer	\$205,890.52	\$0.47
General Service <50	kWh	\$73,965.80	\$0.0007
General Service >50	kW	\$355,310.08	\$0.2793
Large Use	kW	\$30,089.54	\$0.3490
Unmetered Scattered Load Connections	kWh	\$955.77	\$0.0007
Sentinel Lighting Connections	kW	\$294.09	\$0.2649
Street Lighting Connections	kW	\$5,389.39	\$0.2473
Embedded Distribution	kW	\$0.00	\$0.0000
Total		\$671,895.19	

LRAM AND LRAMVA RATE RIDER

EPI has calculated a single combined rate rider to reflect the disposition of its LRAM and LRAMVA claim. These balances have been allocated to the rate classes as identified in the reports provided in (Exhibit 4, Attachments 4-U to 4-X). EPI proposes disposing of these balances over a one year period beginning May 1, 2016. Table 9-36 below presents the proposed rate riders by rate class.

TABLE 9-36: LRAM/LRAMVA PROPOSED RATE RIDER

Rate Class	Billing Unit	CK LRAMVA	SMP LRAMVA	SMP LRAM	Balance	LRAM/ LRAMVA Rate Rider
Residential	kWh	\$34,608.65	\$14,665.64	\$11,976.17	\$61,250.46	\$0.0002
General Service <50	kWh	\$63,436.92	\$3,773.34	\$4,116.08	\$71,326.34	\$0.0007
General Service >50	kW	\$72,048.70	\$8,133.28	\$612.39	\$80,794.37	\$0.0635
Large Use	kW	\$27,366.51	\$52.89		\$27,419.40	\$0.3180
Unmetered Scattered Load Connections	kWh				\$0.00	
Sentinel Lighting Connections	kW				\$0.00	
Street Lighting Connections	kW		\$12.78		\$12.78	\$0.0006
Embedded Distributor	kW				\$0.00	
Total		\$197,460.78	\$26,637.93	\$16,704.64	\$240,803.34	

RATE RIDER FOR THE DISPOSITION OF ACCOUNTING CHANGES UNDER CGAAP

EPI has calculated a single rate rider for the disposition of Account 1576 relating to the transition to IFRS. The balance has been allocated based on kWh excluding the Embedded Distributor rate class. EPI proposes the disposition of balances be completed over two years beginning May 1, 2016 and effective until April 30, 2018. Table 9-37 below presents the proposed rate riders by rate class.

TABLE 9-37: PROPOSED RATE RIDERS FOR ACCOUNTING CHANGES

Rate Class	Allocated Balance	Billing Unit	IFRS Rate Rider
Residential	-\$1,241,082.78	Customer	-\$1.4200
General Service <50	-\$445,856.79	kWh	-\$0.0022
General Service >50	-\$2,141,765.57	kW	-\$0.8417
Large Use	-\$181,376.03	kW	-\$1.0517
Unmetered Scattered Load Connections	-\$5,761.25	kWh	-\$0.0022
Sentinel Lighting Connections	-\$1,772.73	kW	-\$0.7985
Street Lighting Connections	-\$32,486.56	kW	-\$0.7454
Embedded Distribution	\$0.00	kW	\$0.0000
Total	-\$4,050,101.71		

ATTACHMENT 9-A

EPI DVA Disposition Model

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Deferral/Variance Account Continuity Schedule

USoA	Description	2010								
		Principal				Interest				Total
		Opening Balance	Transactions	BA	Closing Balance	Opening Balance	Transactions	BA	Closing Balance	
GROUP ONE										
1550	Low Voltage									
1551	Smart Metering Entity Charge									
1568	LRAMVA									
1580	RSVA Wholesale Market									
1584	RSVA Network									
1586	RSVA Connection									
1588	RSVA Power									
1589	RSVA Global									
1590	Disposition and Recovery of Regulatory Assets									
1595	Disposition and Recovery of Regulatory Assets									
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GROUP TWO										
1508	Other Regulatory Assets									
	2010 Rebasing	\$173,245.41	\$70,113.08	\$10,326.41	\$233,032.08	\$477.77	\$1,322.07	\$174.96	\$1,624.88	\$234,656.96
	Incremental Capital Contribution (HONI)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	LRAM	\$102,282.00	-\$20,000.00	\$0.00	\$82,282.00	\$1,018.00	\$815.70	\$0.00	\$1,833.70	\$84,115.70
	OEB Cost Assessment	\$26,833.69	\$0.00	\$0.00	\$26,833.69	\$1,722.19	\$214.02	\$0.00	\$1,936.21	\$28,769.90
	One-Time Incremental IFRS Transition Costs	\$131,430.89	\$118,500.00	\$0.00	\$249,930.89	\$429.12	\$1,629.39	\$0.00	\$2,058.51	\$251,989.40
	Pension Contributions	\$29,126.59	\$0.00	\$0.00	\$29,126.59	\$2,867.43	\$232.29	\$0.00	\$3,099.72	\$32,226.31
1518	RCVA Retail	-\$222,972.06	-\$51,792.13	-\$152,680.85	-\$122,083.34	-\$12,187.41	-\$1,069.17	-\$11,144.16	-\$2,112.42	-\$124,195.76
1534	Smart Grid Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1548	RCVA STR	\$150,004.36	\$33,663.74	\$102,572.63	\$81,095.47	\$11,363.46	\$710.54	\$9,008.46	\$3,065.54	\$84,161.01
1555	Smart Meter Capital and Recovery Offset	\$763,978.75	\$0.00	\$75,292.93	\$688,685.82	\$5,931.89	-\$856.44	\$5,075.45	\$0.00	\$688,685.82
1576	CGAAP Accounting Changes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1582	RSVA One Time	\$50,162.04	\$7,540.13	\$50,162.04	\$7,540.13	\$8,852.27	\$1,541.10	\$8,942.97	\$1,450.40	\$8,990.53
1592	PILs & Tax Variance									
	Shared Tax Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	HST Savings	\$0.00	-\$20,412.87	\$0.00	-\$20,412.87	\$0.00	-\$38.01	\$0.00	-\$38.01	-\$20,450.88
	Subtotal	\$1,204,091.67	\$158,024.82	\$85,673.16	\$1,276,443.33	\$20,474.72	\$4,539.50	\$12,057.68	\$12,956.54	\$1,289,399.87
	Grand Total	\$1,204,091.67	\$158,024.82	\$85,673.16	\$1,276,443.33	\$20,474.72	\$4,539.50	\$12,057.68	\$12,956.54	\$1,289,399.87

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-C
Deferral/Variance Account Continuity Sche

USoA	Description	2011								
		Principal				Interest				Total
		Opening Balance	Transactions	BA	Closing Balance	Opening Balance	Transactions	BA	Closing Balance	
GROUP ONE										
1550	Low Voltage									
1551	Smart Metering Entity Charge									
1568	LRAMVA									
1580	RSVA Wholesale Market									
1584	RSVA Network									
1586	RSVA Connection									
1588	RSVA Power									
1589	RSVA Global									
1590	Disposition and Recovery of Regulatory Assets									
1595	Disposition and Recovery of Regulatory Assets									
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GROUP TWO										
1508	Other Regulatory Assets									
	2010 Rebasing	\$233,032.08	-\$70,800.00	\$0.00	\$162,232.08	\$1,624.88	\$0.00	\$0.00	\$1,624.88	\$163,856.96
	Incremental Capital Contribution (HONI)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	LRAM	\$82,282.00	-\$73,880.30	\$0.00	\$8,401.70	\$1,833.70	-\$1,330.27	\$0.00	\$503.43	\$8,905.13
	OEB Cost Assessment	\$26,833.69	\$0.00	\$0.00	\$26,833.69	\$1,936.21	\$394.32	\$0.00	\$2,330.53	\$29,164.22
	One-Time Incremental IFRS Transition Costs	\$249,930.89	\$121,477.44	\$0.00	\$371,408.33	\$2,058.51	\$4,554.07	\$0.00	\$6,612.58	\$378,020.91
	Pension Contributions	\$29,126.59	\$0.00	\$0.00	\$29,126.59	\$3,099.72	\$428.16	\$0.00	\$3,527.88	\$32,654.47
1518	RCVA Retail	-\$122,083.34	-\$41,618.48	\$0.00	-\$163,701.82	-\$2,112.42	-\$2,116.79	\$0.00	-\$4,229.21	-\$167,931.03
1534	Smart Grid Capital	\$0.00	\$117,547.26	\$0.00	\$117,547.26	\$0.00	\$1,739.94	\$0.00	\$1,739.94	\$119,287.20
1548	RCVA STR	\$81,095.47	\$27,302.67	\$0.00	\$108,398.14	\$3,065.54	\$1,381.51	\$0.00	\$4,447.05	\$112,845.19
1555	Smart Meter Capital and Recovery Offset	\$688,685.82	\$1,183,397.32	\$0.00	\$1,872,083.14	\$0.00	\$0.00	\$0.00	\$0.00	\$1,872,083.14
1576	CGAAP Accounting Changes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1582	RSVA One Time	\$7,540.13	\$0.00	\$0.00	\$7,540.13	\$1,450.40	\$110.81	\$0.00	\$1,561.21	\$9,101.34
1592	PILs & Tax Variance									
	Shared Tax Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	HST Savings	-\$20,412.87	-\$31,547.23	\$0.00	-\$51,960.10	-\$38.01	-\$452.97	\$0.00	-\$490.98	-\$52,451.08
	Subtotal	\$1,276,443.33	\$1,263,425.91	\$0.00	\$2,539,869.24	\$12,956.54	\$5,161.75	\$0.00	\$18,118.29	\$2,557,987.53
	Grand Total	\$1,276,443.33	\$1,263,425.91	\$0.00	\$2,539,869.24	\$12,956.54	\$5,161.75	\$0.00	\$18,118.29	\$2,557,987.53

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-C
Deferral/Variance Account Continuity Sche

USoA	Description	2012								
		Principal				Interest				Total
		Opening Balance	Transactions	BA	Closing Balance	Opening Balance	Transactions	BA	Closing Balance	
GROUP ONE										
1550	Low Voltage									
1551	Smart Metering Entity Charge									
1568	LRAMVA									
1580	RSVA Wholesale Market									
1584	RSVA Network									
1586	RSVA Connection									
1588	RSVA Power									
1589	RSVA Global									
1590	Disposition and Recovery of Regulatory Assets									
1595	Disposition and Recovery of Regulatory Assets									
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GROUP TWO										
1508	Other Regulatory Assets									
	2010 Rebasing	\$162,232.08	-\$36,715.12	\$0.00	\$125,516.96	\$1,624.88	-\$1,624.88	\$0.00	\$0.00	\$125,516.96
	Incremental Capital Contribution (HONI)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	LRAM	\$8,401.70	-\$4,794.04	\$0.00	\$3,607.66	\$503.43	-\$286.96	\$0.00	\$216.47	\$3,824.13
	OEB Cost Assessment	\$26,833.69	\$0.00	\$0.00	\$26,833.69	\$2,330.53	\$394.32	\$0.00	\$2,724.85	\$29,558.54
	One-Time Incremental IFRS Transition Costs	\$371,408.33	\$76,593.44	\$0.00	\$448,001.77	\$6,612.58	\$5,978.67	\$0.00	\$12,591.25	\$460,593.02
	Pension Contributions	\$29,126.59	\$0.00	\$0.00	\$29,126.59	\$3,527.88	\$428.16	\$0.00	\$3,956.04	\$33,082.63
1518	RCVA Retail	-\$163,701.82	-\$25,161.44	\$0.00	-\$188,863.26	-\$4,229.21	-\$2,605.90	\$0.00	-\$6,835.11	-\$195,698.37
1534	Smart Grid Capital	\$117,547.26	\$0.00	\$0.00	\$117,547.26	\$1,739.94	\$1,723.71	\$0.00	\$3,463.65	\$121,010.91
1548	RCVA STR	\$108,398.14	\$29,321.55	\$0.00	\$137,719.69	\$4,447.05	\$1,794.19	\$0.00	\$6,241.24	\$143,960.93
1555	Smart Meter Capital and Recovery Offset	\$1,872,083.14	-\$1,411,960.57	\$0.00	\$460,122.57	\$0.00	\$0.00	\$0.00	\$0.00	\$460,122.57
1576	CGAAP Accounting Changes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1582	RSVA One Time	\$7,540.13	\$0.00	\$0.00	\$7,540.13	\$1,561.21	\$110.81	\$0.00	\$1,672.02	\$9,212.15
1592	PILs & Tax Variance									
	Shared Tax Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	HST Savings	-\$51,960.10	-\$31,547.28	\$0.00	-\$83,507.38	-\$490.98	-\$849.80	\$0.00	-\$1,340.78	-\$84,848.16
	Subtotal	\$2,539,869.24	-\$1,372,716.18	\$0.00	\$1,167,153.06	\$18,118.29	\$5,912.12	\$0.00	\$24,030.41	\$1,191,183.47
	Grand Total	\$2,539,869.24	-\$1,372,716.18	\$0.00	\$1,167,153.06	\$18,118.29	\$5,912.12	\$0.00	\$24,030.41	\$1,191,183.47

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-C
Deferral/Variance Account Continuity Sche

USoA	Description	2013								
		Principal				Interest				Total
		Opening Balance	Transactions	BA	Closing Balance	Opening Balance	Transactions	BA	Closing Balance	
GROUP ONE										
1550	Low Voltage									
1551	Smart Metering Entity Charge									
1568	LRAMVA									
1580	RSVA Wholesale Market									
1584	RSVA Network									
1586	RSVA Connection									
1588	RSVA Power									
1589	RSVA Global									
1590	Disposition and Recovery of Regulatory Assets									
1595	Disposition and Recovery of Regulatory Assets									
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GROUP TWO										
1508	Other Regulatory Assets									
	2010 Rebasing	\$125,516.96	-\$38,340.00	\$0.00	\$87,176.96	\$0.00	\$0.00	\$0.00	\$0.00	\$87,176.96
	Incremental Capital Contribution (HONI)	\$0.00	\$7,875.33	\$0.00	\$7,875.33	\$0.00	\$29.99	\$0.00	\$29.99	\$7,905.32
	LRAM	\$3,607.66	\$52,342.34	\$0.00	\$55,950.00	\$216.47	-\$216.47	\$0.00	\$0.00	\$55,950.00
	OEB Cost Assessment	\$26,833.69	-\$9,358.73	\$0.00	\$17,474.96	\$2,724.85	-\$320.62	\$0.00	\$2,404.23	\$19,879.19
	One-Time Incremental IFRS Transition Costs	\$448,001.77	\$27,389.56	\$0.00	\$475,391.33	\$12,591.25	\$6,832.25	\$0.00	\$19,423.50	\$494,814.83
	Pension Contributions	\$29,126.59	\$0.00	\$0.00	\$29,126.59	\$3,956.04	\$214.08	\$0.00	\$4,170.12	\$33,296.71
1518	RCVA Retail	-\$188,863.26	-\$20,672.50	\$0.00	-\$209,535.76	-\$6,835.11	-\$2,927.01	\$0.00	-\$9,762.12	-\$219,297.88
1534	Smart Grid Capital	\$117,547.26	-\$111,221.42	\$0.00	\$6,325.84	\$3,463.65	-\$3,457.76	\$0.00	\$5.89	\$6,331.73
1548	RCVA STR	\$137,719.69	\$4,306.35	\$0.00	\$142,026.04	\$6,241.24	\$2,072.50	\$0.00	\$8,313.74	\$150,339.78
1555	Smart Meter Capital and Recovery Offset	\$460,122.57	-\$49,662.60	\$0.00	\$410,459.97	\$0.00	\$0.00	\$0.00	\$0.00	\$410,459.97
1576	CGAAP Accounting Changes	\$0.00	-\$602,340.82	\$0.00	-\$602,340.82	\$0.00	\$0.00	\$0.00	\$0.00	-\$602,340.82
1582	RSVA One Time	\$7,540.13	\$0.00	\$0.00	\$7,540.13	\$1,672.02	\$110.81	\$0.00	\$1,782.83	\$9,322.96
1592	PILs & Tax Variance									
	Shared Tax Savings	\$0.00	-\$787.99	\$0.00	-\$787.99	\$0.00	-\$0.75	\$0.00	-\$0.75	-\$788.74
	HST Savings	-\$83,507.38	-\$31,547.28	\$0.00	-\$115,054.66	-\$1,340.78	-\$1,372.62	\$0.00	-\$2,713.40	-\$117,768.06
	Subtotal	\$1,167,153.06	-\$739,682.49	\$0.00	\$427,470.57	\$24,030.41	\$2,337.77	\$0.00	\$26,368.18	\$453,838.75
	Grand Total	\$1,167,153.06	-\$739,682.49	\$0.00	\$427,470.57	\$24,030.41	\$2,337.77	\$0.00	\$26,368.18	\$453,838.75

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-C
Deferral/Variance Account Continuity Sche

USoA	Description	2014								RRR 2.1.7	Variance	
		Principal				Interest						Total
		Opening Balance	Transactions	BA	Closing Balance	Opening Balance	Transactions	BA	Closing Balance			
GROUP ONE												
1550	Low Voltage	\$795,920.37	\$316,173.87	\$193,841.81	\$918,252.43	\$14,654.43	\$11,910.40	\$7,146.87	\$19,417.97	\$937,670.40	\$937,670.40	\$0
1551	Smart Metering Entity Charge	\$28,530.87	-\$3,200.67	\$0.00	\$25,330.20	-\$11.17	-\$10.71	\$0.00	-\$21.88	\$25,308.32	\$25,308.32	\$0
1568	LRAMVA	\$0.00	\$370,620.34	\$100,310.00	\$270,310.34	\$0.00	\$2,761.46		\$2,761.46	\$273,071.80	\$273,071.80	\$0
1580	RSVA Wholesale Market	-\$1,433,056.21	-\$60,007.39	-\$219,117.23	-\$1,273,946.37	-\$28,305.93	-\$13,082.62	-\$6,364.36	-\$35,024.19	-\$1,308,970.56	-\$1,308,970.56	\$0
1584	RSVA Network	\$283,726.91	\$25,955.64	-\$52,223.48	\$361,906.03	\$4,140.24	\$6,985.87	-\$763.56	\$11,889.67	\$373,795.70	\$373,795.70	\$0
1586	RSVA Connection	\$1,139,670.48	\$677,058.91	\$9,335.20	\$1,807,394.19	\$14,249.80	\$20,995.12	\$199.23	\$35,045.69	\$1,842,439.88	\$1,842,439.88	\$0
1588	RSVA Power	\$827,485.24	\$378,536.63	-\$66,869.08	\$1,272,890.95	\$14,483.97	\$24,750.24	\$145.42	\$39,088.79	\$1,311,979.74	\$1,311,979.74	\$0
1589	RSVA Global	\$298,643.72	\$1,761,559.66	-\$142,122.63	\$2,202,326.01	\$1,454.97	\$25,274.62	-\$5,350.35	\$32,079.94	\$2,234,405.95	\$2,234,405.95	\$0
1590	Disposition and Recovery of Regulatory Assets	\$35,541.48		\$6,491.03	\$29,050.45	\$0.00		\$0.00	\$0.00	\$29,050.45	\$29,050.45	\$0
1595	Disposition and Recovery of Regulatory Assets	\$466,184.57	-\$1,074,951.20	-\$181,073.25	-\$427,693.38	\$0.00			\$0.00	-\$427,693.38	-\$427,693.38	\$0
	Subtotal	\$2,442,647.43	\$2,391,745.79	-\$351,427.63	\$5,185,820.85	\$20,666.32	\$79,584.38	-\$4,986.75	\$105,237.45	\$5,291,058.30	\$5,291,058.30	\$0
GROUP TWO												
1508	Other Regulatory Assets									\$656,625.12	\$656,625.13	\$0
	2010 Rebasing	\$87,176.96	-\$38,340.00	\$0.00	\$48,836.96	\$0.00	\$0.00	\$0.00	\$0.00	\$48,836.96		
	Incremental Capital Contribution (HONI)	\$7,875.33	\$8,318.83	\$0.00	\$16,194.16	\$29.99	\$149.72	\$0.00	\$179.71	\$16,373.87		
	LRAM	\$55,950.00	-\$38,260.00	\$0.00	\$17,690.00	\$0.00	\$438.44	\$0.00	\$438.44	\$18,128.44		
	OEB Cost Assessment	\$17,474.96	\$0.00	\$0.00	\$17,474.96	\$2,404.23	\$256.80	\$0.00	\$2,661.03	\$20,135.99		
	One-Time Incremental IFRS Transition Costs	\$475,391.33	\$17,604.00	\$0.00	\$492,995.33	\$19,423.50	\$7,006.16	\$0.00	\$26,429.66	\$519,424.99		
	Pension Contributions	\$29,126.59	\$0.00	\$0.00	\$29,126.59	\$4,170.12	\$428.16	\$0.00	\$4,598.28	\$33,724.87		
1518	RCVA Retail	-\$209,535.76	-\$14,603.09	\$0.00	-\$224,138.85	-\$9,762.12	-\$3,183.27	\$0.00	-\$12,945.39	-\$237,084.24	-\$237,084.24	\$0
1534	Smart Grid Capital	\$6,325.84	\$18,372.07	\$0.00	\$24,697.91	\$5.89	\$51.24	\$0.00	\$57.13	\$24,755.04	\$24,755.04	\$0
1548	RCVA STR	\$142,026.04	\$5,853.15	\$0.00	\$147,879.19	\$8,313.74	\$2,145.28	\$0.00	\$10,459.02	\$158,338.21	\$158,338.21	\$0
1555	Smart Meter Capital and Recovery Offset	\$410,459.97	-\$47,944.68	\$0.00	\$362,515.29	\$0.00	\$0.00	\$0.00	\$0.00	\$362,515.29	\$362,515.29	\$0
1576	CGAAP Accounting Changes	-\$602,340.82	-\$1,677,655.46	\$0.00	-\$2,279,996.28	\$0.00	\$0.00	\$0.00	\$0.00	-\$2,279,996.28	-\$2,279,996.28	\$0
1582	RSVA One Time	\$7,540.13	\$0.00	\$0.00	\$7,540.13	\$1,782.83	\$110.81	\$0.00	\$1,893.64	\$9,433.77	\$9,433.77	\$0
1592	PILs & Tax Variance									-\$153,000.21	-\$153,000.21	\$0
	Shared Tax Savings	-\$787.99	-\$831.87	\$0.00	-\$1,619.86	-\$0.75	-\$15.86	\$0.00	-\$16.61	-\$1,636.47		
	HST Savings	-\$115,054.66	-\$31,547.28	\$0.00	-\$146,601.94	-\$2,713.40	-\$2,048.40	\$0.00	-\$4,761.80	-\$151,363.74		
	Subtotal	\$427,470.57	-\$1,766,655.18	\$0.00	-\$1,339,184.61	\$26,368.18	\$7,403.34	\$0.00	\$33,771.52	-\$1,458,413.30	-\$1,458,413.29	\$0
	Grand Total	\$2,870,118.00	\$625,090.61	-\$351,427.63	\$3,846,636.24	\$47,034.50	\$86,987.72	-\$4,986.75	\$139,008.97	\$3,832,645.00	\$3,832,645.01	\$0

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Proposed Disposition

Line No.	USoA	Description	Ending Balance December 31, 2014		2015 Disposition (EB-2014-0064)		Timing Adjustments		Balance for Disposition		Interest Jan-Dec 2015	Interest Jan-Apr 2016	Total Claim
			Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Interest	Interest	
1	GROUP ONE												
2	1550	Low Voltage	\$918,252.43	\$19,417.97	\$602,078.56	\$7,507.57			\$316,173.87	\$11,910.40	\$3,477.91	\$1,159.30	\$332,721.49
3	1551	Smart Metering Entity Charge	\$25,330.20	-\$21.88	\$28,530.87	-\$11.17			-\$3,200.67	-\$10.71	-\$35.21	-\$11.74	-\$3,258.32
4	1568	LRAMVA	\$270,310.34	\$2,761.46	\$120,758.26	\$3,197.00	\$69,639.58	\$5,339.58	\$219,191.66	\$4,904.04			\$224,095.70
5	1580	RSVA Wholesale Market	-\$1,273,946.37	-\$35,024.19	-\$1,213,938.98	-\$21,941.57			-\$60,007.39	-\$13,082.62	-\$660.08	-\$220.03	-\$73,970.12
6	1584	RSVA Network	\$361,906.03	\$11,889.67	\$335,950.39	\$4,903.80			\$25,955.64	\$6,985.87	\$285.51	\$95.17	\$33,322.19
7	1586	RSVA Connection	\$1,807,394.19	\$35,045.69	\$1,130,335.28	\$14,050.57			\$677,058.91	\$20,995.12	\$7,447.65	\$2,482.55	\$707,984.22
8	1588	RSVA Power	\$1,272,890.95	\$39,088.79	\$894,354.32	\$14,338.55			\$378,536.63	\$24,750.24	\$4,163.90	\$1,387.97	\$408,838.74
9	1589	RSVA Global	\$2,202,326.01	\$32,079.94	\$440,766.35	\$6,805.32			\$1,761,559.66	\$25,274.62	\$19,377.16	\$6,459.05	\$1,812,670.48
10	1590	Disposition and Recovery of Regulatory Assets	\$29,050.45	\$0.00	\$29,050.45	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1595	Disposition and Recovery of Regulatory Assets											
12		Complete 2013 & Prior	-\$351,232.56	\$0.00	-\$351,462.75	\$0.00	-\$230.19		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13		Complete 2014	-\$115,634.06	\$0.00					-\$115,634.06	\$0.00	\$0.00	\$0.00	-\$115,634.06
14		Complete 2015	-\$40,124.31	\$0.00			\$40,124.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15		Complete 2016	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
16		Complete 2017	\$79,297.55	\$0.00			-\$79,297.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
17		Subtotal	\$5,185,820.85	\$105,237.45	\$2,016,422.75	\$28,850.07	\$30,236.15	\$5,339.58	\$3,199,634.25	\$81,726.96	\$34,056.84	\$11,352.28	\$3,326,770.33
18	GROUP TWO												
19	1508	Other Regulatory Assets											
20		2010 Rebasing	\$48,836.96	\$0.00	\$0.00	\$0.00	-\$48,836.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21		Incremental Capital Contribution (HONI)	\$16,194.16	\$179.71	\$0.00	\$0.00			\$16,194.16	\$179.71	\$178.14	\$59.38	\$16,611.38
22		LRAM	\$17,690.00	\$438.44	\$17,773.85	\$1,214.41	\$16,404.08	\$1,160.38	\$16,320.23	\$384.41			\$16,704.64
23		OEB Cost Assessment	\$17,474.96	\$2,661.03	\$0.00	\$0.00			\$17,474.96	\$2,661.03	\$192.22	\$64.07	\$20,392.29
24		One-Time Incremental IFRS Transition Costs	\$492,995.33	\$26,429.66	\$0.00	\$0.00			\$492,995.33	\$26,429.66	\$5,422.95	\$1,807.65	\$526,655.59
25		Pension Contributions	\$29,126.59	\$4,598.28	\$0.00	\$0.00			\$29,126.59	\$4,598.28	\$320.39	\$106.80	\$34,152.06
26	1518	RCVA Retail	-\$224,138.85	-\$12,945.39					-\$224,138.85	-\$12,945.39	-\$2,465.53	-\$821.84	-\$240,371.61
27	1534	Smart Grid Capital	\$24,697.91	\$57.13					\$24,697.91	\$57.13	\$271.68	\$90.56	\$25,117.28
28	1548	RCVA STR	\$147,879.19	\$10,459.02					\$147,879.19	\$10,459.02	\$1,626.67	\$542.22	\$160,507.10
29	1555	Smart Meter Capital and Recovery Offset	\$362,515.29	\$0.00			-\$45,374.46		\$317,140.83	\$0.00	\$0.00	\$0.00	\$317,140.83
30	1576	CGAAP Accounting Changes	-\$2,279,996.28	\$0.00			-\$1,770,105.43		-\$4,050,101.71	\$0.00	\$0.00	\$0.00	-\$4,050,101.71
31	1582	RSVA One Time	\$7,540.13	\$1,893.64					\$7,540.13	\$1,893.64	\$82.94	\$27.65	\$9,544.36
32	1592	PILs & Tax Variance											
33		Shared Tax Savings	-\$1,619.86	-\$16.61					-\$1,619.86	-\$16.61	-\$17.82	-\$5.94	-\$1,660.23
34		HST Savings	-\$146,601.94	-\$4,761.80			-\$42,063.04		-\$188,664.98	-\$4,761.80	-\$2,075.31	-\$691.77	-\$196,193.87
35		Subtotal	-\$1,487,406.41	\$28,993.11	\$17,773.85	\$1,214.41	-\$1,889,975.81	\$1,160.38	-\$3,395,156.07	\$28,939.08	\$3,536.33	\$1,178.78	-\$3,361,501.88
36		GRAND TOTAL	\$3,698,414.44	\$134,230.56	\$2,034,196.60	\$30,064.48	-\$1,859,739.66	\$6,499.96	-\$195,521.82	\$110,666.04	\$37,593.17	\$12,531.06	-\$34,731.55

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
2016 Billing Determinants

2016 Load Forecast [Including WMP]

Line No.	Rate Class	Customer Numbers	Total kWh	Total kW
1	Residential	36,333	277,476,009	-
2	General Service <50	3,850	99,682,764	-
3	General Service >50	491	478,846,838	1,272,217
4	Large User	2	40,551,283	86,226
5	Unmetered Scattered Load Connections	335	1,288,075	-
6	Sentinel Lighting Connections	532	396,340	1,110
7	Street Lighting Connections	13,469	7,263,208	21,790
8	Embedded Distributor	1	4,421,657	11,231
9	Total	55,013	909,926,173	1,392,574

Wholesale Market Participants

Line No.	Rate Class	Customer Numbers	Total kWh	Total kW
1	Residential			
2	General Service <50			
3	General Service >50	2	6,861,699	16,737
4	Large User			
5	Unmetered Scattered Load Connections			
6	Sentinel Lighting Connections			
7	Street Lighting Connections			
8	Embedded Distributor			
9	Total	2	6,861,699	16,737

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
2016 Billing Determinants

Class A Customers

Line No.	Rate Class	Customer Numbers	Total kWh	Total kW
1	Residential			
2	General Service <50			
3	General Service >50			
4	Large User	2	40,551,283	86,226
5	Unmetered Scattered Load Connections			
6	Sentinel Lighting Connections			
7	Street Lighting Connections			
8	Embedded Distributor			
9	Total	2	40,551,283	86,226

NON-RPP

Line No.	Rate Class	Percent of 2014 kWh	2016 Non-RPP kWh	Percent of 2014 kW	2016 Non-RPP kW
1	Residential	9.03%	25,050,844		-
2	General Service <50	15.68%	15,634,625		-
3	General Service >50	90.26%	432,212,462	89.86%	1,143,221
4	Large User	100.00%	40,551,283	100.00%	86,226
5	Unmetered Scattered Load Connections	0.45%	5,847		-
6	Sentinel Lighting Connections	0.00%	-	0.00%	-
7	Street Lighting Connections	100.00%	7,263,208	100.00%	21,790
8	Embedded Distributor	100.00%	4,421,657	100.00%	11,231
9	Total		525,139,925		1,262,468

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Proposed Group One Disposition

Billing Determinants [Load Forecast]					
Rate Class	Customer Numbers	Total kWh	Total kW	Non-RPP kWh	Non-RPP kW
Residential	36,333	277,476,009	-	25,050,844	-
General Service <50	3,850	99,682,764	-	15,634,625	-
General Service >50	491	471,985,139	1,255,480	425,350,763	1,126,484
General Service >50 - WMP	2	6,861,699	16,737	6,861,699	16,737
Large Use - Class A	2	40,551,283	86,226	40,551,283	86,226
Unmetered Scattered Load Connections	335	1,288,075	-	5,847	-
Sentinel Lighting Connections	532	396,340	1,110	-	-
Street Lighting Connections	13,469	7,263,208	21,790	7,263,208	21,790
Embedded Distributor	1	4,421,657	11,231	4,421,657	11,231
Total	55,015	909,926,173	1,392,574	525,139,925	1,262,468
Total Excluding Embedded Distributor		905,504,516		520,718,268	
Total Excluding Embedded Distributor & WMP		898,642,817			
Total Excluding Embedded Distributor, WMP & Class A				473,305,287	

Allocation of Deferral Balances							
Deferral Acct	1550	1551	1580	1584	1586	1588	1589
Total Claim Per Board Model:	\$332,721.49	-\$3,258.32	-\$73,970.12	\$33,322.19	\$707,984.22	\$408,838.74	\$1,812,670.48
Allocation Notes:	Total kWh	Res & GS<50 Customer No.	Total kWh Excluding WMP	Total kWh	Total kWh	Total kWh Excluding WMP	Total Non-RPP kWh Excluding WMP & Class A
Residential	\$101,956.68	-\$2,946.14	-\$22,839.92	\$10,211.00	\$216,949.37	\$126,238.08	\$95,940.04
General Service <50	\$36,627.76	-\$312.19	-\$8,205.20	\$3,668.28	\$77,938.68	\$45,350.81	\$59,877.68
General Service >50	\$173,427.74		-\$38,850.58	\$17,368.86	\$369,029.67	\$214,730.26	\$1,629,013.65
General Service >50 - WMP	\$2,521.28		\$0.00	\$252.51	\$5,364.94	\$0.00	\$0.00
Large Use - Class A	\$14,900.29		-\$3,337.90	\$1,492.27	\$31,705.72	\$18,448.86	\$0.00
Unmetered Scattered Load Connections	\$473.29		-\$106.03	\$47.40	\$1,007.10	\$586.01	\$22.39
Sentinel Lighting Connections	\$145.63		-\$32.62	\$14.59	\$309.89	\$180.32	\$0.00
Street Lighting Connections	\$2,668.82		-\$597.86	\$267.28	\$5,678.86	\$3,304.41	\$27,816.72
Embedded Distributor	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$332,721.49	-\$3,258.32	-\$73,970.12	\$33,322.19	\$707,984.22	\$408,838.74	\$1,812,670.48

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Proposed Group One Disposition

Allocation of Residual Balances, Account 1595 - Group One					
Application	EB-2012-0119 - CK		EB-2012-0119 - SMP		Total
Residual Balance	\$592.09		-\$2,426.99		
Rate Class	Original Alloc	Alloc Balance	Original Alloc	Alloc Balance	
Residential	28.81%	\$170.55	57.37%	-\$1,392.38	-\$1,221.83
General Service <50	13.20%	\$78.17	23.14%	-\$561.63	-\$483.46
General Service >50	52.04%	\$303.72	19.78%	-\$473.21	-\$169.49
General Service >50 - WMP		\$4.42		-\$6.88	-\$2.46
Large Use - Class A	4.71%	\$27.89	-1.90%	\$46.18	\$74.07
Unmetered Scattered Load Connections	0.15%	\$0.88	-0.19%	\$4.50	\$5.38
Sentinel Lighting Connections	0.04%	\$0.22	0.06%	-\$1.51	-\$1.29
Street Lighting Connections	1.05%	\$6.23	1.73%	-\$42.06	-\$35.83
Embedded Distributor					\$0.00
Total	100.0%	\$592.08	100.0%	-\$2,426.99	-\$1,834.91

Allocation of Residual Balances, Account 1595 - Non-RPP					
Application	EB-2012-0119 - CK		EB-2012-0119 - SMP		Total
Residual Balance	-\$119,262.94		\$5,463.78		
Rate Class	Original Alloc	Alloc Balance	Original Alloc	Alloc Balance	
Residential	9.34%	-\$11,144.79	7.59%	\$414.90	-\$10,729.89
General Service <50	3.58%	-\$4,305.00	1.86%	\$101.76	-\$4,203.24
General Service >50	77.56%	-\$92,499.41	64.34%	\$3,515.60	-\$88,983.81
General Service >50 - WMP		\$0.00		\$0.00	\$0.00
Large Use - Class A	7.73%	-\$9,217.94	25.09%	\$1,370.70	-\$7,847.24
Unmetered Scattered Load Connections	0.00%	\$0.00	0.05%	\$2.55	\$2.55
Sentinel Lighting Connections	0.03%	\$0.00	0.01%	\$0.00	\$0.00
Street Lighting Connections	1.76%	-\$2,095.80	1.07%	\$58.27	-\$2,037.53
Embedded Distributor					\$0.00
Total	100.0%	-\$119,262.94	100.0%	\$5,463.78	-\$113,799.16

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Proposed Group One Disposition

Rate Class	Billing Unit	Group One Disp Total \$	Group One Rate Rider	Non-RPP Excluding WMP & Class A	Non-RPP Rate Rider
Residential	kWh	\$428,347.24	\$0.0015	\$85,210.15	\$0.0034
General Service <50	kWh	\$154,584.68	\$0.0016	\$55,674.44	\$0.0036
General Service >50	kW	\$735,536.46	\$0.5859	\$1,540,029.84	\$1.3671
General Service >50 - WMP	kW	\$8,136.27	\$0.4861	\$0.00	\$0.0000
Large Use - Class A	kW	\$63,283.31	\$0.7339	-\$7,847.24	-\$0.0910
Unmetered Scattered Load Connections	kWh	\$2,013.16	\$0.0016	\$24.94	\$0.0043
Sentinel Lighting Connections	kW	\$616.50	\$0.5554	\$0.00	\$0.0000
Street Lighting Connections	kW	\$11,285.68	\$0.5179	\$25,779.19	\$1.1831
Embedded Distributor	kW	\$0.00	\$0.0000	\$0.00	\$0.0000
Total		\$1,403,803.29		\$1,698,871.32	

Rate Rider Recovery Period
1

Balanced:
\$0.00

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Proposed Group Two Disposition

Billing Determinants [Load Forecast]			
Rate Class	Customer Numbers	Total kWh	Total kW
Residential	36,333	277,476,009	-
General Service <50	3,850	99,682,764	-
General Service >50	493	478,846,838	1,272,217
Large Use	2	40,551,283	86,226
Unmetered Scattered Load Connections	335	1,288,075	-
Sentinel Lighting Connections	532	396,340	1,110
Street Lighting Connections	13,469	7,263,208	21,790
Embedded Distributor	1	4,421,657	11,231
Total	55,015	909,926,173	1,392,574
Total Excluding Embedded Distributor		905,504,516	1,381,343

Allocation of Deferral Balances, Section 1:						
Deferral Acct	1508 - ICC (HONI)	1508 - One-Time IFRS	1508 - OEB Cost	1508 - Pension	1518	1534
Total Claim:	\$16,611.38	\$526,655.59	\$20,392.29	\$34,152.06	-\$240,371.61	\$25,117.28
Allocation Notes:	Total kWh	Total kWh	Total kWh	Total kWh	Total kWh	Total kWh
Residential	\$5,090.27	\$161,384.39	\$6,248.86	\$10,465.30	-\$73,657.67	\$7,696.75
General Service <50	\$1,828.67	\$57,977.05	\$2,244.89	\$3,759.64	-\$26,461.39	\$2,765.04
General Service >50	\$8,784.39	\$278,504.81	\$10,783.80	\$18,060.21	-\$127,112.77	\$13,282.46
Large Use	\$743.91	\$23,585.26	\$913.23	\$1,529.43	-\$10,764.58	\$1,124.83
Unmetered Scattered Load Connections	\$23.63	\$749.16	\$29.01	\$48.58	-\$341.93	\$35.73
Sentinel Lighting Connections	\$7.27	\$230.52	\$8.93	\$14.95	-\$105.21	\$10.99
Street Lighting Connections	\$133.24	\$4,224.40	\$163.57	\$273.94	-\$1,928.06	\$201.47
Embedded Distributor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$16,611.38	\$526,655.59	\$20,392.29	\$34,152.06	-\$240,371.61	\$25,117.28

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Proposed Group Two Disposition

Allocation of Deferral Balances, Section 2:						
Deferral Acct	1548	1555	1582	1592	1592	TOTAL
Total Claim:	\$160,507.10	\$317,140.83	\$9,544.36	-\$1,660.23	-\$196,193.87	\$671,895.19
Allocation Notes:	Total kWh	Actual	Total kWh	Total kWh	Total kWh	
Residential	\$49,184.59	\$97,206.45	\$2,924.70	-\$508.75	-\$60,120.18	\$205,890.52
General Service <50	\$17,669.48	\$136,176.71	\$1,050.69	-\$182.77	-\$21,598.07	\$73,965.80
General Service >50	\$84,879.00	\$83,757.67	\$5,047.23	-\$877.96	-\$103,750.79	\$355,310.08
Large Use	\$7,188.00		\$427.43	-\$74.35	-\$8,786.17	\$30,089.54
Unmetered Scattered Load Connections	\$228.32		\$13.58	-\$2.36	-\$279.08	\$955.77
Sentinel Lighting Connections	\$70.25		\$4.18	-\$0.73	-\$85.87	\$294.09
Street Lighting Connections	\$1,287.46		\$76.56	-\$13.32	-\$1,573.70	\$5,389.39
Embedded Distributor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$160,507.10	\$317,140.83	\$9,544.36	-\$1,660.23	-\$196,193.87	\$671,895.19

Calculation of Rate Riders			
Rate Class	Billing Unit	Group One Disp Total \$	Group One Rate Rider
Residential	Customer	\$205,890.52	\$0.47
General Service <50	kWh	\$73,965.80	\$0.0007
General Service >50	kW	\$355,310.08	\$0.2793
Large Use	kW	\$30,089.54	\$0.3490
Unmetered Scattered Load Connections	kWh	\$955.77	\$0.0007
Sentinel Lighting Connections	kW	\$294.09	\$0.2649
Street Lighting Connections	kW	\$5,389.39	\$0.2473
Embedded Distribution	kW	\$0.00	\$0.0000
Total		\$671,895.19	

Rate Rider Recovery Period
1

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Proposed LRAMVA & LRAM Disposition

Billing Determinants [Load Forecast]			
Rate Class	Customer Numbers	Total kWh	Total kW
Residential	36,333	277,476,009	-
General Service <50	3,850	99,682,764	-
General Service >50	491	478,846,838	1,272,217
Large Use	2	40,551,283	86,226
Unmetered Scattered Load Connections	335	1,288,075	-
Sentinel Lighting Connections	532	396,340	1,110
Street Lighting Connections	13,469	7,263,208	21,790
Embedded Distributor	1	4,421,657	11,231
Total	55,013	909,926,173	1,392,574

Calculation of Rate Rider						
Rate Class	Billing Unit	CK LRAMVA	SMP LRAMVA	SMP LRAM	Balance	LRAM/ LRAMVA Rate Rider
Residential	kWh	\$34,608.65	\$14,665.64	\$11,976.17	\$61,250.46	\$0.0002
General Service <50	kWh	\$63,436.92	\$3,773.34	\$4,116.08	\$71,326.34	\$0.0007
General Service >50	kW	\$72,048.70	\$8,133.28	\$612.39	\$80,794.37	\$0.0635
Large Use	kW	\$27,366.51	\$52.89		\$27,419.40	\$0.3180
Unmetered Scattered Load Connections	kWh				\$0.00	
Sentinel Lighting Connections	kW				\$0.00	
Street Lighting Connections	kW		\$12.78		\$12.78	\$0.0006
Embedded Distributor	kW				\$0.00	
Total		\$197,460.78	\$26,637.93	\$16,704.64	\$240,803.34	

Entegrus Powerlines Inc.

2016 Cost of Service Application, EB-2015-0061

Calculation of Rate Rider for the Disposition of Accounting Changes under CGAAP

Billing Determinants [Load Forecast]

Rate Class	Customer Numbers	Total kWh	Total kW
Residential	36,333	277,476,009	-
General Service <50	3,850	99,682,764	-
General Service >50	491	478,846,838	1,272,217
Large Use	2	40,551,283	86,226
Unmetered Scattered Load Connections	335	1,288,075	-
Sentinel Lighting Connections	532	396,340	1,110
Street Lighting Connections	13,469	7,263,208	21,790
Embedded Distribution	1	4,421,657	11,231
Total	55,013	909,926,173	1,392,574
Total Excluding Embedded Distributor		905,504,516	

Calculation of Rate Rider

Rate Class	Allocated Balance	Billing Unit	IFRS Rate Rider
Residential	-\$1,241,082.78	Customer	-\$1.4200
General Service <50	-\$445,856.79	kWh	-\$0.0022
General Service >50	-\$2,141,765.57	kW	-\$0.8417
Large Use	-\$181,376.03	kW	-\$1.0517
Unmetered Scattered Load Connections	-\$5,761.25	kWh	-\$0.0022
Sentinel Lighting Connections	-\$1,772.73	kW	-\$0.7985
Street Lighting Connections	-\$32,486.56	kW	-\$0.7454
Embedded Distribution	\$0.00	kW	\$0.0000
Total	-\$4,050,101.71		

ATTACHMENT 9-B

EPI Details of Historic LRAM & LRAMVA Claims

Entegrus Powerlines Inc.

2016 Cost of Service Application, EB-2015-0061

LRAMVA / LRAM Claim Summary (Including Carrying Charges)

Rate Class	Program Years	Type	Chatham-Kent ("CK") Rate Zone									Strathroy, Mt. Brydges, Parkhill ("SMP") Rate Zone																		
			Year Lost Revenue Took Place									Year Lost Revenue Took Place																		
			2006	2007	2008	2009	2010	2011	2012	2013	2014	2006	2007	2008	2009	2010	2011	2012	2013	2014										
Residential	2006	LRAM	Note 1				n/a - see Note 3				Note 5				Note 7		Note 9	Claimed in Current Application (LRAM)												
	2007	LRAM					n/a - see Note 3																							
	2008	LRAM					n/a - see Note 3																							
	2009	LRAM	---		Note 2		n/a - see Note 3				---		Note 6																	
	2010	LRAM	---				n/a - see Note 3				---				Note 4		Note 8	Claimed in Current Application												
	2011	LRAMVA	---				Note 4		Note 8		---																			
	2012	LRAMVA	---				Note 4				---																			
	2013	LRAMVA	---				Note 8		---				---		Note 4				Note 8											
	2014	LRAMVA	---						---				---																	
GS<50	2006	LRAM	Note 1				n/a - see Note 3				Note 5				Note 7		Note 9	Claimed in Current Application (LRAM)												
	2007	LRAM					n/a - see Note 3																							
	2008	LRAM					n/a - see Note 3																							
	2009	LRAM	---		Note 2		n/a - see Note 3				---		Note 6																	
	2010	LRAM	---		---		n/a - see Note 3				---				Note 4		Note 8	Claimed in Current Application												
	2011	LRAMVA	---				Note 4		Note 8		---																			
	2012	LRAMVA	---				Note 4				---																			
	2013	LRAMVA	---				Note 8		---				---						Note 4		Note 8									
	2014	LRAMVA	---						---				---																	
GS>50	2006	LRAM	Note 1				n/a - see Note 3				Note 5				Note 7		Note 9	Claimed in Current Application (LRAM)												
	2007	LRAM					n/a - see Note 3																							
	2008	LRAM					n/a - see Note 3																							
	2009	LRAM	---		Note 2		n/a - see Note 3				---		Note 6																	
	2010	LRAM	---		---		n/a - see Note 3				---				Note 4		Note 8	Claimed in Current Application												
	2011	LRAMVA	---				Note 4		Note 8		---																			
	2012	LRAMVA	---				Note 4				---																			
	2013	LRAMVA	---				Note 8		---				---						Note 4		Note 8									
	2014	LRAMVA	---						---				---																	
Intermediate / Large	2006	LRAM	Note 1				n/a - see Note 3				Note 5				Note 7		Note 9	Claimed in Current Application (LRAM)												
	2007	LRAM					n/a - see Note 3																							
	2008	LRAM					n/a - see Note 3																							
	2009	LRAM	---		Note 2		n/a - see Note 3				---		Note 6																	
	2010	LRAM	---		---		n/a - see Note 3				---				Note 4		Note 8	Claimed in Current Application												
	2011	LRAMVA	---				Note 4		Note 8		---																			
	2012	LRAMVA	---				Note 4				---																			
	2013	LRAMVA	---				Note 8		---				---						Note 4		Note 8									
	2014	LRAMVA	---						---				---																	
Intermediate with Self Gen	2006	LRAM	Note 1				n/a - see Note 3				n/a																			
	2007	LRAM					n/a - see Note 3																							
	2008	LRAM					n/a - see Note 3																							
	2009	LRAM	---		Note 2		n/a - see Note 3												n/a											
	2010	LRAM	---		---		n/a - see Note 3																							
	2011	LRAMVA	---				Note 4		Note 8																		Claimed in Current Application			
	2012	LRAMVA	---				Note 4																							
	2013	LRAMVA	---				Note 8		Claimed in Current Application																					
	2014	LRAMVA	---																											

Notes:

1: CK LRAM program years 2006-2008, with persistence through Dec 31, 2009, were claimed and approved for CK Hydro in EB-2009-0261.

2: CK LRAM program year 2009, with persistence through Dec 31, 2009 was claimed and granted to CK Hydro EB-2011-0163.

3: CK LRAM claims related to the 2010 program year and persistence from 2009 programs in 2010 were denied in Entegrus EB-2011-0163.

4: CK and SMP LRAMVA program years 2011-2012, with persistence through Dec 31, 2012, were claimed and approved in Entegrus EB-2013-0120

5: SMP LRAM program years 2006-2009, with persistence through Dec 31, 2010, were claimed and approved in MPDC EB-2010-0098.

6: SMP LRAM program year 2010, with persistence through Dec 31, 2010, was claimed and approved in MPDC EB-2011-0148.

7: SMP LRAM program years 2006-2010, with persistence through Dec 31, 2012, were claimed and approved in Entegrus EB-2013-0120.

8: CK and SMP LRAMVA program years 2011-2013, with persistence through December 31, 2013 were claimed and approved in Entegrus 2015 IRM Application (EB-2014-0064).

9: SMP LRAM program years 2006-2010, with persistence through December 31, 2013 were claimed and approved in Entegrus 2015 IRM Application (EB-2014-0064)

ATTACHMENT 9-C

One-Time Incremental

IFRS Transition Costs

Board Appendix 2-U

Appendix 2-U
One-Time Incremental IFRS Transition Costs

The following table should be completed based on the information requested below. An explanation should be provided for any blank entries. The entries should include one-time incremental IFRS transition costs that are currently included in Account 1508, Other Regulatory Assets, sub-account Deferred IFRS Transition Costs Account, or Account 1508, Other Regulatory Assets, sub-account IFRS Transition Costs Variance Account.

Nature of One-Time Incremental IFRS Transition Costs ¹	Audited Actual Costs Incurred 2009	Audited Actual Costs Incurred 2010	Audited Actual Costs Incurred 2011	Audited Actual Costs Incurred 2012	Audited Actual Costs Incurred 2013	Audited Actual Costs Incurred 2014	Audited Carrying Charges to Dec31/14	Forecasted Costs 2015	Forecasted Costs 2016 ³	Total Costs Including Carrying Charges	Carrying Charges Jan/15 to Apr/16	Total Costs and Carrying Charges	Reasons why the costs recorded meet the criteria of one-time IFRS administrative incremental costs
Professional accounting fees	\$ 7,335	\$ 21,500	\$ 15,788	\$ 8,150	\$ 8,899	\$ -	\$ -	\$ -	\$ -	\$ 61,672	\$ -	\$ 61,672	IFRS consulting
Professional legal fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	No incremental legal fees were incurred
Salaries, wages and benefits of staff added to support the transition to IFRS	\$ 118,074	\$ 94,862	\$ 104,219	\$ 66,399	\$ 16,876	\$ 17,047	\$ -	\$ -	\$ -	\$ 417,478	\$ -	\$ 417,478	Incremental staff to support project activities
Associated staff training and development costs	\$ 6,022	\$ 2,138	\$ 1,471	\$ 2,044	\$ 1,614	\$ 557	\$ -	\$ -	\$ -	\$ 13,846	\$ -	\$ 13,846	IFRS training seminars and conferences
Costs related to system upgrades, or replacements or changes where IFRS was the major reason for conversion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	No incremental system costs were incurred
Carrying charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,430	\$ -	\$ -	\$ 26,430	\$ 9,010	\$ 35,440	\$ -
Insert description of additional item(s) and new rows if needed.										\$ -		\$ -	
Total	\$ 131,431	\$ 118,500	\$ 121,477	\$ 76,593	\$ 27,390	\$ 17,604	\$ 26,430	\$ -	\$ -	\$ 519,425	\$ 9,010	\$ 528,435	

Note:

- The Deferred IFRS Transition Costs Account and the IFRS Transition Costs Variance Account are exclusively for necessary, incremental transition costs and shall not include ongoing IFRS compliance costs or impacts arising from adopting accounting policy changes that reflect changes in the timing of the recognition of income. The incremental costs in these accounts shall not include costs related to system upgrades, or replacements or changes where IFRS was not the major reason for conversion. In addition, incremental IFRS costs shall not include capital assets or expenditures.
- If there were any amounts approved in previous Board approved rates, please state the EB
- Any forecasted One-time costs past 2015 should be fully explained in the application, since distributors were required to adopt IFRS or an alternative accounting standard by January 1, 2015.

ATTACHMENT 9-D

Restated Asset Continuity Schedules for RCGAAP and MIFRS

Board Appendix 2-AB

Date: 28-Aug-15

Appendix 2-BA
Fixed Asset Continuity Schedule

Accounting Standard CGAAP
Year 2013

Using "old" CGAAP capitalization and depreciation policies

OEB	Description	Cost				Accumulated Depreciation				Net Book Value
		Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
1611	Computer Software (Formally known as Account 1925)	\$987,435.58	\$988,848.01	\$0.00	\$1,976,283.59	-\$814,146.43	-\$181,090.60	\$0.00	-\$995,237.03	\$981,046.57
1612	Land Rights (Formally known as Account 1906)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1805	Land	\$452,262.13	\$0.00	\$0.00	\$452,262.13	\$0.00	\$0.00	\$0.00	\$0.00	\$452,262.13
1808	Buildings	\$904,693.05	\$4,517.20	-\$65,540.06	\$843,670.19	-\$114,815.50	-\$14,397.83	\$44,548.75	-\$84,664.58	\$759,005.61
1810	Leasehold Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1815	Transformer Station Equipment >50 kV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1820	Distribution Station Equipment <50 kV	\$1,625,438.87	\$305,666.80	\$0.00	\$1,931,105.67	-\$868,916.25	-\$45,546.09	\$0.00	-\$914,462.34	\$1,016,643.33
1825	Storage Battery Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1830	Poles, Towers & Fixtures	\$10,183,983.28	\$1,139,723.69	\$0.00	\$11,323,706.97	-\$4,087,238.66	-\$346,248.16	\$0.00	-\$4,433,486.82	\$6,890,220.15
1835	Overhead Conductors & Devices	\$28,652,463.38	\$1,774,159.00	\$0.00	\$30,426,622.38	-\$12,974,439.78	-\$1,267,332.23	\$0.00	-\$14,241,772.01	\$16,184,850.37
1840	Underground Conduit	\$3,815,055.92	\$253,768.37	\$0.00	\$4,068,824.29	-\$1,729,029.05	-\$119,433.56	\$0.00	-\$1,848,462.61	\$2,220,361.68
1845	Underground Conductors & Devices	\$19,822,500.06	\$780,328.59	\$0.00	\$20,602,828.65	-\$10,388,717.35	-\$924,730.58	\$0.00	-\$11,313,447.93	\$9,289,380.72
1850	Line Transformers	\$21,439,194.16	\$1,383,195.97	\$0.00	\$22,822,390.13	-\$10,200,865.02	-\$903,315.96	\$0.00	-\$11,104,180.98	\$11,718,209.15
1855	Services (Overhead & Underground)	\$5,442,112.29	\$664,982.34	\$0.00	\$6,107,094.63	-\$1,500,171.31	-\$231,949.93	\$0.00	-\$1,732,121.24	\$4,374,973.39
1860	Meters	\$3,940,117.29	\$0.00	\$0.00	\$3,940,117.29	-\$1,510,814.40	-\$162,782.83	\$0.00	-\$1,673,597.23	\$2,266,520.06
1860	Meters (Smart Meters)	\$7,874,222.47	\$731,314.46	\$0.00	\$8,605,536.93	-\$2,556,788.58	-\$560,729.06	\$0.00	-\$3,117,517.64	\$5,488,019.29
1905	Land	\$953,908.64	\$0.00	-\$37,008.25	\$916,900.39	\$0.00	\$0.00	\$0.00	\$0.00	\$916,900.39
1908	Buildings & Fixtures	\$4,699,524.42	\$282,556.22	-\$88,119.57	\$4,893,961.07	-\$1,228,318.03	-\$162,331.21	\$30,693.50	-\$1,359,955.74	\$3,534,005.33
1910	Leasehold Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1915	Office Furniture & Equipment (10 years)	\$325,888.14	\$14,709.35	\$0.00	\$340,597.49	-\$201,897.26	-\$20,053.10	\$0.00	-\$221,950.36	\$118,647.13
1915	Office Furniture & Equipment (5 years)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1920	Computer Equipment - Hardware	\$325,659.30	\$0.00	\$0.00	\$325,659.30	-\$325,659.30	\$0.00	\$0.00	-\$325,659.30	\$0.00
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$75,616.03	\$0.00	\$0.00	\$75,616.03	-\$72,186.13	\$0.00	\$0.00	-\$72,186.13	\$3,429.90
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$707,498.52	\$84,281.37	\$0.00	\$791,779.89	-\$388,021.86	-\$155,361.25	\$0.00	-\$543,383.11	\$248,396.78
1930	Transportation Equipment	\$4,051,931.64	\$1,001,939.70	-\$43,204.63	\$5,010,666.71	-\$2,823,359.21	-\$413,619.09	\$40,806.77	-\$3,196,171.53	\$1,814,495.18
1935	Stores Equipment	\$35,460.49	\$0.00	\$0.00	\$35,460.49	-\$35,460.49	\$0.00	\$0.00	-\$35,460.49	\$0.00
1940	Tools, Shop & Garage Equipment	\$1,249,435.86	\$45,832.66	-\$4,843.20	\$1,290,425.32	-\$986,947.61	-\$46,936.71	\$1,856.56	-\$1,032,027.76	\$258,397.56
1945	Measurement & Testing Equipment	\$8,718.92	\$0.00	\$0.00	\$8,718.92	-\$8,718.93	\$0.00	\$0.00	-\$8,718.93	-\$0.01
1950	Power Operated Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1955	Communications Equipment	\$5,872.56	\$0.00	\$0.00	\$5,872.56	-\$5,872.56	\$0.00	\$0.00	-\$5,872.56	\$0.00
1955	Communication Equipment (Smart Meters)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1960	Miscellaneous Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1970	Load Management Controls Customer Premises	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1975	Load Management Controls Utility Premises	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1980	System Supervisor Equipment	\$931,094.12	\$210,725.65	\$0.00	\$1,141,819.77	-\$690,891.31	-\$35,781.02	\$0.00	-\$726,672.33	\$415,147.44
1985	Miscellaneous Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1990	Other Tangible Property	\$2,364,406.77	\$502,152.81	\$0.00	\$2,866,559.58	-\$1,489,558.38	-\$183,935.89	\$0.00	-\$1,673,494.27	\$1,193,065.31
1995	Contributions & Grants	-\$6,594,753.11	-\$777,718.12	\$0.00	-\$7,372,471.23	\$1,950,690.67	\$277,238.34	\$0.00	\$2,227,929.01	-\$5,144,542.22
2440	Deferred Revenue ⁵	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Total	\$114,279,740.78	\$9,390,984.07	-\$238,715.71	\$123,432,009.14	-\$53,052,142.73	-\$5,498,336.76	\$117,905.58	-\$58,432,573.91	\$64,999,435.24
	Less Socialized Renewable Energy Generation Investments (input as negative)	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00
	Less Other Non Rate-Regulated Utility Assets (input as negative)	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00
	Total PP&E	\$114,279,740.78	\$9,390,984.07	-\$238,715.71	\$123,432,009.14	-\$53,052,142.73	-\$5,498,336.76	\$117,905.58	-\$58,432,573.91	\$64,999,435.24
	Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁸									
	Total						-\$5,498,336.76			

Date: 28-Aug-15

**Appendix 2-BA
Fixed Asset Continuity Schedule**

Accounting Standard
Year CGAAP
2013

Using IFRS-compliant capitalization and depreciation policies

		Cost				Accumulated Depreciation					
OEB	Description	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value	
1611	Computer Software (Formally known as Account 1925)	\$987,435.58	\$988,848.01	\$0.00	\$1,976,283.59	-\$814,146.43	-\$484,588.67	\$0.00	-\$1,298,735.10	\$677,548.50	
1612	Land Rights (Formally known as Account 1906)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1805	Land	\$452,262.13	\$0.00	\$0.00	\$452,262.13	\$0.00	\$0.00	\$0.00	\$0.00	\$452,262.13	
1808	Buildings	\$904,693.05	\$2,749.75	-\$65,540.06	\$841,902.74	-\$114,815.50	-\$13,284.84	\$44,548.75	-\$83,551.59	\$758,351.15	
1810	Leasehold Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1815	Transformer Station Equipment >50 kV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1820	Distribution Station Equipment <50 kV	\$1,625,438.87	\$305,666.80	\$0.00	\$1,931,105.67	-\$868,916.25	-\$60,675.12	\$0.00	-\$929,591.37	\$1,001,514.30	
1825	Storage Battery Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1830	Poles, Towers & Fixtures	\$10,183,983.28	\$1,115,055.62	\$0.00	\$11,299,038.90	-\$4,087,238.66	-\$160,022.09	\$0.00	-\$4,247,260.75	\$7,051,778.15	
1835	Overhead Conductors & Devices	\$28,652,463.38	\$1,513,086.43	\$0.00	\$30,165,549.81	-\$12,974,439.78	-\$425,470.28	\$0.00	-\$13,399,910.06	\$16,765,639.75	
1840	Underground Conduit	\$3,815,055.92	\$252,738.41	\$0.00	\$4,067,794.33	-\$1,729,029.05	-\$147,994.83	\$0.00	-\$1,877,023.88	\$2,190,770.45	
1845	Underground Conductors & Devices	\$19,822,500.06	\$655,150.16	\$0.00	\$20,477,650.22	-\$10,388,717.35	-\$1,023,115.52	\$0.00	-\$11,411,832.87	\$9,065,817.35	
1850	Line Transformers	\$21,439,194.16	\$1,345,462.42	\$0.00	\$22,784,656.58	-\$10,200,865.02	-\$394,742.44	\$0.00	-\$10,595,607.46	\$12,189,049.12	
1855	Services (Overhead & Underground)	\$5,442,112.29	\$643,302.41	\$0.00	\$6,085,414.70	-\$1,500,171.31	-\$51,419.07	\$0.00	-\$1,551,590.38	\$4,533,824.32	
1860	Meters	\$3,940,117.29	\$0.00	\$0.00	\$3,940,117.29	-\$1,510,814.40	-\$174,270.45	\$0.00	-\$1,685,084.85	\$2,255,032.44	
1860	Meters (Smart Meters)	\$7,874,222.47	\$695,392.13	\$0.00	\$8,569,614.60	-\$2,556,788.58	-\$516,893.03	\$0.00	-\$3,073,681.61	\$5,495,932.99	
1905	Land	\$953,908.64	\$0.00	-\$37,008.25	\$916,900.39	\$0.00	\$0.00	\$0.00	\$0.00	\$916,900.39	
1908	Buildings & Fixtures	\$4,699,524.42	\$282,556.22	-\$88,119.57	\$4,893,961.07	-\$1,228,318.03	-\$161,076.28	\$30,693.50	-\$1,358,700.81	\$3,535,260.26	
1910	Leasehold Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1915	Office Furniture & Equipment (10 years)	\$325,888.14	\$14,709.35	\$0.00	\$340,597.49	-\$201,897.26	-\$21,465.33	\$0.00	-\$223,362.59	\$117,234.90	
1915	Office Furniture & Equipment (5 years)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1920	Computer Equipment - Hardware	\$325,659.30	\$0.00	\$0.00	\$325,659.30	-\$325,659.30	\$0.00	\$0.00	-\$325,659.30	\$0.00	
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$75,616.03	\$0.00	\$0.00	\$75,616.03	-\$72,186.13	-\$3,429.90	\$0.00	-\$75,616.03	\$0.00	
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$707,498.52	\$84,065.21	\$0.00	\$791,563.73	-\$388,021.86	-\$341,927.06	\$0.00	-\$729,948.92	\$61,614.81	
1930	Transportation Equipment	\$4,051,931.64	\$1,001,939.70	-\$43,204.63	\$5,010,666.71	-\$2,823,359.21	-\$310,170.94	\$40,806.77	-\$3,092,723.38	\$1,917,943.33	
1935	Stores Equipment	\$35,460.49	\$0.00	\$0.00	\$35,460.49	-\$35,460.49	\$0.00	\$0.00	-\$35,460.49	\$0.00	
1940	Tools, Shop & Garage Equipment	\$1,249,435.86	\$45,832.66	-\$4,843.20	\$1,290,425.32	-\$986,947.61	-\$160,047.16	\$1,856.56	-\$1,145,138.21	\$145,287.11	
1945	Measurement & Testing Equipment	\$8,718.92	\$0.00	\$0.00	\$8,718.92	-\$8,718.93	\$0.00	\$0.00	-\$8,718.93	-\$0.01	
1950	Power Operated Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1955	Communications Equipment	\$5,872.56	\$0.00	\$0.00	\$5,872.56	-\$5,872.56	\$0.00	\$0.00	-\$5,872.56	\$0.00	
1955	Communication Equipment (Smart Meters)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1960	Miscellaneous Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1970	Load Management Controls Customer Premises	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1975	Load Management Controls Utility Premises	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1980	System Supervisor Equipment	\$931,094.12	\$209,454.10	\$0.00	\$1,140,548.22	-\$690,891.31	-\$20,672.79	\$0.00	-\$711,564.10	\$428,984.12	
1985	Miscellaneous Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1990	Other Tangible Property	\$2,364,406.77	\$502,152.81	\$0.00	\$2,866,559.58	-\$1,489,558.38	-\$191,436.98	\$0.00	-\$1,680,995.36	\$1,185,564.22	
1995	Contributions & Grants	-\$6,594,753.11	-\$777,719.12	\$0.00	-\$7,372,472.23	\$1,950,690.67	\$277,238.34	\$0.00	\$2,227,929.01	-\$5,144,543.22	
2440	Deferred Revenue ⁵	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Sub-Total	\$114,279,740.78	\$8,880,443.07	-\$238,715.71	\$122,921,468.14	-\$53,052,142.73	-\$4,385,464.44	\$117,905.58	-\$57,319,701.59	\$65,601,766.56	
	Less Socialized Renewable Energy Generation Investments (input as negative)	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00	
	Less Other Non Rate-Regulated Utility Assets (input as negative)	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00	
	Total PP&E	\$114,279,740.78	\$8,880,443.07	-\$238,715.71	\$122,921,468.14	-\$53,052,142.73	-\$4,385,464.44	\$117,905.58	-\$57,319,701.59	\$65,601,766.56	
	Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶										
	Total						-\$4,385,464.44				

Date: 28-Aug-15

**Appendix 2-BA
Fixed Asset Continuity Schedule**

Accounting Standard CGAAP
Year 2014

Using "old" CGAAP capitalization and depreciation policies

		Cost				Accumulated Depreciation					
OEB	Description	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value	
1611	Computer Software (Formally known as Account 1925)	\$1,976,283.59	\$1,565,036.32	\$0.00	\$3,541,319.91	-\$995,237.03	-\$458,280.02	\$0.00	-\$1,453,517.04	\$2,087,802.87	
1612	Land Rights (Formally known as Account 1906)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1805	Land	\$452,262.13	\$0.00	\$0.00	\$452,262.13	\$0.00	\$0.00	\$0.00	\$0.00	\$452,262.13	
1808	Buildings	\$843,670.19	\$18,616.62	\$0.00	\$862,286.81	-\$84,664.58	-\$10,959.46	\$0.00	-\$95,624.04	\$766,662.77	
1810	Leasehold Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1815	Transformer Station Equipment >50 kV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1820	Distribution Station Equipment <50 kV	\$1,931,105.67	\$76,681.46	\$0.00	\$2,007,787.13	-\$914,462.34	-\$53,173.14	\$0.00	-\$967,635.48	\$1,040,151.65	
1825	Storage Battery Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1830	Poles, Towers & Fixtures	\$11,323,706.97	\$1,057,422.42	\$0.00	\$12,381,129.39	-\$4,433,486.82	-\$876,637.45	\$0.00	-\$5,310,124.27	\$7,071,005.12	
1835	Overhead Conductors & Devices	\$30,426,622.38	\$1,808,449.73	\$0.00	\$32,235,072.11	-\$14,241,772.01	-\$814,433.08	\$0.00	-\$15,056,205.09	\$17,178,867.02	
1840	Underground Conduit	\$4,068,824.29	\$414,647.92	\$0.00	\$4,483,472.21	-\$1,848,462.61	-\$132,797.21	\$0.00	-\$1,981,259.82	\$2,502,212.39	
1845	Underground Conductors & Devices	\$20,602,828.65	\$929,538.54	\$0.00	\$21,532,367.19	-\$11,313,447.93	-\$840,655.83	\$0.00	-\$12,154,103.76	\$9,378,263.43	
1850	Line Transformers	\$22,822,390.13	\$1,151,810.23	\$0.00	\$23,974,200.36	-\$11,104,180.98	-\$919,519.06	\$0.00	-\$12,023,700.04	\$11,950,503.32	
1855	Services (Overhead & Underground)	\$6,107,094.63	\$623,527.02	\$0.00	\$6,730,621.65	-\$1,732,121.24	-\$316,745.73	\$0.00	-\$2,048,866.97	\$4,681,754.68	
1860	Meters	\$3,940,117.29	\$0.00	\$0.00	\$3,940,117.29	-\$1,673,597.23	-\$149,793.65	\$0.00	-\$1,823,390.88	\$2,116,726.41	
1860	Meters (Smart Meters)	\$8,605,536.93	\$441,737.93	\$0.00	\$9,047,274.86	-\$3,117,517.64	-\$596,851.86	\$0.00	-\$3,714,369.50	\$5,332,905.36	
1905	Land	\$916,900.39	\$0.00	\$0.00	\$916,900.39	\$0.00	\$0.00	\$0.00	\$0.00	\$916,900.39	
1908	Buildings & Fixtures	\$4,893,961.07	\$440,160.92	\$0.00	\$5,334,121.99	-\$1,359,955.74	-\$171,769.44	\$0.00	-\$1,531,725.18	\$3,802,396.81	
1910	Leasehold Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1915	Office Furniture & Equipment (10 years)	\$340,597.49	\$178,788.18	\$0.00	\$519,385.67	-\$221,950.36	-\$46,691.29	\$0.00	-\$268,641.65	\$250,744.02	
1915	Office Furniture & Equipment (5 years)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1920	Computer Equipment - Hardware	\$325,659.30	\$0.00	\$0.00	\$325,659.30	-\$325,659.30	\$0.00	\$0.00	-\$325,659.30	\$0.00	
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$75,616.03	\$0.00	\$0.00	\$75,616.03	-\$72,186.13	\$0.00	\$0.00	-\$72,186.13	\$3,429.90	
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$791,779.89	\$444,210.12	\$0.00	\$1,235,990.01	-\$543,383.11	-\$222,668.55	\$0.00	-\$766,051.66	\$469,938.35	
1930	Transportation Equipment	\$5,010,666.71	\$549,736.70	-\$346,325.16	\$5,214,078.25	-\$3,196,171.53	-\$454,913.52	\$339,465.20	-\$3,311,619.85	\$1,902,458.40	
1935	Stores Equipment	\$35,460.49	\$0.00	\$0.00	\$35,460.49	-\$35,460.49	\$0.00	\$0.00	-\$35,460.49	\$0.00	
1940	Tools, Shop & Garage Equipment	\$1,290,425.32	\$154,240.27	-\$5,851.11	\$1,438,814.48	-\$1,032,027.76	-\$58,037.34	\$5,851.11	-\$1,084,213.99	\$354,600.49	
1945	Measurement & Testing Equipment	\$8,718.92	\$0.00	\$0.00	\$8,718.92	-\$8,718.93	\$0.00	\$0.00	-\$8,718.93	-\$0.01	
1950	Power Operated Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1955	Communications Equipment	\$5,872.56	\$0.00	\$0.00	\$5,872.56	-\$5,872.56	\$0.00	\$0.00	-\$5,872.56	\$0.00	
1955	Communication Equipment (Smart Meters)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1960	Miscellaneous Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1970	Load Management Controls Customer Premises	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1975	Load Management Controls Utility Premises	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1980	System Supervisor Equipment	\$1,141,819.77	-\$39,804.05	\$0.00	\$1,102,015.72	-\$726,672.33	-\$41,476.33	\$0.00	-\$768,148.66	\$333,867.06	
1985	Miscellaneous Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1990	Other Tangible Property	\$2,866,559.58	\$197,157.35	\$0.00	\$3,063,716.93	-\$1,673,494.27	-\$178,936.14	\$0.00	-\$1,852,430.41	\$1,211,286.52	
1995	Contributions & Grants	-\$7,372,471.23	-\$462,144.55	\$0.00	-\$7,834,615.78	\$2,227,929.01	\$302,035.62	\$0.00	\$2,529,964.63	-\$5,304,651.15	
2440	Deferred Revenue ⁵	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Sub-Total	\$123,432,009.14	\$9,549,813.13	-\$352,176.27	\$132,629,646.00	-\$58,432,573.91	-\$6,042,303.48	\$345,316.31	-\$64,129,561.08	\$68,500,084.92	
	Less Socialized Renewable Energy Generation Investments (input as negative)	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00	
	Less Other Non Rate-Regulated Utility Assets (input as negative)	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00	
	Total PP&E	\$123,432,009.14	\$9,549,813.13	-\$352,176.27	\$132,629,646.00	-\$58,432,573.91	-\$6,042,303.48	\$345,316.31	-\$64,129,561.08	\$68,500,084.92	
	Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶										
	Total						-\$6,042,303.48				

Date: 28-Aug-15

**Appendix 2-BA
Fixed Asset Continuity Schedule**

Accounting Standard
Year CGAAP
2014

Using IFRS-compliant capitalization and depreciation policies

		Cost				Accumulated Depreciation				
OEB	Description	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
1611	Computer Software (Formally known as Account 1925)	\$1,976,283.59	\$1,565,036.32	\$0.00	\$3,541,319.91	-\$1,298,735.10	-\$198,667.85	\$0.00	-\$1,497,402.95	\$2,043,916.97
1612	Land Rights (Formally known as Account 1906)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1805	Land	\$452,262.13	\$0.00	\$0.00	\$452,262.13	\$0.00	\$0.00	\$0.00	\$0.00	\$452,262.13
1808	Buildings	\$841,902.74	\$16,680.00	\$0.00	\$858,582.74	-\$83,551.59	-\$10,607.51	\$0.00	-\$94,159.10	\$764,423.64
1810	Leasehold Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1815	Transformer Station Equipment >50 kV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1820	Distribution Station Equipment <50 kV	\$1,931,105.67	\$76,681.46	\$0.00	\$2,007,787.13	-\$929,591.37	-\$66,627.47	\$0.00	-\$996,218.84	\$1,011,568.29
1825	Storage Battery Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1830	Poles, Towers & Fixtures	\$11,299,038.90	\$1,030,393.37	\$0.00	\$12,329,432.27	-\$4,247,260.75	-\$181,822.84	\$0.00	-\$4,429,083.59	\$7,900,348.68
1835	Overhead Conductors & Devices	\$30,165,549.81	\$1,537,522.90	\$0.00	\$31,703,072.71	-\$13,399,910.06	-\$456,085.87	\$0.00	-\$13,855,995.93	\$17,847,076.78
1840	Underground Conduit	\$4,067,794.33	\$413,519.39	\$0.00	\$4,481,313.72	-\$1,877,023.88	-\$58,086.76	\$0.00	-\$1,935,110.64	\$2,546,203.08
1845	Underground Conductors & Devices	\$20,477,650.22	\$798,573.40	\$0.00	\$21,276,223.62	-\$11,411,832.87	-\$700,998.71	\$0.00	-\$12,112,831.58	\$9,163,392.04
1850	Line Transformers	\$22,784,656.58	\$1,112,427.05	\$0.00	\$23,897,083.63	-\$10,595,607.46	-\$424,225.12	\$0.00	-\$11,019,832.58	\$12,877,251.05
1855	Services (Overhead & Underground)	\$6,085,414.70	\$599,772.11	\$0.00	\$6,685,186.81	-\$1,551,590.38	-\$129,338.57	\$0.00	-\$1,680,928.95	\$5,004,257.86
1860	Meters	\$3,940,117.29	\$0.00	\$0.00	\$3,940,117.29	-\$1,685,084.85	-\$159,989.25	\$0.00	-\$1,845,074.10	\$2,095,043.19
1860	Meters (Smart Meters)	\$8,569,614.60	\$403,511.30	\$0.00	\$8,973,125.90	-\$3,073,681.61	-\$561,966.56	\$0.00	-\$3,635,648.17	\$5,337,477.73
1905	Land	\$916,900.39	\$0.00	\$0.00	\$916,900.39	\$0.00	\$0.00	\$0.00	\$0.00	\$916,900.39
1908	Buildings & Fixtures	\$4,893,961.07	\$440,160.92	\$0.00	\$5,334,121.99	-\$1,358,700.81	-\$199,804.62	\$0.00	-\$1,558,505.43	\$3,775,616.56
1910	Leasehold Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1915	Office Furniture & Equipment (10 years)	\$340,597.49	\$178,788.18	\$0.00	\$519,385.67	-\$223,362.59	-\$45,983.65	\$0.00	-\$269,346.24	\$250,039.43
1915	Office Furniture & Equipment (5 years)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1920	Computer Equipment - Hardware	\$325,659.30	\$0.00	\$0.00	\$325,659.30	-\$325,659.30	\$0.00	\$0.00	-\$325,659.30	\$0.00
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$75,616.03	\$0.00	\$0.00	\$75,616.03	-\$75,616.03	\$0.00	\$0.00	-\$75,616.03	\$0.00
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$791,563.73	\$443,973.27	\$0.00	\$1,235,537.00	-\$729,948.92	-\$220,639.74	\$0.00	-\$950,588.66	\$284,948.34
1930	Transportation Equipment	\$5,010,666.71	\$549,736.70	-\$346,325.16	\$5,214,078.25	-\$3,092,723.38	-\$415,274.87	\$339,465.20	-\$3,168,533.05	\$2,045,545.20
1935	Stores Equipment	\$35,460.49	\$0.00	\$0.00	\$35,460.49	-\$35,460.49	\$0.00	\$0.00	-\$35,460.49	\$0.00
1940	Tools, Shop & Garage Equipment	\$1,290,425.32	\$154,240.27	-\$5,851.11	\$1,438,814.48	-\$1,145,138.21	-\$90,266.47	\$5,851.11	-\$1,229,553.57	\$209,260.91
1945	Measurement & Testing Equipment	\$8,718.92	\$0.00	\$0.00	\$8,718.92	-\$8,718.93	\$0.00	\$0.00	-\$8,718.93	-\$0.01
1950	Power Operated Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1955	Communications Equipment	\$5,872.56	\$0.00	\$0.00	\$5,872.56	-\$5,872.56	\$0.00	\$0.00	-\$5,872.56	\$0.00
1955	Communication Equipment (Smart Meters)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1960	Miscellaneous Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1970	Load Management Controls Customer Premises	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1975	Load Management Controls Utility Premises	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1980	System Supervisor Equipment	\$1,140,548.22	-\$41,198.30	\$0.00	\$1,099,349.92	-\$711,564.10	-\$24,879.18	\$0.00	-\$736,443.28	\$362,906.64
1985	Miscellaneous Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1990	Other Tangible Property	\$2,866,559.58	\$197,157.35	\$0.00	\$3,063,716.93	-\$1,680,995.36	-\$186,437.17	\$0.00	-\$1,867,432.53	\$1,196,284.40
1995	Contributions & Grants	-\$7,372,472.23	-\$462,144.55	\$0.00	-\$7,834,616.78	\$2,227,929.01	\$302,035.62	\$0.00	\$2,529,964.63	-\$5,304,652.15
2440	Deferred Revenue ⁵	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Total	\$122,921,468.14	\$9,014,831.14	-\$352,176.27	\$131,584,123.01	-\$57,319,701.59	-\$3,829,666.59	\$345,316.31	-\$60,804,051.87	\$70,780,071.15
	Less Socialized Renewable Energy Generation Investments (input as negative)	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00
	Less Other Non Rate-Regulated Utility Assets (input as negative)	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00
	Total PP&E	\$122,921,468.14	\$9,014,831.14	-\$352,176.27	\$131,584,123.01	-\$57,319,701.59	-\$3,829,666.59	\$345,316.31	-\$60,804,051.87	\$70,780,071.15
	Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶									
	Total						-\$3,829,666.59			

**Appendix 2-BA
Fixed Asset Continuity Schedule**

Accounting Standard
Year CGAAP
2015

Using "old" CGAAP capitalization and depreciation policies

		Cost				Accumulated Depreciation				
OEB	Description	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
1611	Computer Software (Formally known as Account 1925)	\$3,541,319.91	\$496,000.00	\$0.00	\$4,037,319.91	-\$1,453,517.04	-\$484,199.08	\$0.00	-\$1,937,716.12	\$2,099,603.79
1612	Land Rights (Formally known as Account 1906)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1805	Land	\$452,262.13	\$0.00	\$0.00	\$452,262.13	\$0.00	\$0.00	\$0.00	\$0.00	\$452,262.13
1808	Buildings	\$862,286.81	\$2,863.48	\$0.00	\$865,150.29	-\$95,624.04	-\$28,497.07	\$0.00	-\$124,121.11	\$741,029.18
1810	Leasehold Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1815	Transformer Station Equipment >50 kV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1820	Distribution Station Equipment <50 kV	\$2,007,787.13	\$0.00	\$0.00	\$2,007,787.13	-\$967,635.48	-\$52,648.71	\$0.00	-\$1,020,284.19	\$987,502.94
1825	Storage Battery Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1830	Poles, Towers & Fixtures	\$12,381,129.39	\$1,130,596.31	\$0.00	\$13,511,725.70	-\$5,310,124.27	-\$897,896.74	\$0.00	-\$6,208,021.01	\$7,303,704.69
1835	Overhead Conductors & Devices	\$32,235,072.11	\$2,164,744.83	\$0.00	\$34,399,816.95	-\$15,056,205.09	-\$854,550.23	\$0.00	-\$15,910,755.32	\$18,489,061.63
1840	Underground Conduit	\$4,483,472.21	\$356,128.10	\$0.00	\$4,839,600.31	-\$1,981,259.82	-\$146,466.59	\$0.00	-\$2,127,726.41	\$2,711,873.90
1845	Underground Conductors & Devices	\$21,532,367.19	\$1,058,203.44	\$0.00	\$22,590,570.63	-\$12,154,103.76	-\$720,318.57	\$0.00	-\$12,874,422.33	\$9,716,148.30
1850	Line Transformers	\$23,974,200.36	\$1,222,767.39	\$0.00	\$25,196,967.75	-\$12,023,700.04	-\$919,468.01	\$0.00	-\$12,943,168.05	\$12,253,799.71
1855	Services (Overhead & Underground)	\$6,730,621.65	\$683,483.11	\$0.00	\$7,414,104.76	-\$2,048,866.97	-\$363,265.25	\$0.00	-\$2,412,132.23	\$5,001,972.53
1860	Meters	\$3,940,117.29	\$0.00	\$0.00	\$3,940,117.29	-\$1,823,390.88	-\$146,678.19	\$0.00	-\$1,970,069.07	\$1,970,048.22
1860	Meters (Smart Meters)	\$9,047,274.86	\$508,000.84	\$0.00	\$9,555,275.70	-\$3,714,369.50	-\$604,618.49	\$0.00	-\$4,318,987.99	\$5,236,287.71
1905	Land	\$916,900.39	\$0.00	\$0.00	\$916,900.39	\$0.00	\$0.00	\$0.00	\$0.00	\$916,900.39
1908	Buildings & Fixtures	\$5,334,121.99	\$465,000.00	\$0.00	\$5,799,121.99	-\$1,531,725.18	-\$162,812.93	\$0.00	-\$1,694,538.11	\$4,104,583.88
1910	Leasehold Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1915	Office Furniture & Equipment (10 years)	\$519,385.67	\$0.00	\$0.00	\$519,385.67	-\$268,641.65	\$0.00	\$0.00	-\$268,641.65	\$250,744.02
1915	Office Furniture & Equipment (5 years)	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	-\$46,979.87	\$0.00	-\$46,979.87	-\$26,979.87
1920	Computer Equipment - Hardware	\$325,659.30	\$0.00	\$0.00	\$325,659.30	-\$325,659.30	\$0.00	\$0.00	-\$325,659.30	\$0.00
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$75,616.03	\$0.00	\$0.00	\$75,616.03	-\$72,186.13	\$0.00	\$0.00	-\$72,186.13	\$3,429.90
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$1,235,990.01	\$35,350.21	\$0.00	\$1,271,340.22	-\$766,051.66	-\$215,020.04	\$0.00	-\$981,071.70	\$290,268.52
1930	Transportation Equipment	\$5,214,078.25	\$635,000.00	\$0.00	\$5,849,078.25	-\$3,311,619.85	-\$413,284.77	\$0.00	-\$3,724,904.62	\$2,124,173.63
1935	Stores Equipment	\$35,460.49	\$0.00	\$0.00	\$35,460.49	-\$35,460.49	\$0.00	\$0.00	-\$35,460.49	\$0.00
1940	Tools, Shop & Garage Equipment	\$1,438,814.48	\$132,000.00	\$0.00	\$1,570,814.48	-\$1,084,213.99	-\$66,907.15	\$0.00	-\$1,151,121.14	\$419,693.34
1945	Measurement & Testing Equipment	\$8,718.92	\$0.00	\$0.00	\$8,718.92	-\$8,718.93	\$0.00	\$0.00	-\$8,718.93	-\$0.01
1950	Power Operated Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1955	Communications Equipment	\$5,872.56	\$0.00	\$0.00	\$5,872.56	-\$5,872.56	\$0.00	\$0.00	-\$5,872.56	\$0.00
1955	Communication Equipment (Smart Meters)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1960	Miscellaneous Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1970	Load Management Controls Customer Premises	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1975	Load Management Controls Utility Premises	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1980	System Supervisor Equipment	\$1,102,015.72	\$107,960.06	\$0.00	\$1,209,975.78	-\$768,148.66	-\$45,947.24	\$0.00	-\$814,095.90	\$395,879.88
1985	Miscellaneous Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1990	Other Tangible Property	\$3,063,716.93	\$200,000.00	\$0.00	\$3,263,716.93	-\$1,852,430.41	-\$146,568.58	\$0.00	-\$1,998,998.99	\$1,264,717.94
1995	Contributions & Grants	-\$7,834,615.78	-\$375,000.00	\$0.00	-\$8,209,615.78	\$2,529,964.63	\$313,753.15	\$0.00	\$2,843,717.78	-\$5,365,898.00
2440	Deferred Revenue ⁵	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
					\$0.00				\$0.00	\$0.00
	Sub-Total	\$132,629,646.00	\$8,843,097.77	\$0.00	\$141,472,743.77	-\$64,129,561.08	-\$6,002,374.37	\$0.00	-\$70,131,935.44	\$71,340,808.33
	Less Socialized Renewable Energy Generation Investments (input as negative)	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00
	Less Other Non Rate-Regulated Utility Assets (input as negative)	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00
	Total PP&E	\$132,629,646.00	\$8,843,097.77	\$0.00	\$141,472,743.77	-\$64,129,561.08	-\$6,002,374.37	\$0.00	-\$70,131,935.44	\$71,340,808.33
	Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶									
	Total						-\$6,002,374.37			

Date: 28-Aug-15

Appendix 2-BA
Fixed Asset Continuity Schedule

Accounting Standard CGAAP
Year 2015

Using IFRS-compliant capitalization and depreciation policies

		Cost				Accumulated Depreciation				
OEB	Description	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
1611	Computer Software (Formally known as Account 1925)	\$3,541,319.91	\$496,000.00	\$0.00	\$4,037,319.91	-\$1,497,402.95	-\$466,677.04	\$0.00	-\$1,964,079.98	\$2,073,239.93
1612	Land Rights (Formally known as Account 1906)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1805	Land	\$452,262.13	\$0.00	\$0.00	\$452,262.13	\$0.00	\$0.00	\$0.00	\$0.00	\$452,262.13
1808	Buildings	\$858,582.74	\$0.00	\$0.00	\$858,582.74	-\$94,159.10	-\$27,220.07	\$0.00	-\$121,379.17	\$737,203.57
1810	Leasehold Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1815	Transformer Station Equipment >50 kV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1820	Distribution Station Equipment <50 kV	\$2,007,787.13	\$0.00	\$0.00	\$2,007,787.13	-\$996,218.84	-\$67,480.49	\$0.00	-\$1,063,699.33	\$944,087.80
1825	Storage Battery Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1830	Poles, Towers & Fixtures	\$12,329,432.27	\$1,090,631.15	\$0.00	\$13,420,063.42	-\$4,429,083.59	-\$195,545.80	\$0.00	-\$4,624,629.39	\$8,795,434.04
1835	Overhead Conductors & Devices	\$31,703,072.71	\$1,868,980.52	\$0.00	\$33,572,053.23	-\$13,855,995.93	-\$483,716.38	\$0.00	-\$14,339,712.31	\$19,232,340.92
1840	Underground Conduit	\$4,481,313.72	\$354,459.45	\$0.00	\$4,835,773.17	-\$1,935,110.64	-\$64,101.78	\$0.00	-\$1,999,212.42	\$2,836,560.75
1845	Underground Conductors & Devices	\$21,276,223.62	\$915,473.26	\$0.00	\$22,191,696.88	-\$12,112,831.58	-\$620,374.38	\$0.00	-\$12,733,205.96	\$9,458,490.92
1850	Line Transformers	\$23,897,083.63	\$1,176,619.97	\$0.00	\$25,073,703.60	-\$11,019,832.58	-\$441,795.51	\$0.00	-\$11,461,628.09	\$13,612,075.52
1855	Services (Overhead & Underground)	\$6,685,186.81	\$648,359.09	\$0.00	\$7,333,545.90	-\$1,680,928.95	-\$174,710.89	\$0.00	-\$1,855,639.84	\$5,477,906.06
1860	Meters	\$3,940,117.29	\$0.00	\$0.00	\$3,940,117.29	-\$1,845,074.10	-\$211,474.48	\$0.00	-\$2,056,548.58	\$1,883,568.71
1860	Meters (Smart Meters)	\$8,973,125.90	\$458,233.40	\$0.00	\$9,431,359.30	-\$3,635,648.17	-\$568,478.45	\$0.00	-\$4,204,126.62	\$5,227,232.67
1905	Land	\$916,900.39	\$0.00	\$0.00	\$916,900.39	\$0.00	\$0.00	\$0.00	\$0.00	\$916,900.39
1908	Buildings & Fixtures	\$5,334,121.99	\$465,000.00	\$0.00	\$5,799,121.99	-\$1,558,505.43	-\$193,910.78	\$0.00	-\$1,752,416.21	\$4,046,705.78
1910	Leasehold Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1915	Office Furniture & Equipment (10 years)	\$519,385.67	\$0.00	\$0.00	\$519,385.67	-\$269,346.24	\$0.00	\$0.00	-\$269,346.24	\$250,039.43
1915	Office Furniture & Equipment (5 years)	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	-\$46,790.64	\$0.00	-\$46,790.64	-\$26,790.64
1920	Computer Equipment - Hardware	\$325,659.30	\$0.00	\$0.00	\$325,659.30	-\$325,659.30	\$0.00	\$0.00	-\$325,659.30	\$0.00
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$75,616.03	\$0.00	\$0.00	\$75,616.03	-\$75,616.03	\$0.00	\$0.00	-\$75,616.03	\$0.00
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$1,235,537.00	\$35,000.00	\$0.00	\$1,270,537.00	-\$950,588.66	-\$136,438.92	\$0.00	-\$1,087,027.58	\$183,509.42
1930	Transportation Equipment	\$5,214,078.25	\$635,000.00	\$0.00	\$5,849,078.25	-\$3,168,533.05	-\$457,202.02	\$0.00	-\$3,625,735.07	\$2,223,343.18
1935	Stores Equipment	\$35,460.49	\$0.00	\$0.00	\$35,460.49	-\$35,460.49	\$0.00	\$0.00	-\$35,460.49	\$0.00
1940	Tools, Shop & Garage Equipment	\$1,438,814.48	\$132,000.00	\$0.00	\$1,570,814.48	-\$1,229,553.57	-\$73,853.85	\$0.00	-\$1,303,407.42	\$267,407.06
1945	Measurement & Testing Equipment	\$8,718.92	\$0.00	\$0.00	\$8,718.92	-\$8,718.93	\$0.00	\$0.00	-\$8,718.93	-\$0.01
1950	Power Operated Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1955	Communications Equipment	\$5,872.56	\$0.00	\$0.00	\$5,872.56	-\$5,872.56	\$0.00	\$0.00	-\$5,872.56	\$0.00
1955	Communication Equipment (Smart Meters)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1960	Miscellaneous Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1970	Load Management Controls Customer Premises	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1975	Load Management Controls Utility Premises	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1980	System Supervisor Equipment	\$1,099,349.92	\$105,900.00	\$0.00	\$1,205,249.92	-\$736,443.28	-\$28,739.04	\$0.00	-\$765,182.32	\$440,067.60
1985	Miscellaneous Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1990	Other Tangible Property	\$3,063,716.93	\$200,000.00	\$0.00	\$3,263,716.93	-\$1,867,432.53	-\$135,742.31	\$0.00	-\$2,003,174.84	\$1,260,542.09
1995	Contributions & Grants	-\$7,834,616.78	-\$375,000.00	\$0.00	-\$8,209,616.78	\$2,529,964.63	\$313,753.15	\$0.00	\$2,843,717.78	-\$5,365,899.00
2440	Deferred Revenue ⁵	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
					\$0.00				\$0.00	\$0.00
	Sub-Total	\$131,584,123.01	\$8,226,656.83	\$0.00	\$139,810,779.84	-\$60,804,051.87	-\$4,080,499.67	\$0.00	-\$64,884,551.53	\$74,926,228.31
	Less Socialized Renewable Energy Generation Investments (input as negative)	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00
	Less Other Non Rate-Regulated Utility Assets (input as negative)	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00
	Total PP&E	\$131,584,123.01	\$8,226,656.83	\$0.00	\$139,810,779.84	-\$60,804,051.87	-\$4,080,499.67	\$0.00	-\$64,884,551.53	\$74,926,228.31
	Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶									
	Total						-\$4,080,499.67			

ATTACHMENT 9-E

Account 1576 – Accounting

Changes under CGAAP

Board Appendix 2-EC

Appendix 2-EC
Account 1576 - Accounting Changes under CGAAP
2013 Changes in Accounting Policies under CGAAP

For applicants that made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2013

Reporting Basis	2010 Rebasing Year					2016 Rebasing Year
	CGAAP	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS
	Forecast	Actual	Actual	Actual	Forecast	Forecast
			\$	\$	\$	
PP&E Values under former CGAAP						
Opening net PP&E - Note 1			61,227,598	64,999,435	68,500,085	
Net Additions - Note 4			9,152,268	9,197,637	8,843,098	
Net Depreciation (amounts should be negative) - Note 4			(5,380,431)	(5,696,987)	(6,002,374)	
Closing net PP&E (1)			64,999,435	68,500,085	71,340,808	
PP&E Values under revised CGAAP (Starts from 2012)						
Opening net PP&E - Note 1			61,227,598	65,601,777	70,780,081	
Net Additions - Note 4			8,641,727	8,662,655	8,226,657	
Net Depreciation (amounts should be negative) - Note 4			(4,267,549)	(3,484,350)	(4,080,500)	
Closing net PP&E (2)			65,601,777	70,780,081	74,926,238	
Difference in Closing net PP&E, former CGAAP vs. revised CGAAP			(602,341)	(2,279,996)	(3,585,430)	

Effect on Deferral and Variance Account Rate Riders

Closing balance in Account 1576	(3,585,430)
Return on Rate Base Associated with Account 1576 balance at WACC - Note 2	(464,672)
Amount included in Deferral and Variance Account Rate Rider Calculation	(4,050,102)

WACC	6.48%
# of years of rate rider disposition period	2

Notes:

- For an applicant that made the capitalization and depreciation expense accounting policy changes on January 1, 2013, the PP&E values as of January 1, 2013 under both former CGAAP and revised CGAAP should be the same.
- Return on rate base associated with Account 1576 balance is calculated as:
the variance account ending balance as of 2015 rebasing year x WACC X # of years of rate rider disposition period
* Please note that the calculation should be adjusted once WACC is updated and finalized in the rate application.
- Account 1576 is cleared by including the total balance in the deferral and variance account rate rider calculation.
- Net additions are additions net of disposals; Net depreciation is additions to depreciation net of disposals.

ATTACHMENT 9-F

Account 1592, Subaccount

HST/OVAT Input Tax Credits

Board Appendix 2-TB

Appendix 2-TB
Account 1592, PILs and Tax Variances for 2006 and Subsequent Years,
Sub-account HST/OVAT Input Tax Credits (ITCs)

The following table should be completed based on the information requested below. An explanation should be provided for any blank entries.
100% of the balance in Account 1592, PILs and Tax Variances for 2006 and Subsequent Years, Sub-account HST/OVAT Input Tax Credits (ITCs), should be recorded in this table.

Summary of PST Savings from 2009 Historic Year Analysis

	Principal 2010	Principal 2011	Principal 2012	Principal 2013	Principal 2014	Principal 2015	Principal Jan-April 2016 ¹	Carrying Charges to April 30, 2016	Total Account 1592, sub- account HST/OVAT Balance
OM&A Expenses PST Savings	-\$2,388.31	-\$3,691.03	-\$3,691.03	-\$3,691.03	-\$3,691.03	-\$3,691.03	-\$1,230.34	-\$880.88	-\$22,954.68
Capital Items PST Savings	-\$18,024.56	-\$27,856.20	-\$27,856.25	-\$27,856.25	-\$27,856.25	-\$27,856.25	-\$9,285.42	-\$6,648.01	-\$173,239.19
Total Annual PST Savings ²	-\$20,412.87	-\$31,547.23	-\$31,547.28	-\$31,547.28	-\$31,547.28	-\$31,547.28	-\$10,515.76	-\$7,528.89	-\$196,193.87

Notes:

¹ Include January to April 30, 2016 PST savings if the rate year begins May 1, 2016. If the rate year begins Jan 1, 2016, include PST savings to December 31, 2015.

² Derived PST savings proxy for each year per 2009 historical year analysis

Note: Assumes level OM&A and Capital Spending year over year. An alternative detailed transactional analysis may also be performed using actual expenditures from 2010 to the start of the rate

ATTACHMENT 9-G

IESO Self-Certification

Submitted May 22, 2015

Ontario Regulated Price Plan (RPP) Self-Certification

For LDCs with 12,500 or more customers

A. Attestation

(Attested by the chief executive of the organization)

With respect to the RPP claims submitted monthly to the IESO for the year ending 2014,

I Jim Hogan, CEO [name, position]

of Entegris Powerlines Inc. [company],

hereby certify that our organization's RPP processes and procedures provide reasonable assurance that RPP settlements are calculated and paid or received appropriately and pursuant to the RPP settlement guidelines issued by the Independent Electricity System Operator.

As the party responsible for establishing and maintaining disclosure, procedures and controls, I have assessed the organization's processes and procedures, and to the best of my knowledge the following statements are true:

1. The systems and processes for RPP claims are designed to effectively calculate RPP transactions in alignment with appropriate methodologies pursuant to OEB and IESO requirements.	<input checked="" type="checkbox"/>
2. Sufficient controls have been designed and implemented to provide reasonable assurance of the validity and accuracy of RPP claims.	<input checked="" type="checkbox"/>
3. Managers and staff responsible for RPP claims processes are sufficiently trained and execute RPP procedures according to design	<input checked="" type="checkbox"/>
4. Processes, procedures and controls are documented and are available upon request to the IESO in a form that accurately describes the processes conducted to submit RPP claims.	<input checked="" type="checkbox"/>
- Our organization's systems or procedures have changed materially during the past year.	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
5. Reconciliations between the estimated claim amounts and actual post-billing claim amounts are being conducted (at minimum) quarterly.	<input checked="" type="checkbox"/>
6. Periodic testing is conducted as a key measure to ensure the effectiveness of our procedures and controls for calculating RPP claims.	<input checked="" type="checkbox"/>

B. Self-Reporting

1. In the past calendar year, the organization has designed and implemented new procedures or systems that materially change the nature of the processes and procedures employed to make RPP claims. <i>Description of changes is as follows:</i>	
2. The organization's internal testing process and/or normal reporting procedures related to the RPP claims have identified material exceptions with our RPP claims during the past year:	
3. Mitigation plans and/or efforts undertaken to address issues identified are summarized below:	
4. Assurance over RPP claims has been conducted by a third party. <i>If yes, please describe below:</i>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
5. Other comments relevant to this certification:	

Self-Certification

Company Name: Entegrus Powerlines Inc.
RPP Reporting Period (Month, Year Ended): December 2014

Certifier/ Sub-Certifier Details:

Name: Jim Hogan
Position: LEO

Signature: 

Date: May 21, 2015
Location: Chatham, ON