



Exhibit 9:

DEFERRAL AND VARIANCE ACCOUNTS



Exhibit 9: Deferral And Variance Accounts

Tab 1 (of 2): Deferral and Variance Accounts



1

OVERVIEW

2 ETPL is requesting the disposition of Group One and Group Two Deferral and Variance
3 Accounts (“**DVAs**”) balances as of December 31, 2016 and the forecasted interest
4 through April 30, 2018. ETPL also included account 1568 LRAMVA and account 1575
5 IFRS-CGAAP Transition PP&E Amounts and account 1576 CGAAP Accounting
6 Changes for disposition using separate rate riders.

7 ETPL has followed the Board’s guidance in the Accounting Procedures Handbook and
8 FAQ’s (“**APH**”) for recording amounts in the deferral and variance accounts. Such
9 guidance also includes the Report of the Board on Electricity Distributors’ Deferral and
10 Variance Account Review Initiative (“**EDDVAR Report**”).

11 ETPL utilized the Board’s “2018_DVA_Continuity_Schedule_CoS_July24_final” Excel
12 Model, in order to generate the appropriate rate riders for the dispositions requested.
13 ETPL is proposing to allocate the DVA balances to customer classes using the default
14 allocation factors approved by the Board. A copy of the Model is included as Attachment
15 1 of this Exhibit and has also been filed electronically in live Excel format along with this
16 Application.

17 ETPL has provided a continuity schedule of the Group 1 and Group 2 DVA’s in Table 9-1
18 below. Table 9-1 contains descriptions of all outstanding DVAs. ETPL confirms that it
19 has used the DVA’s in the same manner described in the APH, and the account balance
20 reconciles with the Trial Balance reported through the Electricity Reporting and Record-
21 Keeping Requirements and ETPL’s Audited Financial Statements, with the exceptions
22 which are explained below and in tab “3. Appendix A” of the Board model “ETPL_2018_
23 DVA_Continuity_Schedule_CoS_July24_final” (“**EDDVAR model**”).

24 The forecasted interest on December 31, 2016 principal balances of the DVAs is
25 calculated using the Board’s prescribed interest rate of 1.10% for the period of January
26 1, 2017 to December 31, 2017 and 1.5% for the period of January 1, 2018 to April 30,



1 2018. The interest rates by quarter for each year are provided in Table 9-3 in this
2 Exhibit.

3 ETPL will discontinue use of all Group 2 accounts on a go-forward basis with the
4 exception of USoA account 1568 –LRAM.

5 ETPL notes that the “Disposition and Recovery/Refund of Regulatory Balances (2012-
6 2015)”, USoA account 1595, all had expiry dates of December 31, 2016 or before, thus
7 have been included in this filing for disposition. “Disposition and Recovery/Refund of
8 Regulatory Balances (2016)”, had not expired as of December 31, 2016 and thus was
9 not included for disposition in this filing.

10 ETPL has accepted the allocators as indicated in the EDDVAR Report. Where the
11 EDDVAR Report has not indicated an allocator methodology, ETPL has applied an
12 allocator that it considers appropriate for the various customer rate classes, if applicable.
13 The detailed information on the proposed method of disposition is provided in this
14 Exhibit.

15 ETPL is requesting a new account -1522, OPEB Forecast Accrual versus Actual Cash
16 Payment Differential variance account in this COS application.

17 A breakdown of Energy Sales and Cost of Power expense balances reconciled to the
18 Electricity Reporting and Record-keeping (“**RRR**”) submission and Audited Financial
19 Statements are provided in Section 9.2.2.

20 ETPL confirms that it pro-rates the IESO Global Adjustment Charge into the Regulated
21 Price Plan (“**RPP**”) and Non-RPP portions. However, upon completing a review ETPL’s
22 pro-ration of RPP and the Non-RPP to complete tab 7.a “GA Analysis Workform” it was
23 determined that ETPL had been allocating the GA incorrectly between the RPP and
24 Non-RPP balances. As a result an adjustment was done to the principal and interest
25 balances in the RSVA-Power and the RSVA Global Adjustment accounts 1588 and 1589
26 respectively for 2015 and 2016. ETPL’s adjustment corrects the balances in USoA



- 1 accounts 1588 and 1589 back to the last disposition of these accounts. Section 9.3
- 2 further outlines the error that occurred when pro-rating the Global Adjustment.



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ACCOUNT BALANCES

2 Table 9-1 below provides the account balances from the 2016 Audited Financial
 3 Statements (“AFS”) as at December 31, 2016 and agrees to the 2016 year end balances
 4 for “RRR” filing 2.1.7 Trial Balance as filed April 30, 2016 with the OEB with the
 5 exception of the accounts listed in the table and in ‘3.Appendix A’ of the EDDVAR
 6 model. These variances are described in the section “Adjustments to Deferral and
 7 Variance Accounts” below.

Table 9-1: December 31, 2016 Audited/RRR Balances - DVAs

Line No.	Account Descriptions	Account Number	Principal as at Dec 31-16	Interest as at Dec 31-16	Total Dec 31-16 Balance	2.1.7 RRR As of Dec 31-16	Variance RRR vs. 2016 Balance (Principal + Interest)
1	Group 1 Accounts						
2	LV Variance Account	1550	\$ 1,341,022	\$ 13,707	\$ 1,354,729	\$ 1,354,729	\$ -
3	Smart Metering Entity Charge Variance Account	1551	-\$ 11,341	-\$ 49	-\$ 11,390	-\$ 11,389	\$ 1
4	RSVA - Wholesale Market Service Charge	1580	-\$ 1,485,151	-\$ 19,204	-\$ 1,504,355	-\$ 1,504,356	-\$ 1
5	Variance WMS – Sub-account CBR Class A	1580	\$ 14,067	\$ 211	\$ 14,278	\$ 14,278	\$ -
6	Variance WMS – Sub-account CBR Class B	1580	\$ 98,953	\$ 1,304	\$ 100,257	\$ 100,257	\$ -
7	RSVA - Retail Transmission Network Charge	1584	\$ 55,210	\$ 305	\$ 55,515	\$ 55,516	\$ 1
8	RSVA - Retail Transmission Connection Charge	1586	\$ 234,472	\$ 5,284	\$ 239,756	\$ 239,759	\$ 3
9	RSVA - Power (excluding Global Adjustment)	1588	\$ 307,104	\$ 6,617	\$ 313,721	-\$ 1,822,912	-\$ 2,136,633
10	RSVA - Global Adjustment	1589	\$ 1,002,728	\$ 14,485	\$ 1,017,213	\$ 3,153,845	\$ 2,136,632
11	Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	-\$ 612,925	\$ 19,030	-\$ 593,895	-\$ 593,896	-\$ 1
12	Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$ -	\$ -	\$ -	\$ -	\$ -
13	Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$ 657,280	-\$ 26,510	\$ 630,770	\$ 630,769	-\$ 1
14	Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	-\$ 58,326	\$ 6,502	-\$ 51,824	-\$ 51,825	-\$ 1
15	Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	\$ 1,753,520	\$ 62,009	\$ 1,815,529	\$ 1,815,530	\$ 1
16	Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$ 3,296,613	\$ 83,691	\$ 3,380,304	\$ 3,380,305	\$ 1
17	Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$ 2,293,885	\$ 69,206	\$ 2,363,091	\$ 226,460	-\$ 2,136,631
18	RSVA - Global Adjustment	1589	\$ 1,002,728	\$ 14,485	\$ 1,017,213	\$ 3,153,845	\$ 2,136,632
19							
20	Group 2 Accounts						
21	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition	1508	\$ 300,613	\$ 0	\$ 300,613	\$ 0	-\$ 300,613
22	Other Regulatory Assets - Sub-Account - OEB Cost Assessment	1508	\$ 63,001	\$ 0	\$ 63,001	\$ 29,559	-\$ 33,442
23							
24	Group 2 Sub-Total		\$ 363,614	\$ 0	\$ 363,614	\$ 29,559	-\$ 334,055
25							
26	Total of Group 1 and Group 2 Accounts		\$ 3,660,227	\$ 83,691	\$ 3,743,918	\$ 3,409,864	-\$ 334,054
27							
28	LRAM Variance Account	1568	\$ 348,410	\$ 5,979	\$ 354,389	\$ 335,000	-\$ 19,389
29							
30	Total including Account 1568		\$ 4,008,637	\$ 89,670	\$ 4,098,307	\$ 3,744,864	-\$ 353,443
31							
32	IFRS-CGAAP Transition PP&E Amounts Balance + Return Compon	1575	\$ -	\$ 0	\$ 0	\$ 300,614	\$ 300,614
33	Accounting Changes Under CGAAP Balance + Return Component	1576	-\$ 1,220,946	\$ 0	-\$ 1,220,946	-\$ 975,652	\$ 245,294
34	Other Accounts Sub-Total		-\$ 1,220,946	\$ 0	-\$ 1,220,946	-\$ 675,038	\$ 545,908

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1 **9.1.1 Adjustments to Deferral and Variance Accounts**

2 ***Variance to 2016 Financial Statements and 2016 RRR 2.1.7 Trial Balance***

3 ETPL is providing explanations of the December 31, 2016 variances between the total
4 claim in the EDDVAR model, ETPL's 2016 Financial Statements and its RRR 2.1.7 Trial
5 Balance filing that are reflected in Table 9-1 above. ETPL notes that any variances of \$1
6 to \$3 are differences due to rounding and are not further explained.

7 ***RSVA Power USoA # 1588***

8 The December 31, 2016 balance in the EDDVAR Model is \$2,136,632 lower than the
9 amount filed in 2.1.7 Trial Balance. The amount is offsetting the USoA account # 1589
10 Global Adjustment. This amount is a result of an adjustment entered for the principal
11 balance in 2015 of \$823,910 and in 2016 of \$1,299,176 and an adjustment to the
12 interest balance of \$2,839 in 2015 and \$10,707 in 2016. The adjustments occurred as a
13 result of a review of the way ETPL pro-rated the Global Adjustment cost between the
14 RPP and Non-RPP. ETPL was using the incorrect consumption data when pro-rating
15 the GA between RPP and Non-RPP categories. ETPL inadvertently included the Class
16 A consumption in the Non-RPP data during pro-ration and therefore over applied GA
17 dollars to the Non-RPP Category. ETPL corrected the pro-ration back to the last
18 disposition of account 1588 which was December 31, 2014. Therefore the adjustment
19 was completed for 2015 and 2016 DVA balances.

20 ***RSVA Global Adjustment USoA # 1589***

21 The December 31, 2016 balance in the EDDVAR Model is \$2,136,632 higher than the
22 amount filed in 2.1.7 Trial Balance. The amount is offsetting the USoA account # 1588
23 Power. This amount is a result of an adjustment entered for the principal balance in
24 2015 of -\$823,910 and in 2016 of -\$1,299,176 and an adjustment to the interest balance
25 of -\$2,839 in 2015 and -\$10,707 in 2016. The adjustments occurred as a result of a
26 review of the way ETPL pro-rated the Global Adjustment cost between the RPP and



1 Non-RPP. ETPL was using the incorrect consumption data when pro-rating the GA
2 between RPP and Non-RPP categories. ETPL inadvertently included the Class A
3 consumption in the Non-RPP data during pro-ration and therefore over applied GA
4 dollars to the Non-RPP Category. ETPL corrected the pro-ration back to the last
5 disposition of account 1589 which was December 31, 2014. Therefore the adjustment
6 was completed for 2015 and 2016 DVA balances.

7 ***Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs USoA #***
8 ***1508***

9 The December 31, 2016 balance in the EDDVAR Model is \$300,613 higher than the
10 amount filed in the 2.1.7 Trial balance. There was no balance recorded in this sub-
11 account in the 2016 2.1.7 Trial balance as ETPL erroneously recorded this amount in
12 USoA account # 1575. For disposition and completion of the EDDVAR model ETPL
13 moved the balance to the proper account from USoA account # 1575 to this sub-
14 account. The offset to this difference can be found in USoA account # 1575 and
15 explained below with the addition of projected interest for 2017 and January to April of
16 2018.

17 ***Other Regulatory Assets - Sub-Account – OEB Cost Assessment USoA # 1508***

18 The December 31, 2016 balance in the EDDVAR Model is \$33,442 higher than the
19 amount filed in the 2.1.7 Trial Balance. ETPL has included the 2017 OEB Cost
20 Assessment increase in the disposition amount in Column BF of the Continuity Schedule
21 of \$33,442 which accounts for the difference from the 2.1.7 Trial balance. ETPL would
22 like to discontinue this DVAD account with the application and by including the 2017
23 balance, all costs are included and can be disposed of. ETPL confirms that the 2017
24 Cost assessment balance will be audited before this application is approved and ETPL
25 will make any changes that may be required as a result of the auditing process.

26 ***LRAM Variance Account USoA # 1568***



1 The December 31, 2016 balance in the EDDVAR model is \$19,389 lower than the
2 amount filed in the 2.1.7 Trial balance. ETPL estimated the amount of Lost Revenue for
3 yearly financial reporting and recorded that amount in USoA account #1568 LRAM.
4 Upon receipt of the IESO (formerly the OPA) verified totals for Lost Revenue for 2016,
5 ETPL had Indesco review the data and calculate LRAMVA amounts for the period of
6 2011 to 2016. As instructed in the EDDVAR model the calculated LRAMVA was input
7 from the LRAMVA Work form model. The difference of \$19,389 from the filed 2016 2.1.7
8 Trial balance is the difference in ETPL's yearly estimates for LRAMVA and the
9 calculated LRAMVA from the LRAMVA Workform Model.

10 ***IFRS-CGAAP Transition PP&E Amounts Balance + Return Component USoA #***
11 ***1575***

12 The December 31, 2016 balance in the EDDVAR Model is \$300,614 lower than the
13 amount filed in 2.1.7 Trial balance. ETPL erroneously recorded this amount in USoA
14 account # 1575. These costs were for IFRS Transition costs and should have been
15 recorded in USoA account # 1508 Other Regulatory Assets –Deferred IFRS Transition
16 Costs. For disposition and completion of the EDDVAR model ETPL moved the balance
17 to the proper account. The offset to this difference can be found in USoA account #
18 1508 and explained above.

19 ***Accounting Changes Under CGAAP Balance + Return Component USoA # 1576***

20 The December 31, 2016 balance in the EDDVAR Model is \$245,294 lower than the
21 amount filed in the 2.1.7 Trial balance for December 31, 2016. The difference from the
22 December 31, 2016 balance reported in 2.1.7 Trial balance for December 31, 2016 and
23 the Balance in the EDDVAR Model is primarily made up of adding the 2017 differences
24 as a result of the accounting changes to the EDDVAR model for disposition with this
25 application. ETPL confirms that the 2017 balance will be audited before this application
26 is approved and ETPL will make any changes that may be required as a result of the
27 auditing process.



1 **9.1.2 Energy Revenue And Cost Of Power**

2 The sale of energy is a flow through of revenue to the IESO or Hydro One Networks
 3 Inc. ("HONI") and the cost of power is a flow through expense to the IESO or HONI.
 4 Energy sales and the cost of power expense by component are presented in
 5 Table 9-2, and are consistent with how they are reported in the AFS and mapped to
 6 the Uniform System of Accounts ("USoA") within the 2.1.7 filing.

7 ETPL has no profit or loss resulting from the flow through of energy revenues and
 8 expenses. Any temporary variances are included in the RSVA balances.

Line No.	USoA	Description	Actual					
			2012	2013	2014	2015	2016	
1		Energy Revenue						
2	4006	Residential Energy Sales	-\$ 9,759,280.83	-\$ 11,150,974.79	-\$ 11,690,740.22	-\$ 12,668,436.20	-\$ 14,701,936.00	
3	4010	Commercial Energy Sales	-\$ 3,180,198.06	-\$ 4,979,312.36	-\$ 2,115,426.45	-\$ 4,018,264.56	-\$ 4,575,862.00	
4	4015	Industrial Energy Sales	-\$ 261,050.17	-\$ 216,122.11	-\$ 1,140,648.87	-\$ 1,458,238.78	-\$ 693,537.00	
5	4020	Energy Sales to large Users	-\$ 2,360,374.22	-\$ 2,470,064.64	-\$ 3,365,746.80	-\$ 2,369,698.04	-\$ 1,719,193.00	
6	4025	Street lighting Energy Sales	-\$ 130,199.72	-\$ 93,218.42	-\$ 101,876.12	-\$ 84,254.23	-\$ 89,240.00	
7	4030	Sentinel Lighting Energy Sales	-\$ 55,399.25	-\$ 51,885.19	-\$ 29,164.25	-\$ 24,378.61	-\$ 21,959.00	
8	4035	General Energy Sales	-\$ 19,655,665.97	-\$ 19,841,854.06	-\$ 22,430,119.02	-\$ 25,808,889.72	-\$ 29,600,892.00	
9	4050	Revenue Adjustment			\$ 1,986,074.55	\$ 2,013,299.12	\$ 1,141,204.00	
10	4055	Energy Sales for Resale	-\$ 1,398,777.28	-\$ 1,553,001.31	-\$ 2,651,344.31	-\$ 1,653,520.10	-\$ 1,226,587.00	
11	4062	Wholesale Market Services	-\$ 2,671,071.16	-\$ 2,657,619.28	-\$ 2,479,095.96	-\$ 1,941,677.17	-\$ 2,223,492.00	
12	4066	Network	-\$ 2,681,029.78	-\$ 2,840,301.57	-\$ 2,978,627.97	-\$ 3,001,602.61	-\$ 3,110,307.00	
13	4068	Connection	-\$ 2,068,366.57	-\$ 1,652,923.40	-\$ 1,915,072.42	-\$ 2,083,406.88	-\$ 2,297,362.00	
14	4075	Low Voltage Charges	-\$ 665,284.81	-\$ 759,689.06	-\$ 755,712.41	-\$ 718,985.99	-\$ 743,745.00	
15	4076	Smart Metering Entity Charge			-\$ 172,084.53	-\$ 169,760.37	-\$ 171,411.00	
16		Subtotal	-\$ 44,886,697.82	-\$ 48,266,966.19	-\$ 49,839,584.78	-\$ 53,987,814.14	-\$ 60,034,319.00	
17		Cost of Power Expenses						
18	4705	Power Purchased	\$36,800,945.50	\$ 40,356,432.67	\$ 41,538,991.51	\$ 46,072,381.15	\$ 51,488,002.00	
19	4708	Wholesale Market Services	\$2,671,071.16	\$ 2,657,619.28	\$ 2,479,095.96	\$ 1,941,677.17	\$ 2,223,492.00	
20	4714	Network	\$2,681,029.78	\$ 2,840,301.57	\$ 2,978,627.95	\$ 3,001,602.60	\$ 3,110,307.00	
21	4716	Connection	\$2,068,366.57	\$ 1,652,923.40	\$ 1,915,072.40	\$ 2,083,406.86	\$ 2,297,362.00	
22	4750	Low Voltage Charges	\$665,284.81	\$ 759,689.27	\$ 755,712.43	\$ 718,985.99	\$ 743,745.00	
23	4751	Smart Metering Entity Charge			\$ 172,084.53	\$ 169,760.37	\$ 171,411.00	
24		Subtotal	\$ 44,886,697.82	\$ 48,266,966.19	\$ 49,839,584.78	\$ 53,987,814.14	\$ 60,034,319.00	
25		GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	

9
10 **9.1.3 Carrying Charges**

11 ETPL has used the Board's prescribed interest rates when calculating carrying
 12 charges on the DVA balances. Interest is calculated based on the opening
 13 monthly principal balances. Table 9-3 below shows the Board's prescribed
 14 interest rates starting from ETPL's last COS approval in 2012 to current.



1 In accordance with the Filing Requirements the OEB actual prescribed interest
 2 rates were used for all periods. This application has been updated with the
 3 approved rates for Q4 2017 and Q1 2018.

Table 9-3: OEB Prescribed Interest Rates

Year	Quarter	Prescribed Interest Rate
2012	Q1	1.47%
	Q2	1.47%
	Q3	1.47%
	Q4	1.47%
2013	Q1	1.47%
	Q2	1.47%
	Q3	1.47%
	Q4	1.47%
2014	Q1	1.47%
	Q2	1.47%
	Q3	1.47%
	Q4	1.47%
2015	Q1	1.47%
	Q2	1.10%
	Q3	1.10%
	Q4	1.10%
2016	Q1	1.10%
	Q2	1.10%
	Q3	1.10%
	Q4	1.10%
2017	Q1	1.10%
	Q2	1.10%
	Q3	1.10%
	Q4	1.50%
2018	Q1	1.50%



1

PROPOSED DISPOSITION

2 ETPL is requesting disposition of the variance accounts noted below according to the
3 Report of the Board, EB-2010-0046, which states that “at the time of rebasing, all
4 Account balances should be disposed of unless otherwise justified by the distributor or
5 as required by a specific Board decision or guideline”.

6 ETPL has followed the guidelines in the Report of the Board and requests disposition
7 over a one year period. ETPL has provided a continuity schedule of the accounts listed
8 in this exhibit.

9 ETPL is requesting the disposition of the following Group 1 Accounts, Group 2 Accounts
10 and Other Accounts as shown in Table 9-4. These amounts are comprised of the
11 audited balances as of December 31, 2016 subject to adjustments as referenced in the
12 section 9.2.1 “Adjustments to Deferral and Variance Accounts” in this Exhibit, and the
13 forecasted interest from January 1, 2017 to April 30, 2018. ETPL had no amounts for
14 disposition approved in its 2017 IRM process (EB-2016-0068) therefore the balances
15 requested for disposition are attributed to the period from January 1, 2015 through to
16 December 31, 2016.

17 ETPL confirms the account balances listed in Table 9-4, proposed for disposition before
18 the projected interest are consistent with the last audited financial statements and
19 reconcile with the trial balance reported through the RRR, with the exception of the
20 variances explained in Section 9.2.1 “Adjustments to Deferral and Variance Accounts”
21 in this exhibit. ETPL submits that the variances between the amounts ETPL is claiming
22 for disposition and the amounts reported in the RRR filing and 2016 Financial
23 Statements are less than 5%, even on a cumulative basis. Details on the disposition
24 claim for Account 1568, LRAM Variance Account, of \$360,312 can be found in Exhibit 4-
25 Operating Costs.



Table 9-4: Balances for Disposition

Line No.	USoA	Description	Principal Balance at Dec 31/16	Interest Balance at Dec 31/16	Projected Interest from January 1, 2017 to Apr 30, 2018	Balance for Disposition
GROUP ONE						
1	1550	Low Voltage	\$ 1,341,022	\$ 13,707	\$ 22,797	\$ 1,377,526
2	1551	Smart Metering Entity Charge	-\$ 11,341	-\$ 49	-\$ 193	-\$ 11,583
3	1580	RSVA Wholesale Market	-\$ 1,485,151	-\$ 19,204	-\$ 25,248	-\$ 1,529,603
4	1580	WMS -Sub-account CBR Class B	\$ 98,953	\$ 1,304	\$ 1,682	\$ 101,939
5	1584	RSVA Network	\$ 55,210	\$ 305	\$ 939	\$ 56,454
6	1586	RSVA Connection	\$ 234,472	\$ 5,284	\$ 3,986	\$ 243,742
7	1588	RSVA Power	\$ 307,104	\$ 6,617	\$ 5,221	\$ 318,943
8	1589	RSVA Global	\$ 1,002,728	\$ 14,485	\$ 17,046	\$ 1,034,259
9	1595	Disposition and Recovery of Regulatory Assets-2012	-\$ 612,925	\$ 19,030	-\$ 10,982	-\$ 604,877
10	1595	Disposition and Recovery of Regulatory Assets-2014	\$ 657,280	-\$ 26,510	\$ 11,776	\$ 642,546
11	1595	Disposition and Recovery of Regulatory Assets-2015	-\$ 58,326	\$ 6,502	-\$ 1,045	-\$ 52,869
12		Subtotal	\$ 1,529,026	\$ 21,471	\$ 25,979	\$ 1,576,476
GROUP TWO						
14	1508	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Cost	\$ 300,613		\$ 5,110	\$ 305,723
15	1508	Other Regulatory Assets - Sub-Account - OEB Cost Assessment	\$ 63,001		\$ 670	\$ 63,671
16	1568	LRAM Variance Account	\$ 348,410	\$ 5,979	\$ 5,923	\$ 360,312
17	1576	Accounting Changes Under CGAAP Balance + Return Component5	-\$ 1,220,946			-\$ 1,220,946
18		GRAND TOTAL	\$ 2,241,050	\$ 5,979	\$ 5,923	-\$ 860,635

1



GROUP ONE ACCOUNTS SUBMITTED FOR DISPOSITION

ETPL last disposed of Group One account balances in its 2015 IRM Rate Application (EB-2014-0070), which incorporated the AFS balances as at December 31, 2014 and interest projected to April 30, 2016. ETPL, thus notes that the Group 1 balances at December 31, 2016 that are being proposed for disposition in this filing will reflect activity for 2015 and 2016 and interest projected to April 30, 2018 on these accounts. Table 9-5 provides a summary of the Group 1 2015 IRM Rate Filing approved disposition amounts by account. ETPL has recorded these amounts in Columns BE, BJ of the EDDVAR model. The Principal balance of \$3,103,360 which includes Group 1 Accounts of \$3,075,585 and tax sharing approval of \$27,775 at December 31, 2014 approved for Disposition is reflected in Column BE. The total Interest approved of \$45,488, which includes the Interest to December 31, 2014 and the Projected Interest for January 1, 2015 to April 30, 2016, is recorded in Column BJ.

Table 9-5: Group 1 Balances - 2016 Disposition

Line No.	USoA	Description	Principal Balance at Dec 31/14	Interest Balance at Dec 31/14	Projected Interest from January 1, 2015 to Apr 30, 2016	Total Approved in 2015 IRM
Group 1 Accounts			Column BE	Column BJ		
1	1550	Low Voltage	\$ 251,947	-\$ 2,151	\$ 3,695	\$ 253,491
2	1551	Smart Metering Entity Charge	-\$ 1,252	\$ 168	-\$ 18	-\$ 1,102
3	1580	RSVA Wholesale Market	-\$ 33,788	-\$ 1,517	-\$ 496	-\$ 35,801
4	1584	RSVA Network	-\$ 6,636	-\$ 14,555	-\$ 97	-\$ 21,288
5	1586	RSVA Connection	\$ 171,870	-\$ 905	\$ 2,521	\$ 173,486
6	1588	RSVA Power	\$ 107,087	-\$ 10,140	\$ 1,571	\$ 98,518
7	1589	RSVA Global	\$ 2,586,357	\$29,479	\$ 37,933	\$ 2,653,769
8		Total Group 1 Accounts Submitted for Disposition	\$ 3,075,585	\$ 379	\$ 45,109	\$ 3,121,073

ETPL has detailed in Table 9-6 below a summary of the Group 1 Accounts and Disposition and Recovery of Regulatory Balance (2012 – 2015), USoA Account 1595, transactions submitted for disposition. The rate riders associated with all three of the Disposition and Recovery of Regulatory Balances all expired on or before December 31, 2016.



Table 9-6: Group 1 Balances for Disposition

Line No.	USoA	Description	Principal Balance at Dec 31/16	Interest Balance at Dec 31/16	Projected Interest from January 1, 2017 to Apr 30, 2018	Balance for Disposition
GROUP ONE						
1	1550	Low Voltage	\$ 1,341,022	\$ 13,707	\$ 22,797	\$ 1,377,526
2	1551	Smart Metering Entity Charge	-\$ 11,341	-\$ 49	-\$ 193	-\$ 11,583
3	1580	RSVA Wholesale Market	-\$ 1,485,151	-\$ 19,204	-\$ 25,248	-\$ 1,529,603
4	1580	WMS -Sub-account CBR Class B	\$ 98,953	\$ 1,304	\$ 1,682	\$ 101,939
5	1584	RSVA Network	\$ 55,210	\$ 305	\$ 939	\$ 56,454
6	1586	RSVA Connection	\$ 234,472	\$ 5,284	\$ 3,986	\$ 243,742
7	1588	RSVA Power	\$ 307,104	\$ 6,617	\$ 5,221	\$ 318,943
8	1589	RSVA Global	\$ 1,002,728	\$ 14,485	\$ 17,046	\$ 1,034,259
9	1595	Disposition and Recovery of Regulatory Assets-2012	-\$ 612,925	\$ 19,030	-\$ 10,982	-\$ 604,877
10	1595	Disposition and Recovery of Regulatory Assets-2014	\$ 657,280	-\$ 26,510	\$ 11,776	\$ 642,546
11	1595	Disposition and Recovery of Regulatory Assets-2015	-\$ 58,326	\$ 6,502	-\$ 1,045	-\$ 52,869
12		Total Group 1 Accounts Submitted for Disposition	\$ 1,529,026	\$ 21,471	\$ 25,979	\$ 1,576,476

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2



1 **GROUP TWO ACCOUNTS SUBMITTED FOR**
 2 **DISPOSITION**

3 ETPL has provided below the Group 2 DVA Account submitted for disposition in Table 9-
 4 7 below.

Table 9-7: Group 2 Balances for Disposition

Line No.	USoA	Description	Principal Balance at Dec 31/16	Interest Balance at Dec 31/16	Projected Interest from January 1, 2017 to Apr 30, 2018	Balance for Disposition
GROUP ONE						
1	1508	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	\$ 300,613		\$ 5,110	\$ 305,723
2	1508	Other Regulatory Assets - Sub-Account - OEB Cost Assessment	\$ 63,001		\$ 670	\$ 63,671
3		Total Group 2 Accounts Submitted for Disposition	\$ 363,614	\$ -	\$ 5,780	\$ 369,394

6 **Account 1508 –Other Regulatory Assets-Sub-Account-Deferred IFRS**
 7 **Transition Costs**

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

13 ETPL has detailed its Deferred IFRS Transition Costs in Table 9-8 below which provides
 14 a summary of these incremental costs and is consistent with Board Appendix 2-YA.

15 Incremental one-time administrative costs relate to the transition of accounting policies,
 16 procedures, systems and processes to IFRS and include professional accounting and
 17 consulting fees.

18 ETPL has not included and one-time administrative incremental IFRS transition costs in
 19 its 2018 Revenue Requirement.



- 1 ETPL confirms no capital costs, ongoing IFRS compliance costs, or impacts arising from
- 2 adopting accounting policy changes are recorded in Account 1508-Other Regulatory
- 3 Assets, sub-account IFRS Transitional Costs.

Table 9-8 Other Regulatory Assets-Sub Account Deferred IFRS Transition Costs USoA 1508 -Appendix 2-YA

Nature of One-Time Incremental IFRS Transition Costs ¹	Audited Actual Costs Incurred	Audited Actual Costs Incurred	Audited Carrying Charges	Carrying Charges January 1, 2017 to December 31, 2017 or April 30, 2018 (As appropriate)	Total Costs and Carrying Charges	Reasons why the costs recorded meet the criteria of one-time IFRS administrative incremental costs
	2015	2016 ³	To December 31, 2016			
Professional accounting fees	\$ 4,113	\$ 49,691		\$ 915	\$ 54,719	Consultant Fees related to IFRS Conversion
Professional legal fees				\$ -	\$ -	
Salaries, wages and benefits of staff added to support the transition to IFRS					\$ -	
Associated staff training and development costs	\$ 16,038	\$ 25,771		\$ 711	\$ 42,520	Staff Training and conversion of new Financial
Costs related to system upgrades, or replacements or changes where IFRS was the major reason for conversion					\$ -	
Financial Consulting Services		\$ 205,000		\$ 3,485	\$ 208,485	Support and Services related to the conversion of the 2015 and historical financial information
					\$ -	
					\$ -	
					\$ -	
Amounts, if any, included in previous Board approved rates (amounts should be netted)					\$ -	
					\$ -	
Insert description of additional item(s) and new rows if needed.					\$ -	
Total	\$ 20,151	\$ 280,462	\$ -	\$ 5,110	\$ 305,723	

4



1 **OTHER ACCOUNTS SUBMITTED FOR DISPOSITION**

2 ***Account 1568, LRAM Variance Account***

3 In accordance with the Board's Guidelines for Electricity Distributor Conservation and
4 Demand Management, EB-2012-0003, distributors must apply for disposition of the
5 LRAMVA balance at the time of their Cost of Service rate applications. Distributors may
6 also apply for the disposition of the balance in the LRAMVA on an annual basis, as part
7 of the Incentive Regulation Mechanism rate applications. All requests for disposition
8 must be made together with carrying charges, after the completion of the annual
9 independent third party evaluation.

10 Indeco performed an independent review on behalf of ETPL based upon the most recent
11 input assumptions available. Indeco has calculated an LRAMVA amount with interest of
12 \$360,312.24. See Exhibit 4-Operating Costs, Section 4.15 –CDM for an explanation of
13 the calculation of the LRAMVA amount and Indeco's complete report in Exhibit 4
14 Attachments.

15 ***Account 1576, Accounting Changes under CGAAP, Board Appendix 2-EC***

16 In Exhibit 2 of this Application, ETPL identified changes to the value of its PP&E, as a
17 result of the accounting changes to depreciation expense and capitalization policies. On
18 July 17, 2013 the Board issued a statement that changes to depreciation rates and
19 capitalization policies that would have been implemented under IFRS could be made in
20 2012 under CGAAP (i.e. effective January 1, 2012), and must be made no later than
21 2013 (i.e. effective January 1, 2013), regardless of whether the Canadian Accounting
22 Standards Board ("AcSB") permitted further deferrals beyond 2013 for the changeover to
23 IFRS (Board letter, July 13, 2013 "*Regulatory accounting policy direction regarding*
24 *changes to depreciation expense and capitalization policies in 2013 and 2014*"). ETPL
25 implemented the change effective January 1, 2013. ETPL incorporated the impact of
26 these changes for 2013, 2014, 2015, 2016 and 2017. In accordance with direction by



1 the Board ETPL has used Account 1576, Accounting Changes under CGAAP, to record
 2 the financial differences arising from these accounting changes.

3 ETPL utilized the Kinectrics report to establish updated useful lives that fall within the
 4 ranges suggested in the report. ETPL also made changes to its overhead capitalization
 5 that were required as part of the conversion to IFRS. As a result of the changes to
 6 depreciation after reassessing the remaining useful service lives of all distribution
 7 system assets, ETPL recorded lower depreciation expense for the periods of 2013 to
 8 2016. The difference between the depreciation calculated with the prior service lives
 9 and the amount recognized in the income statement for the fiscal periods of 2013, 2014,
 10 2015 2016 and 2017 has been recorded in Account 1576.

11 ETPL has provided Appendix 2-EC in Table 9-9 below which summarizes the changes in
 12 closing PP&E values. The calculation of old CGAAP amortization expenses utilized in
 13 Appendix 2-EC are detailed in Attachment 3 of this exhibit.

Table 9-9 Account 1576 - Accounting Changes under CGAAP -Appendix 2-EC

Reporting Basis	Prior Years Rebasing	2013	2014	2015	2016	2017	2018 Rebasing Year
	CGAAP	CGAAP	CGAAP	MIFRS - Note 5	MIFRS	MIFRS	MIFRS
	Actual	Actual	Actual	Actual	Actual	Forecast	Forecast
		\$	\$		\$		
PP&E Values under former CGAAP							
Opening net PP&E - Note 1		40,110,141	40,348,278	43,444,949	46,189,633	48,577,927	
Net Additions - Note 4		2,275,174	5,246,481	5,037,964	4,866,732	4,634,853	
Net Depreciation (amounts should be negative) - Note 4		-2,037,037	-2,149,810	-2,293,280	-2,478,438	-2,621,419	
Closing net PP&E (1)		40,348,278	43,444,949	46,189,633	48,577,927	50,591,361	
PP&E Values under revised CGAAP (Starts from 2012)							
Opening net PP&E - Note 1		40,110,141	40,578,654	43,857,141	46,841,983	49,473,832	
Net Additions - Note 4		1,903,847	4,865,674	4,642,516	4,442,772	4,202,413	
Net Depreciation (amounts should be negative) - Note 4		-1,435,333	-1,587,187	-1,657,674	-1,810,923	-1,933,265	
Closing net PP&E (2)		40,578,654	43,857,141	46,841,983	49,473,832	51,742,980	
Difference in Closing net PP&E, former CGAAP vs. revised CGAAP		-230,376	-412,192	-652,350	-895,905	-1,151,619	
Effect on Deferral and Variance Account Rate Riders							
Closing balance in Account 1576						-1,151,619	WACC
Return on Rate Base Associated with Account 1576 balance at WACC - Note 2						-69,327	years of rate rider
Amount included in Deferral and Variance Account Rate Rider Calculation						-1,220,946	6.02%
							1

14

15 ETPL is seeking disposition of its balance in Account 1576 as a refund to customers in
 16 the amount of (\$1,220,946). This is the amount that is included in the EDDVAR model in



1 Tab 2, cell BT106 as the model directs. ETPL confirms that no carrying charges are
2 applied to the balance in the account. As mandated by the Board in its letter of June 25,
3 2014 this balance includes a rate of return component. In this Application, ETPL has
4 used the calculated Weighted Average Cost of Capital (WACC) rate of 6.02% for the
5 purposes of determining the disposition amount proposed for Account 1576. ETPL has
6 updated the WACC value used in the calculation of 1576 to reflect the updated cost of
7 capital parameters issued by the Board on November 23, 2017.



1

METHOD OF DISPOSITION

2 The following methods are proposed for disposition of the DVA balances, for those
3 accounts that have been selected for disposition.

4 **Group 1 Accounts - Excluding Account 1595**

5 Method of Disposition: Allocation to rate classes on basis of the 2018 forecasted kWh
6 energy consumption by customer class and disposition through variable component rate
7 riders based on kWh or kW.

8 Allocation of costs to customer classes is based on kWh energy consumption by
9 customer class in accordance with the default cost allocation methodology established
10 by the Board for Group 1 deferral and variance accounts in the EDDVAR Report.

11 For the purpose of allocating the costs of Account 1589 –Global Adjustment, ETPL
12 utilized Non-RPP kWh as the allocator. For all rate classes, the 2016 billed Non-RPP
13 kWh was used. ETPL notes the Large Use rate class was not included in the allocation
14 of Account 1589- Global Adjustment. The Large Use customer is a Class A customer
15 under O.Reg 429/04 and no Global Adjustment variance has been recorded for this
16 customer.

17 **Group 1 Accounts – Account 1595**

18 Method of Disposition: Allocation to rate classes is based on the recovery share
19 proportion as was determined in each of the approved rate decisions for the applicable
20 years. ETPL determined the amount recovered from each rate class and the resulting
21 percentage per rate class and has applied this proportion to the 1595 accounts for
22 disposition through variable component rate riders based on kWh or kW.

23 **Group 2 Accounts**



1 Method of Disposition: Except as discussed below allocation to rate classes is based on
2 the 2018 forecasted kWh energy consumption by customer class and disposition
3 through variable component rate rider based on kWh or kW for Group Two accounts.

4 **Account 1568 –LRAM Variance**

5 Method of disposition: Allocation to rate classes on basis of the lost revenue allocated by
6 class based upon the IESO's (formerly OPA) Final Reports for 2011 through to 2016 and
7 disposition through a variable component Rate Rider based on 2018 forecasted kWh
8 energy consumption and kW demand by customer class.

9

10 **Account 1576 –CGAAP Account Changes**

11

12 Method of disposition: Allocation to rate classes on the basis of the 2018 forecasted
13 kWh energy consumption by customer class and disposition to all classes except the
14 Residential class through variable component rate rider on kWh or kW. In accordance
15 with the Board's letter dated July 16, 2015 regarding the implementation of the transition
16 to fully fixed distribution charges for residential customers, the disposition of the
17 Residential portion of account 1576 is on a per customer basis.



1

PROPOSED RATE RIDERS

2 The following tables summarize the proposed Rate Riders resulting from the disposition
 3 of the DVA balances. ETPL has used a one year recovery period in the proposed Rate
 4 Rider calculations. All the relevant calculations, including the rationale for the allocation
 5 of each account and the proposed billing determinants can be found in the EDDVAR
 6 model.

Table 9-10: Proposed DVA Rate Riders by Class (Accounts 1550,1551,1584,1586,1588,1595)

Line No.	Rate Class	2018 Forecasted kWh	2018 Forecasted kW	Allocated Balance	Units for Disposition	Rate Rider
1	Residential	132,507,178		\$ 116,161	kWh	0.0009
2	GS<50 kW	48,252,843		\$ 51,755	kWh	0.0011
3	GS>50 kW	86,975,191	262,052	\$ 142,615	kW	0.5442
4	GS 1000 to 4,999 kW	74,898,209	160,936	\$ 50,896	kW	0.3162
5	Large Use	96,934,403	168,201	\$ 71,036	kW	0.4223
6	Unmetered Scattered Load	517,597		\$ (320)	kWh	-0.0006
7	Sentinel Lighting	221,514		\$ (137)	kWh	-0.0006
8	Street Lighting	1,985,669	5,449	\$ 2,778	kW	0.5098
9	Embedded Distributor	16,296,711	34,856	\$ 11,453	kW	0.3286
10	Total	458,589,315	631,494	\$ 446,237		

7

Table 9-11: Proposed DVA Rate Riders by Class (Account 1580 CBR Class B)

Line No.	Rate Class	2018 Forecasted kWh	2018 Forecasted kW	Allocated Balance	Units for Disposition	Rate Rider
1	Residential	132,507,178		\$ 37,350	kWh	0.0003
2	GS<50 kW	48,252,843		\$ 13,601	kWh	0.0003
3	GS>50 kW	262,052	272,810	\$ 24,516	kW	0.0936
4	GS 1000 to 4,999 kW	160,936	197,271	\$ 21,111	kW	0.1312
5	Large Use	N/A				
6	Unmetered Scattered Load	517,597		\$ 146	kWh	0.0003
7	Sentinel Lighting	221,514		\$ 62	kWh	0.0003
8	Street Lighting	5,449	5,395	\$ 560	kW	0.1027
9	Embedded Distributor	34,856	36,389	\$ 4,594	kW	0.1318
10	Total	181,962,425	511,865	\$ 101,940		

8



Table 9-12: Proposed DVA Rate Riders by Class (Account 1589 -Global Adjustment)

Line No.	Rate Class	2017 Forecasted Non-RPP kWh	2018 Forecasted kW	Allocated Balance	Units for Disposition	Rate Rider
1	Residential	12,783,747		\$ 83,766	kWh	0.0066
2	GS<50 kW	12,698,561		\$ 83,208	kWh	0.0066
3	GS>50 kW	58,400,127		\$ 382,671	kWh	0.0066
4	GS 1000 to 4,999 kW	56,559,248		\$ 370,609	kWh	0.0066
5	Large Use	N/A		\$ -	kWh	
6	Unmetered Scattered Load	54,758		\$ 359	kWh	0.0066
7	Sentinel Lighting	31,202		\$ 204	kWh	0.0066
8	Street Lighting	1,290,090		\$ 8,453	kWh	0.0066
9	Embedded Distributor	16,022,325		\$ 104,987	kWh	0.0066
10	Total	157,840,058	-	\$ 1,034,257		

1

Table 9-13: Proposed DVA Rate Riders by Class (Group 2 Accounts)

Line No.	Rate Class	2017 Predicted # of Customers	2018 Forecasted kWh	2018 Forecasted kW	Allocated Balance	Units for Disposition	Rate Rider
1	Residential	17,119			\$ 106,735	# of Customers	0.52
2	GS<50 kW		48,252,843		\$ 38,868	kWh	\$0.0008
3	GS>50 kW			262,052	\$ 70,059	kW	\$0.2673
4	GS 1000 to 4,999 kW			160,936	\$ 60,331	kW	\$0.3749
5	Large Use			168,201	\$ 78,081	kW	\$0.4642
6	Unmetered Scattered Load		517,597		\$ 417	kWh	\$0.0008
7	Sentinel Lighting		221,514		\$ 178	kWh	\$0.0008
8	Street Lighting			5,449	\$ 1,599	kW	\$0.2935
9	Embedded Distributor			34,856	\$ 13,127	kW	\$0.3766
10	Total		48,991,954	631,494	\$ 369,394		

2

Table 9-14: Proposed DVA Rate Riders by Class (Account 1576)

Line No.	Rate Class	2017 Predicted # of Customers	2017 Forecasted kWh	2018 Forecasted kW	Allocated Balance	Units for Disposition	Rate Rider
1	Residential	17,119			\$ (352,786)	# of Customers	-1.7173
2	GS<50 kW		48,252,843		\$ (128,468)	kWh	-0.0027
3	GS>50 kW			262,052	\$ (231,562)	kW	-0.8837
4	GS 1000 to 4,999 kW			160,936	\$ (199,409)	kW	-1.2391
5	Large Use			168,201	\$ (258,078)	kW	-1.5343
6	Unmetered Scattered Load		517,597		\$ (1,378)	kWh	-0.0027
7	Sentinel Lighting		221,514		\$ (590)	kWh	-0.0027
8	Street Lighting			5,449	\$ (5,287)	kW	-0.9702
9	Embedded Distributor			34,856	\$ (43,388)	kW	-1.2448
10	Total		48,991,954	631,494	-\$ 1,220,946.00		

3



Table 9-15 Proposed DVA Rate Riders by Class (Account 1568 -LRAM)

Line No.	Rate Class	2018 Forecasted kWH	2018 Forecasted kW	Allocated Balance	Units for Disposition	Rate Rider
1	Residential	132,507,178		\$ 96,086	kWh	\$ 0.0007
2	GS<50 kW	48,252,843		\$ 89,992	kWh	\$ 0.0019
3	GS>50 kW		262,052	\$ 45,473	kW	\$ 0.1735
4	GS 1000 to 4,999 kW		160,936	\$ 132,472	kW	\$ 0.8231
5	Large Use		168,201	\$ 102,781	kW	\$ 0.6111
6	Unmetered Scattered Load	N/A		\$ (2,779)	kW	-
7	Sentinel Lighting	N/A		\$ 403	kW	-
8	Street Lighting		5,449	\$ (102,933)	kW	\$ (18.8903)
9	Embedded Distributor		34,856	\$ (1,183)	kW	\$ (0.0339)
10	Total	180,760,021	631,494	\$ 360,312		

1



1

GLOBAL ADJUSTMENT

2 ETPL uses the Global Adjustment (GA) first estimate provided by the IESO to invoice its
3 customers. This treatment is applicable to all customer classes on Non-RPP with the
4 exception of the 1 Large Use customer. The Large Use customer is a Class A
5 customer and is billed the actual GA that is invoiced to ETPL from the IESO. The Large
6 Use class is thus excluded in any of the allocations for the disposal of Global Adjustment
7 variance accounts.

8 ETPL settles monthly with the IESO for the difference between spot and RPP pricing for
9 RPP customers that are billed Time of Use (TOU) or Tiered pricing. The settlement is
10 filed with the IESO within four business days of month end.

11 ETPL reports to the IESO within four business days of month end the total kWhs
12 purchased from embedded generation within its service territory to calculate total kWhs
13 purchased for the month.

14 ETPL allocates the Class B Global Adjustment between RPP and Non-RPP customers
15 (excluding the 1 Class A Customer) based on actual billed consumption. A true-up
16 calculation is completed every month for the previous months and is then
17 added/subtracted from the next month's IESO submission.

18 ETPL confirms it uses accrual accounting in its Global Adjustment settlement process.



Erie Thames Powerlines
Filed: 27 February, 2018
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Exhibit 9
Tab 2

Exhibit 9: Rate Design

Tab 2 (of 2): Exhibit 9 Appendices



Erie Thames Powerlines
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Exhibit 9
Tab 2
Schedule 1
Attachment 1
Page 1 of 1

Attachment 1 (of 3):

9-A 2018 DVA Continuity Schedule



2018 Deferral/Variance Account Workform

Utility Name	Erie Thames Powerlines Corporation
Service Territory	
Assigned EB Number	EB-2017-0038
Name of Contact and Title	Graig Pettitt, Director-Regulatory, Finance & Custoi
Phone Number	519-485-1820 Ex 254
Email Address	gpettit@erithamespower.com

General Notes

Notes



Pale green cells represent input cells.



Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.



White cells contain fixed values, automatically generated values or formulae.

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of preparing your rate application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.

This continuity schedule must be completed for each account and sub-account that the util inputting data from the year in which the GL balance was last disposed. For example, if in the 2017 rate plan in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting data from the relevant balances approved for disposition was first transferred into Account 1595 (2014). The DVA line from the vintage year. For any new accounts that have never been disposed, start inputting data from

Enter the number of utility specific Account 1508 sub-accounts that have been previously approved, regardless of whether disposition is being requested. If none, enter 1 and the generic sub-account will still be listed.

1

Identify and name each sub-account and complete the continuity schedule in the line(s) generated in the continuity schedule. Indicate whether the sub-account is requested for disposition in column BT.

		2012									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-12	Transactions(1) Debit/(Credit) during 2012	OEB-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	OEB-Approved Disposition during 2012	Interest Adjustments(2) during 2012	Closing Interest Amounts as of Dec-31-12
Group 1 Accounts											
LV Variance Account	1550	\$0				\$0	\$0				\$0
Smart Metering Entity Charge Variance Account	1551										
RSVA - Wholesale Market Service Charge ⁹	1580	\$0				\$0	\$0				\$0
Variance WMS - Sub-account CBR Class A ⁴	1580										
Variance WMS - Sub-account CBR Class B ⁴	1580										
RSVA - Retail Transmission Network Charge	1584	\$0				\$0	\$0				\$0
RSVA - Retail Transmission Connection Charge	1586	\$0				\$0	\$0				\$0
RSVA - Power (excluding Global Adjustment) ¹²	1588	\$0				\$0	\$0				\$0
RSVA - Global Adjustment ¹²	1589	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$0				\$0	\$0				\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RSVA - Global Adjustment 12	1589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
Variance - Ontario Clean Energy Benefit Ac ¹	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment	1508	\$0				\$0	\$0				\$0
	1508	\$0				\$0	\$0				\$0
	1508	\$0				\$0	\$0				\$0
	1508	\$0				\$0	\$0				\$0
	1508	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	\$0				\$0	\$0				\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$0				\$0	\$0				\$0
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/IOVAT Input Tax Credits (ITCs)	1592	\$0				\$0	\$0				\$0
Total of Group 1 and Group 2 Accounts (including 1592)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LRAM Variance Account¹¹	1568	\$0				\$0	\$0				\$0
Total including Account 1568		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Renewable Generation Connection Capital Deferral Account ⁸	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account ⁸	1532	\$0				\$0	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0
Smart Grid OM&A Deferral Account	1535	\$0				\$0	\$0				\$0
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555	\$0				\$0	\$0				\$0
Smart Meter OM&A Variance ⁴	1556	\$0				\$0	\$0				\$0
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557										
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575	\$0				\$0					
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576	\$0				\$0					

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GL balance was last disposed. For example, if in the 2017 rate of Adjustment column under 2014. For each Account 1595 sub-account, start inputting data for balances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data for

Enter the number of utility specific Account 1508 sub-accounts that have been previously approved, regardless of whether disposition is being requested. If none, enter 1 and the generic sub-account will still be listed.

Identify and name each sub-account and complete the continuity schedule in the line(s) generated in the continuity schedule. Indicate whether the sub-account is requested for disposition in column BT.

		2013										2014				
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-13	Transactions(1) Debit / (Credit) during 2013	OEB-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	OEB-Approved Disposition during 2013	Interest Adjustments(2) during 2013	Closing Interest Amounts as of Dec-31-13	Opening Principal Amounts as of Jan-1-14	Transactions(1) Debit / (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments(2) during 2014	Closing Principal Balance as of Dec-31-14
Group 1 Accounts																
LV Variance Account	1550	\$0			-\$143,470	-\$143,470	\$0			-\$29,387	-\$29,387	-\$143,470	\$251,947	-\$398,823		\$507,300
Smart Metering Entity Charge Variance Account	1551	\$0				\$0				\$0	\$0	\$0	\$10,232			\$10,232
RSVA - Wholesale Market Service Charge ⁹	1580	\$0			-\$1,415,979	-\$1,415,979	\$0			-\$18,317	-\$18,317	-\$1,415,979	-\$33,788	-\$1,125,198		-\$324,569
Variance WMS - Sub-account CBR Class A ⁴	1580															
Variance WMS - Sub-account CBR Class B ⁴	1580															
RSVA - Retail Transmission Network Charge	1584	\$0			-\$2,162,831	-\$2,162,831	\$0			-\$48,356	-\$48,356	-\$2,162,831	-\$6,636	-\$2,372,931		\$203,464
RSVA - Retail Transmission Connection Charge	1586	\$0			\$453,340	\$453,340	\$0			\$43,069	\$43,069	\$453,340	\$171,870	-\$112,299		\$737,509
RSVA - Power (excluding Global Adjustment) ¹²	1588	\$0			\$1,550,299	\$1,550,299	\$0			\$80,365	\$80,365	\$1,550,299	\$107,087	\$287,447		\$1,969,939
RSVA - Global Adjustment ¹²	1589	\$0			\$89,531	\$89,531	\$0			\$84,352	\$84,352	\$89,531	\$821,612		\$1,623,815	\$1,854,276
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0			\$400,904	\$400,904	\$0			\$11,423	\$11,423	\$400,904	\$962,542	\$400,904		\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$0					\$0			\$0	\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$0					\$0			\$0	\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$0	-\$1,027,299	-\$1,607,260		\$579,961	\$0		\$22,987	\$22,987	\$579,961	-\$691,022				-\$111,061
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$0					\$0			\$0	\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$0					\$0			\$0	\$0	\$1,464,159	\$2,872,450			-\$1,408,291
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$0					\$0			\$0	\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$0					\$0			\$0	\$0	\$0				\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>																
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	-\$1,027,299	-\$1,607,260	-\$1,228,206	-\$648,245	\$0	\$0	\$0	\$146,136	\$146,136	-\$648,245	\$2,236,391	\$373,162	\$1,623,815	\$2,838,799
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	1589	\$0	-\$1,027,299	-\$1,607,260	-\$1,317,737	-\$737,776	\$0	\$0	\$0	\$61,784	\$61,784	-\$737,776	\$1,273,849	-\$448,450	\$0	\$984,523
RSVA - Global Adjustment 12		\$0	\$0	\$0	\$89,531	\$89,531	\$0	\$0	\$0	\$84,352	\$84,352	\$89,531	\$962,542	\$821,612	\$1,623,815	\$1,854,276
Group 2 Accounts																
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0					\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0					\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508	\$0					\$0				\$0	\$0				\$0
Variance - Ontario Clean Energy Benefit Act ¹	1508	\$0					\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment	1508	\$0					\$0				\$0	\$0				\$0
	1508	\$0					\$0				\$0	\$0				\$0
	1508	\$0					\$0				\$0	\$0				\$0
	1508	\$0					\$0				\$0	\$0				\$0
	1508	\$0					\$0				\$0	\$0				\$0
	1508	\$0					\$0				\$0	\$0				\$0
	1508	\$0					\$0				\$0	\$0				\$0
	1508	\$0					\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	\$0					\$0				\$0	\$0				\$0
Misc. Deferred Debits	1525	\$0					\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$0					\$0				\$0	\$0				\$0
Board-Approved CDM Variance Account	1567	\$0					\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0					\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0					\$0				\$0	\$0				\$0
RSVA - One-time	1582	\$0					\$0				\$0	\$0				\$0
Other Deferred Credits	2425	\$0					\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PIIs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0					\$0				\$0	\$0				\$0
PIIs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/IOVAT Input Tax Credits (ITCs)	1592	\$0					\$0				\$0	\$0				\$0
Total of Group 1 and Group 2 Accounts (including 1592)		\$0	-\$1,027,299	-\$1,607,260	-\$1,228,206	-\$648,245	\$0	\$0	\$0	\$146,136	\$146,136	-\$648,245	\$2,236,391	\$373,162	\$1,623,815	\$2,838,799
LRAM Variance Account¹¹	1568	\$0					\$0				\$0	\$0				\$0
Total including Account 1568		\$0	-\$1,027,299	-\$1,607,260	-\$1,228,206	-\$648,245	\$0	\$0	\$0	\$146,136	\$146,136	-\$648,245	\$2,236,391	\$373,162	\$1,623,815	\$2,838,799
Renewable Generation Connection Capital Deferral Account ⁸	1531	\$0					\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account ⁸	1532	\$0					\$0				\$0	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0					\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$0					\$0				\$0	\$0				\$0
Smart Grid OM&A Deferral Account	1535	\$0					\$0				\$0	\$0				\$0
Smart Grid Funding Adder Deferral Account	1536	\$0					\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555	\$0					\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555	\$0					\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555	\$0					\$0				\$0	\$0				\$0
Smart Meter OM&A Variance ⁴	1556	\$0					\$0				\$0	\$0				\$0
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557															\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575	\$0					\$0				\$0	\$0				\$0
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576	\$0					\$0				\$0	\$0				\$0

This continuity schedule must be completed for each account and sub-account that the util from the year in which the GL balance was last disposed. For example, if in the 2017 rate of Adjustment column under 2014. For each Account 1595 sub-account, start inputting data for balances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data for

Enter the number of utility specific Account 1508 sub-accounts that have been previously approved, regardless of whether disposition is being requested. If none, enter 1 and the generic sub-account will still be listed.

1

Identify and name each sub-account and complete the continuity schedule in the line(s) generated in the continuity schedule. Indicate whether the sub-account is requested for disposition in column BT.

						2015										
Account Descriptions	Account Number	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OEB-Approved Disposition during 2014	Interest Adjustments(2) during 2014	Closing Interest Amounts as of Dec-31-14	Opening Principal Amounts as of Jan-1-15	Transactions(1) Debit/(Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments(2) during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15	OEB-Approved Disposition during 2015	Interest Adjustments(2) during 2015	Closing Interest Amounts as of Dec-31-15
Group 1 Accounts																
LV Variance Account	1550	-\$29,387	\$2,854	-\$34,085		\$7,552	\$507,300	\$580,076	\$255,353		\$832,023	\$7,552	\$6,206	\$9,703		\$4,055
Smart Metering Entity Charge Variance Account	1551	\$0	\$428			\$428	\$10,232	-\$5,431	\$11,484		\$15,269	\$428	\$23	\$260		\$191
RSVA - Wholesale Market Service Charge ⁹	1580	-\$18,317	-\$7,216	-\$23,563		-\$1,970	-\$324,569	-\$1,041,673	-\$290,782		-\$1,075,460	-\$1,970	-\$5,617	-\$452		-\$7,135
Variance WMS - Sub-account CBR Class A ⁴	1580						\$0				\$0					\$0
Variance WMS - Sub-account CBR Class B ⁴	1580						\$0				\$0					\$0
RSVA - Retail Transmission Network Charge	1584	-\$48,356	-\$10,438	-\$64,192		\$5,398	\$203,464	-\$36,619	\$210,100		-\$43,255	\$5,398	\$335	\$19,953		-\$14,220
RSVA - Retail Transmission Connection Charge	1586	\$43,069	\$10,182	\$39,908		\$13,343	\$737,509	\$97,641	\$565,641		\$269,509	\$13,343	\$5,127	\$14,249		\$4,221
RSVA - Power (excluding Global Adjustment) ¹²	1588	\$80,365	\$14,612	\$37,534		\$57,443	\$1,389,939	-\$1,163,879	\$1,262,852	\$823,910	-\$232,862	\$57,443	\$6,263	\$67,582	\$2,839	-\$1,037
RSVA - Global Adjustment ¹²	1589	\$84,352	\$15,130	\$67,198		\$32,284	\$1,854,276	\$1,501,705	-\$732,081	-\$823,910	\$3,264,152	\$32,284	\$31,546	\$2,805	-\$2,839	\$58,186
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$11,423		\$19,281		-\$7,858	\$0	\$0	\$0		\$0	-\$7,858		-\$7,858		\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$0				\$0	\$0	\$0	\$0		\$0	\$0		\$0		\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$0				\$0	\$0	\$0	\$0		\$0	\$0		\$0		\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$22,987	\$4,141			\$27,128	-\$111,061	-\$203,358		-\$314,419	\$27,128	-\$2,352	\$174			\$24,602
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$0				\$0	\$0	\$0	\$0		\$0	\$0		\$0		\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$0	-\$18,131			-\$18,131	-\$1,408,291	\$1,605,941		\$197,650	-\$18,131	-\$10,738				-\$28,869
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$0				\$0	\$0	-\$955,679	-\$1,388,982		\$433,303	\$0	\$5,948			\$5,948
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$0				\$0	\$0				\$0	\$0				\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>																
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$146,136	\$11,562	\$42,081	\$0	\$115,617	\$2,838,799	\$378,724	-\$106,415	\$0	\$3,323,938	\$115,617	\$36,741	\$106,416	\$0	\$45,942
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	1589	\$84,352	\$15,130	\$67,198	\$0	\$32,284	\$1,854,276	\$1,501,705	-\$732,081	-\$823,910	\$3,264,152	\$32,284	\$31,546	\$2,805	-\$2,839	\$58,186
Group 2 Accounts																
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0	\$0				\$0
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	1508	\$0				\$0	\$0				\$0	\$0				\$0
Variance - Ontario Clean Energy Benefit Act ¹	1508	\$0				\$0	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment	1508	\$0				\$0	\$0				\$0	\$0				\$0
	1508	\$0				\$0	\$0				\$0	\$0				\$0
	1508	\$0				\$0	\$0				\$0	\$0				\$0
	1508	\$0				\$0	\$0				\$0	\$0				\$0
	1508	\$0				\$0	\$0				\$0	\$0				\$0
	1508	\$0				\$0	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	\$0				\$0	\$0				\$0	\$0				\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$0				\$0	\$0				\$0	\$0				\$0
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0	\$0				\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0	\$0				\$0
Other Deferred Credits	2425	\$0				\$0	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PIIs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0	\$0				\$0
PIIs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/IOVAT Input Tax Credits (ITCs)	1592	\$0				\$0	\$0				\$0	\$0				\$0
Total of Group 1 and Group 2 Accounts (including 1592)		\$146,136	\$11,562	\$42,081	\$0	\$115,617	\$2,838,799	\$378,724	-\$106,415	\$0	\$3,323,938	\$115,617	\$36,741	\$106,416	\$0	\$45,942
LRAM Variance Account¹¹	1568	\$0				\$0	\$0				\$0	\$0				\$0
Total including Account 1568		\$146,136	\$11,562	\$42,081	\$0	\$115,617	\$2,838,799	\$378,724	-\$106,415	\$0	\$3,323,938	\$115,617	\$36,741	\$106,416	\$0	\$45,942
Renewable Generation Connection Capital Deferral Account ⁸	1531	\$0				\$0	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account ⁸	1532	\$0				\$0	\$0				\$0	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0	\$0				\$0
Smart Grid OM&A Deferral Account	1535	\$0				\$0	\$0				\$0	\$0				\$0
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555	\$0				\$0	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555	\$0				\$0	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555	\$0				\$0	\$0				\$0	\$0				\$0
Smart Meter OM&A Variance ⁴	1556	\$0				\$0	\$0				\$0	\$0				\$0
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557	\$0				\$0	\$0				\$0	\$0				\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575						\$0				\$0					\$0
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576						\$0				\$0					\$0

This continuity schedule must be completed for each account and sub-account that the util from the year in which the GL balance was last disposed. For example, if in the 2017 rate of Adjustment column under 2014. For each Account 1595 sub-account, start inputting data frc balances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data for

Enter the number of utility specific Account 1508 sub-accounts that have been previously approved, regardless of whether disposition is being requested. If none, enter 1 and the generic sub-account will still be listed.

1

Identify and name each sub-account and complete the continuity schedule in the line(s) generated in the continuity schedule. Indicate whether the sub-account is requested for disposition in column BT.

Account Descriptions	Account Number	2016										2017			
		Opening Principal Amounts as of Jan-1-16	Transactions(1) Debit/(Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(2) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(2) during 2016	Closing Interest Amounts as of Dec-31-16	Principal Disposition during 2017 - instructed by OEB	Interest Disposition during 2017 - instructed by OEB	Closing Principal Balances as of Dec 31-16 Adjusted for Dispositions during 2017	Closing Interest Balances as of Dec 31-16 Adjusted for Dispositions during 2017
Group 1 Accounts															
LV Variance Account	1550	\$832,023	\$760,946	\$251,947		\$1,341,022	\$4,055	\$11,196	\$1,544		\$13,707			\$1,341,022	\$13,707
Smart Metering Entity Charge Variance Account	1551	-\$6,683	-\$5,910	-\$1,252		-\$11,341	\$191	-\$90	\$150		-\$49			-\$11,341	-\$49
RSVA - Wholesale Market Service Charge ⁹	1580	-\$1,075,460	-\$443,479	-\$33,788		-\$1,485,151	-\$7,135	-\$14,081	-\$2,012		-\$19,204			-\$1,485,151	-\$19,204
Variance WMS - Sub-account CBR Class A ⁴	1580	\$0	\$14,067	\$0		\$14,067	\$0	\$211	\$0		\$211			\$14,067	\$211
Variance WMS - Sub-account CBR Class B ⁴	1580	\$0	\$98,953	\$0		\$98,953	\$0	\$1,304	\$0		\$1,304			\$98,953	\$1,304
RSVA - Retail Transmission Network Charge	1584	-\$43,255	\$91,829	-\$6,636		\$55,210	-\$14,220	-\$127	-\$14,052		\$305			\$55,210	\$305
RSVA - Retail Transmission Connection Charge	1586	\$269,509	\$136,833	\$171,870		\$234,472	\$4,221	\$2,678	\$1,615		\$5,294			\$234,472	\$5,294
RSVA - Power (excluding Global Adjustment) ¹²	1588	-\$232,882	-\$652,103	\$107,087	\$1,299,176	\$307,104	-\$1,037	-\$11,622	-\$8,569	\$10,707	\$6,617			\$307,104	\$6,617
RSVA - Global Adjustment ¹²	1589	\$3,264,152	\$1,624,109	\$2,586,357	-\$1,299,176	\$1,002,728	\$58,186	\$34,418	\$67,412	-\$10,707	\$14,485			\$1,002,728	\$14,485
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0	\$0	\$0		\$0	\$0	\$0	\$0		\$0			\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$0	\$0	\$0		\$0	\$0	\$0	\$0		\$0			\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$0	\$0	\$0		\$0	\$0	\$0	\$0		\$0			\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	-\$314,419	-\$298,506			-\$612,925	\$24,602	-\$5,572			\$19,030			-\$612,925	\$19,030
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$0	\$0	\$0		\$0	\$0	\$0	\$0		\$0			\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$197,650	\$459,629			\$657,279	-\$28,869	\$2,359			-\$26,510			\$657,279	-\$26,510
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$433,303	-\$491,629			-\$58,326	\$5,948	\$554			\$6,502			-\$58,326	\$6,502
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$0	-\$1,349,840	-\$3,103,360		\$1,753,520	\$0	\$16,521	-\$45,488		\$62,009			\$1,753,520	\$62,009
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>															
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$3,323,938	-\$55,101	-\$27,775	\$0	\$3,296,612	\$45,942	\$37,749	\$0	\$0	\$83,691	\$0	\$0	\$3,296,612	\$83,691
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$59,786	-\$1,679,210	-\$2,614,132	\$1,299,176	\$2,293,885	-\$12,244	\$3,331	-\$67,412	\$10,707	\$69,206	\$0	\$0	\$2,293,885	\$69,206
RSVA - Global Adjustment 12	1589	\$3,264,152	\$1,624,109	\$2,586,357	-\$1,299,176	\$1,002,728	\$58,186	\$34,418	\$67,412	-\$10,707	\$14,485	\$0	\$0	\$1,002,728	\$14,485
Group 2 Accounts															
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0			\$300,613	\$300,613	\$0				\$0			\$300,613	\$0
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	1508	\$0				\$0	\$0				\$0			\$0	\$0
Variance - Ontario Clean Energy Benefit Act ¹	1508	\$0	\$29,559		\$33,442	\$63,001	\$0	\$0			\$0			\$63,001	\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment	1508	\$0				\$0	\$0				\$0			\$0	\$0
	1508	\$0				\$0	\$0				\$0			\$0	\$0
	1508	\$0				\$0	\$0				\$0			\$0	\$0
	1508	\$0				\$0	\$0				\$0			\$0	\$0
	1508	\$0				\$0	\$0				\$0			\$0	\$0
Retail Cost Variance Account - Retail	1518	\$0				\$0	\$0				\$0			\$0	\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0			\$0	\$0
Retail Cost Variance Account - STR	1548	\$0				\$0	\$0				\$0			\$0	\$0
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0			\$0	\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0			\$0	\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0			\$0	\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0			\$0	\$0
Other Deferred Credits	2425	\$0				\$0	\$0				\$0			\$0	\$0
Group 2 Sub-Total		\$0	\$29,559	\$0	\$33,442	\$363,614	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$363,614	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0			\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/IOVAT Input Tax Credits (ITCs)	1592	\$0				\$0	\$0				\$0			\$0	\$0
Total of Group 1 and Group 2 Accounts (including 1592)		\$3,323,938	-\$25,542	-\$27,775	\$33,442	\$3,660,226	\$45,942	\$37,749	\$0	\$0	\$83,691	\$0	\$0	\$3,660,226	\$83,691
LRAM Variance Account¹¹	1568	\$0			\$348,410	\$348,410	\$0	\$0	\$5,979		\$5,979			\$348,410	\$5,979
Total including Account 1568		\$3,323,938	-\$25,542	-\$27,775	\$682,465	\$4,008,636	\$45,942	\$37,749	\$0	\$5,979	\$89,670	\$0	\$0	\$4,008,636	\$89,670
Renewable Generation Connection Capital Deferral Account ⁸	1531	\$0				\$0	\$0				\$0			\$0	\$0
Renewable Generation Connection OM&A Deferral Account ⁸	1532	\$0				\$0	\$0				\$0			\$0	\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0			\$0	\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0			\$0	\$0
Smart Grid OM&A Deferral Account	1535	\$0				\$0	\$0				\$0			\$0	\$0
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0			\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555	\$0				\$0	\$0				\$0			\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555	\$0				\$0	\$0				\$0			\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555	\$0				\$0	\$0				\$0			\$0	\$0
Smart Meter OM&A Variance ⁴	1556	\$0				\$0	\$0				\$0			\$0	\$0
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557	\$0				\$0	\$0				\$0			\$0	\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575	\$0				\$0								\$0	\$0
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576	\$0			-\$1,220,946	-\$1,220,946								-\$1,220,946	

This continuity schedule must be completed for each account and sub-account that the util from the year in which the GL balance was last disposed. For example, if in the 2017 rate a Adjustment column under 2014. For each Account 1595 sub-account, start inputting data frc balances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data fro

rider using information in Tab 5.3.

If you only had Class B customers during this period, the bal sub-account CBR Class B will be allocated and disposed with WMS.

Enter the number of utility specific Account 1508 sub-accounts that have been previously approved, regardless of whether disposition is being requested. If none, enter 1 and the generic sub-account will still be listed.

Identify and name each sub-account and complete the continuity schedule in the line(s) generated in the continuity schedule. Indicate whether the sub-account is requested for disposition in column BT.

		Projected Interest on Dec-31-16 Balances			2.1.7 RRR		
Account Descriptions	Account Number	Projected Interest from Jan 1, 2017 to December 31, 2017 on Dec 31-16 balance adjusted for disposition during 2017 (6)	Projected Interest from January 1, 2018 to April 30, 2018 on Dec 31-16 balance adjusted for disposition during 2017 (6)	Total Interest	Total Claim	As of Dec 31-16	Variance RRR vs. 2016 Balance (Principal + Interest)
Group 1 Accounts							
LV Variance Account	1550	\$16,092	\$6,705	\$36,504	\$1,377,526.38	\$1,354,729	\$0
Smart Metering Entity Charge Variance Account	1551	-\$136	-\$57	-\$242	-\$11,582.78	-\$11,389	\$1
RSVA - Wholesale Market Service Charge ⁹	1580	-\$17,822	-\$7,426	-\$44,452	-\$1,529,602.58	-\$1,504,356	-\$1
Variance WMS - Sub-account CBR Class A ⁴	1580			\$211	\$0.00	\$14,278	\$0
Variance WMS - Sub-account CBR Class B ⁴	1580	\$1,187	\$495	\$2,986	\$101,939.21	\$100,257	\$0
RSVA - Retail Transmission Network Charge	1584	\$663	\$276	\$1,244	\$56,453.57	\$55,516	\$1
RSVA - Retail Transmission Connection Charge	1586	\$2,814	\$1,172	\$9,270	\$243,742.86	\$239,759	\$3
RSVA - Power (excluding Global Adjustment) ¹²	1588	\$3,685	\$1,536	\$11,838	\$318,942.66	-\$1,822,912	-\$2,136,634
RSVA - Global Adjustment ¹²	1589	\$12,033	\$5,014	\$31,531	\$1,034,258.63	\$3,153,845	\$2,136,633
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	-\$7,917	-\$3,065	\$8,048	<input checked="" type="checkbox"/> Check to Dispose of Account	-\$604,876.33	-\$593,896
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595			\$0	<input checked="" type="checkbox"/> Check to Dispose of Account	\$0.00	\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$8,490	\$3,286	-\$14,734	<input checked="" type="checkbox"/> Check to Dispose of Account	\$642,545.28	\$630,769
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	-\$753	-\$292	\$5,457	<input checked="" type="checkbox"/> Check to Dispose of Account	-\$52,869.01	-\$51,825
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595			\$62,009	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$1
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>							
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$18,336	\$7,645	\$109,872	\$1,576,477.09	\$3,380,305	\$2
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$6,303	\$2,832	\$78,141	\$542,218.46	\$228,460	-\$2,136,631
RSVA - Global Adjustment 12	1589	\$12,033	\$5,014	\$31,531	\$1,034,258.63	\$3,153,845	\$2,136,633
Group 2 Accounts							
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$3,607	\$1,503	\$5,110	\$305,723.42		-\$300,613
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$0	\$0.00		\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508			\$0	\$0.00		\$0
Variance - Ontario Clean Energy Benefit Act ¹	1508			\$670	<input checked="" type="checkbox"/> Check to Dispose of Account	\$63,670.71	-\$33,442
Other Regulatory Assets - Sub-Account - OEB Cost Assessment	1508	\$355	\$315	\$0	<input type="checkbox"/> Check to Dispose of Account	\$29,559	\$0
	1508			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0
	1508			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0
	1508			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0
	1508			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0
Retail Cost Variance Account - Retail	1518			\$0	\$0.00		\$0
Misc. Deferred Debits	1525			\$0	\$0.00		\$0
Retail Cost Variance Account - STR	1548			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0
Board-Approved CDM Variance Account	1567			\$0	\$0.00		\$0
Extra-Ordinary Event Costs	1572			\$0	\$0.00		\$0
Deferred Rate Impact Amounts	1574			\$0	\$0.00		\$0
RSVA - One-time	1582			\$0	\$0.00		\$0
Other Deferred Credits	2425			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0
Group 2 Sub-Total		\$3,962	\$1,818	\$5,780	\$369,394.13	\$29,559	-\$334,055
PIIs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$0	\$0.00		\$0
PIIs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/IOVAT Input Tax Credits (ITCs)	1592			\$0	\$0.00		\$0
Total of Group 1 and Group 2 Accounts (including 1592)		\$22,298	\$9,463	\$115,452	\$1,945,871.22	\$3,409,864	-\$334,053
LRAM Variance Account¹¹	1568	\$4,181	\$1,742	\$11,902	\$360,312.24	\$335,000	-\$19,388
Total including Account 1568		\$26,479	\$11,205	\$127,354	\$2,306,183.46	\$3,744,864	-\$353,443
Renewable Generation Connection Capital Deferral Account ⁸	1531			\$0	\$0.00		\$0
Renewable Generation Connection OM&A Deferral Account ⁸	1532			\$0	\$0.00		\$0
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0	\$0.00		\$0
Smart Grid Capital Deferral Account	1534			\$0	\$0.00		\$0
Smart Grid OM&A Deferral Account	1535			\$0	\$0.00		\$0
Smart Grid Funding Adder Deferral Account	1536			\$0	\$0.00		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555			\$0	\$0.00		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555			\$0	\$0.00		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555			\$0	\$0.00		\$0
Smart Meter OM&A Variance ⁴	1556			\$0	\$0.00		\$0
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557			\$0	\$0.00		\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575				<input type="checkbox"/> Check to Dispose of Account	\$300,614	\$300,614
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576				<input checked="" type="checkbox"/> Check to Dispose of Account	-\$1,220,946.00	-\$975,652

2018 Deferral/Variance Account Workform

Accounts that produced a variance on the continuity schedule are listed below.
Please provide a detailed explanation for each variance below.

Account Descriptions	Account Number	Variance RRR vs. 2016 Balance (Principal + Interest)	Explanation
Smart Metering Entity Charge Variance Account	1551	\$ 1.00	
RSVA - Wholesale Market Service Charge ⁹	1580	\$ (1.00)	CBR Class A has a balance in it as ETPL has not yet charged the one Class A customer the variance amount. ETPL will disperse the variance amount in July 2017 billing to customer. As it is not a significant amount the variance will be charged to
RSVA - Retail Transmission Network Charge	1584	\$ 1.00	
RSVA - Retail Transmission Connection Charge	1586	\$ 3.00	
RSVA - Power (excluding Global Adjustment) ¹²	1588	\$ (2,136,633.89)	ETPL made adjustments to the pro-ration of the Global Adjustment between RPP and NON-RPP as a result of the GA review. ETPL adjusted the principal and interest balances for 2015 and 2016 which is corrected back to the last disposition. The exact
RSVA - Global Adjustment ¹²	1589	\$ 2,136,632.74	
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$ (1.26)	
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$ (0.02)	
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$ (1.00)	
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$ 1.00	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ (300,613.00)	The Deferred IFRS Transition costs were mistakenly being reported in Account 1575. The difference is the same as account 1575.
Other Regulatory Assets - Sub-Account - OEB Cost Assessment	1508	\$ (33,442.00)	This difference is 2017 balances included in the continuity schedule. ETPL included 2017 balances of \$33,442 to facilitate the discontinuation of this account with this application and have all costs disposed of.
LRAM Variance Account ¹¹	1568	\$ (19,389.27)	Erie Thames accrued the LRAM each year for the Financial Statements but did not include any interest calculation. Erie Thames updated the balance in 1568 to agree with Appendix 2
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575	\$ 300,614.00	Erie Thames mistakenly used account 1575 to record the Deferred IFRS Transition costs. They are now reported in account 1508. This difference is the same as account 1508.
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576	\$ 245,294.00	

2018 Deferral/Variance Account Workform

In the green shaded cells, enter the data related to the **proposed** load forecast. Do not enter data for the MicroFit class.

Rate Class <small>(Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)</small>	Units	# of Customers	A		B		Distribution Revenue	C	
			Total Metered kWh ⁴	Total Metered kW ⁴	Metered kWh for Non-RPP Customers ^{4,5}	Metered kW for Non-RPP Customers ^{4,5}		Metered kWh for Wholesale Market Participants (WMP) ⁴	Metered kW for Wholesale Market Participants (WMP) ⁴
RESIDENTIAL SERVICE CLASSIFICATION	kWh	17,119	132,507,178		12,783,747		6,986,214		
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	2,018	48,252,843		12,698,561		1,275,038		
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kW	153	86,975,191	262,052	58,400,127	138,356	812,155		
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kW	6	74,898,209	160,936	56,559,248	197,271	501,055		
LARGE USE SERVICE CLASSIFICATION	kW	1	96,934,403	168,201	107,399,719	177,134	249,626		
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kW	130	517,597		54,758		45,133		
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	238	221,514		31,202		46,128		
STREET LIGHTING SERVICE CLASSIFICATION	kW	6,070	1,985,669	5,449	1,290,090	3,775	287,342		
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	4	16,296,711	34,856	16,022,325	36,389	131,369		
Total		25,739	458,589,315	631,494	265,239,777	552,925	\$ 10,334,061	-	-

2018 Deferral/Va

In the green shaded cells, enter the data related to the proposed lo

Rate Class <i>(Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)</i>	D=A-C		E		F =B-C-E (deduct E if applicable)	1595 Recovery Share Proportion (2009) ¹
	Total Metered kWh less WMP consumption <i>(if applicable)</i>	Total Metered kW less WMP consumption <i>(if applicable)</i>	Total Metered 2016 kWh for Class A Customers that were Class A for the entire period the GA balance accumulated	Total Metered 2016 kWh for Customers that Transitioned Between Class A and B during the period the GA balance accumulated	Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)	
RESIDENTIAL SERVICE CLASSIFICATION	132,507,178	-	-	-	12,783,747	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	48,252,843	-	-	-	12,698,561	
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	86,975,191	262,052	-	-	58,400,127	
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	74,898,209	160,936	-	-	56,559,248	
LARGE USE SERVICE CLASSIFICATION	96,934,403	168,201	107,399,719	-	-	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	517,597	-	-	-	54,758	
SENTINEL LIGHTING SERVICE CLASSIFICATION	221,514	-	-	-	31,202	
STREET LIGHTING SERVICE CLASSIFICATION	1,985,669	5,449	-	-	1,290,090	
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	16,296,711	34,856	-	-	16,022,325	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Total	458,589,315	631,494	107,399,719	-	157,840,058	0%

2018 Deferral/Va

In the green shaded cells, enter the data related to the proposed lo

Rate Class <i>(Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)</i>	1595 Recovery Share Proportion (2010) ¹	1595 Recovery Share Proportion (2011) ¹	1595 Recovery Share Proportion (2012) ¹	1595 Recovery Share Proportion (2013) ¹	1595 Recovery Share Proportion (2014) ¹	1595 Recovery Share Proportion (2015) ¹
RESIDENTIAL SERVICE CLASSIFICATION			33%		32%	32%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION			10%		11%	11%
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION			8%		17%	17%
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION			19%		15%	15%
LARGE USE SERVICE CLASSIFICATION			25%		21%	21%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION			0%		0%	0%
SENTINEL LIGHTING SERVICE CLASSIFICATION			0.1%		0%	0%
STREET LIGHTING SERVICE CLASSIFICATION			0.9%		1%	1%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION			4.8%		4%	4%
Total	0%	0%	100%	0%	101%	101%

2018 Deferral/Va

In the green shaded cells, enter the data related to the proposed lo

Rate Class <i>(Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)</i>	1595 Recovery Share Proportion (2016) ¹	1568 LRAM Variance Account Class Allocation ³ <i>(\$ amounts)</i>	Number of Customers for Residential and GS<50 classes ²
RESIDENTIAL SERVICE CLASSIFICATION		96,086	17,119
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION		89,992	2,019
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION		45,473	
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION		132,472	
LARGE USE SERVICE CLASSIFICATION		102,781	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION		(2,779)	
SENTINEL LIGHTING SERVICE CLASSIFICATION		403	
STREET LIGHTING SERVICE CLASSIFICATION		(102,933)	
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION		(1,183)	
Total	0%	\$ 360,312	

Balance as per Sheet 2 \$ 360,312
 Variance -\$ 0

2018 Deferral/Variance Account Workform

		Amounts from Sheet 2	Allocator	RESIDENTIAL SERVICE CLASSIFICATION	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	LARGE USE SERVICE CLASSIFICATION	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	SENTINEL LIGHTING SERVICE CLASSIFICATION
LV Variance Account	1550	1,377,526	kWh	398,030	144,944	261,259	224,982	291,175	1,555	665
Smart Metering Entity Charge Variance Account	1551	(11,583)	# of Customers	(10,361)	(1,221)	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(1,529,603)	kWh	(441,971)	(160,945)	(290,102)	(249,819)	(323,320)	(1,726)	(739)
RSVA - Retail Transmission Network Charge	1584	56,454	kWh	16,312	5,940	10,707	9,220	11,933	64	27
RSVA - Retail Transmission Connection Charge	1586	243,742	kWh	70,428	25,647	46,228	39,809	51,521	275	118
RSVA - Power (excluding Global Adjustment)	1588	318,943	kWh	92,157	33,559	60,490	52,091	67,417	360	154
RSVA - Global Adjustment	1589	1,034,259	Non-RPP kWh	83,766	83,208	382,671	370,609	0	359	204
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	0	%	0	0	0	0	0	0	0
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	(604,876)	%	(197,129)	(61,032)	(46,213)	(113,838)	(151,522)	(647)	(363)
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	642,545	%	205,614	70,680	109,233	96,382	134,935	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	(52,869)	%	(16,918)	(5,816)	(8,988)	(7,930)	(11,102)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	%	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		440,279		116,161	51,755	142,615	50,896	71,036	(320)	(137)
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	305,723	kWh	88,337	32,168	57,983	49,932	64,622	345	148
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 Act	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment	1508	63,671	kWh	18,397	6,699	12,076	10,399	13,458	72	31
Retail Cost Variance Account - Retail	1518	0	kWh	0	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	0	kWh	0	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0	0
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		369,394		106,735	38,868	70,059	60,331	78,081	417	178
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	0	kWh	0	0	0	0	0	0	0
Total of Account 1592		0		0	0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	360,312		96,086	89,992	45,473	132,472	102,781	(2,779)	403
(Account 1568 - total amount allocated to classes)		360,312								
Variance		0								
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0	0	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	1580	101,939	kWh	37,350	13,601	24,516	21,111	0	146	62
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		1,656,896		465,976	179,141	372,226	248,624	326,939	1,047	447
Total of Account 1580 and 1588 (not allocated to WMPs)		(1,210,660)		(349,814)	(127,386)	(229,611)	(197,729)	(255,903)	(1,366)	(585)
Balance of Account 1589 Allocated to Non-WMPs		1,034,259		83,766	83,208	382,671	370,609	0	359	204
Group 2 Accounts (including 1592, 1532)		369,394		106,735	38,868	70,059	60,331	78,081	417	178
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	(1,220,946)	kWh	(352,786)	(128,468)	(231,562)	(199,409)	(258,078)	(1,378)	(590)
Total Balance Allocated to each class for Accounts 1575 and 1576		(1,220,946)		(352,786)	(128,468)	(231,562)	(199,409)	(258,078)	(1,378)	(590)
Account 1589 reference calculation by customer and consumption										
Account 1589 / Number of Customers					\$40.18					
1589/total kwh					\$0.0023					

2018 Deferral/Variance Account Worksheet

		Amounts from Sheet 2	Allocator	STREET LIGHTING SERVICE CLASSIFICATION	EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION
LV Variance Account	1550	1,377,526	kWh	5,965	48,953
Smart Metering Entity Charge Variance Account	1551	(11,583)	# of Customers	0	0
RSVA - Wholesale Market Service Charge	1580	(1,529,603)	kWh	(6,623)	(54,357)
RSVA - Retail Transmission Network Charge	1584	56,454	kWh	244	2,006
RSVA - Retail Transmission Connection Charge	1586	243,742	kWh	1,055	8,662
RSVA - Power (excluding Global Adjustment)	1588	318,943	kWh	1,381	11,334
RSVA - Global Adjustment	1589	1,034,259	Non-RPP kWh	8,453	104,987
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	%	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	%	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0	%	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	(604,876)	%	(5,141)	(28,732)
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	642,545	%	6,425	25,702
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	(52,869)	%	(529)	(2,115)
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	%	0	0
Total of Group 1 Accounts (excluding 1589)		440,279		2,778	11,453
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	305,723	kWh	1,324	10,864
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment	1508	63,671	kWh	276	2,263
Retail Cost Variance Account - Retail	1518	0	kWh	0	0
Misc. Deferred Debits	1525	0	kWh	0	0
Retail Cost Variance Account - STR	1548	0	kWh	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0
RSVA - One-time	1582	0	kWh	0	0
Other Deferred Credits	2425	0	kWh	0	0
Total of Group 2 Accounts		369,394		1,599	13,127
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0	kWh	0	0
Total of Account 1592		0		0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	360,312		(102,933)	(1,183)
(Account 1568 - total amount allocated to classes)		360,312			
Variance		0			
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	1580	101,939	kWh	560	4,594
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		1,656,896		8,020	54,476
Total of Account 1580 and 1588 (not allocated to WMPs)		(1,210,660)		(5,242)	(43,023)
Balance of Account 1589 Allocated to Non-WMPs		1,034,259		8,453	104,987
Group 2 Accounts (including 1592, 1532)		369,394		1,599	13,127
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	(1,220,946)	kWh	(5,287)	(43,388)
Total Balance Allocated to each class for Accounts 1575 and 1576		(1,220,946)		(5,287)	(43,388)
Account 1589 reference calculation by customer and consumption					
Account 1589 / Number of Customers		\$40.18			
1589/total kwh		\$0.0023			



2018 Deferral/Variance Account Workform

1 Please enter the Year the Account 1589 GA Balance was Last Disposed. (e.g. If in the 2016 EDR process, you received approval to dispose the GA variance account balance as at December 31, 2014, enter 2014.)

2a Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from year after the balance was last disposed to 2016)? (e.g. If you received approval to dispose the GA account balance as at December 31, 2014, the period the GA accumulated would be 2015 and 2016.)

3b Enter the number of customers who were Class A during the entire period since the Account 1589 GA balance accumulated (i.e. did not transition between Class A and B).

Class A Customers - Billing Determinants by Customer

Customer	Rate Class		2016	2015
Customer A1	LARGE USE SERVICE CLASSIFICATION	kWh	107,399,719	100,247,112
		kW	177,134	185,866

2018 Deferral/Variance Account Workform

The purpose of this tab is to calculate the billing determinants for CBR rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1580, sub-account CBR Class B balance accumulated.

Year(s) in which CBR Class B Balance accumulated

2016 and 2015

(Note: Account 1580, Sub-account CBR Class B was established starting in 2015)

	Total Metered 2016 Consumption Minus WMP		Total Metered 2016 Consumption for Class A customers that were Class A for the entire period CBR Class B balance accumulated		Total Metered 2016 Consumption for Customers that Transitioned Between Class A and B during the period CBR Class B balance accumulated		Metered Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh
	kWh	kW	kWh	kW	kWh	kW	kWh	kW	
	RESIDENTIAL SERVICE CLASSIFICATION	132,507,178	-	0	0	0	0	132,507,178	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	48,252,843	-	0	0	0	0	48,252,843	-	13%
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	86,975,191	262,052	0	0	0	0	86,975,191	262,052	24%
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	74,898,209	160,936	0	0	0	0	74,898,209	160,936	21%
LARGE USE SERVICE CLASSIFICATION	96,934,403	168,201	96,934,403	168,201	0	0	-	-	0%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	517,597	-	0	0	0	0	517,597	-	0%
SENTINEL LIGHTING SERVICE CLASSIFICATION	221,514	-	0	0	0	0	221,514	-	0%
STREET LIGHTING SERVICE CLASSIFICATION	1,985,669	5,449	0	0	0	0	1,985,669	5,449	1%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	16,296,711	34,856	0	0	0	0	16,296,711	34,856	5%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
Total	458,589,315	631,494	96,934,403	168,201	-	-	361,654,912	463,293	100%

2018 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in years)

Rate Rider Calculation for Group 1 Deferral / Variance Accounts Balances (excluding Global Adj.)

1550, 1551, 1584, 1586, 1595

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	132,507,178	\$ 116,161	0.0009	\$/kWh
GENERAL SERVICE LESS THAN 50 KW S	kWh	48,252,843	\$ 51,755	0.0011	\$/kWh
GENERAL SERVICE 50 TO 999 KW SERV	kW	262,052	\$ 142,615	0.5442	\$/kW
GENERAL SERVICE 1,000 TO 4,999 KW S	kW	160,936	\$ 50,896	0.3162	\$/kW
LARGE USE SERVICE CLASSIFICATION	kW	168,201	\$ 71,036	0.4223	\$/kW
UNMETERED SCATTERED LOAD SERVIC	kWh	517,597	-\$ 320	0.0006	\$/kWh
SENTINEL LIGHTING SERVICE CLASSIFIC	kWh	221,514	-\$ 137	0.0006	\$/kWh
STREET LIGHTING SERVICE CLASSIFICA	kW	5,449	\$ 2,778	0.5098	\$/kW
EMBEDDED DISTRIBUTOR SERVICE CLA	kW	34,856	\$ 11,453	0.3286	\$/kW
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			\$ 446,237		

Rate Rider Calculation for Group 1 Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP

1580 and 1588

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance - Non-WMP	Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	132,507,178	\$ -	-	\$/kWh
GENERAL SERVICE LESS THAN 50 KW S	kWh	48,252,843	\$ -	-	\$/kWh
GENERAL SERVICE 50 TO 999 KW SERV	kW	262,052	\$ -	-	\$/kW
GENERAL SERVICE 1,000 TO 4,999 KW S	kW	160,936	\$ -	-	\$/kW
LARGE USE SERVICE CLASSIFICATION	kW	168,201	\$ -	-	\$/kW
UNMETERED SCATTERED LOAD SERVIC	kWh	517,597	\$ -	-	\$/kWh
SENTINEL LIGHTING SERVICE CLASSIFIC	kWh	221,514	\$ -	-	\$/kWh
STREET LIGHTING SERVICE CLASSIFICA	kW	5,449	\$ -	-	\$/kW
EMBEDDED DISTRIBUTOR SERVICE CLA	kW	34,856	\$ -	-	\$/kW
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			\$ -		

Only for rate classes with WMP customers are the Deferral/Variance Account Rate Riders for Non-WMP calculated separately in the table above. For all rate classes without WMP customers, balances in Accounts 1580 and 1588 are included in Deferral/Variance Account Rate Riders calculated in the first table above and disposed through a combined Deferral/Variance Account and Rate Rider.

2018 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in years)

Rate Rider Calculation for Account 1580, sub-account CBR Class B

1580, Sub-account CBR Class B

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Sub-account 1580 CBR Class B Balance	Rate Rider for Sub-account 1580 CBR Class B	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	132,507,178	\$ 37,350	0.0003	\$/kWh
GENERAL SERVICE LESS THAN 50 KW S	kWh	48,252,843	\$ 13,601	0.0003	\$/kWh
GENERAL SERVICE 50 TO 999 KW SERV	kW	262,052	\$ 24,516	0.0936	\$/kW
GENERAL SERVICE 1,000 TO 4,999 KW S	kW	160,936	\$ 21,111	0.1312	\$/kW
LARGE USE SERVICE CLASSIFICATION	# of Customers	1	\$ -	-	per customer per month
UNMETERED SCATTERED LOAD SERVIC	kWh	517,597	\$ 146	0.0003	\$/kWh
SENTINEL LIGHTING SERVICE CLASSIFIC	kWh	221,514	\$ 62	0.0003	\$/kWh
STREET LIGHTING SERVICE CLASSIFICA	kW	5,449	\$ 560	0.1027	\$/kW
EMBEDDED DISTRIBUTOR SERVICE CLA	kW	34,856	\$ 4,594	0.1318	\$/kW
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			\$ 101,939		

Rate rider calculated separately only if Class A customers exist during the period the balance accumulated

Rate Rider Calculation for RSVA - Power - Global Adjustment

Balance of Account 1589 Allocated to Non-WMPs

Rate Class (Enter Rate Classes in cells below)	Units	kWh	Allocated Global Adjustment Balance	Rate Rider for RSVA - Power - Global Adjustment	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	12,783,747	\$ 83,766	0.0066	\$/kWh
GENERAL SERVICE LESS THAN 50 KW S	kWh	12,698,561	\$ 83,208	0.0066	\$/kWh
GENERAL SERVICE 50 TO 999 KW SERV	kWh	58,400,127	\$ 382,671	0.0066	\$/kWh
GENERAL SERVICE 1,000 TO 4,999 KW S	kWh	56,559,248	\$ 370,609	0.0066	\$/kWh
LARGE USE SERVICE CLASSIFICATION	kWh	-	\$ -	-	\$/kWh
UNMETERED SCATTERED LOAD SERVIC	kWh	54,758	\$ 359	0.0066	\$/kWh
SENTINEL LIGHTING SERVICE CLASSIFIC	kWh	31,202	\$ 204	0.0066	\$/kWh
STREET LIGHTING SERVICE CLASSIFICA	kWh	1,290,090	\$ 8,453	0.0066	\$/kWh
EMBEDDED DISTRIBUTOR SERVICE CLA	kWh	16,022,325	\$ 104,987	0.0066	\$/kWh
	kWh	-	\$ -	-	\$/kWh
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			\$ 1,034,259		

2018 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in years)

Rate Rider Calculation for Group 2 Accounts

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Allocated Group 2 Balance	Rate Rider for Group 2 Accounts	
RESIDENTIAL SERVICE CLASSIFICATION	# of Customers	17,119	\$ 106,735	\$ 0.52	per customer per month
GENERAL SERVICE LESS THAN 50 KW S	kWh	48,252,843	\$ 38,868	\$ 0.0008	\$/kWh
GENERAL SERVICE 50 TO 999 KW SERV	kW	262,052	\$ 70,059	\$ 0.2673	\$/kW
GENERAL SERVICE 1,000 TO 4,999 KW S	kW	160,936	\$ 60,331	\$ 0.3749	\$/kW
LARGE USE SERVICE CLASSIFICATION	kW	168,201	\$ 78,081	\$ 0.4642	\$/kW
UNMETERED SCATTERED LOAD SERVIC	kWh	517,597	\$ 417	\$ 0.0008	\$/kWh
SENTINEL LIGHTING SERVICE CLASSIFIC	kWh	221,514	\$ 178	\$ 0.0008	\$/kWh
STREET LIGHTING SERVICE CLASSIFICA	kW	5,449	\$ 1,599	\$ 0.2935	\$/kW
EMBEDDED DISTRIBUTOR SERVICE CLA	kW	34,856	\$ 13,127	\$ 0.3766	\$/kW
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
Total			\$ 369,394		

Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in years)

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Allocated Accounts 1575 and 1576 Balances	Rate Rider for Accounts 1575 and 1576	
RESIDENTIAL SERVICE CLASSIFICATION	# of Customers	17,119	-\$ 352,786	- 1.7173	per customer per month
GENERAL SERVICE LESS THAN 50 KW S	kWh	48,252,843	-\$ 128,468	- 0.0027	\$/kWh
GENERAL SERVICE 50 TO 999 KW SERV	kW	262,052	-\$ 231,562	- 0.8837	\$/kW
GENERAL SERVICE 1,000 TO 4,999 KW S	kW	160,936	-\$ 199,409	- 1.2391	\$/kW
LARGE USE SERVICE CLASSIFICATION	kW	168,201	-\$ 258,078	- 1.5343	\$/kW
UNMETERED SCATTERED LOAD SERVIC	kWh	517,597	-\$ 1,378	- 0.0027	\$/kWh
SENTINEL LIGHTING SERVICE CLASSIFIC	kWh	221,514	-\$ 590	- 0.0027	\$/kWh
STREET LIGHTING SERVICE CLASSIFICA	kW	5,449	-\$ 5,287	- 0.9702	\$/kW
EMBEDDED DISTRIBUTOR SERVICE CLA	kW	34,856	-\$ 43,388	- 1.2448	\$/kW
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			-\$ 1,220,946		

2018 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in years)

Rate Rider Calculation for Accounts 1568

Please indicate the Rate Rider Recovery Period (in years)

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Account 1568 Balance	Rate Rider for Account 1568	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	132,507,178	\$ 96,086	0.0007	\$/kWh
GENERAL SERVICE LESS THAN 50 KW S	kWh	48,252,843	\$ 89,992	0.0019	\$/kWh
GENERAL SERVICE 50 TO 999 KW SERV	kW	262,052	\$ 45,473	0.1735	\$/kW
GENERAL SERVICE 1,000 TO 4,999 KW S	kW	160,936	\$ 132,472	0.8231	\$/kW
LARGE USE SERVICE CLASSIFICATION	kW	168,201	\$ 102,781	0.6111	\$/kW
UNMETERED SCATTERED LOAD SERVICE	kW	-	-\$ 2,779	-	\$/kW
SENTINEL LIGHTING SERVICE CLASSIFIC	kW	-	\$ 403	-	\$/kW
STREET LIGHTING SERVICE CLASSIFICA	kW	5,449	-\$ 102,933	18.8903	\$/kW
EMBEDDED DISTRIBUTOR SERVICE CLA	kW	34,856	-\$ 1,183	0.0339	\$/kW
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			\$ 360,312		



GA Analysis Workform

Input cells
 Drop down cells

Note 1 **Years Requested for D**

Note 2 **Consumption Data Excluding for Loss Factor (Data to agree with RRR as applicable) **Revised for Actual Consumption Data**

Year		2015	2016			
Total Metered excluding RPP	C = A+B	482,109,471	479,536,527	-	kWh	100%
RPP	A	167,424,260	171,285,714		kWh	34.7%
Non RPP	B = D+E	314,685,211	308,250,813	-	kWh	65.3%
Non-RPP Class A	D	100,676,055	108,025,611		kWh	20.9%
Non-RPP Class B*	E	214,009,156	200,225,202		kWh	44.4%

*Non-RPP Class B consumption reported in this table is not expected to directly agree with the Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expected Balance table below. The difference should be equal to the loss factor.

Note 3 **GA Billing Rate**

GA is billed on the

GA Billing Rate Description

All Non-RPP customers are billed on IESO's 1st estimate with the exception of 1 Class A customers that is billed on actual. ETPL only had 1 class A customer as of December 31, 2016 which was a Large Use category customer. The Large Use -Class A customer was excluded from the analysis below.

Note 4 **GA Analysis of Expected Balance**

Year	2015								
Calendar Month	Non-RPP Class B Including Loss Adjusted Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	19,565,823			19,565,823	0.05549	\$ 1,085,708	0.05068	\$ 991,596	-\$ 94,112
February	18,296,169			18,296,169	0.06981	\$ 1,277,256	0.03961	\$ 724,711	-\$ 552,544
March	19,147,749			19,147,749	0.03604	\$ 690,085	0.06290	\$ 1,204,393	\$ 514,309
April	17,411,101			17,411,101	0.06705	\$ 1,167,414	0.09559	\$ 1,664,327	\$ 496,913
May	17,971,161			17,971,161	0.09416	\$ 1,692,165	0.09668	\$ 1,737,452	\$ 45,287
June	18,299,558			18,299,558	0.09228	\$ 1,688,683	0.09540	\$ 1,745,778	\$ 57,095
July	19,849,651			19,849,651	0.08888	\$ 1,764,237	0.07883	\$ 1,564,748	-\$ 199,489
August	20,101,293			20,101,293	0.08805	\$ 1,769,919	0.08010	\$ 1,610,114	-\$ 159,805
September	19,013,012			19,013,012	0.08270	\$ 1,572,376	0.06703	\$ 1,274,442	-\$ 297,934
October	18,323,921			18,323,921	0.06371	\$ 1,167,417	0.07544	\$ 1,382,357	\$ 214,940

November	17,671,988			17,671,988	0.07623	\$ 1,347,136	0.11320	\$ 2,000,469	\$ 653,333
December	17,013,894			17,013,894	0.11462	\$ 1,950,133	0.09471	\$ 1,611,386	-\$ 338,747
Net Change in Expected	222,665,320		-	222,665,320		\$ 17,172,527		\$ 17,511,773	\$ 339,246

Net Change in Account 1589 Principal Balance in the Year Requested for Disposition \$ 677,794

Preliminary Difference \$ 338,548

Note 5

3.89%

0.01991

278,270.54

Note 6 **Reconciling Items between Expected GA Balance and Amount Requested for Disposition**

	Item	Applicability of Reconciling Item (Y/N)	Amount (Quantify if it is a significant reconciling item)	Explanation
1a	Remove impacts to GA from prior year RPP Settlement true up process that are booked in current year	N		
1b	Add impacts to GA from current year RPP Settlement true up process that are booked in subsequent year	N		
2a	Remove prior year end unbilled to actual revenue differences	N		ETPL accrues unbilled revenue based on actual billings
2b	Add current year end unbilled to actual revenue differences	N		ETPL accrues unbilled revenue based on actual billings
3a	Remove difference between prior year accrual to forecast from long term load transfers		-\$ 17,293	Prior year accrual was lower than actual
3b	Add difference between current year accrual to forecast from long term load transfers	Not Material		
4	Remove GA balances pertaining to Class A customers	N		There is no GA balances pertaining to Class A customers in the amount requested for Disposition.
5	Significant prior period billing adjustments included in current year GL balance but would not be included in the billing consumption used in the GA Analysis	Y	80,923.45	Billing error corrected in 2016
6	Long Term Load Transfer		\$ 74,547	Remove Long Term Load Transfer 2015 billing as it is not included in the Non-RPP consumption
7	Loss Factor Variance		\$ 47,650	Variance between loss factor used for billings (based on 2012 COS) can be calculated actual loss
8				
9				
10				
	Total Reconciling Items		\$ 185,828	
	Preliminary Difference		\$ 338,548	
	Unresolved Difference		\$ 152,720	

Unresolved
Difference as % of
Expected GA
Payments to IESO

0.9%

Note 4 **GA Analysis of Expected Balance**

Year	2016								
Calendar Month	Non-RPP Class B Including Loss Adjusted Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	18,223,363			18,223,363	0.08423	\$ 1,534,954	0.09179	\$ 1,672,722	\$ 137,769
February	17,299,043			17,299,043	0.10384	\$ 1,796,333	0.09851	\$ 1,704,129	-\$ 92,204
March	17,018,100			17,018,100	0.09022	\$ 1,535,373	0.10610	\$ 1,805,620	\$ 270,247
April	15,941,492			15,941,492	0.12115	\$ 1,931,312	0.11132	\$ 1,774,607	-\$ 156,705
May	16,890,628			16,890,628	0.10405	\$ 1,757,470	0.10749	\$ 1,815,574	\$ 58,104
June	16,944,864			16,944,864	0.11650	\$ 1,974,077	0.09545	\$ 1,617,387	-\$ 356,689
July	18,393,865			18,393,865	0.07667	\$ 1,410,258	0.08306	\$ 1,527,794	\$ 117,537
August	19,115,237			19,115,237	0.08569	\$ 1,637,985	0.07103	\$ 1,357,755	-\$ 280,229
September	17,525,447			17,525,447	0.07060	\$ 1,237,297	0.09531	\$ 1,670,350	\$ 433,054
October	17,322,951			17,322,951	0.09720	\$ 1,683,791	0.11226	\$ 1,944,675	\$ 260,884
November	16,743,019			16,743,019	0.12271	\$ 2,054,536	0.11109	\$ 1,859,982	-\$ 194,554
December	16,859,225			16,859,225	0.10594	\$ 1,786,066	0.08708	\$ 1,468,101	-\$ 317,965
Net Change in Expected	208,277,234	-	-	208,277,234		\$ 20,339,450		\$ 20,218,697	-\$ 120,752

Note 5 3.87% Net Change in Account 1589 Principal Balance in the Year Requested for Disposition \$ 324,933
Preliminary Difference \$ 445,685

0.01886
268,325.86 9,944.68

Note 6 **Reconciling Items between Expected GA Balance and Amount Requested for Disposition**

Item	Applicability of Reconciling Item (Y/N)	Amount (Quantify if it is a significant reconciling item)	Explanation
1a Remove impacts to GA from prior year RPP Settlement true up process that are booked in current year	N		
1b Add impacts to GA from current year RPP Settlement true up process that are booked in subsequent year	N		
2a Remove prior year end unbilled to actual revenue differences	N		ETPL accrues unbilled revenue based on actual billings
2b Add current year end unbilled to actual revenue differences	N		ETPL accrues unbilled revenue based on actual billings
3a Remove difference between prior year accrual to forecast from long term load transfers	Y	-\$ 4,086	Accrual was higher than actual invoice

3b	Add difference between current year accrual to forecast from long term load transfers	N		Accrued Actuals
4	Remove GA balances pertaining to Class A customers	N		
5	Significant prior period billing adjustments included in current year GL balance but would not be included in the billing consumption used in the GA Analysis	Y	\$ 166	Billing Error corrected in 2016
6	Long Term Load Transfer	Y	\$ 166,249	Remove Long Term Load Transfer 2016 billing as it is not included in the Non-RPP consumption above
7	Loss Factor Variance	Y	\$ 23,535	Variance between loss factor used for billings (based on 2012 COS) and calculated actual loss
8	Net Generation Corrections	Y	\$ 55,240	The volume of electricity supplied by embedded generators that was submitted in the 1598 settlement form was oversetimated by 611,909 kwh's and \$55,240. ETPL has a delivery point where the embedded generation exceeds the consumption and therefore power is injected into the grid. ETPL was using billed generation less IQEI and not actual generation to report to the IESO.
9				
10				

Total Reconciling Items \$ 241,104
Preliminary Difference \$ 445,685
Unresolved Difference \$ 204,581

Unresolved Difference as % of Expected GA Payments to IESO

1.0% Unresolved differences of greater than + or - 1% should be explained

Note 7 **Cumulative Expected GA Balance (if multiple years requested for disposition)**

Year	Annual Net Change in Expected GA Balance from GA Analysis (cell K47)	Annual Net Change in Principal GA Requested for Disposition (cell K48)	Preliminary Difference (cell K49)	Total Reconciling Items (cell D70)	Unresolved Difference	Payments to IESO (cell J47)	Unresolved Difference as % of Expected GA Payments to IESO
2016	\$ 120,752	\$ 324,933	\$ 445,685	\$ 241,104	\$ 204,581	\$ 20,218,697	1.0%
2015	\$ 339,246	\$ 677,794	\$ 338,548	\$ 185,828	\$ 152,720	\$ 17,511,773	0.9%
					\$ -		0.0%
					\$ -		0.0%
Cumulative Balance	\$ 218,493.25	\$ 1,002,727.00	\$ 784,233.75	\$ 426,932.77	\$ 357,300.99	\$ 37,730,469.91	N/A



Erie Thames Powerlines
Filed: 27 February, 2018
EB-2017-0038
Exhibit 9
Tab 2
Schedule 1
Attachment 2
Page 1 of 1

Attachment 2 (of 3):

9-B CEC Certification

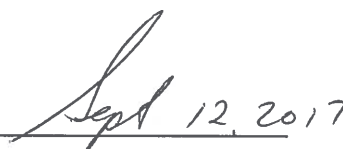
Executive Certification

I, Chris White, President of Erie Thames Powerlines Corporation certify that to the best of my knowledge, having exercised reasonable diligence, the information filed with EB-2017-0038 in relation to Deferral and Variance account balances proposed for disposition is complete and accurate in all material respects.

Erie Thames Powerlines has robust processes and internal controls in place for the preparation, review, verification and oversight of account balances being proposed for disposition. All balances proposed for disposition have been audited by Erie Thames Powerlines external auditors.



Chris White, President & CEO,



Date



Erie Thames Powerlines
Filed: 27 February, 2018
EB-2017-0038
Exhibit 9
Tab 2
Schedule 1
Attachment 3
Page 1 of 1

Attachment 3 (of 3):

9-C Appendix 2-EC CGAAP Amortization Schedules

**Appendix 2-BA
Fixed Asset Continuity Schedule ¹**

Accounting Standard CGAAP
Year 2013

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation					
			Opening Balance	Additions ⁴	Disposals ⁶	Closing Balance	CGAAP Amortization year	Opening Balance	Additions	Disposals ⁶	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,085,463	\$ 54,671	\$ -	\$ 1,140,133	5	-\$ 630,087	-\$ 222,560	\$ -	-\$ 222,560	\$ 917,574
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 42,932	\$ 947	\$ -	\$ 43,879	0	\$ -	\$ -	\$ -	\$ -	\$ 43,879
N/A	1805	Land	\$ 103,344	\$ 695	\$ -	\$ 104,039	0	\$ -	\$ -	\$ -	\$ -	\$ 104,039
47	1808	Buildings	\$ 195,951	\$ 24,917	\$ -	\$ 220,868	25	-\$ 71,327	-\$ 8,336	\$ -	-\$ 8,336	\$ 212,532
13	1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	25	\$ -	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 604,689	\$ 16,591	\$ -	\$ 621,279	25	-\$ 187,750	-\$ 24,519	\$ -	-\$ 24,519	\$ 596,760
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 6,051,734	\$ 530,278	\$ -	\$ 6,582,012	25	-\$ 2,426,443	-\$ 251,866	\$ -	-\$ 251,866	\$ 6,330,146
47	1835	Overhead Conductors & Devices	\$ 11,314,399	\$ 802,524	\$ -	\$ 12,116,922	25	-\$ 7,340,456	-\$ 467,127	\$ -	-\$ 467,127	\$ 11,649,795
47	1840	Underground Conduit	\$ 2,687,172	\$ 48,749	\$ -	\$ 2,735,921	25	-\$ 289,608	-\$ 108,115	\$ -	-\$ 108,115	\$ 2,627,807
47	1845	Underground Conductors & Devices	\$ 5,677,683	\$ 395,316	\$ -	\$ 6,072,999	25	-\$ 805,638	-\$ 234,262	\$ -	-\$ 234,262	\$ 5,838,738
47	1850	Line Transformers	\$ 7,280,070	\$ 676,986	-\$ 110,118	\$ 7,846,938	25	-\$ 1,226,137	-\$ 303,767	\$ 110,118	-\$ 193,649	\$ 7,653,289
47	1855	Services (Overhead & Underground)	\$ 3,903,443	\$ 346,032	\$ -	\$ 4,249,475	25	-\$ 1,418,656	-\$ 162,537	\$ -	-\$ 162,537	\$ 4,086,939
47	1860	Meters	\$ 2,945,678	\$ 35,278	\$ -	\$ 2,980,956	25	-\$ 470,562	-\$ 118,533	\$ -	-\$ 118,533	\$ 2,862,423
47	1860	Meters (Smart Meters)	\$ -	\$ 229,651	\$ -	\$ 229,651	12	\$ -	-\$ 9,569	\$ -	-\$ 9,569	\$ 220,082
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
13	1910	Leasehold Improvements	\$ 187,457	\$ 53,273	\$ -	\$ 240,730	25	-\$ 13,198	-\$ 8,564	\$ -	-\$ 8,564	\$ 232,166
8	1915	Office Furniture & Equipment (10 years)	\$ 86,364	\$ 3,059	\$ -	\$ 89,423	10	-\$ 63,198	-\$ 8,789	\$ -	-\$ 8,789	\$ 80,633
8	1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 97,941	\$ -	\$ -	\$ 97,941		-\$ 97,941	\$ -	\$ -	\$ -	\$ 97,941
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ 3,892	\$ -	\$ -	\$ 3,892		-\$ 3,892	\$ -	\$ -	\$ -	\$ 3,892
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 45,925	\$ 57,214	\$ -	\$ 103,139	5	-\$ 4,593	-\$ 14,906	\$ -	-\$ 14,906	\$ 88,233
10	1930	Transportation Equipment	\$ 2,671,828	\$ 386,632	-\$ 46,600	\$ 3,011,860	10	-\$ 1,745,873	-\$ 286,514	\$ 46,600	-\$ 239,914	\$ 2,771,945
8	1935	Stores Equipment	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment	\$ 175,798	\$ 16,442	\$ -	\$ 192,239	10	-\$ 95,858	-\$ 18,402	\$ -	-\$ 18,402	\$ 173,838
8	1945	Measurement & Testing Equipment	\$ 14,462	\$ -	\$ -	\$ 14,462	10	-\$ 3,461	-\$ 1,446	\$ -	-\$ 1,446	\$ 13,016
8	1950	Power Operated Equipment	\$ 64,091	\$ -	\$ -	\$ 64,091	10	-\$ 12,197	-\$ 6,409	\$ -	-\$ 6,409	\$ 57,682
8	1955	Communications Equipment	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	10	\$ -	\$ -	\$ -	\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
47	1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 213,965	\$ 42,216	\$ -	\$ 256,181	10	-\$ 10,698	-\$ 23,507	\$ -	-\$ 23,507	\$ 232,673
47	1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	-\$ 5,344,138	-\$ 1,446,296	\$ -	-\$ 6,790,435	25	\$ 864,386	\$ 242,691	\$ -	\$ 242,691	-\$ 6,547,743
47	2440	Deferred Revenue ⁵	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
		Sub-Total	\$ 40,110,141	\$ 2,275,174	-\$ 156,718	\$ 42,228,597		-\$ 16,053,187	-\$ 2,037,037	\$ 156,718	-\$ 1,880,319	\$ 40,348,278
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -	\$ -	\$ -
		Total PP&E	\$ 40,110,141	\$ 2,275,174	-\$ 156,718	\$ 42,228,597		-\$ 16,053,187	-\$ 2,037,037	\$ 156,718	-\$ 1,880,319	\$ 40,348,278
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶								-\$ 5,872		
		Total								-\$ 2,042,909		

**Appendix 2-BA
Fixed Asset Continuity Schedule¹**

Accounting Standard Year MIFRS
2014

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation											
			Opening Balance	Additions ⁴	Disposals ⁶	Closing Balance	Amortization year	Opening Balance	Additions	Disposals ⁶	Closing Balance	Net Book Value						
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,140,133	\$ 87,557		\$ 1,227,691												
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 43,879			\$ 43,879												
N/A	1805	Land	\$ 104,039			\$ 104,039												
47	1808	Buildings	\$ 220,868	\$ 4,014		\$ 224,882												
13	1810	Leasehold Improvements	\$ -			\$ -												
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -												
47	1820	Distribution Station Equipment <50 kV	\$ 621,279			\$ 621,279												
47	1825	Storage Battery Equipment	\$ -			\$ -												
47	1830	Poles, Towers & Fixtures	\$ 6,582,012	\$ 1,566,471	\$ 44,396	\$ 8,104,087												
47	1835	Overhead Conductors & Devices	\$ 12,116,922	\$ 1,702,295	\$ 1,899	\$ 13,817,318												
47	1840	Underground Conduit	\$ 2,735,921	\$ 58,067		\$ 2,793,988												
47	1845	Underground Conductors & Devices	\$ 6,072,999	\$ 887,807	\$ 1,122	\$ 6,959,684												
47	1850	Line Transformers	\$ 7,846,938	\$ 702,554	\$ 69,006	\$ 8,480,486												
47	1855	Services (Overhead & Underground)	\$ 4,249,475	\$ 665,965		\$ 4,915,440												
47	1860	Meters	\$ 2,980,956			\$ 2,980,956												
47	1860	Meters (Smart Meters)	\$ 229,651	\$ 134,232	\$ 23,020	\$ 340,864												
N/A	1905	Land	\$ -			\$ -												
47	1908	Buildings & Fixtures	\$ -			\$ -												
13	1910	Leasehold Improvements	\$ 240,730	\$ 47,056		\$ 287,786												
8	1915	Office Furniture & Equipment (10 years)	\$ 89,423	\$ 2,395		\$ 91,818												
8	1915	Office Furniture & Equipment (5 years)	\$ -			\$ -												
10	1920	Computer Equipment - Hardware	\$ 97,941			\$ 97,941												
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ 3,892			\$ 3,892												
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 103,139	\$ 34,018		\$ 137,157												
10	1930	Transportation Equipment	\$ 3,011,860	\$ 137,334	\$ 42,443	\$ 3,106,751												
8	1935	Stores Equipment	\$ -			\$ -												
8	1940	Tools, Shop & Garage Equipment	\$ 192,239	\$ 23,803		\$ 216,043												
8	1945	Measurement & Testing Equipment	\$ 14,462			\$ 14,462												
8	1950	Power Operated Equipment	\$ 64,091			\$ 64,091												
8	1955	Communications Equipment	\$ -			\$ -												
8	1955	Communication Equipment (Smart Meters)	\$ -			\$ -												
8	1960	Miscellaneous Equipment	\$ -			\$ -												
47	1970	Load Management Controls Customer Premises	\$ -			\$ -												
47	1975	Load Management Controls Utility Premises	\$ -			\$ -												
47	1980	System Supervisor Equipment	\$ 256,181	\$ 3,856		\$ 260,037												
47	1985	Miscellaneous Fixed Assets	\$ -			\$ -												
47	1990	Other Tangible Property	\$ -			\$ -												
47	1995	Contributions & Grants	\$ 6,790,435			\$ 6,790,435												
47	2440	Deferred Revenue ⁵	\$ -	\$ 810,946		\$ 810,946												
		Sub-Total	\$ 42,228,597	\$ 5,246,480	\$ 181,886	\$ 47,293,191												
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -												
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -												
		Total PP&E	\$ 42,228,597	\$ 5,246,480	\$ 181,886	\$ 47,293,191												
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶										\$ 5,872						
		Total										\$ -						

Less: Fully Allocated Depreciation

Transportation

Stores Equipment

Net Depreciation

\$ 2,155,683

10	Transportation
8	Stores Equipment

**Appendix 2-BA
Fixed Asset Continuity Schedule¹**

Accounting Standard Year **MIFRS 2015**

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation					
			Opening Balance	Additions ⁴	Disposals ⁶	Closing Balance	Amortization year	Opening Balance	Additions	Disposals ⁶	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,227,691	\$ 218,361		\$ 1,446,052	3	-\$ 459,342	-\$ 445,624	\$ -	-\$ 904,966	\$ 541,086
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 43,879	\$ -		\$ 43,879	0	\$ -	\$ -	\$ -	\$ -	\$ 43,879
N/A	1805	Land	\$ 104,039	\$ -		\$ 104,039	0	\$ -	\$ -	\$ -	\$ -	\$ 104,039
47	1808	Buildings	\$ 224,882	\$ 28,387		\$ 253,270	60	-\$ 17,251	-\$ 3,985	\$ -	-\$ 21,236	\$ 232,034
13	1810	Leasehold Improvements	\$ -			\$ -	45	\$ -	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 621,279	\$ 0	-\$ 51,366	\$ 569,913	60	-\$ 49,371	-\$ 10,355	\$ 51,366	-\$ 8,359	\$ 561,554
47	1825	Storage Battery Equipment	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 8,104,087	\$ 925,681	-\$ 28,190	\$ 9,001,578	50	-\$ 441,256	-\$ 220,120	\$ 28,190	-\$ 633,186	\$ 8,368,392
47	1835	Overhead Conductors & Devices	\$ 13,817,318	\$ 1,288,038	-\$ 9,685	\$ 15,095,672	60	-\$ 876,856	-\$ 309,643	\$ 9,685	-\$ 1,176,814	\$ 13,918,857
47	1840	Underground Conduit	\$ 2,793,988	\$ 149,202		\$ 2,943,190	45	-\$ 195,879	-\$ 81,895	\$ -	-\$ 277,775	\$ 2,665,416
47	1845	Underground Conductors & Devices	\$ 6,959,684	\$ 390,538		\$ 7,350,222	45	-\$ 439,997	-\$ 204,267	\$ -	-\$ 644,264	\$ 6,705,958
47	1850	Line Transformers	\$ 8,480,486	\$ 949,813	-\$ 85,500	\$ 9,344,799	40	-\$ 384,869	-\$ 287,626	\$ 85,500	-\$ 586,995	\$ 8,757,804
47	1855	Services (Overhead & Underground)	\$ 4,915,440	\$ 793,209		\$ 5,708,649	60	-\$ 307,992	-\$ 113,740	\$ -	-\$ 421,732	\$ 5,286,917
47	1860	Meters	\$ 2,980,956			\$ 2,980,956	25	-\$ 237,771	-\$ 119,238	\$ -	-\$ 357,009	\$ 2,623,947
47	1860	Meters (Smart Meters)	\$ 340,864	\$ 353,471	-\$ 88,635	\$ 605,700	12	-\$ 11,280	-\$ 43,133	\$ 88,635	\$ 34,222	\$ 639,922
N/A	1905	Land	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
13	1910	Leasehold Improvements	\$ 287,786	\$ 127,047		\$ 414,833	55	-\$ 19,134	-\$ 6,387	\$ -	-\$ 25,521	\$ 389,311
8	1915	Office Furniture & Equipment (10 years)	\$ 91,818	\$ 5,892		\$ 97,709	10	-\$ 17,851	-\$ 9,476	\$ -	-\$ 27,328	\$ 70,382
8	1915	Office Furniture & Equipment (5 years)	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 97,941			\$ 97,941		\$ -	\$ -	\$ -	\$ -	\$ 97,941
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ 3,892			\$ 3,892		\$ -	\$ -	\$ -	\$ -	\$ 3,892
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 137,157	\$ 11,372		\$ 148,529	5	-\$ 38,936	-\$ 28,569	\$ -	-\$ 67,505	\$ 81,025
10	1930	Transportation Equipment	\$ 3,106,751	\$ 212,573	-\$ 125,327	\$ 3,193,997	10	-\$ 505,524	-\$ 321,304	\$ 125,327	-\$ 701,501	\$ 2,492,496
8	1935	Stores Equipment	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment	\$ 216,043	\$ 12,251		\$ 228,294	8	-\$ 38,816	-\$ 27,771	\$ -	-\$ 66,587	\$ 161,707
8	1945	Measurement & Testing Equipment	\$ 14,462	\$ 16,620		\$ 31,082	8	-\$ 2,892	-\$ 2,847	\$ -	-\$ 5,739	\$ 25,343
8	1950	Power Operated Equipment	\$ 64,091	\$ 158,995		\$ 223,086	8	-\$ 12,818	-\$ 17,949	\$ -	-\$ 30,767	\$ 192,319
8	1955	Communications Equipment	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)	\$ -			\$ -	5	\$ -	\$ -	\$ -	\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
47	1970	Load Management Controls Customer Premises	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 260,037	\$ 64,232		\$ 324,269	5	-\$ 49,318	-\$ 58,431	\$ -	-\$ 107,749	\$ 216,520
47	1985	Miscellaneous Fixed Assets	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
47	1990	Other Tangible Property	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	-\$ 6,790,435			-\$ 6,790,435		\$ 242,691	\$ -	\$ -	\$ 242,691	-\$ 6,547,743
47	2440	Deferred Revenue ⁵	-\$ 810,946	-\$ 667,719		-\$ 1,478,665	60	\$ 16,219	\$ 19,080	\$ -	\$ 35,299	-\$ 1,443,366
			\$ -			\$ -		\$ 0	\$ -	\$ -	\$ -	\$ -
		Sub-Total	\$ 47,293,191	\$ 5,037,964	-\$ 388,703	\$ 51,942,451	\$ 679	-\$ 3,848,243	-\$ 2,293,279	\$ 388,703	-\$ 5,752,820	\$ 46,189,632
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -	\$ -	\$ -
		Total PP&E	\$ 47,293,191	\$ 5,037,964	-\$ 388,703	\$ 51,942,451	\$ 679	-\$ 3,848,243	-\$ 2,293,279	\$ 388,703	-\$ 5,752,820	\$ 46,189,632
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable⁶				\$ 20,829				\$ -	\$ -	\$ -
		Total				-\$ 2,272,450						

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
Transportation
Stores Equipment
Net Depreciation

**Appendix 2-BA
Fixed Asset Continuity Schedule¹**

Accounting Standard MIFRS
Year 2016

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation					
			Opening Balance	Additions ⁴	Disposals ⁶	Closing Balance	Amortization year	Opening Balance	Additions	Disposals ⁶	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,446,052	\$ 27,000		\$ 1,473,052	3	-\$ 904,966	-\$ 486,517	\$ -	-\$ 1,391,483	\$ 81,569
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 43,879	\$ 1,800		\$ 45,679	0	\$ -	\$ -	\$ -	\$ -	\$ 45,679
N/A	1805	Land	\$ 104,039	\$ 74,505		\$ 178,544	0	\$ -	\$ -	\$ -	\$ -	\$ 178,544
47	1808	Buildings	\$ 253,270	\$ 3,194		\$ 256,463	60	-\$ 21,236	-\$ 4,248	\$ -	-\$ 25,484	\$ 230,979
13	1810	Leasehold Improvements	\$ -			\$ -	45	\$ -	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 569,913			\$ 569,913	60	-\$ 8,359	-\$ 9,499	\$ -	-\$ 17,857	\$ 552,056
47	1825	Storage Battery Equipment	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 9,001,578	\$ 806,540	-\$ 77,577	\$ 9,730,541	50	-\$ 633,186	-\$ 234,916	\$ 77,577	-\$ 790,524	\$ 8,940,017
47	1835	Overhead Conductors & Devices	\$ 15,095,672	\$ 1,303,678	-\$ 340,364	\$ 16,058,986	60	-\$ 1,176,814	-\$ 327,787	\$ 340,364	-\$ 1,164,237	\$ 14,894,749
47	1840	Underground Conduit	\$ 2,943,190	\$ 324,773		\$ 3,267,963	45	-\$ 277,775	-\$ 86,191	\$ -	-\$ 363,965	\$ 2,903,998
47	1845	Underground Conductors & Devices	\$ 7,350,222	\$ 968,491	-\$ 256,441	\$ 8,062,272	45	-\$ 644,264	-\$ 217,434	\$ 256,441	-\$ 605,257	\$ 7,457,015
47	1850	Line Transformers	\$ 9,344,799	\$ 787,016	-\$ 187,548	\$ 9,944,267	40	-\$ 586,995	-\$ 304,056	\$ 187,548	-\$ 703,504	\$ 9,240,763
47	1855	Services (Overhead & Underground)	\$ 5,708,649	\$ 869,354		\$ 6,578,004	60	-\$ 421,732	-\$ 127,874	\$ -	-\$ 549,606	\$ 6,028,397
47	1860	Meters	\$ 2,980,956			\$ 2,980,956	25	-\$ 357,009	-\$ 119,238	\$ -	-\$ 476,247	\$ 2,504,709
47	1860	Meters (Smart Meters)	\$ 605,700	\$ 246,046		\$ 851,746	12	\$ 34,222	\$ 60,727	\$ -	\$ 94,949	\$ 825,241
N/A	1905	Land	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
13	1910	Leasehold Improvements	\$ 414,833	\$ 41,813		\$ 456,646	55	-\$ 25,521	-\$ 7,923	\$ -	-\$ 33,444	\$ 423,202
8	1915	Office Furniture & Equipment (10 years)	\$ 97,709			\$ 97,709	10	-\$ 27,328	-\$ 9,771	\$ -	-\$ 37,099	\$ 60,611
8	1915	Office Furniture & Equipment (5 years)	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 97,941			\$ 97,941		\$ -	\$ -	\$ -	\$ -	\$ 97,941
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ 3,892			\$ 3,892		\$ -	\$ -	\$ -	\$ -	\$ 3,892
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 148,529	\$ 22,003		\$ 170,532	5	-\$ 67,505	-\$ 31,906	\$ -	-\$ 99,411	\$ 71,122
10	1930	Transportation Equipment	\$ 3,193,997	\$ 346,258	-\$ 487,093	\$ 3,053,163	10	-\$ 701,501	-\$ 336,713	\$ 487,093	-\$ 551,121	\$ 2,502,042
8	1935	Stores Equipment	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment	\$ 228,294	\$ 15,489		\$ 243,783	8	-\$ 66,587	-\$ 29,505	\$ -	-\$ 96,092	\$ 147,691
8	1945	Measurement & Testing Equipment	\$ 31,082			\$ 31,082	8	-\$ 5,739	-\$ 3,885	\$ -	-\$ 9,624	\$ 21,458
8	1950	Power Operated Equipment	\$ 223,086	\$ 1,574		\$ 224,659	8	-\$ 30,767	-\$ 27,984	\$ -	-\$ 58,751	\$ 165,909
8	1955	Communications Equipment	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ 31,915		\$ 31,915	5	\$ -	-\$ 3,192	\$ -	-\$ 3,192	\$ 28,724
8	1960	Miscellaneous Equipment	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
47	1970	Load Management Controls Customer Premises	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 324,269	\$ 188,030		\$ 512,299	5	-\$ 107,749	-\$ 83,657	\$ -	-\$ 191,406	\$ 320,894
47	1985	Miscellaneous Fixed Assets	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
47	1990	Other Tangible Property	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	-\$ 6,790,435			-\$ 6,790,435		\$ 242,691	\$ -	\$ -	\$ 242,691	-\$ 6,547,743
47	2440	Deferred Revenue ⁵	-\$ 1,478,665	-\$ 1,192,751		-\$ 2,671,416	60	\$ 35,299	\$ 34,584	\$ -	\$ 69,883	-\$ 2,601,533
			\$ -			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
		Sub-Total	\$ 51,942,451	\$ 4,866,730	-\$ 1,349,023	\$ 55,460,159	\$ 679	-\$ 5,752,820	-\$ 2,478,437	\$ 1,349,023	-\$ 6,882,234	\$ 48,577,925
		Less Socialized Renewable Energy Generation Investments (input as negative)									\$ -	
		Less Other Non Rate-Regulated Utility Assets (input as negative)									\$ -	
		Total PP&E	\$ 51,942,451	\$ 4,866,730	-\$ 1,349,023	\$ 55,460,159	\$ 679	-\$ 5,752,820	-\$ 2,478,437	\$ 1,349,023	-\$ 6,882,234	\$ 48,577,925
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶										
		Total						-\$ 2,478,437				

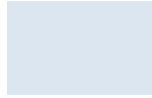
10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
Transportation
Stores Equipment
Net Depreciation

Notes:

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**Appendix 2-BA
Fixed Asset Continuity Schedule¹**

Accounting Standard MIFRS
Year 2017

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation					
			Opening Balance	Additions ⁴	Disposals ⁶	Closing Balance	Amortization year	Opening Balance	Additions	Disposals ⁶	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,473,052	\$ 35,000		\$ 1,508,052	3	-\$ 1,391,483	-\$ 496,851	\$ -	-\$ 1,888,334	-\$ 380,282
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 45,679			\$ 45,679	0	\$ -		\$ -	\$ -	\$ 45,679
N/A	1805	Land	\$ 178,544			\$ 178,544	0	\$ -		\$ -	\$ -	\$ 178,544
47	1808	Buildings	\$ 256,463	\$ 748,343		\$ 1,004,806	60	-\$ 25,484	-\$ 10,511	\$ -	-\$ 35,994	\$ 968,812
13	1810	Leasehold Improvements	\$ -			\$ -	45	\$ -	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -		\$ -		\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 569,913			\$ 569,913	60	-\$ 17,857	-\$ 9,499	\$ -	-\$ 27,356	\$ 542,557
47	1825	Storage Battery Equipment	\$ -			\$ -		\$ -		\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 9,730,541	\$ 497,233.65		\$ 10,227,774	50	-\$ 790,524	-\$ 252,912	\$ -	-\$ 1,043,436	\$ 9,184,339
47	1835	Overhead Conductors & Devices	\$ 16,058,986	\$ 834,573.83		\$ 16,893,560	60	-\$ 1,164,237	-\$ 347,979	\$ -	-\$ 1,512,215	\$ 15,381,344
47	1840	Underground Conduit	\$ 3,267,963	\$ 173,845.97		\$ 3,441,809	45	-\$ 363,965	-\$ 94,474	\$ -	-\$ 458,439	\$ 2,983,371
47	1845	Underground Conductors & Devices	\$ 8,062,272	\$ 416,379.26		\$ 8,478,651	45	-\$ 605,257	-\$ 232,896	\$ -	-\$ 838,153	\$ 7,640,498
47	1850	Line Transformers	\$ 9,944,267	\$ 518,848.78		\$ 10,463,116	40	-\$ 703,504	-\$ 323,253	\$ -	-\$ 1,026,756	\$ 9,436,360
47	1855	Services (Overhead & Underground)	\$ 6,578,004	\$ 1,500,549		\$ 8,078,553	60	-\$ 549,606	-\$ 154,773	\$ -	-\$ 704,379	\$ 7,374,174
47	1860	Meters	\$ 2,980,956			\$ 2,980,956	25	-\$ 476,247	-\$ 119,238	\$ -	-\$ 595,486	\$ 2,385,470
47	1860	Meters (Smart Meters)	\$ 851,746	\$ 248,628		\$ 1,100,374	12	-\$ 26,505	-\$ 81,338	\$ -	-\$ 107,843	\$ 992,531
N/A	1905	Land	\$ -			\$ -		\$ -		\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -			\$ -		\$ -		\$ -	\$ -	\$ -
13	1910	Leasehold Improvements	\$ 456,646	\$ 49,000		\$ 505,646	55	-\$ 33,444	-\$ 8,748	\$ -	-\$ 42,192	\$ 463,454
8	1915	Office Furniture & Equipment (10 years)	\$ 97,709			\$ 97,709	10	-\$ 37,099	-\$ 9,771	\$ -	-\$ 46,870	\$ 50,840
8	1915	Office Furniture & Equipment (5 years)	\$ -			\$ -		\$ -		\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 97,941			\$ 97,941		\$ -		\$ -	\$ -	\$ 97,941
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ 3,892			\$ 3,892		\$ -		\$ -	\$ -	\$ 3,892
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 170,532	\$ 44,950		\$ 215,482	5	-\$ 99,411	-\$ 38,601	\$ -	-\$ 138,012	\$ 77,470
10	1930	Transportation Equipment	\$ 3,053,163	\$ 135,000		\$ 3,188,163	10	-\$ 551,121	-\$ 312,066	\$ -	-\$ 863,188	\$ 2,324,975
8	1935	Stores Equipment	\$ -			\$ -		\$ -		\$ -	\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment	\$ 243,783	\$ 35,000		\$ 278,783	8	-\$ 96,092	-\$ 32,660	\$ -	-\$ 128,752	\$ 150,031
8	1945	Measurement & Testing Equipment	\$ 31,082			\$ 31,082	8	-\$ 9,624	-\$ 3,885	\$ -	-\$ 13,509	\$ 17,573
8	1950	Power Operated Equipment	\$ 224,659			\$ 224,659	8	-\$ 58,751	-\$ 28,082	\$ -	-\$ 86,833	\$ 137,826
8	1955	Communications Equipment	\$ 0			\$ -		\$ -		\$ -	\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)	\$ 31,915			\$ 31,915	5	-\$ 3,192	-\$ 6,383	\$ -	-\$ 9,575	\$ 22,341
8	1960	Miscellaneous Equipment	\$ -			\$ -		\$ -		\$ -	\$ -	\$ -
47	1970	Load Management Controls Customer Premises	\$ -			\$ -		\$ -		\$ -	\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -			\$ -		\$ -		\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 512,299	\$ 50,000		\$ 562,299	5	-\$ 191,406	-\$ 107,460	\$ -	-\$ 298,865	\$ 263,434
47	1985	Miscellaneous Fixed Assets	\$ -			\$ -		\$ -		\$ -	\$ -	\$ -
47	1990	Other Tangible Property	\$ -			\$ -		\$ -		\$ -	\$ -	\$ -
47	1995	Contributions & Grants	-\$ 6,790,435			-\$ 6,790,435		\$ 242,691		\$ -	\$ 242,691	-\$ 6,547,743
47	2440	Deferred Revenue ⁵	-\$ 2,671,416	-\$ 652,500		-\$ 3,323,916	60	\$ 69,883	\$ 49,961	\$ -	\$ 119,844	-\$ 3,204,072
		Sub-Total	\$ 55,460,160	\$ 4,634,852	\$ -	\$ 60,095,011		-\$ 6,882,234	-\$ 2,621,418	\$ -	-\$ 9,503,652	\$ 50,591,358
		Less Socialized Renewable Energy Generation Investments (input as negative)										
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -	\$ -	\$ -
		Total PP&E	\$ 55,460,160	\$ 4,634,852	\$ -	\$ 60,095,011		-\$ 6,882,234	-\$ 2,621,418	\$ -	-\$ 9,503,652	\$ 50,591,358
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable⁶										
		Total						-\$ 2,621,418				

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
Transportation
Stores Equipment
Net Depreciation

**Appendix 2-BA
Fixed Asset Continuity Schedule¹**

Accounting Standard MIFRS
Year 2018

CCA Class ²	OEB Account ³	Description ³	Cost				Amortization year	Accumulated Depreciation				Net Book Value
			Opening Balance	Additions ⁴	Disposals ⁶	Closing Balance		Opening Balance	Additions	Disposals ⁶	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,508,052	\$ 35,000		\$ 1,543,052	3	-\$ 1,888,334	-\$ 508,517	\$ -	-\$ 2,396,851	-\$ 853,799
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 45,679			\$ 45,679	0	\$ -		\$ -	\$ -	\$ 45,679
N/A	1805	Land	\$ 178,544			\$ 178,544	0	\$ -		\$ -	\$ -	\$ 178,544
47	1808	Buildings	\$ 1,004,806	\$ 8,000		\$ 1,012,806	60	-\$ 35,994	-\$ 16,813	\$ -	-\$ 52,808	\$ 959,998
13	1810	Leasehold Improvements	\$ -			\$ -	45	\$ -	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -		\$ -		\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 569,913			\$ 569,913	60	-\$ 27,356	-\$ 9,499	\$ -	-\$ 36,855	\$ 533,058
47	1825	Storage Battery Equipment	\$ -			\$ -		\$ -		\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 10,227,774	\$ 477,590		\$ 10,705,364	50	-\$ 1,043,436	-\$ 209,331	\$ -	-\$ 1,252,767	\$ 9,452,597
47	1835	Overhead Conductors & Devices	\$ 16,893,560	\$ 801,602		\$ 17,695,162	60	-\$ 1,512,215	-\$ 288,239	\$ -	-\$ 1,800,455	\$ 15,894,707
47	1840	Underground Conduit	\$ 3,441,809	\$ 166,978		\$ 3,608,787	45	-\$ 458,439	-\$ 78,340	\$ -	-\$ 536,779	\$ 3,072,009
47	1845	Underground Conductors & Devices	\$ 8,478,651	\$ 399,929		\$ 8,878,581	45	-\$ 838,153	-\$ 192,858	\$ -	-\$ 1,031,011	\$ 7,847,569
47	1850	Line Transformers	\$ 10,463,116	\$ 498,351		\$ 10,961,467	40	-\$ 1,026,756	-\$ 267,807	\$ -	-\$ 1,294,564	\$ 9,666,903
47	1855	Services (Overhead & Underground)	\$ 8,078,553	\$ 1,087,500		\$ 9,166,053	60	-\$ 704,379	-\$ 143,705	\$ -	-\$ 848,084	\$ 8,317,969
47	1860	Meters	\$ 2,980,956			\$ 2,980,956	25	-\$ 595,486	-\$ 119,238	\$ -	-\$ 714,724	\$ 2,266,232
47	1860	Meters (Smart Meters)	\$ 1,100,374	\$ 234,500		\$ 1,334,874	12	-\$ 107,843	-\$ 101,469	\$ -	-\$ 209,312	\$ 1,125,562
N/A	1905	Land	\$ -			\$ -		\$ -		\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -			\$ -		\$ -		\$ -	\$ -	\$ -
13	1910	Leasehold Improvements	\$ 505,646	\$ 35,000		\$ 540,646	55	-\$ 42,192	-\$ 9,512	\$ -	-\$ 51,704	\$ 488,942
8	1915	Office Furniture & Equipment (10 years)	\$ 97,709			\$ 97,709	10	-\$ 46,870	-\$ 9,771	\$ -	-\$ 56,641	\$ 41,069
8	1915	Office Furniture & Equipment (5 years)	\$ -			\$ -		\$ -		\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 97,941			\$ 97,941		\$ -		\$ -	\$ -	\$ 97,941
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ 3,892			\$ 3,892		\$ -		\$ -	\$ -	\$ 3,892
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 215,482	\$ 21,000		\$ 236,482	5	-\$ 138,012	-\$ 45,196	\$ -	-\$ 183,209	\$ 53,274
10	1930	Transportation Equipment	\$ 3,188,163	\$ 20,000		\$ 3,208,163	10	-\$ 863,188	-\$ 319,816	\$ -	-\$ 1,183,004	\$ 2,025,159
8	1935	Stores Equipment	\$ -			\$ -		\$ -		\$ -	\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment	\$ 278,783	\$ 20,000		\$ 298,783	8	-\$ 128,752	-\$ 36,098	\$ -	-\$ 164,850	\$ 133,933
8	1945	Measurement & Testing Equipment	\$ 31,082			\$ 31,082	8	-\$ 13,509	-\$ 3,885	\$ -	-\$ 17,395	\$ 13,687
8	1950	Power Operated Equipment	\$ 224,659			\$ 224,659	8	-\$ 86,833	-\$ 28,082	\$ -	-\$ 114,916	\$ 109,744
8	1955	Communications Equipment	\$ -			\$ -		\$ -		\$ -	\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)	\$ -			\$ -	5	-\$ 9,575	\$ -	\$ -	-\$ 9,575	-\$ 9,575
8	1960	Miscellaneous Equipment	\$ -			\$ -		\$ -		\$ -	\$ -	\$ -
47	1970	Load Management Controls Customer Premises	\$ -			\$ -		\$ -		\$ -	\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -			\$ -		\$ -		\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 562,299	\$ 90,000		\$ 652,299	5	-\$ 298,865	-\$ 121,460	\$ -	-\$ 420,325	\$ 231,974
47	1985	Miscellaneous Fixed Assets	\$ -			\$ -		\$ -		\$ -	\$ -	\$ -
47	1990	Other Tangible Property	\$ -			\$ -		\$ -		\$ -	\$ -	\$ -
47	1995	Contributions & Grants	-\$ 6,790,435			-\$ 6,790,435		\$ 242,691		\$ -	\$ 242,691	-\$ 6,547,743
47	2440	Deferred Revenue ⁵	-\$ 3,323,916	-\$ 652,500		-\$ 3,976,416	60	\$ 119,844	\$ 60,836	\$ -	\$ 180,680	\$ 3,795,735
		Sub-Total	\$ 60,063,095	\$ 3,242,950	\$ -	\$ 63,306,045	\$ 679	-\$ 9,503,652	-\$ 2,448,802	\$ -	-\$ 11,952,455	\$ 51,353,591
		Less Socialized Renewable Energy Generation Investments (input as negative)										
		Less Other Non Rate-Regulated Utility Assets (input as negative)										
		Total PP&E	\$ 60,063,095	\$ 3,242,950	\$ -	\$ 63,306,045	\$ 679	-\$ 9,503,652	-\$ 2,448,802	\$ -	-\$ 11,952,455	\$ 51,353,591
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶										
		Total						-\$ 2,448,802				

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
Transportation
Stores Equipment
Net Depreciation