

**PUC Distribution Inc. (PUC Distribution)
EB-2020-0051**

Please note, PUC Distribution is responsible for ensuring that all documents it files with the OEB, including responses to OEB staff questions and any other supporting documentation, do not include personal information (as that phrase is defined in the *Freedom of Information and Protection of Privacy Act*), unless filed in accordance with rule 9A of the OEB's *Rules of Practice and Procedure*.

Staff Question-7

Ref: Manager's Summary, pp. 7-9

PUC Distribution confirmed that it has implemented the OEB's Account 1588 and 1589 accounting guidance, including a review of historical balances for the years 2017, 2018, and 2019. In its 2018 rate application, PUC Distribution's 2015 and 2016 balances were approved for disposition on an interim basis.

- a) Please explain whether PUC distribution has reviewed the 2015 and 2016 balances in the context of the new accounting guidance as well.

Yes, 2015 and 2016 were reviewed in context to the new accounting guidance.

- b) If so, did PUC identify any differences that would have resulted in a material change to the balances in those fiscal years?

No, differences would have resulted in a change to the balances in those fiscal years.

- c) Please confirm whether PUC distribution is also requesting that the OEB approve, on a final basis, the 2015 and 2016 balances that were previously approved on an interim basis.

Yes, PUC is requesting these balances be approved on a final basis.