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Status & Disposition of Deferral & Variance Accounts

Ex.9/Tab 1/Sch.1 - Overview

The purpose of this exhibit is to identify the variance/deferral accounts that have been used, provide the principal balance recorded in each variance/deferral account and derive the carrying charges on each account's balance up to and including April 30, 2016. The exhibit also describes the methodology proposed to allocate account balances to customer classes, describe the rationale supporting the proposed disposition period, describe the proposed charge parameters and quantify the proposed rate riders that will dispose of the recorded balances.

Table 9.1 contains a reconciliation of Group 1 and Group 2 account values with the corresponding RRR DVA balances. WNP follows and is in compliance with the OEB's Uniform System of Accounts for electricity distributors. All accounts are used in accordance with the Accounting Procedures Handbook and WNP confirms that the account balance in Table 9.1 reconciles with the trial balance reported through the Electricity Reporting and Record-keeping Requirements and WNP's Audited Financial Statements for all accounts except 1568 LRAM. This variance is described below. Disposition will not be requested on all of these balances.

1

Table 9.1: December 31, 2014 Audited/RRR Balances – DVAs

Account Descriptions	Account Number	Closing Principal Balance as of Dec-31-14	Closing Interest Amounts as of Dec-31-14	RRR Balance as of Dec 31-14	Variance RRR vs. 2014 Balance (Principal + Interest)	
Group 1 Accounts						
LV Variance Account	1550	\$80,052	\$775	\$80,828	\$1	
Smart Metering Entity Charge Variance Account	1551	\$2,052	\$125	\$2,177	\$0	
RSVA - Wholesale Market Service Charge	1580	-\$80,419	-\$1,449	-\$81,867	\$1	
RSVA - Retail Transmission Network Charge	1584	-\$52,737	-\$1,047	-\$53,785	-\$0	
RSVA - Retail Transmission Connection Charge	1586	-\$38,100	-\$969	-\$39,068	\$1	
RSVA - Power (excluding Global Adjustment)	1588	\$76,577	-\$1,893	\$74,681	-\$3	
RSVA - Global Adjustment	1589	\$147,422	\$3,608	\$151,030	\$0	
Recovery of Regulatory Asset Balances	1590					
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$14,955	-\$11,421	\$3,532	-\$2	
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$45,570	-\$10,374	\$35,196	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	-\$43,985	-\$14,055	-\$58,040	\$0	
Group 2 Accounts						
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$45,913	\$2,383		-\$48,296	These 1508 accounts net to \$0 RRR variance
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$1,433,955	\$0	\$1,408,711	-\$25,244	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	-\$73,308	-\$233		\$73,540	
Retail Cost Variance Account - Retail	1518	\$5,580	-\$2,439	\$3,141	\$1	
Misc. Deferred Debits	1525	-\$0	-\$5	-\$5	\$0	
Retail Cost Variance Account - STR	1548	\$3,724	\$136	\$3,860	\$1	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$36,531	-\$1,558		\$38,089	
PILs and Tax Variance for 2006 and Subsequent Years - Contra-Account HST/OVAT	1592	\$40,112	\$1,758	\$3,781	-\$38,089	
LRAM Variance Account	1568	\$11,550	\$211	-\$383	-\$12,143	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter	1555	\$4,427	\$2,070	\$6,498	\$0	

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4 WNP has provided The EDDVAR model continuity schedules of the DVAs in Appendix A of this
5 Exhibit. The Group 2 accounts that will be discontinued after final disposition in this application
6 are provided in Exhibit 9, Tab 1, Schedule 11.

7 In order to properly dispose of the DVAs, some of the values in the EDDVAR were adjusted.

8

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Table 9.2: EDDVAR Disposition Balances – DVAs

Account Descriptions		Account Number	2015				Projected Interest on Dec-31-14 Balances		Total Claim	
			Principal Disposition during 2015 - instructed by Board	Interest Disposition during 2015 - instructed by Board	Closing Principal Balance as of Dec 31-14 Adjusted for Dispositions during 2015	Closing Interest Balance as of Dec 31-14 Adjusted for Dispositions during 2015	Projected Interest from Jan 1, 2015 to Dec 31, 2015 on Dec 31 -14 balance adjusted for	Projected Interest from January 1, 2016 to April 30, 2016 on Dec 31 -14 balance adjusted for disposition during		
Group 1 Accounts										
1	LV Variance Account	1550	\$0	\$0	\$80,052	\$775	\$955	\$294	\$82,075	
2	Smart Metering Entry Charge Variance Account	1551	\$0	\$0	\$2,052	\$125	\$24	\$8	\$2,209	
3	RSVA - Wholesale Market Service Charge	1580	\$0	\$0	-\$80,419	-\$1,449	-\$959	-\$295	-\$83,122	
4	RSVA - Retail Transmission Network Charge	1584	\$0	\$0	-\$52,737	-\$1,047	-\$629	-\$193	-\$54,607	
5	RSVA - Retail Transmission Connection Charge	1586	\$0	\$0	-\$38,100	-\$969	-\$454	-\$140	-\$39,663	
6	RSVA - Power (excluding Global Adjustment)	1588	\$0	\$0	\$76,577	-\$1,893	\$913	\$281	\$75,878	
7	RSVA - Global Adjustment	1589	\$0	\$0	\$147,422	\$3,608	\$1,758	\$541	\$153,328	
8	Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$0	\$0	-\$0	\$1	-\$0	-\$0	\$1	
9	Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$0	\$0	\$14,355	-\$11,421	\$178	\$55	\$3,767	
11	Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12	Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$0	\$0	\$45,570	-\$10,374	\$543	\$167	\$35,906	
13	Disposition and Recovery/Refund of Regulatory Balances (2013)	1595			\$0	\$0			\$0	
14	Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0	\$0	\$0	\$0			\$0	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)			\$0	\$0	\$195,372	-\$22,645	\$2,330	\$716	\$175,773	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)			\$0	\$0	\$47,950	-\$26,253	\$572	\$176	\$22,445	
RSVA - Global Adjustment			1589	\$0	\$0	\$147,422	\$3,608	\$1,758	\$541	\$153,328
Group 2 Accounts										
15	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0	\$0	\$45,313	\$2,383	\$548	\$168	\$48,011	
16	Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	\$0	\$0	\$0			\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ¹			1508		\$0	\$0			\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges			1508	\$0	\$0	\$7,828			\$7,828	
18	Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	Retail Cost Variance Account - Retail	1518	\$0	\$0	\$5,580	-\$2,439	\$67	\$20	\$3,227	
20	Misc. Deferred Debits	1525	\$0	\$0	-\$0	-\$5	-\$0	-\$0	-\$5	
22	Board-Approved CDM Variance Account	1567	\$0	\$0	\$0	\$0			\$0	
23	Extra-Ordinary Event Costs	1572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	Deferred Rate Impact Amounts	1574	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	RSVA - One-time	1582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	Other Deferred Credits	2425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Group 2 Sub-Total			\$0	\$0	\$59,320	-\$61	\$614	\$189	\$60,062	
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)			1592	\$0	\$0	\$0			\$0	
28	PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/IOVAT Input Tax Credits (ITCs)	1592	\$0	\$0	-\$18,265	-\$779	-\$218	-\$67	-\$19,329	
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)			\$0	\$0	\$236,427	-\$23,485	\$2,726	\$838	\$216,506	
29	LRAM Variance Account	1568	\$0	\$0	\$11,550	\$211	\$0	\$0	\$11,761	
Total including Account 1568			\$0	\$0	\$247,977	-\$23,275	\$2,726	\$838	\$228,266	
30	Renewable Generation Connection Capital Deferral Account	1531	\$0	\$0	\$4,427	\$2,070	\$53	\$16	\$6,567	
31	Renewable Generation Connection OM&A Deferral Account	1532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
32	Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33	Smart Grid Capital Deferral Account	1534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34	Smart Grid OM&A Deferral Account	1535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	Smart Grid Funding Adder Deferral Account	1536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
36	Retail Cost Variance Account - STR	1548	\$0	\$0	\$3,724	\$136	\$44	\$14	\$3,918	
37	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹	1555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
38	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ²	1555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
39	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cos	1555	\$0	\$0	-\$0	-\$0			-\$0	
40	Smart Meter OM&A Variance ³	1556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁴			1575		\$0				\$0	
42	Accounting Changes Under CGAAP Balance + Return Component ⁴	1576			\$0				\$0	

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4 WNP proposes to dispose of a debit of \$226,990 related to Group 1 and Group 2
5 Variance/Deferral Accounts and an debit LRAM disposition of \$11,781. This includes carrying
6 charges up to and including April 30, 2016. Some of the accounts WNP proposes to dispose of
7 require special explanations:

- 8 • A debit of \$49011 being the balance of account 1508 for IFRS transition costs and a debit of
9 \$7,828 to true up the 1508 Incremental Capital Rate Riders. These derivation of the ICM
10 true-up can be found in Exhibit 2, Tab 5, Schedule 7. The 1508 assets purchased from the
11 Incremental Capital Expenditure are added to the fixed assets.

- 1 • A net debit balance of \$11,761 recorded in account 1568 being the Lost Revenue
2 Adjustment Mechanism Variance Account. This represents a variance of \$12,143 from the
3 credit of \$383 recorded on the RRR filings. This variance occurred when the CDM
4 adjustment to LRAM was corrected to be calculated on a fixed rather than incremental basis
5 in the years 2012 - 2014.
 - 6 • To dispose of a debit of \$6,498 for the Value of Stranded Meter recovery. See Exhibit 9,
7 Tab 5, Schedule 1 for more details. Since the EDDVAR model does not incorporate the
8 1555 account into the rate rider calculations, this amount was transferred to 1531 in 2014 to
9 facilitate disposal of balances in 1555.
 - 10 • A Net Credit of \$19,329 in "PILs and Tax Variance for 2006 and Subsequent Years - Sub-
11 Account HST/OVAT" In order to supply the EDDVAR model with the correct amounts to be
12 disposed of, the contra account information had to be deleted and the amounts that had not
13 been disposed of previously had to be divided by two. This will assign 1/2 the HST cost
14 savings to customers as intended. During the previous disposal of 1592 in the 2012 COS
15 the contra account was not decreased by the amount of the disposition. The resulting
16 variance will be corrected with the new disposition.
- 17 All DVA balances are proposed to be disposed of over 1 year. WNP has followed the OEB's
18 guidance as provided by the OEB's Electricity Distributor's Disposition of Variance Accounts
19 Reporting Requirements Report.
- 20 WNP has not made any adjustments to DVA balances that were previously approved by the
21 Board on a final basis in Cost of Service and/or IRM proceedings.
22
- 23 WNP used the cash method to calculate carrying charges. Effective July 1, 2012, WNP has
24 transitioned to the accrual method in accordance with the Board's directive. The forecasted
25 interest on the December 31, 2014 principal balances of the DVA is calculated using the
26 Board's prescribed rate of 1.47% for the period of January 1, 2015 to March 31, 2015 and 1.1%
27 January 1, 2015 to April 30, 2016.
28
- 29 WNP is requesting a new sub-account of 1595 to track Deferral Variance dispositions listed in
30 this application.

1
2 A breakdown of energy sales and cost of power expense balances, as reported in WNP's
3 Audited Financial Statements, is provided in Exhibit 9, Tab 1, Schedule 8.
4
5 WNP confirms that it pro-rates the IESO Global Adjustment Charge into the RPP and Non-RPP
6 portions.
7

Ex.9/Tab 1/Sch.2 - Description of DVA used by the Applicant

Table 9.3 below presents the list of deferral and variance accounts, with the proposed selection of balances for disposition. All account balances selected for disposition are as at December 31, 2014, being the most recent date the balances was subject to audit.

Board policy states: at the time of rebasing, all account balances should be disposed of unless otherwise justified by the distributor or as required by a specific Board decision or guideline. In accordance with the above statement, WNP proposes to dispose of all its balances. Each account is described at Exhibit 9, Tab1, Schedule 3.

Table 9.3: Account and Balances sought for Disposition/Recovery

LV Variance Account	1550	82,075
Smart Metering Entity Charge Variance Account	1551	2,209
RSVA - Wholesale Market Service Charge	1580	(83,122)
RSVA - Retail Transmission Network Charge	1584	(54,607)
RSVA - Retail Transmission Connection Charge	1586	(39,663)
RSVA - Power (excluding Global Adjustment)	1588	75,878
RSVA - Global Adjustment	1589	153,328
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	3,767
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	35,906
Total of Group 1 Accounts (excluding 1589)		22,445
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	49,011
Other Regulatory Assets - Sub-Account - Other ⁴	1508	7,828
Retail Cost Variance Account – Retail	1518	3,227
Misc. Deferred Debits	1525	(5)
Retail Cost Variance Account – STR	1548	3,918
Smart Meter Capital-Recovery Offset Variance - Stranded Meter Costs	1555(1531)	6,567
HST/OVAT	1592	(19,329)
Total of Group 2 Accounts		51,217
LRAM Variance Account	1568	11,761
Total Group 1 & 2 Balances Allocated to each class (excluding 1589)		\$73,662
Total Balance Allocated to each class from Account 1589		\$153,328

Ex.9/Tab 1/Sch.3 - Disposition of DVAs used by the Applicant

Group 1 Accounts

All accounts in Group 1 are used in accordance with the Accounting Procedure Handbook. For definitions of each account listed below, please refer to the Accounting Procedure Handbook using the following link:

http://www.ontarioenergyboard.ca/oeb/Documents/Regulatory/Accounting_Procedures_Handbook_Elec_Distributors.pdf

1550 – LV Variance Account

For account 1550, WNP is requesting disposition of the December 31, 2014 audited balance, plus the forecasted interest through April 30, 2016. The December 31, 2014 audited reconciles with filing 2.1.7 of the RRR.

The balance requested for disposal, including carrying charges is a debit of \$82,075.

1551 – Smart Metering Entity Charge Variance Account

For account 1551, WNP is requesting disposition of the December 31, 2014 audited balance, plus the forecasted interest through April 30, 2016. The December 31, 2014 audited reconciles with filing 2.1.7 of the RRR.

The balance requested for disposal, including carrying charges is a debit of \$2,209.

1580 – Retail Settlement Variance Account 1 – Wholesale Market Service Charges (“RSVAWMS”)

For account 1580, WNP is requesting disposition of the December 31, 2014 audited balance, plus the forecasted interest through April 30, 2016. The December 31, 2014 audited reconciles with filing 2.1.7 of the RRR.

The balance requested for disposal, including carrying charges is a credit of \$83,122.

1584 – Retail Settlement Variance Account – Retail Transmission Network Charges (“RSVANW”)

For account 1584, WNP is requesting disposition of the December 31, 2014 audited balance, plus the forecasted interest through April 30, 2016. The December 31, 2014 audited reconciles with filing 2.1.7 of the RRR.

The balance requested for disposal, including carrying charges is a credit of \$54,607.

1586 – Retail Settlement Variance Account – Retail Transmission Connection Charges (“RSVACN”)

RSVACN is used to record the difference between the amount of retail transmission connection costs paid to the IESO or host distributor and the amounts billed to customers for retail transmission connection costs. These amounts are calculated on an accrual basis, as are the carrying charges, which are assessed on the monthly opening principal balance of this RSVA account.

For account 1586, WNP is requesting disposition of the December 31, 2014 audited balance, plus the forecasted interest through April 30, 2016. The December 31, 2014 audited reconciles with filing 2.1.7 of the RRR.

The balance requested for disposal, including carrying charges is a credit of \$39,663.

1588 – Retail Settlement Variance Account – Power (“RSVAPOWER”)

The RSVAPOWER account is to be used to record the net differences in energy costs using the settlement invoice received from the IESO, host distributor, or embedded generator and the amounts billed to customers for energy. These amounts are calculated on an accrual basis, as are the carrying charges, which are assessed on the monthly opening principal balance of this RSVA account.

The RSVA power account is designed to capture variances due to billing timing differences (i.e.: electricity charged by the IESO to LDCs vs electricity billed by LDCs to their customers), price and quantity differences (i.e.: arising from final vs preliminary IESO settlement invoices), and line loss differences (i.e.: actual vs estimate line loss factors).

This account is not designed to capture any price differences between the regulated rice plan (RPP) and spot prices applicable to RPP customers. This is the function of the Ontario Power

1 Authority (OPA) RPP variance account which is trued-up in accordance with the terms
2 established by the Board for the RPP.

3
4 Accordingly, since the RSVA power account is generic to all customers of an LDC, disposition of
5 the account balance in rates is attributable to all its customers.

6
7 For account 1588, WNP is requesting disposition of the December 31, 2014 audited balance,
8 plus the forecasted interest through April 30, 2016. The December 31, 2014 audited reconciles
9 with filing 2.1.7 of the RRR.

10
11 The balance requested for disposal, including carrying charges is a debit of \$75,878.

12
13 **1589 – Retail Settlement Variance Account – Global Adjustment (“RSVAGA”)**

14 The RSVAGA account is used to record the net differences between the global adjustment
15 amount billed, to non-RPP consumers and the global adjustment charge to a distributor for non-
16 RPP consumers, using the settlement invoice received from the IESO, host distributor or
17 embedded generator. These amounts are calculated on an accrual basis, as are the carrying
18 charges, which are assessed on the monthly opening principal balance of this RSVA account.

19
20 The 1589 RSVA power – sub account Global Adjustments is designed for the global
21 adjustments applicable to non-RPP customers. Hence, the disposition of the account balance
22 should be attributable to non-RPP customers.

23
24 For account 1589, WNP is requesting disposition of the December 31, 2014 audited balance,
25 plus the forecasted interest through April 30, 2016. The December 31, 2014 audited reconciles
26 with filing 2.1.7 of the RRR.

27
28 The balance requested for disposal, including carrying charges is a debit of \$153,328.

29
30 **1595 – Disposition and Recover/Refund of Regulatory Balances (2010)**

31 For account 1595 (2010), WNP is requesting disposition of the December 31, 2014 audited
32 balance, plus the forecasted interest through April 30, 2016. The December 31, 2014 audited
33 reconciles with filing 2.1.7 of the RRR.

The balance requested for disposal, including carrying charges is a debit of \$3,767.

1595 – Disposition and Recover/Refund of Regulatory Balances (2012)

For account 1595 (2012), WNP is requesting disposition of the December 31, 2014 audited balance, plus the forecasted interest through April 30, 2016. The December 31, 2014 audited reconciles with filing 2.1.7 of the RRR.

The balance requested for disposal, including carrying charges is a debit of \$35,906.

1595 – Disposition and Recover/Refund of Regulatory Balances (2014)

For account 1595 (2014), WNP is not requesting disposition since disposition was still in process as of December 31, 2014.

Group 2 Accounts

1508 – Other Regulatory Assets – Sub-Account - Deferred IFRS Transition Costs.

The OEB approved a deferral account for distributors to record one-time administrative incremental IFRS transition costs which were not already approved and included for recovery in distribution rates. These incremental costs were to be recorded in a sub-account of account 1508 – Other Regulatory Assets, Sub-account Deferred IFRS Transition Costs.

WNP has recorded its incremental costs in this account beginning in 2009 and ending in September 2012, when the 2012 COS application was approved. WNP's application for 2016 rates is being filed under IFRS and as such, the utility has completed almost all of its transition to IFRS with the exception of official financial statements using IFRS.

WNP has a balance in its IFRS transition cost account of \$49,011 including carrying costs through April 30, 2016. All costs included in the account are fully incremental and WNP does not have any IFRS transition costs approved in its current rate structure. All costs in the account are one-time costs related directly to the IFRS project.

The one-time costs associated with the transition to IFRS were in relation to a preliminary analysis performed by BDO back in 2009.

1 The analysis which was performed for many other utilities included the following services:

2
3 Hands on Assistance: Property, Plant & Equipment Analysis

- 4 • Identify material PP&E accounts and perform the following analysis:
- 5 • Identification of any components which require separate accounting
- 6 • Analysis of original cost and accumulated depreciation under CGAAP vs. IFRS
- 7 • Establish estimates for assets in field on January 1, 2011
- 8 • Assess the remaining useful lives of assets
- 9 • Analyze depreciation under CGAAP vs IFRS
- 10 • Develop a Fixed Asset Listing/Sub-Ledger for the account
- 11 • Analyze any required changes to the work order system to track additions and disposals
- 12 into the account
- 13 • Estimate additions and disposals for 2011
- 14 • Present the analysis to the external auditor for input and feedback
- 15 • Assistance with changes to existing PP&E processes
- 16 • Changes to tracking work orders and projects and setting up new PP&E items including
- 17 components
- 18 • Assistance with communicating changes to your operations staff and consultants
- 19 • Update the PP&E Analysis for 2011 & 2012 activity including depreciation, additions,
- 20 disposals and impact on contributed capital (Optional)

21
22 Analysis of accounting for the following additional items:

- 23 • Regulatory Assets & Liabilities
- 24 • Overhead & Burdens
- 25 • Borrowing Costs
- 26 • Customer Contributions
- 27 • AROs
- 28 • Computer Software/Land Rights
- 29 • Impairment of Assets

30
31 Contributed Assets:

1 Detailed analysis of Contributed Assets based on finalized PP&E changes to determine likely
2 adjustments and create a continuity schedule to maintain these records (additions/disposals)
3 WNP attests that no “one-time” administrative incremental IFRS transition costs are embedded
4 in the proposed 2014 revenue requirement.

5
6 The October 2009 APH FAQ #3 regarding costs that are permitted to be recorded in the
7 Account 1508 Other Regulatory Assets, sub-account Deferred IFRS Transition Costs Account
8 and Account 1508 Other Regulatory Assets, sub-account IFRS Transition Costs Variance
9 Account, states the following:

10
11 “The costs authorized for recording in the deferral or variance account referenced in the
12 answers to questions 1 and 2 above shall be incremental one-time administrative costs caused
13 by the transition of accounting policies, procedures, systems and processes to IFRS. The
14 incremental costs eligible for inclusion in these accounts may include professional accounting
15 and legal fees, salaries, wages and benefits of staff added to support the transition to IFRS and
16 associated staff training and development costs.

17
18 These accounts are exclusively for necessary, incremental transition costs and shall not include
19 ongoing IFRS compliance costs or impacts arising from adopting accounting policy changes that
20 reflect changes in the timing of the recognition of income. The incremental costs in these
21 accounts shall not include costs related to system upgrades, or replacements or changes where
22 IFRS was not the major reason for conversion. In addition, incremental IFRS costs shall not
23 include capital assets or expenditures.

24
25 The costs recorded in these accounts will be subject to a prudence review before disposition.
26 The criteria of materiality, causation and prudence will be considered at the time of proposed
27 disposition. Only costs that are clearly driven by the necessity of transitioning to IFRS, and are
28 genuinely incremental to costs that would have been otherwise incurred, will be considered for
29 approval for recovery in rates.

30
31 The transition to IFRS is effective for fiscal year-ends beginning on or after January 1, 2011.
32 Accordingly, incremental transition costs incurred after the beginning of the year of adoption are
33 expected to be minimal.

WNP's costs associated to the conversion to IFRS relate solely to professional accounting and legal fees and as such meet the criteria of the APH.

WNP notes that no material variances in excess of the materiality threshold that have been recorded in 1508 Other Regulatory Assets, sub-account IFRS Transition Costs Variance account. WNP also notes that no capital costs, ongoing IFRS compliance costs, or impacts arising from adopting accounting policy changes are recorded 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.

With the adoption of MIFRS in 2015, WNP is not planning on using this account once its disposition is complete. This statement is based on the utility's best known information at the time of the application.

OEB Appendix 2-U of the OEB 2014_Filing_Requirements_Chapter2_Appendices is presented below.

Table 9.4: Appendix 2-U IFRS Transition Costs

Appendix 2-U One-Time Incremental IFRS Transition Costs													
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 Actual Costs Incurred Dec 31, 2015	Forecasted Costs 2015	Forecasted Costs 2016 ²	Total Costs Including Carrying Charges	Carrying Charges January 1, 2015 to December 31, 2015/April 30, 2016 (As appropriate)	Total Costs and Carrying Charges	Reasons why the costs recorded meet the criteria of one-time IFRS administrative incremental costs
professional accounting fees	\$ 4,305	\$ -	\$40,266	\$ 5,000						\$ 49,571		\$ 49,571	
professional legal fees	\$ -	\$ -	\$ -	\$ -						\$ -		\$ -	
salaries, wages and benefits of staff added to support the transition to IFRS	\$ -	\$ -	\$ -	\$ -						\$ -		\$ -	
associated staff training and development costs	\$ 4,127	\$ 1,128	\$ 459	\$ 188						\$ 5,902		\$ 5,902	
costs related to system upgrades, or replacements or changes where IFRS was the major reason for conversion	\$ -	\$ -	\$ -	\$ -						\$ -		\$ -	
	\$ -	\$ -	\$ -	\$ -			\$ 2,383	\$ 548	\$ 168	\$ 3,098		\$ 3,098	
	\$ -	\$ -	\$ -	\$ -						\$ -		\$ -	
	\$ -	\$ -	\$ -	\$ -						\$ -		\$ -	
	\$ -	\$ -	\$ -	\$ -						\$ -		\$ -	
Amounts, if any, included in previous Board approved rates (amounts should be negative) ³	\$ -	\$ -	\$ -	\$ 9,560						\$ 9,560		\$ 9,560	
Insert description of additional item(s) and new rows if needed.										\$ -		\$ -	
Total	\$ 8,432	\$ 1,128	\$40,725	\$ 4,372	\$ -		\$ 2,383	\$ 548	\$ 168	\$ 49,011		\$ 49,011	

1518 – Retail Cost Variance Account – Retail

The Retail Cost Variance Account – Retail is used to record the revenue derived, including accruals from establishing service agreements, distributor-consolidated billing, and retailer-consolidated billing. The account also includes costs of entering into service agreements, and related contract administration, monitoring, necessary to maintain the contract, as well as

1 incremental costs incurred to provide the services as applicable and the avoided costs credit
2 arising from retailer-consolidated billing, including accruals.

3
4 For account 1518, WNP is requesting disposition of the December 31, 2014 audited balance,
5 plus the forecasted interest through April 30, 2016. The December 31, 2014 audited reconciles
6 with filing 2.1.7 of the RRR.

7
8 The balance requested for disposal, including carrying charges is a debit of \$3,227.

9
10 **1525 – Misc. Deferred Debits**

11 Misc. Deferred Debits – This account shall include all debits not elsewhere provided. The
12 amount here represents interest on historical balances.

13
14 For account 1525, WNP is requesting disposition of the December 31, 2014 audited balance,
15 plus the forecasted interest through April 30, 2016. The December 31, 2014 audited reconciles
16 with filing 2.1.7 of the RRR.

17
18 The balance requested for disposal, including carrying charges is a credit of \$5.

19
20 **1548 – Retail Cost Variance Account - STR**

21 The Retail Cost Variance Account – STR is used to record the revenues derived, including
22 accruals, from the Service Transaction Request services and charged by the distributor, in the
23 form of a request fee, processing fee, information request fee, default fee, and other associated
24 costs. The account also includes the cost of labour, internal information system maintenance
25 costs, and delivery costs related to the provision of the services associated with the service
26 transaction request services.

27
28 For account 1548, WNP is requesting disposition of the December 31, 2014 audited balance,
29 plus the forecasted interest through April 30, 2016. The December 31, 2014 audited reconciles
30 with filing 2.1.7 of the RRR.

31 The balance requested for disposal, including carrying charges is a debit of \$3,918.

32
33 **1555 – Stranded Meters Recovery Variance Account**

- 1 The Stranded Meters Recovery Variance Account is used to record the net of the amounts
- 2 recovered by WNP from the rate rider to recapture stranded meter costs and the amount
- 3 approved in the 2012 COS application as per Guideline G-2011-0001
- 4
- 5 For account 1555, WNP is requesting disposition of the December 31, 2014 audited balance,
- 6 plus the forecasted interest through April 30, 2016. The December 31, 2014 audited reconciles
- 7 with filing 2.1.7 of the RRR.
- 8 The balance requested for disposal, including carrying charges is a debit of \$6,567.

Ex.9/Tab 1/Sch.4 - Account 1592, PILs & HST

WNP has not recorded any items in USofA account 1592 – Deferred PILs, therefore the attached OEB appendix 2-TA has a balance of \$Nil. Appendix 2-TA is shown below:

Table 9.5 – Appendix 2-TA – PILs and Tax Variances

Appendix 2-TA Account 1592, PILs and Tax Variances for 2006 and Subsequent Years	
The following table should be completed based on the information requested below, in accordance with the notes following the table. An explanation should be provided for any blank entries.	
Tax Item	Principal as of December 31, 20XX
Large Corporation Tax grossed-up proxy from 2006 EDR application PILs model for the period from May 1, 2006 to April 30, 2007	
Large Corporation Tax grossed-up proxy from 2006 EDR application PILs model for the period from January 1, 2006 to April 30, 2006 (4/12ths of the approved grossed-up proxy), if not recorded in PILs account 1562	
Ontario Capital Tax rate decrease and increase in capital deduction for 2007	
Ontario Capital Tax rate decrease and increase in capital deduction for 2008	
Ontario Capital Tax rate decrease and increase in capital deduction for 2009	
Ontario Capital Tax rate decrease and increase in capital deduction for 2010	
Ontario Capital Tax rate decrease and increase in capital deduction for 2011	
Ontario Capital Tax rate decrease and increase in capital deduction for 2012	
Ontario Capital Tax rate decrease and increase in capital deduction for 2013	
Capital Cost Allowance class changes from 2006 EDR application for 2006	
Capital Cost Allowance class changes from 2006 EDR application for 2007	
Capital Cost Allowance class changes from 2006 EDR application for 2008	
Capital Cost Allowance class changes from 2006 EDR application for 2009	
Capital Cost Allowance class changes from 2006 EDR application for 2010	
Capital Cost Allowance class changes from 2006 EDR application for 2011	
Capital Cost Allowance class changes from 2006 EDR application for 2012	
Capital Cost Allowance class changes from 2006 EDR application for 2013	
Capital Cost Allowance class changes from any prior application not recorded above. Please provide details and explanation separately.	
Insert description of additional item(s) and new rows if needed.	
Total	\$ -

Effective in the 2010 rate year, several of the Board's Decisions and Orders approved a new sub account of Account 1592, PILs and Tax Variances for 2006 and Subsequent Years to record the Input Tax Credit ("ITC") savings arising from the elimination of the Provincial Sales Tax ("PST") and the implementation of the HST on July 1, 2010.

As part of WNP's 2012 COS Application (EB-2011-0249) there was a disposition of a credit of \$7,560 for Account 1592, PILs and Tax Variances for 2006 and Subsequent Years – Sub-Account HST/OVAT ITCs. It was also agreed by all parties that WNP would stop using Account

1592, sub account HST/OVAT ITC with effect from the date that the LDC's 2012 rates were approved. The 50% portion returned to customers has been completed and is included as an offset to the 2012 numbers. However, the 50% allocated to the LDC was not recorded until 2014 as displayed in the table below.

Table 9.6 – Appendix 2-TB – PILS – HST/OVAT ITCs

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									\$ -
Capital Items PST Savings	-\$ 7,161	-\$ 21,243	-\$ 11,707		\$ 3,581			-\$ 2,127	-\$ 38,658
Total Annual PST Savings ²	-\$ 7,161	-\$ 21,243	-\$ 11,707	\$ -			\$ -	-\$ 2,127	-\$ 38,658

The Board's Appendix 2-TB has been filed with a credit balance of \$38,658 which is the December 31, 2014 audited balance, plus the forecasted interest through April 30, 2016. Of this amount 50% will be returned to customers. The balance requested for disposal, including carrying charges is a credit of \$19,329.

Ex.9/Tab 1/Sch.5 - Account 1575 and 1576 Accounting Changes

WNP has complied with the Board's letter issued July 17, 2012 which states that utilities must change their depreciation expense and capitalization policies. The changes were implemented for January 1, 2012 and were included in the 2012 Financial statements. WNP changed the estimated useful lives of its assets to be consistent with the guidelines in the [Utility Name] utility specific Kinectrics Report. The utility has also changed its manner of accounting for overhead costs associated with capital work as clarified by the Board in its letter dated February 24, 2010.

On July 17, 2012, the OEB issued a letter to all LDCs authorizing the use of Account 1576, Accounting Changes Under CGAAP, for recording the financial differences arising as a result of an LDCs election to use revised depreciation expense and capitalization policies effective January 1, 2012.

With the methodology WNP applied in changing the depreciation expense and capitalization policies there was no variance in the 1575 and 1576 accounts. Since the balances are Nil, the 1575 and 1576 schedules are not reproduced here and exist in the Chapter 2 appendixes with Nil values entered.

Ex.9/Tab 1/Sch.6 - Interest Rate Applied

Table 9.7 below provides the interest rates by quarter that are applied to calculate actual and forecast carrying charges for each regulatory and variance account.

Table 9.7: Interest Rates Applied to Deferral and Variance Accounts (%)

Period	Interest Rate
Q1 2011 (Actual)	1.47%
Q2 2011 (Actual)	1.47%
Q3 2011 (Actual)	1.47%
Q4 2011 (Actual)	1.47%
Q1 2012 (Actual)	1.47%
Q2 2012 (Actual)	1.47%
Q3 2012 (Actual)	1.47%
Q4 2012 (Actual)	1.47%
Q1 2013 (Actual)	1.47%
Q2 2013 (Actual)	1.47%
Q3 2013 (Actual)	1.47%
Q4 2013 (Actual)	1.47%
Q1 2014 (Actual)	1.47%
Q2 2014 (Actual)	1.47%
Q3 2014 (Actual)	1.47%
Q4 2014 (Actual)	1.47%
Q1 2015 (Actual)	1.47%
Q2 2015 (Actual)	1.10%
Q3 2015 (Actual)	1.10%
Q4 2015 (Actual)	1.10%
Q1 2016 (Forecast)	1.10%
Q2 2016 (Forecast)	1.10%

Note that WNP has used the latest OEB prescribed interest rates as published on the website at:

<http://www.ontarioenergyboard.ca/OEB/Industry/Rules+and+Requirements/Rules+Codes+Guidelines+and+Forms/Prescribed+Interest+Rates>

Closing Interest Balances as of December 31, 2014, adjustments for Dispositions during 2015 are detailed in the table below:

1

Table 9.8: Closing Interest Balances as of December 31, 2014 Adjusted for Dispositions during 2015

Account Descriptions		Account Number	Closing Interest Amounts as of Dec-31-14	Principal Disposition during 2015 - instructed by Board	Interest Disposition during 2015 - instructed by Board	2015		Projected Interest on Dec-31-14 Balances			
						Closing Principal Balance as of Dec-31-14 Adjusted for Dispositions during 2015	Closing Interest Balance as of Dec-31-14 Adjusted for Dispositions during 2015	Projected Interest from Jan 1, 2015 to December 31, 2015 on Dec 31 -14 balance adjusted for	Projected Interest from January 1, 2016 to April 30, 2016 on Dec 31 -14 balance adjusted for disposition during	Total Claim	
Group 1 Accounts											
1	LV Variance Account	1550	\$775	\$0	\$0	\$80,052	\$775	\$955	\$294	\$82,075	
2	Smart Metering Entity Charge Variance Account	1551	\$125	\$0	\$0	\$2,052	\$125	\$24	\$8	\$2,209	
3	RSVA - Wholesale Market Service Charge	1580	-\$1,449	\$0	\$0	-\$80,419	-\$1,449	-\$959	-\$295	-\$83,122	
4	RSVA - Retail Transmission Network Charge	1584	-\$1,047	\$0	\$0	-\$52,737	-\$1,047	-\$629	-\$193	-\$54,607	
5	RSVA - Retail Transmission Connection Charge	1586	-\$969	\$0	\$0	-\$39,100	-\$969	-\$454	-\$140	-\$43,663	
6	RSVA - Power (excluding Global Adjustment)	1588	-\$1,893	\$0	\$0	\$76,577	-\$1,893	\$913	\$281	\$75,878	
7	RSVA - Global Adjustment	1589	\$3,608	\$0	\$0	\$147,422	\$3,608	\$1,758	\$541	\$153,328	
8	Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$1	\$0	\$0	-\$0	\$1	-\$0	-\$0	\$1	
9	Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	-\$11,421	\$0	\$0	\$14,955	-\$11,421	\$178	\$55	\$3,767	
11	Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12	Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	-\$10,374	\$0	\$0	\$45,570	-\$10,374	\$543	\$167	\$35,906	
13	Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$0	\$0	\$0	\$0	\$0			\$0	
14	Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0	\$0	\$0	\$0	\$0			\$0	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)			-\$22,645	\$0	\$0	\$195,372	-\$22,645	\$2,330	\$716	\$175,773	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)			-\$26,253	\$0	\$0	\$47,950	-\$26,253	\$572	\$176	\$22,445	
RSVA - Global Adjustment			1589	\$3,608	\$0	\$0	\$147,422	\$3,608	\$1,758	\$541	\$153,328
Group 2 Accounts											
15	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$2,383	\$0	\$0	\$45,913	\$2,383	\$548	\$168	\$49,011	
16	Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	\$0	\$0	\$0	\$0			\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
17	Variance - Ontario Clean Energy Benefit Act ⁴	1508	\$0			\$0	\$0			\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
18	Carrying Charges	1508	\$0	\$0	\$0	\$7,828	\$0			\$7,828	
19	Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20	Retail Cost Variance Account - Retail	1518	-\$2,439	\$0	\$0	\$5,580	-\$2,439	\$67	\$20	\$3,227	
21	Misc. Deferred Debits	1525	-\$5	\$0	\$0	-\$0	-\$5	-\$0	-\$0	-\$5	
22	Board-Approved CDM Variance Account	1567	\$0			\$0	\$0			\$0	
23	Extra-Ordinary Event Costs	1572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	Deferred Rate Impact Amounts	1574	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	RSVA - One-time	1582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	Other Deferred Credits	2425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Group 2 Sub-Total			-\$61	\$0	\$0	\$59,320	-\$61	\$614	\$189	\$60,062	
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)											
27	PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/QVAT	1592	\$0	\$0	\$0	\$0	\$0			\$0	
28	Input Tax Credits (ITCs)	1592	-\$779	\$0	\$0	-\$18,265	-\$779	-\$218	-\$67	-\$19,329	
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)			-\$23,485	\$0	\$0	\$236,427	-\$23,485	\$2,726	\$838	\$216,506	
29	LRAM Variance Account	1568	\$211	\$0	\$0	\$11,550	\$211	\$0	\$0	\$11,761	
Total including Account 1568			-\$23,275	\$0	\$0	\$247,977	-\$23,275	\$2,726	\$838	\$228,266	
30	Renewable Generation Connection Capital Deferral Account	1531	\$2,070	\$0	\$0	\$4,427	\$2,070	\$53	\$16	\$6,567	
31	Renewable Generation Connection OM&A Deferral Account	1532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
32	Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33	Smart Grid Capital Deferral Account	1534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34	Smart Grid OM&A Deferral Account	1535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	Smart Grid Funding Adder Deferral Account	1536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
36	Retail Cost Variance Account - STR	1548	\$136	\$0	\$0	\$3,724	\$136	\$44	\$14	\$3,918	
37	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
38	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
39	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cos	1555	-\$0	\$0	\$0	-\$0	-\$0			-\$0	
40	Smart Meter OM&A Variance ⁵	1556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
41	IFRS-CGAAP Transition PP&E Amounts Balance - Return Component ⁴	1575				\$0				\$0	
42	Accounting Changes Under CGAAP Balance - Return Component ⁴	1576				\$0				\$0	

2

1

2 **Ex.9/Tab 1/Sch.7 - Departure from Board Approved Balances**

3 WNP has not made any adjustments to deferral and variance account balances that were not
4 previously approved by the Board on a final basis either cost of service or IRM proceedings.

5

6

Ex.9/Tab 1/Sch.8 - Reconciliation of Energy Sales and Cost of Power Expenses to Financial Statements

The filing requirements state that a breakdown of energy sales and cost of power expenses, as reported in the 2014 audited financial statements is requested. The sale of energy is a flow through revenue and the cost of power is a flow through expense. WNP has no profit or loss resulting from the flow through of energy revenues and expenses as variances are included in the RSVA balances.

Please refer to Table 9.9 and 9.10 below for a reconciliation of RRR 2.1.7 with the 2014, 2013, and 2012 Financial Statements.

Table 9.9: Energy Sales and Service Revenue from Financial Statements

Account Descriptions	USoA	2014	2013	2012
Residential Energy Sales	4006	2,233,628	2,171,871	1,845,406
Street Light Energy Sales	4025	14,558	63,025	18,834
Sentinel Energy Sales	4030	1,877	1,788	1,661
General Energy Sales	4035	4,751,731	5,478,421	4,903,018
Energy Sales for resale	4055	1,524,868	1,868,438	1,061,103
Wholesale Market Services	4062	532,748	541,501	553,462
Network	4066	607,219	637,831	520,983
Connection	4068	354,193	389,080	344,028
Low Voltage Charges	4075	157,221	204,500	144,954
Smart Meter Entity Charge	4076	34,116	25,415	0
Total		\$10,212,158	\$11,381,869	\$9,393,450
		2014	2013	2012
Financial Statement - Service Revenue		\$10,212,158	\$11,381,869	\$9,393,450
Difference		\$0	\$0	\$0

Table 9.10: 2.1.7 Trial Balance – Power Supply Expense

Account Descriptions	USoA	2014	2013	2012
Power Purchased	4705	5,488,330	5,209,014	4,407,689
Global Adjustment	4707	3,038,331	4,374,528	3,422,333
Wholesale Market Services	4708	532,748	541,501	553,462
Network	4714	607,219	637,831	520,983
Connection	4716	354,193	389,080	344,028
Low Voltage Charges	4750	157,221	204,500	144,954
Smart Meter Entity Charge	4751	34,116	25,415	0
Total		\$10,212,158	\$11,381,869	\$9,393,450
		2014	2013	2012
Financial Statement - Cost of Power		\$10,212,158	\$11,381,869	\$9,393,450
Difference		\$0	\$0	\$0

As can be seen in the comparison above, there is no difference between energy sales and cost of power expense reported numbers.

Ex.9/Tab 1/Sch.9 - Pro-Rata of Global Adjustment into RPP/non-RPP

WNP confirms that it pro-rated the IESO Global Adjustment Charge into the RPP and non-RPP portions and that Global Adjustment is only being applied to customers that are non-RPP. WNP records the amounts and the calculation methodology for splitting the Global Adjustment between the amounts belonging to the RPP customers versus the amount belonging to the Non-RPP customers. This has been done in order to determine the portion belonging to the Account 1588 – RSVA – Power (excluding Global Adjustment) and Account 1589 – Power – Sub-account – Global Adjustment.

The proration of the monthly Global Adjustment amount on the database based on the RPP versus Non-RPP kWh quantities submitted on the monthly IESO settlement reports. This allows for effective splitting of Account 1589 Global Adjustment variance account from the Account 1588 Cost of Power variance account.

Based on the newest OEB Chapter 2 Filing Requirements released July 16, 2015 WNP discloses the following additional information.

- 1) WNP affirms that it uses accrual accounting for its billing and payment of invoices.
- 2) WNP uses the 1st GA rate estimate when billing it's customers in all rate classes.
- 3) WNP submits current month consumption data through the IESO 1598 filing that summarizes the metering data for Wholesale, Retail, Net System Load, and adjusting for FIT/MicroFIT embedded generation. All this information is provided by our metering service provider, UtiliSmart.
- 4) When the IESO invoice is received, based on the division of the RPP consumption from non-RPP consumption, the GA invoice amount is either allocated to the cost of power or GA.
- 5) Having the final GA values on the IESO invoice also enables the calculation of variances from the information submitted in the 1598 filing. This information is then submitted as part of the 1598 filing to the IESO the following month.
- 6) WNP does not serve any Class A customers. Therefore no custom allocation for recovery of the GA variance balance is required.

Ex.9/Tab 1/Sch.10 - Request for New Variance Account

WNP will continue to monitor OEB directives and implement new accounts as set out by the OEB and identified in the Accounting Procedures Handbook or other sources of information as required. The applicant is requesting the following new sub-accounts at this time:

Account 1595 – Sub-account 2016

Rate Rider for Disposition of Deferral Variance Accounts (2016) – effective until April 30, 4 2017
Upon approval of the dispositions itemized in this application, WNP is requesting Board approval to establish 1595 Sub-account 2016 to track costs, revenues and interest for amounts disposed of in EB-2015-0110.

Ex.9/Tab 1/Sch.11 - Group 2 Accounts Discontinued

WNP proposes to discontinue all Group 2 accounts which are listed in Table 9.11 below.

Table 9.11: Summary of Proposed Charge Parameters

Account Descriptions	USoA	Discontinue	Explanation
Other Regulatory Assets - Sub-Acct - Deferred IFRS Transition Costs	1508	Y	Final Disposition during 2016 COS
Deferred Payments in Lieu of Taxes	1562	Y	Final Disposition during 2012 COS
Deferred Payments in Lieu of Taxes - Contra	1563	Y	Final Disposition during 2012 COS
IFRS-CGAAP Transition PP&E Amounts Bal + Return Component	1575	Y	No Activity
Accounting Changes Under CGAAP Balance + Return Component	1576	Y	No Activity
PILs and Tax Var. for 2006 and Sub Years - Sub-Account HST/OVAT	1592	Y	Final Disposition during 2016 COS

WNP will continue to monitor OEB directives and implement new accounts as set out by the OEB and identified in the Accounting Procedures Handbook or other sources of information as required complying with regulation.

Retail Service Charge

Ex.9/Tab 2/Sch.1 - Overview

WNP attests that it has followed Article 490 of the Accounting Procedure Handbook.

With respect to Account 1518, APH Article 220 states:

1518 RCVA Retail

A. This account shall be used monthly to record the net of:

i) Revenues derived, including accruals, from the following services:

- a. Establishing Service Agreements;
- b. Distributor-Consolidated Billing; and
- 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.

With respect to Account 1548, APH Article 220 states:

1548 RCVASTR

A. This account shall be used monthly 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. Request fee;
- b. Processing fee;
- c. Information Request fee;

- 1 d. Default fee; and
2 e. Other Associated Costs fee;
3 AND
4
5 ii) The incremental cost of labour, internal information system maintenance costs, and
6 delivery costs related to the provision of the services associated with the above items.
7
8 WNP is requesting disposition of the debit balances of \$3,227 in account 1518 and \$3,918 in
9 account 1548. These variances are incremental costs of providing retail services. The following
10 table displays actual income and expenses for 2013 and 2014 with estimated values for 2015
11 and 2016.

Table 9.12: Income/Expense of Providing Retail Services

Income/Expense of Providing Retail Services	2013	2014	2015	2016
1518 - Non STR - Income	-6,429	-4,571	-5,850	-5,850
1518 - Non STR - Expense	21,950	26,331	22,000	22,000
Net Expense	15,521	21,760	16,150	16,150
1548 - STR - Income	-49	-73	-75	-75
1548 - STR - Expense	817	1,009	1,000	1,000
Net Expense	768	937	925	925

Disposition of Deferral and Variance Accounts

Ex.9/Tab 4/Sch.1 – DVA Balances and Continuity Schedule

Table 9.12 below presents the list of deferral and variance accounts, with the proposed selection of balances for disposition. All account balances selected for disposition are as at December 31, 2014 being the most recent date the balances was subject to audit.

Board policy states: at the time of rebasing, all Account balances should be disposed of unless otherwise justified by the distributor or as required by a specific Board decision or guideline. In accordance with the above statement, WNP proposes to dispose of all its balances listed in the table below.

The 2016_EDDVAR_Continuity_Schedule_CoS_v2_6_WNP_EB-2015-0110 detailing each account is being filed in conjunction with this application.

Table 9.12: DVA Balances sought for Disposition

		Amounts from Sheet 2
LV Variance Account	1550	82,075
Smart Metering Entity Charge Variance Account	1551	2,209
RSVA - Wholesale Market Service Charge	1580	(83,122)
RSVA - Retail Transmission Network Charge	1584	(54,607)
RSVA - Retail Transmission Connection Charge	1586	(39,663)
RSVA - Power (excluding Global Adjustment)	1588	75,878
RSVA - Global Adjustment	1589	153,328
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	3,767
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	35,906
Total of Group 1 Accounts (excluding 1589)		22,445
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	49,011
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	0
Other Regulatory Assets - Sub-Account - Other ⁴	1508	7,828
Retail Cost Variance Account - Retail	1518	3,227

Misc. Deferred Debits	1525	(5)
Renewable Generation Connection Capital Deferral Account	1555/1531	6,567
Renewable Generation Connection OM&A Deferral Account	1532	0
Renewable Generation Connection Funding Adder Deferral Account	1533	0
Smart Grid Capital Deferral Account	1534	0
Smart Grid OM&A Deferral Account	1535	0
Smart Grid Funding Adder Deferral Account	1536	0
Retail Cost Variance Account - STR	1548	3,918
Board-Approved CDM Variance Account	1567	0
Extra-Ordinary Event Costs	1572	0
Deferred Rate Impact Amounts	1574	0
RSVA - One-time	1582	0
Other Deferred Credits	2425	0
Total of Group 2 Accounts		70,546

Deferred Payments in Lieu of Taxes	1562	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(19,329)
Total of Account 1562 and Account 1592		(19,329)

LRAM Variance Account	1568	11,761
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(Account 1568 - total amount allocated to classes)
Variance

Total Balance Allocated to each class (excluding 1589 and 1586)	113,325
Total Balance Allocated to each class from Account 1589	153,328
Total Balance Allocated to each class (including 1589 and excluding 1586)	266,653

IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	\$0
Accounting Changes Under CGAAP Balance + Return Component	1576	\$0
Total Balance Allocated to each class for Accounts 1575 and 1576		\$0

1

2

Ex.9/Tab 4/Sch.2 - Calculation of Rate Rider

WNP notes that all relevant calculations are embedded in the
2014_EDDVAR_Continuity_Schedule_CoS OEB provided model.

The utility did not propose a billing determinants that is different than the OEB standards. WNP does not need to establish separate rate riders to recover the balances in the RSVAs from Market Participants ("MPs") who must not be allocated the RSVA account balances related to charges for which the MPs settle directly with the IESO (e.g. wholesale energy, wholesale market services).

WNP is proposing to dispose of these balances over a period of one year. The rate rider calculations are calculated in the OEB's EDVARR model. The rate riders are reproduced at the next page.

Table 9.13: Deferral and Variance Rate Riders

Rate Rider Calculation for Deferral Variance Accounts excluding Global Adjustment:

Please indicate the Rate Rider Recovery Period (in years)
1

**Rate Rider Calculation for Deferral / Variance Accounts
Balances (excluding Global Adj.)**

1550, 1551, 1584, 1586, 1595

Rate Class (Enter Rate Classes in cells below)	Units	Allocated Balance	Rate Rider for Deferral/Variance	
Residential	kWh	\$8,884	\$0.0003	\$/kWh
General Service < 50 kW	kWh	\$3,454	\$0.0003	\$/kWh
General Service > 50 to 999 kW	kW	\$3,609	\$0.0868	\$/kW
General Service 1,000 to 4,999kW	kW	\$13,540	\$0.1250	\$/kW
Unmetered Scattered Load	kWh	\$1	\$0.0003	\$/kWh
Sentinel Lighting	kW	\$6	\$0.0954	\$/kW
Street Lighting	kW	\$194	\$0.0973	\$/kW
Total		\$29,688		

Please indicate the Rate Rider Recovery Period (in years)
1

**Rate Rider Calculation for Deferral / Variance Accounts
Balances (excluding Global Adj.)**

1580 and 1588

Rate Class (Enter Rate Classes in cells below)	Units	Allocated Balance	Rate Rider for Deferral/Variance	
Residential	kWh	(\$1,834)	(\$0.0001)	
General Service < 50 kW	kWh	(\$836)	(\$0.0001)	
General Service > 50 to 999 kW	kW	(\$951)	(\$0.0229)	
General Service 1,000 to 4,999kW	kW	(\$3,569)	(\$0.0330)	
Unmetered Scattered Load	kWh	(\$0)	(\$0.0001)	
Sentinel Lighting	kW	(\$2)	(\$0.0251)	
Street Lighting	kW	(\$51)	(\$0.0256)	
Total		(\$7,244)		

Rate Rider Calculation for RSVA - Power - Global Adjustment:

Please indicate the Rate Rider Recovery Period (in years)			
1			
Rate Rider Calculation for RSVA - Power - Global Adjustment			
Rate Class (Enter Rate Classes in cells below)	Units	Balance of RSVA Power - Global Adjustment	Rate Rider for RSVA - Power - Global Adjustment
Residential	kWh	\$3,159	\$0.0021
General Service < 50 kW	kWh	\$5,343	\$0.0021
General Service > 50 to 999 kW	kW	\$28,985	\$0.6868
General Service 1,000 to 4,999kW	kW	\$114,197	\$0.9895
Unmetered Scattered Load	kWh	\$0	\$0.0000
Sentinel Lighting	kW	\$8	\$0.7531
Street Lighting	kW	\$1,637	\$0.7699
Total		\$153,328	

Rate Rider Calculation for Group 2 Accounts:

Rate Rider Calculation for Group 2 Accounts			
Rate Class (Enter Rate Classes in cells below)	Units	Balance of Group 2 Accounts	Rate Rider for Group 2 Accounts
Residential	# of Customers	\$12,967	\$0.3324
General Service < 50 kW	kWh	\$5,911	\$0.0005
General Service > 50 to 999 kW	kW	\$6,726	\$0.1617
General Service 1,000 to 4,999kW	kW	\$25,237	\$0.2330
Unmetered Scattered Load	kWh	\$2	\$0.0005
Sentinel Lighting	kW	\$12	\$0.1773
Street Lighting	kW	\$362	\$0.1813
Total		\$ 51,217	

Rate Rider Calculation for 1568 LRAM:

Rate Rider Calculation for 1568 LRAM

Rate Class (Enter Rate Classes in cells below)	Units	Balance of LRAM	Rate Rider for LRAM
Residential	kWh	\$3,804	\$0.0001
General Service < 50 kW	kWh	\$7,454	\$0.0006
General Service > 50 to 999 kW	kW	\$17	\$0.0004
General Service 1,000 to 4,999kW	kW	\$941	\$0.0087
Unmetered Scattered Load	kWh	(\$1)	(\$0.0005)
Sentinel Lighting	kW	(\$66)	(\$1.0082)
Street Lighting	kW	(\$388)	(\$0.1947)
Total		\$11,761	

Other Rate Riders

Ex.9/Tab 5/Sch.1 - Stranded Meter Rate Rider

WNP received approval for a stranded meter rate rider in the 2012 COS application EB-2012-0249.

With respect to this disposition, Guideline G-2011-0001 states “The residual balance (net of recoveries) in “Sub-account Stranded Meter Costs” and the balance in “Approved Stranded Meter Costs Carrying Charges” of account 1555 should be submitted for review and finalization as part of the distributor’s next cost of service application.” This variance of \$6,567 is included in the group 2 amounts In Table 9.12 Above.

1 Appendix

2 List of Appendices


3

Appendix 9A	WNP EDDVAR Continuity Schedule v2.6

4

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Appendix 9A – EDDVAR Continuity Schedule v2.6

 Ontario Energy Board

2016 Deferral/Variance Account Workform

Version 2.6

Utility Name	Wellington North Power Inc.
Service Territory	
Assigned EB Number	EB-2015-0110
Name of Contact and Title	Richard Bucknall, CAO
Phone Number	1-519-323-1710
Email Address	rbucknall@wellingtonnorthpower.com

		2009							
Account Descriptions	Account Number	Board-Approved Disposition during 2009	Principal Adjustments during 2009	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec-31-09	Board-Approved Disposition during 2009	Interest Adjustments during 2009	Closing Interest Amounts as of Dec-31-09
Group 1 Accounts									
1 LV Variance Account	1550	\$0	\$0	-\$63,449	\$32	-\$212	\$0	\$0	-\$180
2 Smart Metering Entity Charge Variance Account	1551	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 RSVA - Wholesale Market Service Charge	1590	\$0	\$0	-\$256,147	-\$6,387	-\$2,621	\$0	\$0	-\$9,008
4 RSVA - Retail Transmission Network Charge	1584	\$0	\$0	\$15,456	-\$6,636	\$153	\$0	\$0	-\$5,481
5 RSVA - Retail Transmission Connection Charge	1586	\$0	\$0	-\$790,511	-\$123,701	-\$9,448	\$0	\$0	-\$133,149
6 RSVA - Power (excluding Global Adjustment)	1588	\$0	\$0	\$20,389	-\$48,921	\$2,422	\$0	\$0	-\$46,499
7 RSVA - Global Adjustment	1589	\$0	\$0	\$597,893	\$0	-\$2,010	\$0	\$0	-\$2,010
8 Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$0	\$0	\$57,005	\$3,905	\$0	\$0	\$0	\$3,905
9 Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0	-\$419,364	-\$181,710	-\$11,712	\$0	\$0	-\$193,423
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$0	-\$1,017,257	-\$181,710	-\$9,702	\$0	\$0	-\$191,412
RSVA - Global Adjustment	1589	\$0	\$0	\$597,893	\$0	-\$2,010	\$0	\$0	-\$2,010
Group 2 Accounts									
15 Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0	\$0	\$8,432	\$0	\$0	\$0	\$0	\$0
16 Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery									
18 Variance - Ontario Clean Energy Benefit Act ⁸	1508								
19 Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery									
20 Carrying Charges	1508								
21 Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0	\$0	\$2,175	-\$611	\$616	\$0	\$0	\$5
22 Retail Cost Variance Account - Retail	1518	\$0	\$0	\$132,527	\$2,381	\$335	\$0	\$0	\$2,716
23 Misc. Deferred Debits	1525	\$0	\$0	\$275	-\$275	\$0	\$0	\$0	-\$275
24 Board-Approved CDM Variance Account	1567								
25 Extra-Ordinary Event Costs	1572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Deferred Rate Impact Amounts	1574	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27 RSVA - One-time	1582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28 Other Deferred Credits	2425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group 2 Sub-Total		\$0	\$0	\$143,409	\$1,495	\$951	\$0	\$0	\$2,446
29 PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30 PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/QVAT Input Tax Credits (ITCs)	1592	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$0	\$0	-\$275,955	-\$180,215	-\$10,761	\$0	\$0	-\$190,977
LRAM Variance Account	1568								
Total including Account 1568		\$0	\$0	-\$275,955	-\$180,215	-\$10,761	\$0	\$0	-\$190,977
31 Renewable Generation Connection Capital Deferral Account	1531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32 Renewable Generation Connection OM&A Deferral Account	1532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33 Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34 Smart Grid Capital Deferral Account	1534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35 Smart Grid OM&A Deferral Account	1535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36 Smart Grid Funding Adder Deferral Account	1536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37 Retail Cost Variance Account - STR	1548	\$0	\$0	\$5,131	-\$129	\$3	\$0	\$0	-\$126
38 Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$0	\$0	\$187,168	-\$1,513	\$740	\$0	\$0	-\$773
39 Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	\$0	\$0	-\$101,952	\$0	\$0	\$0	\$0	\$0
40 Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cos	1555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41 Smart Meter OM&A Variance ⁵	1556	\$0	\$0	\$19,069	\$4	\$8	\$0	\$0	\$12
42 IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575								
43 Accounting Changes Under CGAAP Balance + Return Component ⁶	1576								

Account Descriptions		Account Number	2010									
			Opening Principal Amounts as of Jan-1-10	Transactions' Debit / (Credit) during 2010	Board-Approved Disposition during 2010	Principal Adjustments ² during 2010	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	Board-Approved Disposition during 2010	Interest Adjustments ¹ during 2010	Closing Interest Amounts as of Dec-31-10
Group 1 Accounts												
1	LV Variance Account	1550	-\$63,449	-\$50,305	\$14,335	\$0	-\$128,090	-\$180	-\$942	\$220	\$0	-\$1,343
2	Smart Metering Entry Charge Variance Account	1551	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	RSVA - Wholesale Market Service Charge	1580	-\$256,147	-\$109,739	-\$230,871	\$0	-\$135,016	-\$9,008	-\$1,003	-\$9,415	\$0	-\$597
4	RSVA - Retail Transmission Network Charge	1584	\$15,456	\$35,194	\$10,134	\$0	\$40,517	-\$6,481	\$110	-\$6,505	\$0	\$135
5	RSVA - Retail Transmission Connection Charge	1586	-\$790,511	-\$181,180	-\$614,077	\$0	-\$357,615	-\$133,149	-\$3,842	-\$131,755	\$0	-\$5,236
6	RSVA - Power (excluding Global Adjustment)	1588	\$20,389	\$695,542	-\$922,688	-\$2,043,662	-\$405,043	-\$46,499	\$6,861	-\$61,023	-\$47,307	-\$25,923
7	RSVA - Global Adjustment	1589	\$597,893	-\$961,155	\$1,228,772	\$2,043,662	\$451,628	-\$2,010	-\$5,184	\$16,115	\$47,307	\$23,998
8	Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$57,005	\$0	\$0	\$0	\$57,005	\$3,905	-\$11	\$0	-\$4,761	-\$867
9	Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$0	\$159,699	\$585,953	\$0	-\$426,254	\$0	-\$2,976	\$167,407	\$0	-\$170,383
11	Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)			-\$419,364	-\$411,944	\$71,559	\$0	-\$902,867	-\$193,423	-\$6,986	-\$24,955	-\$4,761	-\$180,215
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)			-\$1,017,257	\$549,212	-\$1,157,213	-\$2,043,662	-\$1,354,495	-\$191,412	-\$1,802	-\$41,070	-\$52,068	-\$204,212
RSVA - Global Adjustment			1589	\$597,893	-\$961,155	\$1,228,772	\$2,043,662	\$451,628	-\$2,010	-\$5,184	\$16,115	\$47,307
Group 2 Accounts												
15	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$8,432	\$1,128	\$0	\$0	\$9,560	\$0	\$75	\$0	\$0	\$75
16	Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508										
18	Variance - Ontario Clean Energy Benefit Act ¹	1508										
19	Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508										
20	Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$2,175	\$2,004	\$0	\$0	\$4,179	\$5	\$29	\$0	\$0	\$34
21	Retail Cost Variance Account - Retail	1518	\$132,527	\$28,254	\$0	\$0	\$160,781	\$2,716	\$1,028	\$0	\$0	\$3,744
22	Misc. Deferred Debits	1525	\$275	\$0	\$0	\$0	\$275	-\$275	\$0	\$0	\$0	-\$275
23	Board-Approved CDM Variance Account	1567					\$0	\$0				\$0
24	Extra-Ordinary Event Costs	1572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Deferred Rate Impact Amounts	1574	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	RSVA - One-time	1582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Other Deferred Credits	2425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group 2 Sub-Total			\$143,409	\$31,386	\$0	\$0	\$174,795	\$2,446	\$1,132	\$0	\$0	\$3,578
28	PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0		\$0	\$0	\$0	\$0		\$0	\$0	\$0
29	PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0	-\$7,161	\$0	\$0	-\$7,161	\$0	-\$12	\$0	\$0	-\$12
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)			-\$275,955	-\$387,719	\$71,559	\$0	-\$735,233	-\$190,977	-\$5,866	-\$24,955	-\$4,761	-\$176,648
30	LRAM Variance Account	1568					\$0					\$0
Total including Account 1568			-\$275,955	-\$387,719	\$71,559	\$0	-\$735,233	-\$190,977	-\$5,866	-\$24,955	-\$4,761	-\$176,648
31	Renewable Generation Connection Capital Deferral Account	1531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Renewable Generation Connection OM&A Deferral Account	1532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Smart Grid Capital Deferral Account	1534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Smart Grid OM&A Deferral Account	1535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Smart Grid Funding Adder Deferral Account	1536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Retail Cost Variance Account - STR	1548	\$5,131	\$244	\$0	\$0	\$5,374	-\$126	\$34	\$0	\$0	-\$92
38	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$187,168	\$891,313	\$0	\$0	\$1,078,481	-\$773	\$4,024	\$0	\$0	\$3,251
39	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555	-\$101,952	-\$43,275	\$0	\$0	-\$145,227	\$0	\$0	\$0	\$0	\$0
40	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cos	1555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	Smart Meter OM&A Variance ⁵	1556	\$19,069	\$94,581	\$0	\$0	\$113,649	\$12	\$20	\$0	\$0	\$32
42	IFRS-CGAAP Transition PP&E Amounts Balance - Return Component ⁴	1575										
43	Accounting Changes Under CGAAP Balance - Return Component ⁴	1576										

		2011										
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-11	Transactions: Debit / (Credit) during 2011	Board-Approved Disposition during 2011	Principal Adjustments ² during 2011	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	Board-Approved Disposition during 2011	Interest Adjustments ¹ during 2011	Closing Interest Amounts as of Dec-31-11	
Group 1 Accounts												
LV Variance Account	1550	-\$128,090	-\$25,888	\$0	\$0	-\$153,977	-\$1,343	-\$2,201	\$0	\$0	-\$3,544	
Smart Metering Entity Charge Variance Account	1551	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
RSVA - Wholesale Market Service Charge	1580	-\$135,016	-\$106,275	\$0	\$0	-\$241,291	-\$597	-\$2,767	\$0	\$0	-\$3,364	
RSVA - Retail Transmission Network Charge	1584	\$40,517	\$17,323	\$0	\$0	\$57,840	\$135	\$391	\$0	\$0	\$526	
RSVA - Retail Transmission Connection Charge	1586	-\$357,615	-\$65,592	\$0	\$0	-\$423,206	-\$5,236	-\$6,356	\$0	\$0	-\$11,592	
RSVA - Power (excluding Global Adjustment)	1588	-\$405,043	\$145,397	\$0	\$0	-\$259,646	-\$25,923	-\$2,390	\$0	\$0	-\$28,313	
RSVA - Global Adjustment	1589	\$451,628	-\$60,824	\$0	\$0	\$390,804	\$23,998	\$5,810	\$0	\$0	\$29,808	
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$57,005	\$0	\$0	-\$60,069	-\$3,064	-\$867	-\$45	\$0	\$0	-\$912	
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	-\$426,254	\$184,843	\$0	\$0	-\$241,411	-\$170,383	-\$4,904	\$0	\$0	-\$175,287	
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$902,867	\$88,985	\$0	-\$60,069	-\$873,951	-\$180,215	-\$12,463	\$0	\$0	-\$192,677	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$1,354,495	\$149,809	\$0	-\$60,069	-\$1,264,755	-\$204,212	-\$18,273	\$0	\$0	-\$222,485	
RSVA - Global Adjustment	1589	\$451,628	-\$60,824	\$0	\$0	\$390,804	\$23,998	\$5,810	\$0	\$0	\$29,808	
Group 2 Accounts												
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$9,560	\$40,725	\$0	\$0	\$50,285	\$75	\$446	\$0	\$0	\$521	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁴	1508	\$0				\$0	\$0				\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	\$0				\$0	\$0				\$0	
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$4,179	\$3,287	\$0	\$0	\$7,466	\$34	\$51	\$0	\$0	\$84	
Retail Cost Variance Account - Retail	1518	\$160,781	-\$42,560	\$0	\$0	\$118,221	\$3,744	-\$124	\$0	\$0	\$3,620	
Misc. Deferred Debits	1525	\$275	\$0	\$0	\$0	\$275	-\$275	\$0	\$0	\$0	-\$275	
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0	
Extra-Ordinary Event Costs	1572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Deferred Rate Impact Amounts	1574	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
RSVA - One-time	1582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Other Deferred Credits	2425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Group 2 Sub-Total		\$174,795	\$1,451	\$0	\$0	\$176,247	\$3,578	\$372	\$0	\$0	\$3,950	
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0		\$0	\$0	\$0	\$0		\$0	\$0	\$0	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/QVAT Input Tax Credits (ITCs)	1592	-\$7,161	-\$10,622	\$0	\$0	-\$17,783	-\$12	-\$213	\$0	\$0	-\$225	
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$735,233	\$79,814	\$0	-\$60,069	-\$715,488	-\$176,648	-\$12,304	\$0	\$0	-\$188,952	
LRAM Variance Account	1568	\$0				\$0	\$0				\$0	
Total including Account 1568		-\$735,233	\$79,814	\$0	-\$60,069	-\$715,488	-\$176,648	-\$12,304	\$0	\$0	-\$188,952	
Renewable Generation Connection Capital Deferral Account	1531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Renewable Generation Connection OM&A Deferral Account	1532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Smart Grid Capital Deferral Account	1534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Smart Grid OM&A Deferral Account	1535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Smart Grid Funding Adder Deferral Account	1536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Retail Cost Variance Account - STR	1548	\$5,374	\$923	\$0	\$0	\$6,297	-\$92	\$83	\$0	\$0	-\$9	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$1,078,481	-\$49,988	\$0	-\$197,156	\$831,337	\$3,251	\$10,636	\$0	\$0	\$13,887	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹	1555	-\$145,227	-\$81,630	\$0	\$0	-\$226,857	\$0	\$0	\$0	\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cos	1555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Smart Meter OM&A Variance ¹	1556	\$113,649	\$128,039	\$0	-\$23,011	\$218,677	\$32	\$1,781	\$0	\$0	\$1,814	
IFRS-CGAAP Transition PP&E Amounts Balance - Return Component ⁴	1575											
Accounting Changes Under CGAAP Balance - Return Component ⁴	1576											

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		2012									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-12	Transactions' Debit / (Credit) during 2012	Board-Approved Disposition during 2012	Principal Adjustments ² during 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	Board-Approved Disposition during 2012	Interest Adjustments ¹ during 2012	Closing Interest Amounts as of Dec-31-12
Group 1 Accounts											
LY Variance Account	1550	-\$153,977	-\$12,883	-\$126,645	\$0	-\$40,215	-\$3,544	-\$1,956	-\$5,269	\$0	-\$231
Smart Metering Entity Charge Variance Account	1551	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RSVA - Wholesale Market Service Charge	1580	-\$241,291	-\$145,405	-\$135,016	\$0	-\$251,680	-\$3,364	-\$4,029	-\$3,244	\$0	-\$4,149
RSVA - Retail Transmission Network Charge	1584	\$57,840	-\$5,265	\$40,517	\$0	\$12,058	\$526	\$277	\$929	\$0	-\$126
RSVA - Retail Transmission Connection Charge	1586	-\$423,206	\$5,389	-\$357,615	\$0	-\$160,202	-\$11,592	-\$5,226	-\$12,245	\$0	-\$4,573
RSVA - Power (excluding Global Adjustment)	1588	-\$259,646	\$246,690	-\$405,043	\$0	-\$392,087	-\$28,313	-\$1,042	-\$33,862	\$0	\$4,507
RSVA - Global Adjustment	1589	\$390,804	-\$237,400	\$451,628	\$0	-\$298,225	\$29,808	\$2,828	\$32,850	\$0	-\$214
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	-\$3,064	\$0	-\$7,836	\$0	\$4,772	-\$312	-\$16	\$3,740	\$0	-\$4,668
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	-\$241,411	\$177,844	\$0	\$0	-\$63,567	-\$175,287	-\$2,283	\$0	\$0	-\$177,570
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$0	\$40,550	\$360,419	\$0	-\$319,869	\$0	-\$1,300	\$6,259	\$0	-\$7,559
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$973,951	\$69,520	-\$179,591	\$0	-\$624,840	-\$192,677	-\$12,746	-\$10,842	\$0	-\$194,582
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$1,264,755	\$306,920	-\$631,219	\$0	-\$326,815	-\$222,485	-\$15,575	-\$43,692	\$0	-\$194,368
RSVA - Global Adjustment	1589	\$390,804	-\$237,400	\$451,628	\$0	-\$298,225	\$29,808	\$2,828	\$32,850	\$0	-\$214
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$50,285	\$5,188	\$9,560	\$0	\$45,913	\$521	\$806	\$294	\$0	\$1,033
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
Variance - Ontario Clean Energy Benefit Act ¹	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
Carrying Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other ¹	1508	\$7,466	-\$3,287	\$4,179	\$0	\$0	\$84	\$0	\$84	\$0	\$0
Retail Cost Variance Account - Retail	1518	\$119,221	\$12,617	\$160,781	-\$18	-\$29,961	\$3,620	\$1,226	\$6,895	\$0	-\$2,050
Misc. Deferred Debits	1525	\$275	\$0	\$275	\$0	-\$0	-\$275	\$0	-\$270	\$0	-\$5
Board-Approved CDM Variance Account	1567	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Extra-Ordinary Event Costs	1572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deferred Rate Impact Amounts	1574	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RSVA - One-time	1582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Deferred Credits	2425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group 2 Sub-Total		\$176,247	\$14,518	\$174,795	-\$18	\$15,952	\$3,950	\$2,032	\$7,004	\$0	-\$1,021
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0		\$0	\$0	\$0	\$0		\$0	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	1592	-\$17,783	-\$7,644	-\$3,581	\$0	-\$21,846	-\$225	-\$165	-\$200	\$0	-\$189
Input Tax Credits (ITCs)											
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$715,488	\$76,394	-\$8,377	-\$18	-\$630,734	-\$188,952	-\$10,879	-\$4,038	\$0	-\$195,792
LRAM Variance Account	1568	\$0				\$0	\$0				\$0
Total including Account 1568		-\$715,488	\$76,394	-\$8,377	-\$18	-\$630,734	-\$188,952	-\$10,879	-\$4,038	\$0	-\$195,792
Renewable Generation Connection Capital Deferral Account	1531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Renewable Generation Connection OM&A Deferral Account	1532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Grid Capital Deferral Account	1534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Grid OM&A Deferral Account	1535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Grid Funding Adder Deferral Account	1536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Retail Cost Variance Account - STP	1548	\$6,237	\$996	\$5,375	-\$0	\$1,919	-\$9	\$78	\$14	\$0	\$56
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹	1555	\$831,337	-\$654,819	\$0	-\$176,518	\$0	\$13,897	-\$2,746	\$0	-\$11,141	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹	1555	-\$226,857	\$226,857	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cos	1555	\$0	-\$20,796	-\$201,233	\$0	\$180,437	\$0	\$0	\$0	\$0	\$0
Smart Meter OM&A Variance ¹	1556	\$218,677	-\$403,334	\$0	\$184,657	\$0	\$1,814	-\$4,815	\$0	\$3,002	\$0
IFRS-CGAAP Transition PP&E Amounts Balance - Return Component ¹	1575					\$0					
Accounting Changes Under CGAAP Balance - Return Component ¹	1576					\$0					

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		2013									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-13	Transactions - Debit / (Credit) during 2013	Board-Approved Disposition during 2013	Principal Adjustments ² during 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	Board-Approved Disposition during 2013	Interest Adjustments ³ during 2013	Closing Interest Amounts as of Dec-31-13
Group 1 Accounts											
LV Variance Account	1550	-\$40,215	\$37,318	\$0	\$0	-\$2,897	-\$231	-\$506	\$0	\$9	-\$729
Smart Metering Entity Charge Variance Account	1551	\$0	\$5,425	\$0	\$0	\$5,425	\$0	\$48	\$0	\$0	\$48
RSVA - Wholesale Market Service Charge	1580	-\$251,680	-\$69,935	\$0	\$0	-\$321,615	-\$4,149	-\$4,488	\$0	\$134	-\$8,503
RSVA - Retail Transmission Network Charge	1584	\$12,058	-\$14,813	\$0	\$0	-\$2,755	-\$126	-\$82	\$0	\$0	-\$208
RSVA - Retail Transmission Connection Charge	1586	-\$60,202	-\$17,713	\$0	\$0	-\$77,915	-\$4,573	-\$1,144	\$0	\$38	-\$5,679
RSVA - Power (excluding Global Adjustment)	1588	\$392,087	-\$46,423	\$0	\$0	\$345,664	\$4,507	\$6,904	\$0	\$0	\$11,411
RSVA - Global Adjustment	1589	-\$298,225	\$85,456	\$0	\$0	-\$212,768	-\$214	-\$3,031	\$0	\$0	-\$3,245
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$4,772	\$0	\$0	\$0	\$4,772	-\$4,668	\$70	\$0	\$0	-\$4,598
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	-\$63,567	\$63,567	\$0	\$0	\$0	-\$177,570	\$113,887	\$0	\$0	-\$63,683
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	-\$319,869	\$232,339	\$0	\$0	-\$87,530	-\$7,559	-\$2,986	\$0	\$0	-\$10,546
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$624,840	\$275,221	\$0	\$0	-\$349,619	-\$194,582	\$108,671	\$0	\$181	-\$85,730
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$326,615	\$189,764	\$0	\$0	-\$136,851	-\$194,368	\$111,702	\$0	\$181	-\$82,495
RSVA - Global Adjustment	1589	-\$298,225	\$85,456	\$0	\$0	-\$212,768	-\$214	-\$3,031	\$0	\$0	-\$3,245
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$45,913	\$0	\$0	\$0	\$45,913	\$1,033	\$675	\$0	\$0	\$1,708
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ¹	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Retail Cost Variance Account - Retail	1518	-\$23,961	\$15,520	\$0	\$0	-\$14,441	-\$2,050	-\$334	\$0	\$0	-\$2,383
Misc. Deferred Debits	1525	-\$0	\$0	\$0	\$0	-\$0	-\$5	\$0	\$0	\$0	-\$5
Board-Approved CDM Variance Account	1567	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Extra-Ordinary Event Costs	1572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deferred Rate Impact Amounts	1574	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RSVA - One-time	1582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Deferred Credits	2425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group 2 Sub-Total		\$15,952	\$15,520	\$0	\$0	\$31,472	-\$1,021	\$341	\$0	\$0	-\$680
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/QVAT Input Tax Credits (ITCs)	1592	-\$21,846	\$0	\$0	\$0	-\$21,846	-\$189	-\$295	\$0	\$0	-\$484
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$630,734	\$290,741	\$0	\$0	-\$339,993	-\$195,792	\$108,717	\$0	\$181	-\$86,894
LRAM Variance Account	1568	\$0	-\$686	\$0	\$0	-\$686	\$0	\$26	\$0	\$0	\$26
Total including Account 1568		-\$630,734	\$290,055	\$0	\$0	-\$340,679	-\$195,792	\$108,743	\$0	\$181	-\$86,868
Renewable Generation Connection Capital Deferral Account	1531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Renewable Generation Connection OM&A Deferral Account	1532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Grid Capital Deferral Account	1534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Grid OM&A Deferral Account	1535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Grid Funding Adder Deferral Account	1536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Retail Cost Variance Account - STR	1549	\$1,919	\$968	\$0	\$0	\$2,787	\$56	\$34	\$0	\$0	\$90
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹	1555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹	1555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cos	1555	\$180,437	-\$124,357	\$0	\$0	\$56,081	\$0	\$1,815	\$0	\$0	\$1,815
Smart Meter OM&A Variance ¹	1556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁴	1575	\$0				\$0					
Accounting Changes Under CGAAP Balance + Return Component ⁴	1576	\$0				\$0					

		2014									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-14	Transactions' Debit / (Credit) during 2014	Board-Approved Disposition during 2014	Principal Adjustments ² during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	Board-Approved Disposition during 2014	Interest Adjustments ³ during 2014	Closing Interest Amounts as of Dec-31-14
Group 1 Accounts											
1 LV Variance Account	1550	-\$2,897	\$42,733	-\$40,216	\$0	\$80,052	-\$729	\$486	-\$1,018	\$0	\$775
2 Smart Metering Entity Charge Variance Account	1551	\$5,425	-\$3,373	\$0	\$0	\$2,052	\$48	\$77	\$0	\$0	\$125
3 RSVA - Wholesale Market Service Charge	1580	-\$321,615	-\$10,484	-\$251,680	\$0	-\$80,419	-\$8,503	-\$2,028	-\$9,082	\$0	-\$1,449
4 RSVA - Retail Transmission Network Charge	1584	-\$2,755	-\$37,924	\$12,058	\$0	-\$52,737	-\$208	-\$730	\$110	\$0	-\$1,047
5 RSVA - Retail Transmission Connection Charge	1586	-\$77,915	-\$20,388	-\$60,203	\$0	-\$38,100	-\$5,678	-\$1,044	-\$5,753	\$0	-\$969
6 RSVA - Power (excluding Global Adjustment)	1588	\$345,664	\$89,639	\$358,726	\$0	\$76,577	\$11,411	\$3,599	\$16,903	\$0	-\$1,893
7 RSVA - Global Adjustment	1589	-\$212,768	\$95,327	-\$264,863	\$0	\$147,422	-\$3,245	-\$2,294	-\$9,146	\$0	\$3,608
8 Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$4,772	\$0	\$4,772	\$0	\$0	-\$4,598	\$0	-\$4,575	\$24	\$1
9 Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	-\$0	\$14,955	\$0	\$0	\$14,955	-\$63,683	\$52,262	\$0	\$0	-\$11,421
11 Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	-\$87,530	\$133,099	\$0	\$0	\$45,570	-\$10,546	\$172	\$0	\$0	-\$10,374
13 Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$343,619	\$303,585	-\$241,406	\$0	\$195,372	-\$85,730	\$50,500	-\$12,561	\$24	-\$22,645
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$136,851	\$208,258	\$23,457	\$0	\$147,950	-\$82,485	\$52,793	-\$3,415	\$24	-\$26,253
RSVA - Global Adjustment	1589	-\$212,768	\$95,327	-\$264,863	\$0	\$147,422	-\$3,245	-\$2,294	-\$9,146	\$0	\$3,608
Group 2 Accounts											
15 Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$45,913	\$0	\$0	\$0	\$45,913	\$1,708	\$675	\$0	\$0	\$2,383
16 Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁴	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	\$0	\$0	\$0	\$7,828	\$7,828	\$0	\$0	\$0	\$0	\$0
19 Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 Retail Cost Variance Account - Retail	1518	-\$14,441	\$20,020	\$0	\$0	\$5,580	-\$2,383	-\$56	\$0	\$0	-\$2,439
21 Misc. Deferred Debits	1525	-\$0	\$0	\$0	\$0	-\$0	-\$5	\$0	\$0	\$0	-\$5
22 Board-Approved CDM Variance Account	1567	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23 Extra-Ordinary Event Costs	1572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Deferred Rate Impact Amounts	1574	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 RSVA - One-time	1582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Other Deferred Credits	2425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group 2 Sub-Total		\$31,472	\$20,020	\$0	\$7,828	\$59,320	-\$680	\$619	\$0	\$0	-\$61
27 PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28 PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$21,846	\$0	\$0	\$3,581	-\$18,265	-\$484	-\$295	\$0	\$0	-\$779
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$339,993	\$323,605	-\$241,406	\$11,409	\$236,427	-\$86,894	\$50,824	-\$12,561	\$24	-\$23,485
29 LRAM Variance Account	1568	-\$686	-\$1,816	\$0	\$14,052	\$11,550	\$26	\$20	\$0	\$164	\$211
Total including Account 1568		-\$340,679	\$321,789	-\$241,406	\$25,461	\$247,977	-\$86,868	\$50,844	-\$12,561	\$188	-\$23,275
30 Renewable Generation Connection Capital Deferral Account	1531	\$0	\$0	\$0	\$4,427	\$4,427	\$0	\$0	\$0	\$2,070	\$2,070
31 Renewable Generation Connection OM&A Deferral Account	1532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32 Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33 Smart Grid Capital Deferral Account	1534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34 Smart Grid OM&A Deferral Account	1535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35 Smart Grid Funding Adder Deferral Account	1536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36 Retail Cost Variance Account - STR	1548	\$2,787	\$937	\$0	\$0	\$3,724	\$90	\$46	\$0	\$0	\$136
37 Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38 Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39 Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cos	1555	\$56,081	-\$51,653	\$0	-\$4,427	-\$0	\$1,815	\$255	\$0	-\$2,070	-\$0
40 Smart Meter OM&A Variance ⁵	1556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41 IFRS-CGAAP Transition PP&E Amounts Balance - Return Component ⁴	1575	\$0	\$0	\$0	\$0	\$0					
42 Accounting Changes Under CGAAP Balance - Return Component ⁴	1576	\$0	\$0	\$0	\$0	\$0					

2014

Account Descriptions		Account Number	Opening Principal Amounts as of Jan-1-14	Transactions' Debit / (Credit) during 2014	Board-Approved Disposition during 2014	Principal Adjustments ² during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	Board-Approved Disposition during 2014	Interest Adjustments ³ during 2014	Closing Interest Amounts as of Dec-31-14
Group 1 Accounts												
1	LV Variance Account	1550	-\$2,897	\$42,733	-\$40,216	\$0	\$80,052	-\$729	\$486	-\$1,018	\$0	\$775
2	Smart Metering Entity Charge Variance Account	1551	\$5,425	-\$3,373	\$0	\$0	\$2,052	\$48	\$77	\$0	\$0	\$125
3	RSVA - Wholesale Market Service Charge	1580	-\$321,615	-\$10,484	-\$251,680	\$0	-\$80,419	-\$8,503	-\$2,028	-\$9,082	\$0	-\$1,149
4	RSVA - Retail Transmission Network Charge	1584	-\$2,755	-\$37,924	\$12,058	\$0	-\$52,737	-\$208	-\$730	\$110	\$0	-\$1,047
5	RSVA - Retail Transmission Connection Charge	1586	-\$77,915	-\$20,388	-\$60,203	\$0	-\$38,100	-\$5,678	-\$1,044	-\$5,753	\$0	-\$969
6	RSVA - Power (excluding Global Adjustment)	1588	\$345,664	\$89,639	\$358,726	\$0	\$76,577	\$11,411	\$3,599	\$16,903	\$0	-\$1,893
7	RSVA - Global Adjustment	1589	-\$212,768	\$95,327	-\$264,863	\$0	\$147,422	-\$3,245	-\$2,294	-\$9,146	\$0	\$3,608
8	Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$4,772	\$0	\$4,772	\$0	\$0	-\$4,598	\$0	-\$4,575	\$24	\$1
9	Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	-\$0	\$14,955	\$0	\$0	\$14,955	-\$63,683	\$52,262	\$0	\$0	-\$11,421
11	Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	-\$87,530	\$133,099	\$0	\$0	\$45,570	-\$10,546	\$172	\$0	\$0	-\$10,374
13	Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)			-\$349,619	\$303,585	-\$241,406	\$0	\$195,372	-\$85,730	\$50,500	-\$12,561	\$24	-\$22,645
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)			-\$136,851	\$208,258	\$23,457	\$0	\$47,950	-\$82,485	\$52,793	-\$3,415	\$24	-\$26,253
RSVA - Global Adjustment		1589	-\$212,768	\$95,327	-\$264,863	\$0	\$147,422	-\$3,245	-\$2,294	-\$9,146	\$0	\$3,608
Group 2 Accounts												
15	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$45,913	\$0	\$0	\$0	\$45,913	\$1,708	\$675	\$0	\$0	\$2,383
16	Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁴	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Retail Cost Variance Account - Retail	1518	-\$14,441	\$20,020	\$0	\$0	\$5,580	-\$2,383	-\$56	\$0	\$0	-\$2,439
21	Misc. Deferred Debits	1525	\$0	\$0	\$0	\$0	-\$0	-\$5	\$0	\$0	\$0	-\$5
22	Board-Approved CDM Variance Account	1567	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Extra-Ordinary Event Costs	1572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Deferred Rate Impact Amounts	1574	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	RSVA - One-time	1582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Other Deferred Credits	2425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group 2 Sub-Total			\$31,472	\$20,020	\$0	\$0	\$51,492	-\$680	\$619	\$0	\$0	-\$61
27	PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/QVAT Input Tax Credits (ITCs)	1592	-\$21,846	\$0	\$0	\$3,581	-\$18,265	-\$484	-\$295	\$0	\$0	-\$779
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)			-\$339,993	\$323,605	-\$241,406	\$3,581	\$228,599	-\$86,894	\$50,824	-\$12,561	\$24	-\$23,485
29	LRAM Variance Account	1568	-\$696	-\$1,816	\$0	\$14,052	\$11,550	\$26	\$20	\$0	\$164	\$211
Total including Account 1568			-\$340,679	\$321,789	-\$241,406	\$17,633	\$240,149	-\$86,868	\$50,844	-\$12,561	\$188	-\$23,275
30	Renewable Generation Connection Capital Deferral Account	1531	\$0	\$0	\$0	\$4,427	\$4,427	\$0	\$0	\$0	\$2,070	\$2,070
31	Renewable Generation Connection OM&A Deferral Account	1532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Smart Grid Capital Deferral Account	1534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Smart Grid OM&A Deferral Account	1535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Smart Grid Funding Adder Deferral Account	1536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Retail Cost Variance Account - STR	1548	\$2,787	\$937	\$0	\$0	\$3,724	\$30	\$46	\$0	\$0	\$136
37	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$56,081	-\$51,653	\$0	-\$4,427	\$0	\$1,815	\$255	\$0	-\$2,070	\$0
40	Smart Meter OM&A Variance ⁵	1556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁴	1575	\$0	\$0	\$0	\$0	\$0					
42	Accounting Changes Under CGAAP Balance + Return Component ⁴	1576	\$0	\$0	\$0	\$0	\$0					

		2015				Projected Interest on Dec-31-14 Balances		2.1.7 RRR				
Account Descriptions		Account Number	Principal Disposition during 2015 - instructed by Board	Interest Disposition during 2015 - instructed by Board	Closing Principal Balance as of Dec 31-14 Adjusted for Dispositions During 2015	Closing Interest Balance as of Dec 31-14 Adjusted for Dispositions During 2015	Projected Interest from Jan 1, 2015 to December 31, 2015 on Dec 31-14 balance adjusted for	Projected Interest from January 1, 2016 to April 30, 2016 on Dec 31-14 balance adjusted for disposition during	Total Claim	As of Dec 31-14	Variance RRR vs. 2014 Balance (Principal + Interest)	
Group 1 Accounts												
1	LV Variance Account	1550	\$0	\$0	\$80,052	\$775	\$955	\$294	\$82,075	\$80,828	\$1	
2	Smart Metering Entity Charge Variance Account	1551	\$0	\$0	\$2,052	\$125	\$24	\$8	\$2,209	\$2,177	\$0	
3	RSVA - Wholesale Market Service Charge	1580	\$0	\$0	-\$80,419	-\$1,449	-\$959	-\$295	-\$83,122	-\$81,867	\$1	
4	RSVA - Retail Transmission Network Charge	1584	\$0	\$0	-\$52,737	-\$1,047	-\$629	-\$193	-\$54,607	-\$53,785	-\$0	
5	RSVA - Retail Transmission Connection Charge	1586	\$0	\$0	-\$38,100	-\$969	-\$454	-\$140	-\$39,663	-\$39,068	\$1	
6	RSVA - Power (excluding Global Adjustment)	1588	\$0	\$0	\$76,577	-\$1,893	\$913	\$281	\$75,878	\$74,681	-\$13	
7	RSVA - Global Adjustment	1589	\$0	\$0	\$147,422	\$3,608	\$1,758	\$541	\$153,328	\$151,030	\$0	
8	Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$0	\$0	-\$0	\$1	-\$0	-\$0	\$1	\$0	-\$1	
9	Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$0	\$0	\$14,955	-\$11,421	\$178	\$55	\$3,767	\$3,532	-\$12	
11	Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12	Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$0	\$0	\$45,570	-\$10,374	\$543	\$167	\$35,906	\$35,196	\$0	
13	Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$58,040	-\$58,040	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)			\$0	\$0	\$195,372	-\$22,645	\$2,330	\$716	\$175,773	\$174,684	-\$58,042	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)			\$0	\$0	\$47,950	-\$26,253	\$572	\$176	\$22,445	-\$36,346	-\$58,043	
RSVA - Global Adjustment			1589	\$0	\$0	\$147,422	\$3,608	\$1,758	\$541	\$153,328	\$151,030	\$0
Group 2 Accounts												
15	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0	\$0	\$45,913	\$2,383	\$548	\$168	\$49,011	\$1,408,711	\$1,360,416	
16	Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	\$0	\$0	\$0			\$0	\$0	\$0	
17	Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery				\$0	\$0			\$0	\$0	\$0	
18	Variance - Ontario Clean Energy Benefit Act ⁴	1508										
19	Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
20	Carrying Charges	1508	\$0	\$0	\$7,828	\$0			\$7,828	\$0	-\$7,828	
21	Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$0	
22	Retail Cost Variance Account - Retail	1518	\$0	\$0	\$5,580	-\$2,439	\$67	\$20	\$3,227	\$3,141	\$1	
23	Misc. Deferred Debits	1525	\$0	\$0	-\$0	-\$5	-\$0	-\$0	-\$5	-\$5	\$0	
24	Board-Approved CDM Variance Account	1567			\$0	\$0			\$0	\$0	\$0	
25	Extra-Ordinary Event Costs	1572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	Deferred Rate Impact Amounts	1574	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27	RSVA - One-time	1582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
28	Other Deferred Credits	2425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Group 2 Sub-Total			\$0	\$0	\$59,320	-\$61	\$614	\$189	\$60,062	\$1,411,847	\$1,352,588	
29	PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	\$0	\$0	\$0			\$0	\$0	\$0	
30	PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/QVAT	1592	\$0	\$0	-\$18,265	-\$779	-\$218	-\$67	-\$19,329	\$3,781	\$22,825	
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)			\$0	\$0	\$236,427	-\$23,485	\$2,726	\$838	\$216,506	\$1,530,312	\$1,317,371	
31	LRAM Variance Account	1568	\$0	\$0	\$11,550	\$211	\$0	\$0	\$11,761	-\$383	-\$12,143	
Total including Account 1568			\$0	\$0	\$247,977	-\$23,275	\$2,726	\$838	\$228,266	\$1,529,929	\$1,305,227	
32	Renewable Generation Connection Capital Deferral Account	1531	\$0	\$0	\$4,427	\$2,070	\$53	\$18	\$5,557	\$0	-\$5,438	
33	Renewable Generation Connection OM&A Deferral Account	1532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34	Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	Smart Grid Capital Deferral Account	1534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
36	Smart Grid OM&A Deferral Account	1535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37	Smart Grid Funding Adder Deferral Account	1536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
38	Retail Cost Variance Account - STR	1548	\$0	\$0	\$3,724	\$136	\$44	\$14	\$3,918	\$3,860	\$1	
39	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$0	
40	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
41	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cos	1555	\$0	\$0	-\$0	-\$0			-\$0	\$6,438	\$6,438	
42	Smart Meter OM&A Variance ⁵	1556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$0	
43	IFRS-CGAAP Transition PP&E Amounts Balance - Return Component ⁴	1575			\$0				\$0		\$0	
44	Accounting Changes Under CGAAP Balance - Return Component ⁴	1576			\$0				\$0		\$0	


		2015				Projected Interest on Dec-31-14 Balances		2.1.7 RRR		
Account Descriptions	Account Number	Principal Disposition during 2015 - instructed by Board	Interest Disposition during 2015 - instructed by Board	Closing Principal Balance as of Dec 31-14 Adjusted for Dispositions during 2015	Closing Interest Balance as of Dec 31-14 Adjusted for Dispositions during 2015	Projected Interest from Jan 1, 2015 to Dec 31 -14 balance adjusted for	Projected Interest from January 1, 2016 to April 30, 2016 on Dec 31 -14 balance adjusted for disposition during	Total Claim	As of Dec 31-14	Variance RRR vs. 2014 Balance (Principal + Interest)
Group 1 Accounts										
1 LV Variance Account	1550	\$0	\$0	\$80,052	\$775	\$955	\$294	\$82,075	\$80,828	\$1
2 Smart Metering Entity Charge Variance Account	1551	\$0	\$0	\$2,052	\$125	\$24	\$8	\$2,209	\$2,177	\$0
3 RSVA - Wholesale Market Service Charge	1580	\$0	\$0	-\$80,419	-\$1,449	-\$959	-\$295	-\$83,122	-\$81,867	\$1
4 RSVA - Retail Transmission Network Charge	1584	\$0	\$0	-\$52,737	-\$1,047	-\$629	-\$193	-\$54,607	-\$53,785	-\$0
5 RSVA - Retail Transmission Connection Charge	1586	\$0	\$0	-\$38,100	-\$969	-\$454	-\$140	-\$39,663	-\$39,068	\$1
6 RSVA - Power (excluding Global Adjustment)	1588	\$0	\$0	\$76,577	-\$1,893	\$913	\$281	\$75,878	\$74,681	-\$13
7 RSVA - Global Adjustment	1589	\$0	\$0	\$147,422	\$3,608	\$1,758	\$541	\$153,328	\$151,030	\$0
8 Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$0	\$0	-\$0	\$1	-\$0	-\$0	\$1	\$0	-\$1
9 Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$0	\$0	\$14,955	-\$11,421	\$178	\$55	\$3,767	\$3,532	-\$2
11 Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$0	\$0	\$45,570	-\$10,374	\$543	\$167	\$35,906	\$35,196	\$0
13 Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$58,040	-\$58,040
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0	\$195,372	-\$22,645	\$2,330	\$716	\$175,773	\$114,684	-\$58,042
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$0	\$47,950	-\$25,253	\$572	\$176	\$22,445	-\$36,346	-\$58,043
RSVA - Global Adjustment	1589	\$0	\$0	\$147,422	\$3,608	\$1,758	\$541	\$153,328	\$151,030	\$0
Group 2 Accounts										
15 Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0	\$0	\$45,913	\$2,383	\$548	\$168	\$49,011	\$1,408,711	\$1,360,416
16 Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	\$0	\$0	\$0			\$0	\$0	\$0
17 Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery										
Variance - Ontario Clean Energy Benefit Act ⁴	1508			\$0	\$0			\$0	\$0	\$0
18 Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery										
Carrying Charges	1508	\$0	\$0	\$0	\$0			\$0	\$0	\$0
19 Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$0
20 Retail Cost Variance Account - Retail	1518	\$0	\$0	\$5,580	-\$2,439	\$67	\$20	\$3,227	\$3,141	\$1
21 Misc. Deferred Debits	1525	\$0	\$0	-\$0	-\$5	-\$0	-\$0	-\$5	-\$5	\$0
22 Board-Approved CDM Variance Account	1567			\$0	\$0			\$0	\$0	\$0
23 Extra-Ordinary Event Costs	1572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Deferred Rate Impact Amounts	1574	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 RSVA - One-time	1582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Other Deferred Credits	2425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group 2 Sub-Total		\$0	\$0	\$51,492	-\$61	\$614	\$189	\$52,234	\$1,411,847	\$1,360,416
27 PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	\$0	\$0	\$0			\$0	\$0	\$0
28 PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0	\$0	-\$18,265	-\$779	-\$218	-\$67	-\$19,329	\$3,781	\$22,825
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$0	\$0	\$228,599	-\$23,485	\$2,726	\$838	\$208,678	\$1,530,312	\$1,325,199
29 LRAM Variance Account	1568	\$0	\$0	\$11,550	\$211	\$0	\$0	\$11,761	-\$383	-\$12,143
Total including Account 1568		\$0	\$0	\$240,149	-\$23,275	\$2,726	\$838	\$220,438	\$1,529,929	\$1,313,055
30 Renewable Generation Connection Capital Deferral Account	1531	\$0	\$0	\$4,427	\$2,070	\$53	\$16	\$6,566	\$0	-\$6,437
31 Renewable Generation Connection OM&A Deferral Account	1532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32 Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33 Smart Grid Capital Deferral Account	1534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34 Smart Grid OM&A Deferral Account	1535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35 Smart Grid Funding Adder Deferral Account	1536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36 Retail Cost Variance Account - STR	1548	\$0	\$0	\$3,724	\$136	\$44	\$14	\$3,918	\$3,860	\$1
37 Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$0
38 Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39 Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cos	1555	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$6,438	\$6,437
40 Smart Meter OM&A Variance ⁴	1556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$0
41 IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁴	1575			\$0				\$0		\$0
42 Accounting Changes Under CGAAP Balance + Return Component ⁴	1576			\$0				\$0		\$0

1 Appendix A – Account Descriptions

Account Descriptions	Account Number	Variance RRR vs. 2014 Balance (Principal + Interest)	Explanation
Group 1 Accounts			
LV Variance Account	1550	\$ 1.46	Rounding
RSVA - Wholesale Market Service Charge	1580	\$ 0.85	Rounding
RSVA - Retail Transmission Network Charge	1584	\$ (0.44)	Rounding
RSVA - Retail Transmission Connection Charge	1586	\$ 0.57	Rounding
RSVA - Power (excluding Global Adjustment)	1588	\$ (2.62)	Rounding
RSVA - Global Adjustment	1589	\$ 0.18	Rounding
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$ (0.67)	Rounding
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$ (1.57)	Rounding
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$ (58,040.10)	This is the 2014 IRM(EB-2013-0178) Disposition Balance at Dec 31, 2014 with a rate rider sunset date of Apr 30, 2015. No disposition is requested in this application. It is anticipated that disposition will be requested in WNP's 2016 IRM.
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ 1,360,415.50	The amounts in 1508 include Incremental Capital data that will be transferred to Assets instead of being disposed of in a rate rider as this model is intended for.
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carryi	1508	\$ (7,828.00)	True-up amount for Incremental Capital Rate Rider.
Other Regulatory Assets - Sub-Account - Other 4	1508	\$ (0.21)	Rounding
Retail Cost Variance Account - Retail	1518	\$ 0.58	Rounding
Misc. Deferred Debits	1525	\$ 0.14	Rounding
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	1592	\$ 22,824.84	In order to supply this model with the correct amounts to be disposed of, the contra account information had to be deleted and the amounts that had not been disposed of previously had to be divided by two. This will assign 1/2 the HST cost
LRAM Variance Account	1568	\$ (12,143.30)	This variance occurred when the CDM adjustment to LRAM was corrected to be calculated on a fixed rather than incremental basis in the years 2012 - 2014.
Renewable Generation Connection Capital Deferral Account	1531	\$ (6,497.98)	Since the EDDVAR model does not incorporate the 1555 account into the rate rider calculations, this amount was transferred to 1531 In order to dispose of balances in 1555.
Retail Cost Variance Account - STR	1548	\$ 0.57	Rounding
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital5	1555	\$ (0.12)	Rounding
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs5	1555	\$ 6,497.98	Since the EDDVAR model does not incorporate the 1555 account into the rate rider calculations, this amount was transferred to 1531 In order to dispose of balances in 1555.
Smart Meter OM&A Variance5	1556	\$ (0.30)	Rounding

2

1 Appendix A – EDDVAR Model – Allocation of Balances

<div>  Ontario Energy Board </div> <div> <h2>2016 Deferral/Variance Account Workform</h2> <div> <p>OEB Staff: 1551 balance is allocated to the residential and Gsc50 class only. A macro that runs in the background generates the formula based on inputs on sheet 4.</p> </div> </div>									
	Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE LESS THAN 50 KW	GENERAL SERVICE 50 TO 999 KW	GENERAL SERVICE 1,000 TO 4,999 KW	UNMETERED SCATTERED LOAD	SENTINEL LIGHTING	STREET LIGHTING
LV Variance Account	1550	82,075 kWh	20,780	9,473	10,779	40,443	2	18	580
Smart Metering Entity Charge Variance Account	1551	2,209 # of Customers	1,927	282	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(83,122) kWh	(21,045)	(9,594)	(10,917)	(40,958)	(2)	(19)	(587)
RSVA - Retail Transmission Network Charge	1584	(54,607) kWh	(13,825)	(6,303)	(7,172)	(26,908)	(2)	(12)	(386)
RSVA - Retail Transmission Connection Charge	1586	(39,663) kWh	(10,042)	(4,578)	(5,209)	(19,544)	(1)	(9)	(280)
RSVA - Power (excluding Global Adjustment)	1588	75,878 kWh	19,211	8,758	9,965	37,389	2	17	536
RSVA - Global Adjustment	1589	153,328 Non-RPP kWh	3,159	5,343	28,985	114,197	0	8	1,637
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	1 %	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0 %	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	3,767 kWh	954	435	495	1,856	0	1	27
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0 %	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	35,906 kWh	9,091	4,144	4,716	17,693	1	8	254
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0 %	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0 %	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		22,445	7,050	2,618	2,658	9,971	1	5	143
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	49,011 kWh	12,409	5,657	6,437	24,150	1	11	346
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0 kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act8	1508	0 kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	7,828 kWh	1,982	903	1,028	3,857	0	2	55
Other Regulatory Assets - Sub-Account - Other 4	1508	0 kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	3,227 kWh	817	372	424	1,590	0	1	23
Misc. Deferred Debits	1525	(5) kWh	(1)	(1)	(1)	(3)	(0)	(0)	(0)
Retail Cost Variance Account - STR	1548	3,918 kWh	992	452	515	1,931	0	1	28
Board-Approved CDM Variance Account	1567	6,567 kWh	1,663	758	862	3,236	0	1	46
Extra-Ordinary Event Costs	1572	0 kWh	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0 kWh	0	0	0	0	0	0	0
RSVA - One-time	1582	0 kWh	0	0	0	0	0	0	0
Other Deferred Credits	2425	0 kWh	0	0	0	0	0	0	0
Total of Group 2 Accounts		70,547	17,861	8,142	9,265	34,762	2	16	498
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0 kWh	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(19,329) kWh	(4,894)	(2,231)	(2,538)	(9,524)	(1)	(4)	(137)
Total of Account 1562 and Account 1592		(19,329)	(4,894)	(2,231)	(2,538)	(9,524)	(1)	(4)	(137)
LRAM Variance Account (Enter dollar amount for each class)	1568	11,761	3,804	7,454	17	941	(1)	(66)	(388)
(Account 1568 - total amount allocated to classes)		11,761							
Variance		(1)							
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		29,688	8,884	3,454	3,609	13,540	1	6	194
Total of Account 1580 and 1588 (not allocated to WMPs)		(7,244)	(1,834)	(836)	(951)	(3,569)	(0)	(2)	(51)
Balance of Account 1589 Allocated to Non-WMPs		153,328	3,159	5,343	28,985	114,197	0	8	1,637
Balance of Account 1589 allocated to Class A Non-WMP Customers		0	0	0	0	0	0	0	0
Group 2 Accounts - Total balance allocated to each class		70,547	17,861	8,142	9,265	34,762	2	16	498
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0 kWh	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0 kWh	0	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0	0	0	0	0	0	0	0
Account 1589 reference calculation by customer and consumption									
Account 1589 / Number of Customers		\$32.59							
1589/total kwh		\$0.0015							

2

1 Appendix A – EDDVAR Model – Rate Rider Calculations

2 Rate Rider Calculation for Deferral Variance Accounts excluding Global Adjustment:

3

Please indicate the Rate Rider Recovery Period (in years)

**Rate Rider Calculation for Deferral / Variance Accounts
Balances (excluding Global Adj.)**

1550, 1551, 1584, 1586, 1595

Rate Class (Enter Rate Classes in cells below)	Units	Allocated Balance	Rate Rider for Deferral/Variance	
Residential	kWh	\$8,884	\$0.0003	\$/kWh
General Service < 50 kW	kWh	\$3,454	\$0.0003	\$/kWh
General Service > 50 to 999 kW	kW	\$3,609	\$0.0868	\$/kW
General Service 1,000 to 4,999kW	kW	\$13,540	\$0.1250	\$/kW
Unmetered Scattered Load	kWh	\$1	\$0.0003	\$/kWh
Sentinel Lighting	kW	\$6	\$0.0954	\$/kW
Street Lighting	kW	\$194	\$0.0973	\$/kW
Total		\$29,688		

4

Please indicate the Rate Rider Recovery Period (in years)

**Rate Rider Calculation for Deferral / Variance Accounts
Balances (excluding Global Adj.)**

1580 and 1588

Rate Class (Enter Rate Classes in cells below)	Units	Allocated Balance	Rate Rider for Deferral/Variance	
Residential	kWh	(\$1,834)	(\$0.0001)	
General Service < 50 kW	kWh	(\$836)	(\$0.0001)	
General Service > 50 to 999 kW	kW	(\$951)	(\$0.0229)	
General Service 1,000 to 4,999kW	kW	(\$3,569)	(\$0.0330)	
Unmetered Scattered Load	kWh	(\$0)	(\$0.0001)	
Sentinel Lighting	kW	(\$2)	(\$0.0251)	
Street Lighting	kW	(\$51)	(\$0.0256)	
Total		(\$7,244)		

5

6

Rate Rider Calculation for RSVA - Power - Global Adjustment:

Please indicate the Rate Rider Recovery Period (in years)			
1			
Rate Rider Calculation for RSVA - Power - Global Adjustment			
Rate Class (Enter Rate Classes in cells below)	Units	Balance of RSVA Power - Global Adjustment	Rate Rider for RSVA - Power - Global Adjustment
Residential	kWh	\$3,159	\$0.0021
General Service < 50 kW	kWh	\$5,343	\$0.0021
General Service > 50 to 999 kW	kW	\$28,985	\$0.6868
General Service 1,000 to 4,999kW	kW	\$114,197	\$0.9895
Unmetered Scattered Load	kWh	\$0	\$0.0000
Sentinel Lighting	kW	\$8	\$0.7531
Street Lighting	kW	\$1,637	\$0.7699
Total		\$153,328	

Rate Rider Calculation for Group 2 Accounts:

Rate Rider Calculation for Group 2 Accounts			
Rate Class (Enter Rate Classes in cells below)	Units	Balance of Group 2 Accounts	Rate Rider for Group 2 Accounts
Residential	# of Customers	\$12,967	\$0.3324
General Service < 50 kW	kWh	\$5,911	\$0.0005
General Service > 50 to 999 kW	kW	\$6,726	\$0.1617
General Service 1,000 to 4,999kW	kW	\$25,237	\$0.2330
Unmetered Scattered Load	kWh	\$2	\$0.0005
Sentinel Lighting	kW	\$12	\$0.1773
Street Lighting	kW	\$362	\$0.1813
Total		\$ 51,217	

Rate Rider Calculation for 1568 LRAM:

Rate Rider Calculation for 1568 LRAM

Rate Class (Enter Rate Classes in cells below)	Units	Balance of LRAM	Rate Rider for LRAM
Residential	kWh	\$3,804	\$0.0001
General Service < 50 kW	kWh	\$7,454	\$0.0006
General Service > 50 to 999 kW	kW	\$17	\$0.0004
General Service 1,000 to 4,999kW	kW	\$941	\$0.0087
Unmetered Scattered Load	kWh	(\$1)	(\$0.0005)
Sentinel Lighting	kW	(\$66)	(\$1.0082)
Street Lighting	kW	(\$388)	(\$0.1947)
Total		\$11,761	