

UNDERTAKING J14.1

Undertaking

To identify those accounts where OPG thinks the clearing will be automatic, and those accounts where the OEB has discretion to apply principles of prudence.

Response

A slightly modified version of the AMPCO form Ex. K.14.2, with the additional column ("interim period, test period, or both") as requested by Mr. Buonaguro (TR Volume 14 page 168), is attached. The form has been modified to include the new deferral and variance accounts proposed by OPG for the test period. OPG has also re-grouped some of the lines in the form to simplify the presentation.