SUP Interrogatory #5

Interrogatory

Reference: 3.3

Please provide illustrative detailed entries for the future clearance of the OM&A and capital variance accounts assuming OEB approval.

Response

OPG is not requesting two separate variance accounts for the OM&A and capital cost impacts of the overturning of Bill 124. The proposed Impact of Overturning Bill 124 Variance Account is a single account intended to capture both such impacts.

An illustrative account entry for the future clearance of the balance in the proposed variance account is as follows:

Dr. Amortization Expense	XXX	
Cr. Impact of Overturning Bill 124 Variance Account		XXX