



Exhibit 9:

DEFERRAL AND VARIANCE ACCOUNTS

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Northern Ontario

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Exhibit 9: Deferral And Variance Accounts

Tab 1 (of 2): Status of Deferral and Variance Accounts



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LIST OF OUTSTANDING DEFERRAL AND VARIANCE ACCOUNTS

Overview

NOW Inc. is requesting the disposition of the Deferral and Variance Accounts ("DVAs") below in this cost of service application.

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- Group 1 and Group 2 Deferral and Variance Accounts The balances as at December 31, 2023 and the forecasted interest through to April 30, 2025. NOW Inc. has followed the Board's guidance in the Accounting Procedures Handbook ("APH") and FAQs for recording amounts in the deferral and variance accounts. We have also followed the Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR) (EB-2008-0046, July 31, 2009) for the disposition of these accounts.
- NOW Inc. requests separate Rate Riders for these DVAs, one for Global Adjustment for Non-RPP Class B GA Customers and the others for the remaining Group 1 and Group 2 accounts.
- Disposition of Account 1568 LRAM Variance Account. The balance requested for disposition includes the residual to be returned to customers, along with the principal balances as determined by Elenchus (E4/T5/S1).

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Deferral and Variance Account Disposition Confirmation Statements

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- NOW Inc. requests a 1 year disposition period for all DVA accounts submitted for Disposition.
- The completed DVA Continuity Schedule is provided (E9/T1/S1/Att1 &2). The
 Model includes the reconciliation to the RRR Filing. The RRR Filing differs from
 the Model with respect to Accounts 1580, 1508 Pole Attachment Revenue



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- 1 Variance, 1508 OPEB, 1518 Retail, 1548 STR, 1509, and 1568 as explained in the model.
 - DVA Model instructions directed for 1508 to show total control account that is reported in the RRR in the first row for that account in tab 2b. After discussion with OEB, the sub account balances were used in order to eliminate the variance created by the directions.
 - NOW Inc. confirms that the monthly interest rates used to calculate carrying charges are the same as the prescribed rates published by the Board (E9/T1/S2).
 - The account balances in the continuity schedule reconcile with the Trial Balance in the Electricity Reporting and Record-keeping Requirements and the Audited Financial Statements.
 - No adjustments were made to the DVA balances previously approved by the Board on a final basis.
 - NOW Inc. confirms that it pro-rates the IESO Global Adjustment Charge in the RPP and Non-RPP portions.
 - NOW Inc. confirms that it does have Class A customers. None of which transitioned in the accumulating period.
 - NOW Inc.'s residual 1595 (2020) is not material and will be returned to customers.



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Outstanding Deferral and Variance Account Balances

Account Balances

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Table 1 Total Claim for NOW Inc's Deferral and Variance Accounts for May 1, 2025

Deferral and Variance Accounts	Account Number	2023 Closing Principal Balance (Adjusted for 2024 Disposition)	2023 Closing Interest Balance (Adjusted for 2024 Disposition)	Projected Interest (Jan 1, 2024 - April 30, 2025)	Total Claim	Status
Group 1 Accounts						
LV Variance Account	1550	\$60,743.84	\$1,177.65	\$4,578.30	\$66,499.79	Continue
Smart Metering Entity Charge Variance Account	1551	-\$11,179.49	\$61.62	-\$1,161.45	-\$12,279.32	Continue
RSVA - Wholesale Market Service Charge ⁵	1580	-\$130,286.70	-\$7,104.46	-\$3,587.91	-\$140,979.07	Continue
Variance WMS – Sub-account CBR Class A ⁵	1580	\$0.00	\$0.00	\$0.00	\$0.00	Continue
Variance WMS – Sub-account CBR Class B⁵	1580	\$10,480.77	\$72.50	\$452.80	\$11,006.07	Continue
RSVA - Retail Transmission Network Charge	1584	\$95,635.20	\$831.54	\$9,145.83	\$105,612.57	Continue
RSVA - Retail Transmission Connection Charge	1586	\$35,059.70	\$683.30	\$3,056.30	\$38,799.30	Continue
RSVA - Power (excluding Global Adjustment) ⁴	1588	-\$43,800.12	-\$1,859.49	-\$3,843.74	-\$49,503.35	Continue
RSVA - Global Adjustment ⁴	1589	\$100,713.26	\$6,875.00	\$7,128.56	\$114,716.82	Continue
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	-\$17,897.07	-\$14,114.89	-\$1,266.78	-\$33,278.74	Close
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	\$2,930.46	\$5,111.95	\$0.00	\$0.00	Continue
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	\$6.712.59	\$4.482.63	\$0.00	\$0.00	Continue
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	\$77,832.24	\$7,321.22	\$0.00	\$0.00	Continue
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	\$321,836.26	\$21,715.00	\$0.00	\$0.00	Continue
Disposition and recovery/reland of regulatory balances (2024)		\$321,030.20	\$21,715.00	\$0.00	30.00	Continue
Total Group 1 (excluding Global Adjustment)		\$408,067.68	\$18,378.57	\$7,373.35	-\$14,122.75	
RSVA - Global Adjustment	1589	\$100,713.26	\$6,875.00	\$7,128.56	\$114,716.82	Continue
Group 2 Accounts						
Pole Attachment Revenue Variance ⁵	1508	-\$414,857.26	-\$27,059.74	-\$24,001.62	-\$465,918.62	Continue
Customer Choice Initiative Costs ⁷	1508	\$17,315.65	\$1,204.30	\$1,225.62	\$19,745.57	Continue **
Green Button Initiative Costs ¹⁰	1508	\$97,297.99	\$1,035.51	\$8,376.24	\$106,709.74	Continue **
Other Regulatory Assets, Sub-account ULO Implementation Cost ¹⁴	1508	\$9,225.00	\$174.40	\$653.00	\$10,052.40	Continue **
Other Regulatory Assets, sub-account OEB Cost Assessment Variand	1508	\$11,685.33	\$1,692.00	\$827.16	\$14,204.49	Continue **
Other Regulatory Assets, sub-account OPEB	1508	\$69,671.60	\$0.00	\$0.00	\$69,671.60	Close *
Retail Cost Variance Account - Retail ⁶	1518	-\$2,796.89	\$370.61	-\$28.44	-\$2,454.72	Close
Misc. Deferred Debits	1525	\$0.00	\$0.00	\$0.00	\$0.00	Continue
Retail Cost Variance Account - STR ⁶	1548	\$16,507.50	\$1,371.79	\$985.60	\$18,864.89	Close
PILs and Tax Variance for 2006 and Subsequent Years- Sub- account CCA Changes ¹²	1592	-\$53,744.00		\$0.00	-\$53,744.00	Continue
Total Group 2		-\$249,695.08	-\$21,211.13	-\$11,962.44	-\$282,868.65	
Other Accounts						
LRAM Variance Account ⁴	1568	\$112,933.82	\$14,259.00	\$7,952.10	\$135,144.92	Continue
Total including Account 1568		-\$136,761.26	-\$6,952.13	-\$4,010.34	-\$147,723.73	
Total Deferral and Variance Balance		\$372,019.68	\$18,301.44	\$10,491.57	-\$47,129.66	
* To close if proposed forecast is disposed. ** Generic approved account, only to be used of directed by the OEB.						

Disposition



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Accounts Not Being Disposed

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3 NOW Inc. is not disposing of accounts 1595(2021), 1595(2022), 1595(2023), 4 1595(2024) or 1509.

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The 1595 accounts are not being disposed as it has not been 2 years since the expiry of the rate riders.

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9 The 1509 Covid Emergency balance is not material and will be written off.

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Identification of Accounts That Will Continue Going Forward

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13 All Group 1 accounts will continue going forward.

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15 The Group 2 accounts are discussed in E9/T1/S3.

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Attachment 1 (of 2):

DVA Continuity Schedule



Utility Name	Northern Ontario Wires Inc.	
Service Territory		
Assigned EB Number	EB-2024-0046	
Name of Contact and Title	Geoffrey Sutton, CFO	
Phone Number	705-272-2918	
Email Address	geoffs@nowinc.ca	

To determine the first year the continuity schedules in tabs 2a and 2b will be generated for input, answer the following questions:

For all the the responses below, when selecting a year, select the year relating to the account balance. For example, if the 2021 balances that were reviewed in the 2023 rate application were to be selected, select 2021.

2022

2022

Every Accounts 1588 and 1589,

Please indicate the year the account balances were last disposed on a final basis for information purposes.

Determine whether scenario a or b below applies, then select the appropriate year.

a) If the accounts balances were last approved on a final basis, select the year of the year-end balances that were last approved on a final basis.

b) If the accounts balances were last approved on an interim basis, and

i) there are no changes to the previously approved interim balances, select the year of the year-end balances that were last approved for diposition on an interim basis.

ii) there are changes to the previously approved interim balances, select the year of the year-end balances that

Question 2

For the remaining Group 1 DVAs,

Please indicate the year of the account balances were last disposed on a final basis for information purposes.

Determine whether scenario a or b below applies, then select the appropriate year.

were last approved for disposition on a final basis.

- a) If the accounts balances were last approved on a final basis, select the year of the year-end balances that were last approved on a final basis.
- b) If the accounts were last approved on an interim basis, and
 - i) there are no changes to the previously approved interim balances, select the year of the year-end balances that were last approved for diposition on an interim basis.
 - ii) there are changes to the previously approved interim balaces, select the year of the year-end balances that were last approved for disposition on a final basis.

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version 1.0

Question 3

Select the earliest account balance vintage year in which there is a balance in Account 1595 (e.g. If 2019 is the earliest vintage year in which there is a balance in a 1595 sub-account, select 2019) 2020

Question 4

Select the earlier of i) the year of the year-end balances in which Group 2 DVAs were last disposed and ii) the earliest year of the year-end balances in which Group 2 DVAs started to accumulate.

2018

To determine whether tabs 6 and 6.2 will be generated, answer the following questions:

Question 5

Did you have any Class A customers at any point during the period that the Account 1589 balance accumulated (i.e. from the year the balance selected in #1 above to the year requested for disposition) or forecasted in the test year?

Yes

Question 6

Did you have any Class A customers at any point during the period where the balance in Account 1580, Sub-account CBR Class B accumulated (i.e. from the year selected in #2 above to the year requested for disposition) or the forecasted in the test year?



General Notes
<u>Notes</u>
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.
Pale grey cell represent auto-populated RRR data

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 tegard. 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.

						2020					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-20	Transactions Debit / (Credit) during 2020	OEB-Approved Disposition during 2020	Principal Adjustments(1) during 2020	Closing Principal Balance as of Dec-31-20	Opening Interest Amounts as of Jan-1-20	Interest Jan-1 to Dec-31-20	OEB-Approved Disposition during 2020	Interest Adjustments(1) during 2020	Closing Interest Amounts as of Dec-31-20
Group 1 Accounts											
LV Variance Account Smart Metring Entity Charge Variance Account RSVA. Wholesale Market Service Charge ⁶ Variance WMS – Sub-account CBR Class A ⁵ Variance WMS – Sub-account CBR Class B ⁶ RSVA. Rettal Transmission Network Charge RSVA. Rettal Transmission Network Charge RSVA. Rettal Transmission Charge RSVA. Power (excluding Global Adjustment) ⁷ Disposition and Recovery/Retund of Regulatory Balances (2019) ⁹ Disposition and Recovery/Retund of Regulatory Balances (2020) ⁹ Disposition and Recovery/Retund of Regulatory Balances (2021) ⁹ Disposition and Recovery/Retund of Regulatory Balances (2022) ⁹	1550 1551 1580 1580 1580 1584 1586 1588 1589 1595 1595 1595 1595	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$171,547	\$332,163		\$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 \$	-\$1,311	\$11,260		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
Disposition and Recovery/Refund of Regulatory Balances (2024) ³ Refer to the Filing Requirements for Account 1595 disposition eligibility.	1595	\$0				\$0	\$0				\$0
Group 1 total (including Account 1589) Group 1 total (excluding Account 1589) RSVA - Global Adjustment	1589	\$0 \$0 \$0	\$171,547 \$171,547 \$0	\$332,163 \$332,163 \$0	\$0 \$0 \$0	-\$160,616 -\$160,616 \$0	\$0 \$0 \$0	-\$1,311 -\$1,311 \$0	\$11,260 \$11,260 \$0	\$0 \$0 \$0	-\$12,571

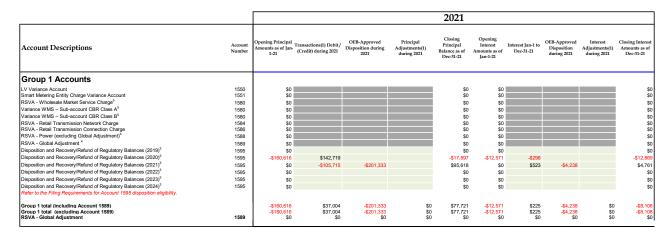
For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit balances are to have a positive figure and credit balance are to have a negative figure)

- ¹ Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB-Approved disposed balances, please provide amounts for adjustments and include supporting documentations.
- 1) If th LLD's, rate year begins on January 1, 2025, the projected interest is recorded from January 1, 2024 to December 31, 12024 on the December 31, 2022 balances adjusted to remove balances approved for disposition in the 2024 rate decision.
 2) If the LD's rate year begins on May 1, 2025, the projected interest is recorded from January 1, 2024 to April 30, 2025 on the December 31, 2023 balances, adjusted to remove balances approved for disposition in the 2024 rate decision.
- 3 The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. In the introduces abused contrains as whe as in the data on an Account 1995 sub-accounts in a signed or in erview data. Differences need to be explained. For each Account 1995 sub-account, the transfer of the balance approved for disposition into Account 1995 is to be recorded in "OEB Approved Disposition" column. The recoveryirefund is to be recorded in the "Transaction" column. Any vintage year of Account 1995 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor.

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Accounts 1595 (2020), (2021) and (2022) will not be eligible for disposition in the 2023 rate application.

- 4 New accounting guidance effective January 1, 2019 for Accounts 1589 and 1589 was issued Feb. 21, 2019 stied Accounting Procedures Hamilbook Lipidate Accounting Quidance Related to Commodity Pass-Through Accounts Tanacations in the General Ledge (excluding any amounts approved for lapposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-upsindjustments/revensals needed to derive the claim amount must be shown separately in the "Orinipia Adjustments" columns of his DNA Continuity Scheduling.
- 5 Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately. There is no disposition of Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exists for Account 1580, sub-account CBR Class A at the December year-end, the balance must be applicated to the country of the
- ⁶ RRR balance for Account 1580 RSVA Wholesale Market Service Charge should equal to the control account as reported in the RRR. This would include the balance for Account 1580, Variance WMS Sub-account CBR Class B.

Deferral/Variance Account Workform



For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit balances are to have a positive figure and credit balance are to have a negative figure)

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB-Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

1) If the LDC's rate year begins on January 1, 2025, the projected interest is recorded from January 1, 2024 to December 31, 2024 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision begins on May 1, 2025, the project of interest is recorded from January 1, 2024 to April 30, 2025 on the December 31, 2023 balances, adjusted to remove balances approved for disposition in the 2024 rate

The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. The intrinuous sub-accounts as well as in the lost in all account, response sub-accounts is to agree to the river dual. Differences need to be explained. For each Account 1595 sub-account, the transfer of the bidance approved for disposition into Account 1595 is to be recorded in "OEB Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. Any virtage year of Account 1595 is not be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor.

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Accounts 1595 (2020), (2021) and (2022) will not be eligilible for disposition in

New accounting guidance effective January 1, 2019 for Accounts 1588 and 1590 was issued Feb. 21, 2019 filled Accounting Procedures Handbook Update. Accounting Guidance Related to Commodify Plans Through Accounts Accounts (and the Commodified Plans Through Accounts Accounts (and the Commodified Plans Through Accounts Accounts

Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately. There is no disposition of Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed if a balance wists for Account 1580, sub-account CBR Class A at the December year-end, the balance must be

Deferral/Variance Account Workform

						2022					
Account Descriptions	Account Number		Transactions(1) Debit (Credit) during 2022	OEB-Approved Disposition during 2022	Principal Adjustments(1) during 2022	Closing Principal Balance as of Dec-31-22	Opening Interest Amounts as of Jan-1-22	Interest Jan-1 to Dec-31-22	OEB-Approved Disposition during 2022	Interest Adjustments(1) during 2022	Closing Interest Amounts as of Dec-31-22
Group 1 Accounts											
LV Variance Account	1550	\$0			\$50,271	\$50,271	\$0			\$698	\$698
Smart Metering Entity Charge Variance Account	1551	\$0			-\$18,631	-\$18,631	\$0			-\$207	-\$207
RSVA - Wholesale Market Service Charge ⁵	1580	\$0			\$338,030	\$338,030	\$0			\$6,071	\$6,071
Variance WMS – Sub-account CBR Class A ⁵	1580	\$0				\$0	\$0				\$0
Variance WMS – Sub-account CBR Class B ⁵	1580	\$0			-\$24,334	-\$24,334	\$0			-\$392	-\$392
RSVA - Retail Transmission Network Charge	1584	\$0			\$223,148	\$223,148	\$0			\$3,399	\$3,399
RSVA - Retail Transmission Connection Charge	1586	\$0			\$39,021	\$39,021	\$0			\$511	\$511
RSVA - Power (excluding Global Adjustment) ⁴	1588	\$0			-\$68,879	-\$68,879	\$0			-\$1,669	-\$1,669
RSVA - Global Adjustment ⁴	1589	\$0			-\$74,732	-\$74,732	\$0			-\$2,008	-\$2,008
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	-\$17,897				-\$17,897	-\$12,869	-\$343			-\$13,212
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	\$95,618	-\$92,688			\$2,930	\$4,761	\$203			\$4,964
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	\$0	-\$20,861	-\$44,860		\$23,999	\$0	\$544	-\$3,397		\$3,941
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2024) ³ Refer to the Filing Requirements for Account 1595 disposition eligibility.	1595	\$0				\$0	\$0				\$0
Group 1 total (including Account 1589)		\$77,721	-\$113,549	-\$44,860	\$463,893	\$472,925	-\$8,108	\$404	-\$3,397	\$6,404	\$2,098
Group 1 total (excluding Account 1589) RSVA - Global Adjustment	1589	\$77,721 \$0	-\$113,549 \$0	-\$44,860 \$0	\$538,626 -\$74,732	\$547,658 -\$74,732	-\$8,108 \$0	\$404 \$0	-\$3,397 \$0	\$8,412 -\$2,008	\$4,105 -\$2,008

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit balances are to have a positive figure and credit balance are to have a negative figure)

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB-Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

1) Hith. LDC; rate year teglors on Jeanuey 1, 2023, the projected interest is recorded from January 1, 2024 to Described 11, 2024 on the Described 11, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

2) If the LDC's rate year begins on Mey 1, 2025, the projected interest is recorded from January 1, 2024 to April 30, 2023 on the Described 31, 2023 balances, adjusted to remove balances approved for disposition in the 2024 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. The minimulas abundances as well as in the control of the control

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Accounts 1595 (2020), (2021) and (2022) will not be eligible for disposition in the 2023 rate application.

New accounting guidance effective January 1, 2019 for Accounts 1588 and 1580 was issued Feb. 21, 2019 titled Accounting Procedures Hernbook Update. Accounting Guidance Related to Commodify Plans: Through Accounts and Accounting Procedures Hernbook Update. Accounting procedures procedure for September 1, 1997 and 1997

Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately. There is no disposition of Account 1580, sub-account CBR Class A counting guidance for this sub-account to be followed. If a balance exists for Account 1580, sub-account CBR Class A at the December year-end, the balance must be explained.

Deferral/Variance Account Workform

						2023					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-23	Transactions Debit/ (Credit) during 2023	OEB-Approved Disposition during 2023	Principal Adjustments(1) during 2023	Closing Principal Balance as of Dec-31-23	Opening Interest Amounts as of Jan-1-23	Interest Jan-1 to Dec-31-23	OEB-Approved Disposition during 2023	Interest Adjustments(1) during 2023	Closing Interest Amounts as of Dec-31-23
Group 1 Accounts											
LV Variance Account	1550	\$50,271	\$60,744	\$38,089		\$72,926	\$698	\$2,786	\$1,186		\$2,298
Smart Metering Entity Charge Variance Account	1551	-\$18,631	-\$11,179	-\$2,450		-\$27,361	-\$207	-\$1,106	-\$85		-\$1,228
RSVA - Wholesale Market Service Charge ⁵	1580	\$338,030	-\$130,287	\$91,724		\$116,019	\$6,071	\$11,764	\$4,128		\$13,707
Variance WMS – Sub-account CBR Class A ⁵	1580	\$0				\$0	\$0				\$0
Variance WMS – Sub-account CBR Class B ⁵	1580	-\$24,334	\$10,481	-\$11,696		-\$2,157	-\$392	-\$1,036	-\$345		-\$1,084
RSVA - Retail Transmission Network Charge	1584	\$223,148	\$95,635	\$119,259		\$199,524	\$3,399	\$10,411	\$3,844		\$9,967
RSVA - Retail Transmission Connection Charge	1586	\$39,021	\$35,060	\$13,903		\$60,178	\$511	\$2,699	\$345		\$2,865
RSVA - Power (excluding Global Adjustment) ⁴	1588	-\$68,879	-\$43,798	-\$36,379	-\$2	-\$76,300	-\$1,669	-\$4,838	-\$2,025		-\$4,481
RSVA - Global Adjustment ⁴	1589	-\$74,732	\$66,849	-\$74,723	\$33,864	\$100,704	-\$2,008	\$7,711	-\$3,791		\$9,494
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	-\$17,897				-\$17,897	-\$13,212	-\$903			-\$14,115
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	\$2,930				\$2,930	\$4,964	\$148			\$5,112
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	\$23,999	-\$17,286			\$6,713	\$3,941	\$541			\$4,483
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	\$0	-\$85,498	-\$163,330		\$77,832	\$0	\$3,947	-\$3,374		\$7,321
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	\$0				\$0	\$0				\$0
Refer to the Filing Requirements for Account 1595 disposition eligibility.											
Group 1 total (including Account 1589)		\$472.925	-\$19.280	-\$25.604	\$33.862	\$513.111	\$2.098	\$32.123	-\$117	\$0	\$34.338
Group 1 total (excluding Account 1589)		\$547,658	-\$86,129	\$49,119	-\$2	\$412,408	\$4,105	\$24,412	\$3,674	\$0	\$24,844
RSVA - Global Adjustment	1589	-\$74,732	\$66,849	-\$74,723	\$33,864	\$100,704	-\$2,008	\$7,711	-\$3,791	\$0	\$9,494

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit balances are to have a positive figure and credit balance are to have a negative figure)

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB-Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

1) Hith. LDC; rate year teglors on Jeanuey 1, 2023, the projected interest is recorded from January 1, 2024 to Described 11, 2024 on the Described 11, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

2) If the LDC's rate year begins on Mey 1, 2025, the projected interest is recorded from January 1, 2024 to April 30, 2023 on the Described 31, 2023 balances, adjusted to remove balances approved for disposition in the 2024 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. The minimulas abundances as well as in the control of the control

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Accounts 1595 (2020), (2021) and (2022) will not be eligible for disposition in the 2023 rate application.

New accounting guidance effective January 1, 2019 for Accounts 1588 and 1580 was issued Feb. 21, 2019 titled Accounting Procedures Hernbook Update. Accounting Guidance Related to Commodify Plans: Through Accounts and Accounting Procedures Hernbook Update. Accounting Guidance Related to Commodify Plans: Through Accounts transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-uppring/ustrement/inversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" Columns of this DVA Continuity Schedule.

Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately. There is no disposition of Account 1580, sub-account CBR Class A counting guidance for this sub-account to be followed. If a balance exists for Account 1580, sub-account CBR Class A at the December year-end, the balance must be explained.

Deferral/Variance Account Workform

			2024		Projec	ted Interest on	Dec-31-23 Balan	ces		2.1.7 RRR	
Account Descriptions Account Descriptions		Interest Disposition during 2024 - instructed by OEB	Closing Principal Balances as of Dec 31 23 Adjusted for Dispositions during 2024	31-23 Adjusted for	2024 to December 31, 2024 on	Projected Interest from January 1, 2025 to April 30, 2025 on Dec 31 -23 balance adjusted for disposition during 2024 (2)	Total Interest	Total Claim	Accounts To Dispose Yes/No	As of Dec 31-23	Variance RRR vs. 2023 Balance (Principal + Interest)
Group 1 Accounts											
LV Variance Account 1				\$1,178			\$5,756	\$66,499.79		\$75,224	\$0
Smart Metering Entity Charge Variance Account				\$62	-\$968		-\$1,100	-\$12,279.32		-\$28,589	\$0
RSVA - Wholesale Market Service Charge ⁵		6 \$20,81		-\$7,104	-\$1,330	-\$2,258	-\$10,692	-\$140,979.07		\$126,484	-\$3,241
Variance WMS – Sub-account CBR Class A ⁵			\$0	\$0			\$0	\$0.00			\$0
	0 -\$12,6			\$73		\$182	\$525	\$11,006.07		-\$3,241	\$0
RSVA - Retail Transmission Network Charge 1 RSVA - Retail Transmission Connection Charge 1				\$832 \$683	\$7,488 \$2,449		\$9,977 \$3.740	\$105,612.57 \$38.799.30		\$209,491 \$63.044	\$0
RSVA - Retail Transmission Connection Charge RSVA - Power (excluding Global Adjustment) ⁴ 1				-\$1.859	\$2,449 -\$3.085		\$3,740 -\$5,703	\$38,799.30 -\$49.503.35		-\$80,782	\$0
RSVA - Global Adjustment ⁴		9 \$2.61		\$6.875			\$14.004			\$110.198	\$0
Disposition and Recovery/Refund of Regulatory Balances (2019) ³		9 \$2,011	\$100,713	\$0,875	\$5,383	\$1,746	\$14,004	\$114,716.82 \$0.00	No	\$110,198	\$0
Disposition and Recovery/Refund of Regulatory Balances (2020) ³ 1			-\$17.897	-\$14.115	-\$957	-\$310	-\$15.382	-\$33.278.74	Yes	-\$32.012	\$0
Disposition and Recovery/Refund of Regulatory Balances (2021) ³			\$2.930	\$5.112		-\$310	\$5.112			\$8.042	\$0
Disposition and Recovery/Refund of Regulatory Balances (2021) Disposition and Recovery/Refund of Regulatory Balances (2022) ³			\$2,930				\$5,112 \$4.483	\$0.00 \$0.00	No No	\$8,042	\$0
Disposition and Recovery/Refund of Regulatory Balances (2022) Disposition and Recovery/Refund of Regulatory Balances (2023) ³ 1			\$6,713	\$4,483			\$4,463	\$0.00		\$11,195	\$0
Disposition and Recovery/Refund of Regulatory Balances (2023) Disposition and Recovery/Refund of Regulatory Balances (2024) ³ 1		6 -\$21.71		\$7,321 \$21.715			\$7,321 \$21.715	\$0.00 \$0.00	No No	\$85,153	\$0
Refer to the Filling Requirements for Account 1595 disposition eligibility.	-\$321,8	-\$21,71	\$321,836	\$21,715			\$21,715	\$0.00	NO NO		\$0
Group 1 total (including Account 1589) Group 1 total (excluding Account 1589) RSVA - Global Adjustment 1	\$4,3 \$4,3		\$408,068	\$25,254 \$18,379 \$6,875	\$12,778 \$7,395 \$5,383	-\$22	\$39,755 \$25,752 \$14,004	\$100,594.07 - \$14,122.75 \$114,716.82			

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit balances are to have a positive figure and credit balance are to have a negative figure)

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB-Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

1) Hith. LDC; rate year teglors on Jeanuey 1, 2023, the projected interest is recorded from January 1, 2024 to Described 11, 2024 on the Described 11, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

2) If the LDC's rate year begins on Mey 1, 2025, the projected interest is recorded from January 1, 2024 to April 30, 2023 on the Described 31, 2023 balances, adjusted to remove balances approved for disposition in the 2024 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. The minimulas abundances as well as in the control of the control

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Accounts 1595 (2020), (2021) and (2022) will not be eligible for disposition in the 2023 rate application.

New accounting guidance effective January 1, 2019 for Accounts 1588 and 1580 was issued Feb. 21, 2019 titled Accounting Procedures Hernbook Update. Accounting Guidance Related to Commodify Plans: Through Accounts and Accounting Procedures Hernbook Update. Accounting Guidance Related to Commodify Plans: Through Accounts transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-uppring/ustrement/inversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" Columns of this DVA Continuity Schedule.

Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately. There is no disposition of Account 1580, sub-account CBR Class A counting guidance for this sub-account to be followed. If a balance exists for Account 1580, sub-account CBR Class A at the December year-end, the balance must be explained.



						2018					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-18	Transactions Debit / (Credit) during 2018	OEB-Approved Disposition during 2015	Principal Adjustments(1) during 2018	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-18	OIB-Approved Disposition during 2018	Interest Adjustments(1) during 2018	Closing Interest Amounts as of Dec-31-18
Group 2 Accounts											
Deferred IFRS Transition Costs	1508					\$0					\$0
Pole Attachment Revenue Variance	1508		-\$6,942			-\$6,942		-\$19			-\$19
Retail Service Charge Incremental Revenue ⁶	1508					80					90
Customer Choice Initiative Costs ^T	1508					80					90 90
Local Initiatives Program Costs [®]	1508					\$0					\$0
Green Button Initiative Costs ¹⁰	1508					\$0					\$0
Other Regulatory Assets, Sub-account Designated Broadband Project Impacts ¹³	1508					80					90 90
Other Regulatory Assets, Sub-account ULO Implementation Cost ¹⁶	1508					80					90
Other Regulatory Assets, Sub-Account GOCA Variance Account ¹⁹	1508					\$0					\$0
Other Regulatory Assets, sub-account LEAP EFA Funding Deferal Account 17	1508					80					90
Other Regulatory Assets - Sub-Account - Other ⁴	1508	90				80	90				90
Other Regulatory Assets, sub-account OEB Cost Assessment Variance	1508	\$11.685	\$0			\$11.685	\$171	\$218			\$389
Other Regulatory Assets, sub-account OPEB	1508	\$5.386	\$9.129			\$14.515					90
Retail Cost Variance Account - Retail ⁶	1518	\$3,746	\$2,318			\$6,064	\$33	\$90			\$123
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges*	1522 1525					\$0					90 90
Misc. Deferred Debits Retail Cost Variance Account - STR®						\$0	\$0				
Retail Cost Variance Account - STR*	1548 1572	\$3.434	\$1.752			\$5.186 \$0	\$46	880			\$126
Deferred Rate Impact Amounts	1574					SU S0					\$0 \$0 \$0 \$0
RSVA - One-time	1582					50					80
Other Deferred Credits	2425					\$0					90
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-process and contra account helical)	1592					\$0					\$0
PB c and Tay Variance for 2006 and Rubsequent Years, Rub, account CCA Channes ¹³	1592					\$0					90
Total of Group 2 Accounts Above		\$24.251	\$6.256	50	50	\$30,508	\$251	\$368	50	50	\$619
I RAM Variance Account	1568	969.073	\$17.364			\$86.437	\$1.208	\$1,446			\$2.654
Total including Account 1568		\$93.324	\$23.620	50	50	\$116.944	\$1,459	\$1.814	50	50	\$3.273
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential [®]	1522					50					90
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522					\$0					\$0
Renewable Generation Connection Capital Deferral Account	1531					\$0					90 90 90 90 90 90
Renewable Generation Connection OM&A Deferral Account	1532 1533	90				\$0 \$0	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account Smart Grid Capital Deferral Account	1533 1534					\$0 \$0					\$0
Smart Grid OM&A Deferral Account	1534					\$0 \$0					90
Smart Grid Funding Adder Deferral Account	1536					\$0					80
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	80				80	\$0				\$0
Meter Cost Deferral Account (MIST Meters) ³	1557										
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575					so					
Accounting Changes Linder CGAAP Balance + Return Component	1576					\$0					
Impacts Arising from the COVID-19 Emergency ¹¹	1509					\$0					90
Incremental Cloud Computing Implementation Costs ¹⁶	1511					\$0					50

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related OEB decision.

- Please provide explanations for the radius of the adjustments. If the adjustment in tables to providuoly CEE-Approved disposed believes, flames provide amounts for adjustments and recision supporting disconnectations.

 17 If the LCEC state speciation colonners, 12 CEE, projected femals was surple to Amount you CEE-Approved Disposed femals was surple to Amounty 12 CEE to Dispose the Amounty 1, CEE to Dispose 12, 2024 17 If the LCEC state special femals was surple colon amounty 1, CEE to Dispose 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 2024 18 (spil 2), 2025 on the Described 12, 202

- Account 1522 is established effective January 1, 2015, in accordance with Report of the OEB Regulatory Treatment of Pension and Other Post-employment Benefits (OPEBs) Costs EtS-2015-0040
- This 1908 sub-account for Local Initiatives Program Costs is effective May 28, 2021 per Accounting Order (002-2021) for the Establishment of a Deferral Account to Record Costs Associated WIN Districtor Proteomistips in the Local Initiatives Program United 2021-1202 (Costs) and Explored in Cost Management Provision (Explored 2021-1006). Costs boats in patient with the ESO for the Local Initiative Program may exert of incremental administration costs devicely attribution in the districtory perforation as a supporting parties to the ESO on the Local Initiatives Program in the sub-Local.

- Green Staffe Regulation, 19 for sub-excess Con-Connection (1997), and the Staffe Con-Connection (1997), and the Staffe Con-connection (1997), and the Staffe Con-lection (1997), and the Staffe Con-trol (199

					2019										2020					
Account Descriptions Account Descriptions		Transactions Debit/ (Coedit) during 2019	OEB-Approved Disposition during 2019	Principal Adjustments(I) during 2019	Closing Principal Balance as of Dec-31-19	Opening Interest Amounts as of Jan-1-19	Interest Jan-1 to Dec-31-19	OEB-Appeaved Disposition during 2019	Interest Adjustments(I) during 2019	Closing Interest Amounts as of Dec-31-19	Opening Principal Amounts as of Jan-1-20	Transactions(1) Debit/ (Credit) during 2020	OEB-Approved Disposition during 2020	Principal Adjustments(I) during 2020	Closing Principal Balance as of Dec-31-20	Opening Interest Amounts as of Jan-1-20	Interest Jan-1 to Dec-31-20	OIB-Appeared Disposition during 2020	Interest Adjustments(1) during 2020	Closing Interes Amounts as of Dec-31-20
Group 2 Accounts																				
Deferred IFRS Transition Costs 1508	50				90	so				\$0	50				50	50				SI
Pole Attachment Revenue Variance [®] 1508	-98.942	-\$76,659			-\$83,601	-\$19	-\$928			-8947	-\$83,601	-\$80,498			-\$164,099	-8947	-\$1,495			-\$2.44
Retail Service Charge Incremental Revenue ⁶ 1508	80				80	80				50	80				50	80				SI
Customer Choice Initiative Costs ⁷ 1508					80					50	50	\$10.387			\$10.387	80	\$8			SI
Local Initiatives Program Costs [®] 1508					80					50	50				50	80				SI
Green Button Initiative Costs ¹⁰ 1508					\$0					50	50				50	80				
Other Regulatory Assets, Sub-account Designated Broadband Project Impacts ¹³ 1508					80					50	80				50	80				
Other Regulatory Assets, Sub-account ULO Implementation Cost ^N 1508					\$0					\$0	80				\$0	80				š
Other Regulatory Assets, Sub-Account GOCA Variance Account 15					80					50	80				50					
Other Regulatory Assets, sub-account LEAP EFA Funding Deferal Account ¹⁷ 1508					\$0					\$0	90				\$0					
Other Regulatory Assets - Sub-Account - Other ⁶ 1508					\$0					\$0	90				\$0					
Other Regulatory Assets, sub-account OEB Cost Assessment Varience 1908	\$11.685				\$11.685	\$389	8263			\$651	\$11.685				\$11.685	9651	\$161			\$81
Other Regulatory Assets, sub-account OPEB 1508		\$8,709			\$23,224	\$0				\$0	\$23,224				\$31,933					8
Retail Cost Variance Account - Retail ⁶ 1518		-\$318			\$5,746		\$149			\$272	\$5.746				\$4.256	\$272	\$71			\$34
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges ⁸ 1522					\$0					\$0	80				50	80				
Misc. Deferred Dabits 1525	50				\$0	\$0				\$0	80				\$0	80				
Retail Cost Variance Account - STR ⁸ 1548	\$5,186	\$1.738			\$6,924	\$126	\$134			\$260	\$6,924	\$1.643			\$8.567	\$260	8103			\$36
Extra-Ordinary Event Costs 1572	80				90	80				\$0	80				80	80				8
Deferred Rate Impact Amounts 1574	\$ 50				90	\$0				\$0	50				90	80				8
RSVA - One-time 1582					90					\$0	80				90					s
Other Deferred Credits 2425	5 80				90	\$0				\$0	50				90	90				
PILs and Tax Variance for 2008 and Subsequent Years 1592	,																			
					\$0					\$0	\$0				\$0					s
PH c and Tay Variance for 2008 and Subsequent Years, Subsequent CCA Chambel ¹² 1992	2 50	-\$9,531			-\$9,531	\$0				\$0	-\$9,531	-\$6,380			-\$15,911	90				s
Total of Group 2 Accounts Above	\$30.508	-\$76.061	50	50	-\$45.554	\$619	-\$383	50	50	\$236	-\$45,554	-867.629	50	50	-\$113.182	\$236	-81.152	50	50	-591
I RAM Variance Account ⁴ 1588	\$86.437	\$8,963			\$95,400	\$2,654	\$2,033			\$4,687	\$95,400	\$8,025			\$101,425	\$4,687	\$1,338			\$6,02
Total including Account 1968	\$116.944	-\$67.098	50	50	\$49.846	\$3.273	\$1.650	so	50	\$4.923	\$49.846	-\$61.603	50	50	-\$11.758	\$4.923	\$185	50	50	\$5.10
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential [®] 1522	2 50				80	80				\$0					80	80				
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account 1522					\$0					\$0	80				\$0					
Renewable Generation Connection Capital Deferral Account 1522	90				\$0					\$0	90				90					
Renewable Generation Connection OM&A Deferral Account 1532					\$0					50	80				\$0					
Renewable Generation Connection Funding Adder Deferral Account 1533	80				90					50	50				80	80				
Smart Grid Capital Deferral Account 1534					\$0	\$0				\$0	\$0				\$0					
Smart Grid OM&A Deferral Account 1535	5 \$0				\$0	\$0				\$0	\$0				\$0	\$0				
Smart Grid Funding Adder Deferral Account 1536					\$0					\$0	\$0				\$0					
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs 1555					\$0	\$0				\$0	\$0				\$0					s
Meter Cost Deferral Account (MIST Meters) ³ 1557					\$0					\$0	\$0				\$0	90				
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component 1575 Accounting Changes Under CGAAP Balance + Return Component 1576					90 90						\$0 \$0				90 90					
Impacts Arising from the COVID-19 Emergency ¹¹					\$0	\$0				\$0	50	\$2,626			\$2,626	\$0				
Incremental Cloud Computing Implementation Costs ¹⁶ 1511	50				\$0	\$0				\$0	S0				50	S0				/ 5

Please provide explanations for the nature of the adjustments. If the adjustment relation to previously QTS2-Approved dispussed believes, please provide encourse for adjustments and recludes exporting documentations.

17 for ALCCS and the projection chances of LOSS of prejudent interests investion than please ys 1, 2004 to Document 91, 2004 of 17 for ALCCS and the prejudent interests investion than please ys 1, 2004 to Document 91, 2004 of 17 for ALCCS and the prejudent interests investigate from all analysis and they 1, 2005, the projected interest is successful from allowed ys 2, 2006 to the Documented 13, 2003 desired as adjusted in two sold and approved to disputs the first 2004 of the disputs of the year of year of the year of the year of the year of the year of year of

Account 1557 is to be recovered in a manner similar to the Smart Melar accounts. Distributors should request for disposition upon complication of the MET maker deployment. A prudence review and disposition should be done in the application, outside the DVA Continuity Schedule.

tes order propose or les accents session.

Be 150 able becarde delette dept. 2017 per les Deurg Rédaler Seriou Charge Decision ent Char (IE-2015-2054). The accent delet dept. 2015-2015-2014 per les control design or relation in the seriou seglement of the order design of the second relation in the serious seglement of the 150 able of the second relation in the serious seglement of the 150 able of the second relation in the serious seglement of the 150 able of the second relation in the Second relation relation in the Second relation in the Second relation in the Second relation in the Second relation relati

Gene Bull Register, in the sub-excess.

Account 1950 - Tepach stopp with the OCO-110 Envagory was analyticined officials March 24, 2050. Refer to Report of the Account 1950 - Tepach stopp with the OCO-110 Envagory was analyticined officials. March 24, 2050. Refer to Register and Accounts of Color Stopp with the OCO-150 Envagory for Fugure and Accounts of Color Stopp with the Accounts of Color Accounts the Received Paging with Accounts of Color Accounts of Received Paging with Accounts and A

	2021												2022										2023					\neg			
Account Descriptions Account	count unber A	Opening Principal 1 mounts as of / Jan-1-21	Fransactions(1) Debit (Credit) during 2021	OEB-Approved Disposition during 2021	Principal Adjustments(1) during 2021	Closing Principal Balance as of Dec-31-21	Opening Interest Amounts as of Jan-1-21	Interest Jan-1 to Dec-31-21		Adjustments(1)	Closing Interest Amounts as of Dec-31-21	Opening Principal Amounts as of Jan-1-22		OIB-Approved Disposition during 2022	Principal Adjustments(1) during 2022	Closing Principal Balance as of Dec-31-22	Opening Interest Amounts as of Jan-1-22	Interest Jan-1 to Dec-31-22		Interest Adjustments(1) during 2022				OEB-Approved Disposition during 2023	Principal Adjustments(1) during 2023	Closing Principal Balance as of Dec-31-23	Opening Interest 1 Amounts as of Jan-1-23	nterest Jan-1 to	Disposition Ac	Interest Cl Adjustments(I) A during 2023	losing Interest Impurits as of Dec-31-23
Group 2 Accounts																															
Deferred IFRS Transition Costs 15	1508	50				90	90				90	90				80	80				90	60				90	90				90
	1508	-\$164.099	-san san			-\$244.659	.82.442	-\$1,146			-\$3,588	-\$244.659	.845 224			-\$289.883	-\$3,588	-\$5,239			-\$8.827	-\$289.883	-\$49.203		-875.772	-8414.857	-58 827	-\$15.797		-\$2,436	-\$27,060
	1508	\$0	-900,000			50	90	-91,140			90,000	90	1910,221			80	80	-90,200			90,021	90	-940,200		913,112	90	90,021	400,000		42,430	90,000
	1508	\$10.387	83 331			\$13.718		880			960	\$13.718	\$3.598			\$17.316	868	\$263			8331	\$17.316				817 316	8331	\$874			\$1,204
	1508	80	90,001			913,710	90	300			900	910,710	93,080			80	500	2203			9.01	917,310				917,310	90	3014			91,204
	1508	90				80	90				90	90	6999			\$332	90	0.4			9.4	\$332	\$96,966			\$97.298	9.4	\$1.032			\$1.036
	1508	80				50	90				90	90	9004			80	50	-			97	4002	\$30,300			901,200	-	91,000			91,000
	1508	50				50 50	50				90	50				50	50				90	50	\$9.225			\$9.225	90	8174			0474
	1508	50				50 50	90				90	50				50	50				90	50	89,225			99,225	90	51/4			9174
	1508	\$0 \$0				90	90				50	50				90	\$0				90	50				50	90				90
	1508	50 50				\$0 80	90				\$0	50				50	S0 S0				\$0	30				\$0	90				90
	1508	\$11.685				\$11.685	8812	867			\$0 \$879	\$11,685				\$11.685	\$879	\$224			\$1.103	\$11.685				\$11.685	91 103	8500			\$1 692
	1508	\$31,933	\$8,709			\$40.642	80	90/			90/9	\$40.642	\$8.700			\$49.351	80				\$1.103	\$49.351	88 709		\$11.612	\$69.672	81.103	2090			91.092
	1518	\$4.256	-9976			\$3.277	\$343	821			5364	\$3.277	-\$1,432			\$1.845	\$364	847			8411	\$1.845	-\$2.247		-\$2,395	-\$2,797	9411	0.41		001	9971
	1522	80	-9975			\$3,277	9343	921			9304	93,277	-91,432			\$1,040	9304	547			9411	\$1,040	-92,247		-92,390	-92,797	9411	541		-901	9371
	525	\$0 \$0				80	90				90	80				80	\$0				90	\$0				90	90				90
	1548	\$8.567	\$1,723			\$10.289	8363	969			8416	\$10.289	01 702			\$12.072	8416	\$219			\$635	\$12.072	\$1.852		\$2,583	\$16,508	8635	6662		884	\$1.372
	1572	80.007	91.723			\$10,289	9363	903			9410	510,289	91,702			\$12,072	9410	5219			9030	812,072	\$1,002		92,003	910,000	9033	9003		304	91,372
Deferred Rate Impact Amounts 15	574	80				80	80				80	80				80	80				80	80				80	80				80
RSVA - One-time 15	582	80				80	80				80	80				80	80				80	80				80	80				80
Other Deferred Credits 24	425	SO				\$0	90				\$0	\$0				90	\$0				90	\$0				\$0	90				90
PILs and Tax Variance for 2005 and Subsequent Years	1592																														
(pwilates sub-annual and nortra annual helina)		\$0				\$0	80				\$0	80				\$0	\$0				\$0	\$0				\$0	\$0				\$0
PH s and Tax Variance for 2008 and Robsensett Years, Robsensett CCA Channes ¹²	1592	-\$15,911	-\$3,858			-\$19,769	90				\$0	-\$19,769	-\$23,078			-\$42,845	\$0				\$0	-\$42,845	-\$10,899			-\$53,744	\$0				\$0
Total of Group 2 Accounts Above		-8113.182	-\$71.634	50	50	-\$184.817	-\$916	-\$945	50	50	-\$1.861	-\$184.817	-\$55.311	50	50	-\$240.128	-\$1.861	-\$4.482	50	50	-\$6.343	-\$240.128	\$54.403	50	-863.971	-\$249.695	-\$6.343	-\$12.435	50	-\$2.433	-821.211
I RAM Varianna Annewe ⁴ 15	1568	\$101,425	\$4,710			\$106,135	\$6,024	\$590			\$6,615	\$106,135	\$3,325			\$109,460	\$6,615	\$2,073			\$8,688	\$109,460	\$2,050		\$1,424	\$112,934	\$8,688	\$5,571			\$14,259
Total including Account 1568		-\$11.758	-566.924	50	50	-\$78.682	\$5.108	-\$355	50	50	\$4.754	-\$78.682	-\$51,986	so	50	-\$130.667	\$4.754	-\$2,409	50	50	\$2.345	-\$130.667	\$56.453	50	-862.547	-\$136.761	\$2.345	-56.864	50	-52.433	-56.952
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential [®]	1522	50															***														
	1522	50 50				\$0 80	90				\$0	80				90	\$0				\$0	30				\$0	90				90
Pension & OPES Forecast Accrual versus Actual Cash Playment Differential Contra Account 15 Renewable Generation Connection Capital Deferral Account 15	1522	\$0 \$0				\$0 \$0	90				80	\$U 90				\$0 80	\$0				\$0	30				\$U 90	\$0				90
	1532	\$0 \$0				80	80				80	80				80	\$0 80				\$0 \$0	\$0				80	80				90 80
Renewable Generation Connection Funding Adder Deferral Account 15	533	\$0				\$0	50				50	50				80	\$0				\$0	\$0				50	\$0				50
Smart Grid Capital Deferral Account 15	534	\$0				\$0	90				\$0	\$0				90	\$0				\$0	\$0				\$0	\$0				\$0
	1535	\$0				\$0	80				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
	1536	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
	1555	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
	1557	\$0				\$0	\$0				\$0	80				\$0	\$0				\$0	\$0				\$0	90				80
	1575	\$0				\$0					- 1	80				90	1					\$0				80					
Accounting Changes Under CGAAP Balance + Return Component 15	1576	\$0				\$0						\$0				90						\$0				\$0					
	1509	\$2,626				\$2,626	90				\$0	\$2,626				\$2,626	\$0				\$0	\$2,626			-\$2,626	\$0	90				\$0
Incremental Codd Computing Implementation Costs 15	511	S0 =				50	S0				\$0	S0				S0	\$0				\$0	\$0				S0	90		_		S01

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit bala credit balance are to have a negative figure) as per the related OEB decision.

Please provide explanations for the nature of the adjustments. If the adjustment relation to previously QTS2-Approved dispussed believes, please provide encourse for adjustments and recludes exporting documentations.

17 for ALCCS and the projection chances of LOSS of prejudent interests investion than please ys 1, 2004 to Document 91, 2004 of 17 for ALCCS and the prejudent interests investion than please ys 1, 2004 to Document 91, 2004 of 17 for ALCCS and the prejudent interests investigate from all analysis and they 1, 2005, the projected interest is successful from allowed ys 2, 2006 to the Documented 13, 2003 desired as adjusted in two sold and approved to disputs the first 2004 of the disputs of the year of year of the year of the year of the year of the year of year of

Account 1557 is to be recovered in a manner similar to the Smart Melar accounts. Distributors should request for disposition upon complication of the MET maker deployment. A prudence review and disposition should be done in the application, outside the DVA Continuity Schedule.

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Be 150 able becarde delette dept. 2017 per les Deurg Rédaler Seriou Charge Decision ent Char (IE-2015-2054). The accent delet dept. 2015-2015-2014 per les control design or relation in the seriou seglement of the order design of the second relation in the serious seglement of the 150 able of the second relation in the serious seglement of the 150 able of the second relation in the serious seglement of the 150 able of the second relation in the Second relation relation in the Second relation in the Second relation in the Second relation in the Second relation relati

This 1958 sub-account for Local Initiatives Program Coals is effective May 28, 2021 per Accounting Crider (502-2021) for the Exhibitiment of a Calimari Account for Record Coash Associated With Exhibitime Privateship in the Local Initiatives Program United to 2021-2020 Constrained and Desmand Missional Privateship (2022-2021) (ed)), Collection for a pairwar with the SECS for the Local Initiative Program may record inconvention and certainization costs directly withinization for the dishibition participation as a supporting partner by the SECS of the Local Initiative Program in the suits become.

Gene Bull Register, in the sub-excess.

Account 1950 - Tepach stopp with the OCO-110 Envagory was analyticined officials March 24, 2050. Refer to Report of the Account 1950 - Tepach stopp with the OCO-110 Envagory was analyticined officials. March 24, 2050. Refer to Register and Accounts of Color Stopp with the OCO-150 Envagory for Fugure and Accounts of Color Stopp with the Accounts of Color Accounts the Received Paging with Accounts of Color Accounts of Received Paging with Accounts and A

				2024			Projected Inter	est on Dec-31-23 I	Balances		2.1.7 RRR		1
Account Descriptions	Account Number	Principal Disposition during 2024 - instructed by OEB	Interest Disposition during 2024 - instructed by OIB		Closing Interest Balances as of Dec 31-23 Adjusted for Dispositions during 2024	2024 to December 31, 2024 on Dec 31-23 balance adjusted for		Total Inferest	Total Claim	Accounts to Dispose Yes/No	As of Dec 31-23	Variance RRR vs. 2023 Balance (Principal + Interest)	For Accounts 1508, 1522 and 1592, only show the total control account that is reported in the RRR in the first row for that account in this tab
Group 2 Accounts													
Deferred IFRS Transition Costs	1508			80	\$0			90	\$0.00			SI SI	
Pole Attachment Revenue Variance ⁵	1508			-8414.857	-\$27.060	-\$18.124	-\$5.877	-\$51,061	-\$465.918.62	l	-\$363,710	\$78.20	7
Retail Service Charge Incremental Revenue	1508			80	50			80	\$0.00	l		SI SI	
Customer Choice Initiative Costs ⁷	1508			\$17.316	\$1,204	\$926	\$300	\$2,430	\$19,745.57		\$18,520	51	
Local Initiatives Program Costs®	1508			80	50			50	\$0.00		****	51	
Green Button Initiative Costs ¹⁰	1508			\$97.298	\$1.036	\$6,690	\$1.686	\$9.412	\$106,709,74		\$98.334	51	
Other Regulatory Assets. Sub-account Designated Broadband Project Impacts ¹³	1508			\$0	90,000			50	\$0.00		****		
Other Regulatory Assets, Sub-account ULO Implementation Cost ¹⁶	1508			89.225	\$174	\$493	\$160	\$827	\$10,052.40	Yes	\$9.399		
Other Regulatory Assets, Sub-Account GOCA Variance Account 15	1508			80	80	0.00		80	\$0.00		40,000		
Other Regulatory Assets, sub-account LEAP EFA Funding Deferal Account**	1508			80	50			80	\$0.00				
Other Regulatory Assets - Sub-Account - Other 4	1508			80	80			SO SO	\$0.00				
Other Regulatory Assets, sub-account OEB Cost Assessment Variance	1508			\$11.685	\$1.692	\$625	\$203	\$2.519	\$14.204.49	Yes	\$13,377		
Other Regulatory Assets, sub-account OPEB	1508			\$69.672	\$0	\$0	90	50	\$69.671.60	Yes	\$58,060	-\$11.612	
Retail Cost Variance Account - Retail [®]	1518			-\$2.797	\$371	-\$21	-\$7	\$342	-52.454.72		\$50	\$2,471	Please provide an explanation of the variance in the tab 3 - Appendix A
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges ⁸	1522			80	\$0			50	\$0.00	l		SI SI	
Misc. Deferred Debits	1525			\$0	\$0			\$0	\$0.00			SI	0
Retail Cost Variance Account - STR ⁶	1548			\$16,508	\$1,372	\$744	\$241	\$2,357	\$18,864.89		\$15,212	-\$2,663	Please provide an explanation of the variance in the tab 3 - Appendix A
Extra-Ordinary Event Costs	1572			\$0	\$0			90	\$0.00	l		SI	
Deferred Rate Impact Amounts	1574			\$0	\$0			90	\$0.00	l		SI SI	0
RSVA - One-time	1582 2425			80	\$0 \$0			90	\$0.00			Si	0
Other Deferred Credits	2425			\$0	30			90	\$0.00			Si Si	
PLs and Tax Variance for 2006 and Subsequent Years (exclusive sub-account and contra account below)	1592			80				so.	\$0.00				
PILs and Tay Variance for 2006 and Subsequent Years, Subsequent CCA Channes 12	1592			-853.744	50 80			so so	-\$53,744.00		-\$53.744	31	
Total of Group 2 Accounts Above		50	50	-\$249.695	-521,211	-50,000	-53,294	433,174	-6282.868.65		333.144	1	
		50	50										
I RAM Variance Account ⁴	1568			\$112,934	\$14.259	\$5,995	1,957.52	\$22,211	\$135,144.93			-\$127,193	3 Please provide an explanation of the variance in the tab 3 - Appendix A
Total including Account 1568		50	50	-\$136.761	-86.952	-\$2.674	-\$1,336	-\$10.962	-\$147.723.72			\$143.713	3
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential ⁶	1522			80	\$0			90	\$0.00			s	
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522			80	50			50	\$0.00			51	
Renewable Generation Connection Capital Deferral Account	1531			\$0	\$0			\$0	\$0.00			SI	0
Renewable Generation Connection OM&A Deferral Account	1532			\$0	\$0			\$0	\$0.00			SI	0
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0	\$0			\$0	\$0.00	1		51	
Smart Grid Capital Deferral Account	1534			\$0	\$0 \$0			\$0 \$0	\$0.00	I		SI	0
Smart Grid OM&A Deferral Account Smart Grid Funding Adder Deferral Account	1535 1536			\$0 \$0	\$0 \$0			\$0 80	\$0.00	I		51	
Smart Grid Funding Adder Deternal Account Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1536			\$0 \$0	\$0 \$0			90 80	\$0.00 \$0.00	No		51	
Meter Cost Deferral Account (MIST Meters) ²	1557			80	50			90	\$0.00	No		31	
man can bear a cook (mor man)					30			50	\$0.00	I		1 5	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575			50					\$0.00	No		SI	
Accounting Changes Under CGAAP Balance + Return Component	1576			80					\$0.00	No		SI SI	
Impacts Arising from the COVID-19 Emergency ¹¹	1509			\$0	\$0			90	\$0.00		\$2,626	\$2,621	s
Incremental Cloud Computing Implementation Costs ¹⁸	1511			\$0	\$0			90	\$0.00			51	ol .

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit bala credit balance are to have a negative figure) as per the related OEB decision.

Please provide explanations for the nature of the adjustments. If the explanation explanations for the nature of the adjustment and include exposure description (IEE-Approved deposed believes, Resear provide exercise for adjustment and include explanation (IEE Approved deposed believes in terms of the adjustment of IEE Approved deposed believes in terms and analysis. I IEE Approved deposed believes in terms and analysis. I IEEE Approved deposed believes in the adjustment of IEEE Approved deposed believes in the IEEE Approved deposed believes in the IEEE Approved deposed believes in the IEEE Approved deposed believes adjusted to more interest approved for deposed and the IEEE Approved deposed and IEEE Approved d

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Gene Bull Register, in the sub-excess.

Account 1950 - Tepach stopp with the OCO-110 Envagory was analyticined officials March 24, 2050. Refer to Report of the Account 1950 - Tepach stopp with the OCO-110 Envagory was analyticined officials. March 24, 2050. Refer to Register and Accounts of Color Stopp with the OCO-150 Envagory for Fugure and Accounts of Color Stopp with the Accounts of Color Accounts the Received Paging with Accounts of Color Accounts of Received Paging with Accounts and A

Ontario Energy Board 2025 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. 2023 Balance (Principal + Interest)	Explanation
RSVA - Wholesale Market Service Charge5	1580	\$ (3,240.96)	Balance is in sub account for Class B. This is a known model issue.
Pole Attachment Revenue Variance5	1508	\$ 78,207.46	Variance is Jan 2024-May 31, 2025 Principal and interest calculated in order to dispose and close of the DVA
Other Regulatory Assets, sub-account OPEB	1508	\$ (11,612.00)	Variance is Jan 2024-May 31, 2025 Principal and interest calculated in order to dispose and close of the DVA
Retail Cost Variance Account - Retail6	1518	\$ 2,475.90	Variance is Jan 2024-May 31, 2025 Principal and interest calculated in order to dispose and close of the DVA
Retail Cost Variance Account - STR6	1548	\$ (2,667.20)	Variance is Jan 2024-May 31, 2025 Principal and interest calculated in order to dispose and close of the DVA
LRAM Variance Account4	1568	\$ (127,192.82)	LRAM being filed as part of CoS application, no balances recorded in GL until this application.
Impacts Arising from the COVID-19 Emergency11	1509	\$ 2,626.21	Amount recorded is not material and therefore proposed write off balance and cleared account in principal adjustment

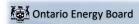


In the green shaded cells, enter the data related to the **proposed** load forecast. Do not enter data for the MicroFit class.

							A	E	3			0	D=	A-C			E			F =B-C-E (deduct E if applicable)]			
(Enter Rate Cla	ses in cells	Rate Class below as they appea ates and charges)	ar on your current tariff o	r Units	# of Customers	Total Metered kWh	Total Metered <mark>kW</mark>	Metered kWh for Non-RPP Customers ⁴	Metered kW for Non-RPP Customers ⁴	Distribution Revenue	Metered kWh for Wholesale Market Participants (WMP)	Metered <mark>kW</mark> for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	consumption	GA Allocator for Class A, Non-WMP Customers (if applicable) ²	Forecast Total Metered Test Year kWh for Full Year Class A Customers	Metered Test Year	Forecast Total Metered Test Year kW for Full Year Class A Customers	Forecast Total Metered Test Year kW for Transition Customers	Non-RPP Metered Consumption for Current Class B Customers (Non-RPF Consumption excluding WMP, Class A and Transition Customers' Consumption	less WMP and	1595 Recovery Share Proportion (2020) ¹	1568 LRAM Variance Account Class Allocation ³ (\$ amounts)	Number of Customers for Residential and GS<50 classes ²
RESIDENTIA	SERVICE	CLASSIFICATIO	ON	kWh	5.179	41.340.698		491,305		3,722,786			41,340,698					-		491,305	-	33%	25,619	9 5.179
GENERAL SE	RVICE LES	SS THAN 50 KW	SERVICE CLASSIF	C/ kWh	707	17,945,241		3.761,280		826,909			17.945.241					-		3.761.280	-	15%		
			RVICE CLASSIFICA		69	56.240.557	155,213	56,240,557	155.213	620,258			56.240.557	155.213		22.852.467		59.796		33.388.090	95.417	51%	4.084	4
			ICE CLASSIFICATION		22	163,953		19.637		11.735			163.953					-	-	19.637	-	0%	(76)	A Total
		VICE CLASSIFIC		kW	3	491.060	1.468	491,060	1.468	254,538			491.060	1.468	0.0%	-		-	-	491,060	1.468	0%	(443)	A Total
													-	-	0.0%	-		-	-	-	-			
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Total					5,980	116,181,510	156,681	61,003,839	156,681	\$ 5,436,226	-		116,181,510	156,681	-	22,852,467	-	-	-	38,151,372	96,885	100%	\$ 135,145	1

¹ Account 1595 sub-accounts are to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.

² The proportion of customers for the Residential and GS<50 Classes will be used to allocate Account 1551.



		Amounts from Sheet 2	Allocator	RESIDENTIAL SERVICE CLASSIFICATION	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	STREET LIGHTING SERVICE CLASSIFICATION
LV Variance Account	1550	66,500	kWh	23,663	10,271	32,191	94	281
Smart Metering Entity Charge Variance Account	1551	(12,279)	# of Customers	(10,804)	(1,476)	0	0	0
RSVA - Wholesale Market Service Charge	1580	(140,979)	kWh	(50,164)	(21,775)	(68,244)	(199)	(596)
RSVA - Retail Transmission Network Charge	1584	105,613	kWh	37.580	16.313	51.124	149	446
RSVA - Retail Transmission Connection Charge	1586	38,799	kWh	13,806	5,993	18,782	55	164
RSVA - Power (excluding Global Adjustment)	1588	(49.503)	kWh	(17,615)	(7,646)	(23,963)	(70)	(209)
RSVA - Global Adjustment	1589	114,717	Non-RPP kWh	1,477	11.310	100,394	59	1,477
Disposition and Recovery/Refund of Regulatory Balances (2020)	1595	(33,279)	%	(11.082)	(5.092)	(16.939)	(33)	(133)
Disposition and Recovery/Refund of Regulatory Balances (2021)	1595	0	%	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2022)	1595	0	%	0	0	0	Ö	0
Disposition and Recovery/Refund of Regulatory Balances (2023)	1595	ő	%	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2024)	1595	ŏ	%	0	Ö	ő	ő	0
Total Group 1 accounts above (excluding 1589)	1000	(25,129)	,,,	(14.616)	(3,412)	(7,050)	(4)	(47)
				72.7				
Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0
Pole Attachment Revenue Variance	1508	(465,919)	Distribution Rev.	(319,066)	(70,871)	(53,160)	(1,006)	(21,816)
Retail Service Charge Incremental Revenue	1508	0	# of Customers	0	0	0	0	0
Customer Choice Initiative Costs	1508	19,746	kWh	7,026	3,050	9,558	28	83
Local Initiatives Program Costs	1508	0	kWh	0	0	0	0	0
Green Button Initiative Costs	1508	106,710	kWh	37,970	16,482	51,656	151	451
Other Regulatory Assets, Sub-account Designated Broadband Project Impacts13	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets, Sub-account ULO Implementation Cost14	1508	10,052	kWh	3,577	1,553	4,866	14	42
Other Regulatory Assets, Sub-Account GOCA Variance Account15	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets, sub-account LEAP EFA Funding Deferal Account17	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other 4	1508	Ö	kWh	0	Ō	ō	ō	0
Incremental Cloud Computing Implementation Costs	1511	0	kWh	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	(2,455)	# of Customers	(2,126)	(290)	(28)	(9)	(1)
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	0	kWh	0	0	0	0	0
Misc. Deferred Debits	1525	ŏ	kWh	0	0	0	0	0
Retail Cost Variance Account - STR	1548	18.865	# of Customers	16.338	2.230	218	69	9
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	09	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0
Other Deferred Credits		0	kWh	0		0		0
	2425	U	KVVII	0	0		0	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	(53,744)	kWh	(19.124)	(8.301)	(26.016)	(76)	(227)
FILS and Tax variance for 2006 and Subsequent Tears- Sub-account CCA Changes	1002	(55,744)	KVVII	(15,124)	(0,301)	(20,010)	(70)	(221)
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	0	kWh	0	0	0	0	0
Variance WMS - Sub-account CBR Class B (separate rate rider if Class A Customers)	1580	11,006	kWh	4,875	2,116	3,937	19	58
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		165,354		53,163	26.010	85,158	264	758
Total of Account 1580 and 1588 (not allocated to WMPs)		(190,482)		(67,779)	-7-		(269)	(805)
Account 1589 (allocated to Non-WMPs)		(190,482) 114,717		1.477	(29,422) 11.310	(92,208) 100.394	(269) 59	(805) 1.477
ACCOUNT 1305 (anotated to Non-wwifs)		114,/1/		1,477	11,310	100,394	59	1,477
Total Group 2 Accounts		(352,540)		(270,350)	(53,954)	(6,031)	(809)	(21,397)
IEDO COAAD Tarasikian DD0E Assaulte Dalance & Datum Community	4575		LAA/I-		1 0			
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0
Total of Accounts 1575 and 1576		0		0	0	0	0	0
LRAM Variance Account	1568	135,145		25,619	105,962	4,084	(76)	(443)
	•		Distribution D					•
Impacts Arising from the COVID-19 Emergency	1509	0	Distribution Rev.	0	0	0	0	0



and full year Class A customers in each rate class for the test year.

2025 Deferral/Variance Account Workform

1a	The year Account 1589 GA was last disposed	2022	
			_
1b	The year Account 1580 CBR Class B was last disposed	2022	Note that the sub-account was established in 2015.
	·		_
	Did you have any customers who transitioned between Class A and		
	Class B (transition customers) during the period the Account 1589 GA		(e.g. If you received approval to dispose of the GA
2a	balance accumulated (i.e. from the year after the balance was last		variance account balance as at December 31, 2019, the period the GA variance accumulated would be 2020 to
	disposed (regardless of if the disposition was interim or final) to the	Na	2021.)
	current year requested for disposition)?	No	
	Did you have any customers who transitioned between Class A and		
2b	Class B (transition customers) during the period the Account 1580, sub-		
20	account CBR Class B balance accumulated (i.e. from the year after the		(e.g. If you received approval to dispose of the CBR
	balance was last disposed (regardless of if the disposition was interim		Class B balance as at December 31, 2020, the period the
	or final) to the current year requested for disposition)?	No	CBR Class B variance accumulated would be 2021.)
		•	
	Enter the number of rate classes in which there were customers who		٦
	were Class A for the full year during the period the Account 1589 GA or		
3b	Account 1580 CBR B balance accumulated (i.e. from the year after the		
	balance was last disposed (regardless of if the disposition was interim		
	or final) to the current year requested for disposition).	1	
	In the table, enter		_
	i) the total Class A consumption for full year Class A customers in each rate		
	class for each year, including any transition customer's consumption identified		
	in table 3a above that were Class A customers for the full year before/after the		
	transition year (E.g. If a customer transitioned from Class B to A in 2019,		
	exclude this customer's consumption for 2019 but include this customer's		
	consumption in 2020 as the customer was a Class A customer for the full year); and		
	ii) the total forecast Class A and Class B consumption for transition customers		
	in the second of		

Rate Classes with Class A Customers - Billing Determinants by Rate Class		Transition Customers (Total Class A and B Consumption)	Class A Customer for Full Year (Total Class A Consumption)
Rate Class		Test Year Forecast	Test Year Forecast
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kWh		22,852,467
	kW		59,796



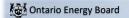
No Input Required in this tab. The purpose of this tab is to calculate the billing determinants for CBR rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1580, sub-account CBR Class B balance accumulated

The Year the Account 1580 CBR Class B was Last Disposed.

RESIDENTIAL SERVICE CLASSIFICATION
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION
STREET LIGHTING SERVICE CLASSIFICATION

							Customers (Total Consumptio		
	Total Metered Fo	Total Metered Forecast Forecast Total Metered Test Year kWh			Forecast Total Metered Tes	t Year kWh for	Class A and Transition Cu	istomers'	
	Consumption Min	us WMP	for Full Year Class A C	ustomers	Transition Custon	ners	Consumption)		% of total kWh
	kWh	kW	kWh	kW	kWh	kW	kWh	kW	
	41,340,698	-	0	0	0	0	41,340,698	-	44%
	17,945,241	-	0	0	0	0	17,945,241	-	19%
	56,240,557	155,213	22,852,467	59,796	0	0	33,388,090	95,417	36%
	163,953	-	0	0	0	0	163,953	-	0%
	491,060	1,468	0	0	0	0	491,060	1,468	1%
	-	-	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%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
		-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
Total	116,181,510	156,681	22,852,467	59,796	-	-	93,329,043	96,885	100%

Metered Consumption for Current Class B



Please indicate the Rate Rider Recovery Períod (in months)

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

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		41,340,698	-\$ 14,616	- 0.0004
GENERAL SERVICE LESS THAN 50 KW S	kWh	17,945,241	-\$ 3,412	- 0.0002
GENERAL SERVICE 50 TO 4,999 KW SER			-\$ 7,050	- 0.0454
UNMETERED SCATTERED LOAD SERVIC	kWh	163,953	-\$ 4	- 0.0000
STREET LIGHTING SERVICE CLASSIFICA	kW	1,468	-\$ 47	- 0.0319
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
Total			-\$ 25,129	

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

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers		d Group 1 Non-WMP	Rate Rider for Deferral/Variance Accounts
RESIDENTIAL SERVICE CLASSIFICATION			\$	-	
GENERAL SERVICE LESS THAN 50 KW SE			\$	-	
GENERAL SERVICE 50 TO 4,999 KW SERV			\$	-	
UNMETERED SCATTERED LOAD SERVICE			\$	-	-
STREET LIGHTING SERVICE CLASSIFICAT	TION		\$	-	
			\$	-	
			\$	-	
			\$	-	
			\$	-	
			\$	-	
			\$	-	
			\$	-	
			\$	-	
			\$	-	
			\$	-	
			\$	-	-
			\$	-	
			\$	-	
			\$	-	
			\$	-	
Total			S	-	

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 Riders.

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

1580, Sub-account CBR Class B				
Rate Class	Units	kW / kWh / # of	Allocated Sub-	Rate Rider for Sub-
(Enter Rate Classes in cells below)	Units	Customers	account 1580 CBR Class B Balance	account 1580 CBR Class B
RESIDENTIAL SERVICE CLASSIFICATION	kWh	41,340,698	\$ 4.875	0.0001
GENERAL SERVICE LESS THAN 50 KW S		17,945,241	\$ 2.116	0.0001
GENERAL SERVICE 50 TO 4,999 KW SER	kW	95,417	\$ 3,937	0.0413
UNMETERED SCATTERED LOAD SERVIC	kWh	163,953	\$ 19	0.0001
STREET LIGHTING SERVICE CLASSIFICA	kW	1,468	\$ 58	0.0394
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	
		-	\$ -	-
		-	\$ -	
		-	\$ -	
		-	\$ -	-
		-	\$ -	
		-	\$ -	-
		-	\$ -	-
Total			\$ 11,006	

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

Rate Rider Calculation for RSVA 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	491,305	\$ 1,477	0.0030						
GENERAL SERVICE LESS THAN 50 KW S	kWh	3,761,280	\$ 11,310	0.0030						
GENERAL SERVICE 50 TO 4,999 KW SER	kWh	33,388,090	\$ 100,394	0.0030						
UNMETERED SCATTERED LOAD SERVIC		19,637	\$ 59	0.0030						
STREET LIGHTING SERVICE CLASSIFICA	kWh	491,060	\$ 1,477	0.0030						
	kWh		\$ -	-						
	kWh		\$ -	-						
	kWh		\$ -							
	kWh		\$ -							
	kWh		\$ -	-						
	kWh		\$ -	-						
	kWh		\$ -	-						
	kWh		\$ -	-						
	kWh		\$ -	-						
	kWh		\$ -	-						
	kWh		\$ -	-						
	kWh		\$ -	-						
	kWh		\$ -	-						
	kWh		\$ -	-						
	kWh		\$ -	-						
Total			\$ 114,717							

Rate riders for Global Adjustment is to be calculated on the basis of kWh for all classes.

Rate Rider Calculation for Group 2 Accounts

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 2 Balance	Rate Rider for Group 2 Accounts
RESIDENTIAL SERVICE CLASSIFICATION		5,179	-\$ 270,350	-\$ 4.35
GENERAL SERVICE LESS THAN 50 KW S		17,945,241	-\$ 53,954	-\$ 0.0030
GENERAL SERVICE 50 TO 4,999 KW SER		155,213	-\$ 6,031	-\$ 0.0389
UNMETERED SCATTERED LOAD SERVICE		163,953	-\$ 809	-\$ 0.0049
STREET LIGHTING SERVICE CLASSIFICA	kW	1,468	-\$ 21,397	-\$ 14.5763
		-	\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
		-	\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
Total			-\$ 352,540	

As per the Board's letter issued July 16, 2015 outlining details regarding the implementation of the transition to fully fixed distribution charges for residential customers, Residential rates for group 2 accounts are to be on a per customer basis. Please choose "# of customers" for the Residential class.

Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in months) 12

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Accounts 1575 and 1576 Balances	Rate Rider for Accounts 1575 and 1576
RESIDENTIAL SERVICE CLASSIFICATION			\$ -	
GENERAL SERVICE LESS THAN 50 KW S	ERVICE CLASSIFICATIO		\$ -	
GENERAL SERVICE 50 TO 4,999 KW SER			\$ -	
UNMETERED SCATTERED LOAD SERVICE		-	\$ -	-
STREET LIGHTING SERVICE CLASSIFICA	TION		\$ -	-
			\$ -	-
			\$ -	-
			\$ -	-
			\$ -	-
			\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
			\$ -	
			\$ -	
			\$ -	
		-	\$ -	
Total			\$ -	

As per the Board's letter issued July 16, 2015 outlining details regarding the implementation of the transition to fully fixed distribution charges for residential customers, Residential rates for group 2 accounts, including Accounts 1575 and 1576 are to be on a per customer basis. Please choose "# of customers" for the Residential class.

Rate Rider Calculation for Accounts 1568

Please indicate the Rate Rider Recovery Period (in months) 12

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	41,340,698	\$	25,619	0.0006	
GENERAL SERVICE LESS THAN 50 KW S	kWh	17,945,241	\$	105,962	0.0059	
GENERAL SERVICE 50 TO 4,999 KW SER	kW	155,213	\$	4,084	0.0263	
UNMETERED SCATTERED LOAD SERVIC	E CLASSIFICATION		-\$	76	-	
STREET LIGHTING SERVICE CLASSIFICA	TION		-\$	443		
			\$	-	-	
			\$	-		
			\$	-		
			\$	-		
			\$	-	-	
			\$	-	-	
			\$	-	-	
			\$	-	-	
			\$	-		
			\$	-		
			\$	-		
			\$	-		
			\$	-		
			\$	-		
			\$	-		
Total			\$	135,145		

Rate Rider Calculation for Account 1509

Please indicate the Rate Rider Recovery Period (in months) 12

1	2

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Account 1509 Balance	Rate Rider for Account 1509
RESIDENTIAL SERVICE CLASSIFICATION	# of Customers	5,179	\$ -	-
GENERAL SERVICE LESS THAN 50 KW S	# of Customers	707	\$ -	-
GENERAL SERVICE 50 TO 4,999 KW SER	# of Customers	69	\$ -	-
UNMETERED SCATTERED LOAD SERVIC	# of Customers	22	\$ -	-
STREET LIGHTING SERVICE CLASSIFICA	# of Customers	3	\$ -	
	# of Customers		\$ -	
	# of Customers		\$ -	
	# of Customers		\$ -	
	# of Customers		\$ -	
	# of Customers		\$ -	-
	# of Customers		\$ -	-
	# of Customers		\$ -	-
	# of Customers		\$ -	-
	# of Customers		\$ -	-
	# of Customers		\$ -	-
	# of Customers		\$ -	-
	# of Customers		\$ -	-
	# of Customers		\$ -	-
	# of Customers		\$ -	-
	# of Customers		\$ -	
Total			\$ -	



Northern Ontario Wires Inc. Filed: August 30, 2024 EB-2024-0046 Exhibit 9 Tab 1 Schedule 1 Attachment 2 Page 1 of 1

Attachment 2 (of 2):

DVA Continuity Schedule 2016-2017

						2016					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-16	Transactions Debit/ (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(1) 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(1) during 2016	Closing Interest Amounts as of Dec-31-16
Group 2 Accounts											
Deferred IFRS Transition Costs	1508	\$44,529	\$11,000			\$55,529		\$560			\$2,694
Pole Attachment Revenue Variance ⁵	1508					\$0					\$0
Retail Service Charge Incremental Revenue ⁶	1508					\$0					\$0
Customer Choice Initiative Costs ⁷	1508					\$0					\$0
Local Initiatives Program Costs ⁹	1508					\$0					\$0
Green Button Initiative Costs ¹⁰	1508					\$0					\$0
Other Regulatory Assets, Sub-account Designated Broadband Project Impacts ¹³	1508					\$0					\$0
Other Regulatory Assets, Sub-account ULO Implementation Cost ¹⁴	1508					\$0					\$0
Other Regulatory Assets, Sub-Account GOCA Variance Account ¹⁵	1508					\$0					\$0
Other Regulatory Assets, sub-account LEAP EFA Funding Deferal Account ¹⁷	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Other ⁴	1508					\$0	\$18				\$18
Other Regulatory Assets, sub-account OEB Cost Assessment Variance	1508		\$8,048			\$8,048		\$37			\$37
Other Regulatory Assets, sub-account OPEB	1508					\$0					\$0
	1508					\$0					\$0
	1508 1508					\$0 \$0					\$0 \$0
	1508					\$0 \$0					\$0
	1508					\$0 \$0					\$0 \$0 \$0 \$0 \$0
	1508					\$0					\$0
	1508					\$0					\$0
	1508					\$0					\$0
	1508					\$0					\$0 \$0
	1508					\$0					
Retail Cost Variance Account - Retail ⁶	1518	-\$8,750	\$1,847			-\$6,902	-\$525	-\$87			-\$613
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges*	1522					\$0					\$0
Misc. Deferred Debits	1525					\$0					-\$460
Retail Cost Variance Account - STR ⁶	1548 1572	\$6,662	\$1,705			\$8,367 \$0	\$238	\$82			\$320
Extra-Ordinary Event Costs Deferred Rate Impact Amounts	1572					\$0 \$0					\$0 \$0
RSVA - One-time	1582					\$0 \$0					\$0 \$0
Other Deferred Credits	2425					\$0					\$0
Group 2 Sub-Total		\$42,441	\$22,600	\$0	\$0	\$65,041	\$1,404	\$592	\$0	\$0	\$1,996
PILs and Tax Variance for 2006 and Subsequent Years	1592										
(excludes sub-account and contra account below) PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes ¹²	1592					\$0 \$0					\$0 \$0
Total of Group 2 Accounts Above		\$42,441	\$22,600	\$0	\$0	\$65,041	\$1,404	\$592	\$0	\$0	\$1,996
LRAM Variance Account ⁴	1568	\$49,735	\$31,365			\$81,101	\$104	\$382			\$486
LIVIN Valiance Account	1000	\$40,700	401,000			401,101	\$104	0002			4400
Total including Account 1568		\$92,177	\$53,965	\$0	\$0	\$146,142	\$1,508	\$974	\$0	\$0	\$2,482
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential ⁶	1522					\$0					\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account ⁶	1522					\$0					\$0
Renewable Generation Connection Capital Deferral Account	1531					\$0					\$0
Renewable Generation Connection OM&A Deferral Account	1532	-\$2,100				-\$2,100		-\$23			-\$127
Renewable Generation Connection Funding Adder Deferral Account	1533					\$0					\$0
Smart Grid Capital Deferral Account Smart Grid OM&A Deferral Account	1534 1535					\$0 \$0					\$0 \$0
Smart Grid OM&A Deterral Account Smart Grid Funding Adder Deferral Account	1535					\$0 \$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$25,085				\$25,085					\$2,461
Smart Meter OM&A Variance ⁴	1556	,				\$0					\$0
Meter Cost Deferral Account (MIST Meters) ³	1557										-
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component Accounting Changes Under CGAAP Balance + Return Component	1575 1576					\$0 \$0					
Impacts Arising from the COVID-19 Emergency ¹¹	1509										
Incremental Cloud Computing Implementation Costs 16						\$0 \$0					\$0
incremental Group Computing Implementation Costs	1511					\$0					\$0

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit balances are to have a positive figure and

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously DEB-Approved disposed 1) if the LDC's rate year begins on January 1, 2025, the projected interest is necorded from January 1, 2024 to December 31, Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for disposition upon Input the LPAMVA balance in the DVA Continuity Schedule as calculated from the LPAMVA model. The associated rate rider will

The 1508 sub-acount is effective Marc 1, 2024 - Accounting Order (EB-2023-0135) for the Establishment of a Deferral Account to record the incremental Low-income Energy Assistance Emergency Financial Assistance (LEAP EFA) contributions that are beyond amounts currently embedded in distribution rates. Northern Ontario Wires Inc. Filed: 30 August, 2024 EB-2024-0046 Exhibit 9

> Schedule 1 Attachment 2

> > Page 1 of 2

Tab 1

This account is effective September 1, 2018 per the OEB's letter Accounting Guidance on Wireline Pole Attachment Charges.
The 1508 sub-account is effective legals 1, 2019 per the Energy Retailer Service Charges Decision and Onter (EB. 2015-004).
The 1508 sub-account is defective legals 2, 2020 in accordance with the September 15, 2020 Accounting Order for the Account 1522 is established effective instancy 1, 2015, in accordance with Report of the OEB - Regulatory Treatment of Resident 1523 and 1524 per Accounting Order (2012-2012) for the 1508 sub-account for Content of Lord Instance Program Costs is effective November 1, 2021 per the Accounting Order (2003-2021) for 17th 1508 sub-account for Content 1504 instance (2014-2014) for the Content 1504 instance (2014-2014) for the

The 1511 account is effective December 1, 2023 - Accounting Order (003-2023) for the Establishment of a Deferral Account to Record Incremental Cloud Computing Arrangement Implementation Costs incurred and any related offsetting savings, if applicable. Utilities are expected to track costs at a sufficiently detailed level or category to assist in a pruderice review of the costs incurred.

				2017					
Opening Principal Amounts as of Jan-1-17	Transactions Debit/ (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments(1) during 2017	Closing Principal Balance as of Dec-31-17	Opening Interest Amounts as of Jan-1-17	Interest Jan-1 to Dec-31-17	OEB-Approved Disposition during 2017	Interest Adjustments(1) during 2017	Closing Inter Amounts as Dec-31-17
\$55,529		\$55,529		-\$0	\$2,694	\$204	\$2,898		
\$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	\$18		\$18		
\$8.048	\$3,637			\$11,685	\$37	\$134	\$10		9
\$0	\$5,386			\$5,386	\$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				
-\$6,902	\$1,899	-\$8,750		\$3,746	-\$613	-\$7	-\$653		
\$0				\$0	\$0				
\$0				\$0	-\$460		-\$460		
\$8.367	\$1,729	\$6,662		\$3,434	\$320	\$61	\$335		
\$0				\$0	\$0				
\$0				\$0	\$0				
\$0				\$0	\$0				
\$0				\$0	\$0				
\$65,041	\$12,651	\$53,441	\$0	\$24,251	\$1,996	\$392	\$2,138	\$0	\$
\$0				\$0	\$0				
\$0				\$0	\$0				
\$65,041	\$12,651	\$53,441	\$0	\$24,251	\$1,996	\$392	\$2,138	\$0	:
\$81,101	\$17,375	\$29,403		\$69,073	\$486	\$722			\$1
\$146,142	\$30,026	\$82,844	\$0	\$93,324	\$2,482	\$1,115	\$2,138	\$0	\$1
\$0				\$0	\$0				
\$0				\$0	\$0				
\$0				\$0	\$0				
-\$2,100		-\$2,100		\$0	-\$127	-\$8	-\$134		
\$0 \$0				\$0 \$0	\$0 \$0				
\$0				\$0	\$0				
\$0 \$0				\$0	\$0				
\$0				\$0	\$0				
\$0 \$0				\$0	\$0				
\$25,085		\$25,085		\$0	\$2,461		\$2,461		
\$25,065		923,003		\$0	\$2,461		92,401		
30				\$0	40				
\$0 \$0				\$0 \$0					
50									
\$0				\$0	\$0				



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INTEREST RATES APPLIED

Table 1 shows the historic and forecasted interest rates applied to deferral and variance accounts as prescribed by the Board.

Table 1
Interest Rates Applied to Deferral and Variance Accounts

	Annual		Annual
Period	Interest	Period	Interest
	Rate		Rate
Q1 2016	1.10%	Q1 2021	0.57%
Q2 2016	1.10%	Q2 2021	0.57%
Q3 2016	1.10%	Q3 2021	0.57%
Q4 2016	1.10%	Q4 2021	0.57%
Q1 2017	1.10%	Q1 2022	0.57%
Q2 2017	1.10%	Q2 2022	1.02%
Q3 2017	1.10%	Q3 2022	2.20%
Q4 2017	1.50%	Q4 2022	3.87%
Q1 2018	1.50%	Q1 2023	4.73%
Q2 2018	1.89%	Q2 2023	4.98%
Q3 2018	1.89%	Q3 2023	4.98%
Q4 2018	2.17%	Q4 2023	5.49%
Q1 2019	2.45%	Q1 2024	5.49%
Q2 2019	2.18%	Q2 2024	5.49%
Q3 2019	2.18%	Q3 2024	5.20%
Q4 2019	2.18%	Q4 2024 (Forecasted)	5.20%
Q1 2020	2.18%	Q1 2025 (Forecasted)	5.20%
Q2 2020	2.18%	Q2 2025 (Forecasted)	5.20%
Q3 2020	0.57%	Q3 2025 (Forecasted)	5.20%
Q4 2020	0.57%	Q4 2025 (Forecasted)	5.20%

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GROUP 2 ACCOUNTS

Table 1 Summary of Group 2 Accounts

Deferral and Variance Accounts	Account Number	2023 Closing Principal Balance (Adjusted for 2024 Disposition)	2023 Closing Interest Balance (Adjusted for 2024 Disposition)	Projected Interest (Jan 1, 2024 - April 30, 2025)	Total Claim
Group 2 Accounts					
Pole Attachment Revenue Variance ⁵	1508	-\$414,857.28	-\$27,059.74	-\$24,001.62	-\$465,918.62
Customer Choice hitiative Costs ⁷	1508	\$17,315.65	\$1,204.30	\$1,225.62	\$19,745.57
Green Button Initiative Costs ¹⁰	1508	\$97,297.99	\$1,035.51	\$8,376.24	\$106,709.74
Other Regulatory Assets, Sub-account ULO Implementation					
Cost ¹⁴	1508	\$9,225.00	\$174.40	\$653.00	\$10,052.40
Other RegulatoryAssets, sub-account OEB CostAssessment Val	1508	\$11,685.33	\$1,692.00	\$827.16	\$14,204.49
Other Regulatory Assets, sub-account OPEB	1508	\$69,671.60	\$0.00	\$0.00	\$69,671.60
Retail Cost Variance Account - Retail ⁶	1518	-\$2,796.89	\$370.61	-\$28.44	-\$2,454.72
Retail Cost Variance Account - STR ⁸	1548	\$16,507.50	\$1,371.79	\$985.60	\$18,864.89
PILs and Tax Variance for 2006 and Subsequent Years- Sub- account CCA Changes 12	1592	-\$53,744.00		\$0.00	-\$53,744.00
Total Group 2		-\$249,695.08	-\$21,211.13	-\$11,962.44	-\$282,868.65

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Account 1508: Pole Attachment Revenue Variance

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In its letter, Accounting Guidance on Wireline Pole Attachment Charges, dated July 20, 2018, the OEB created a new variance account, Account 1508 – Sub Account – Pole Attachment Revenue Variance to be used for recording the incremental revenue arising from the changes to the pole attachment charge. NOW Inc.'s pole attachment rate was set in its 2016 Application and beginning in 2017, the OEB issued approved annual rates which have created a variance in this account.



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Table 2
Wire Attachment Variances

		al Billed Wire ttachments	W	ire Attachments Recorded in Revenue	Variance
2018	\$	90,948.18	\$	84,006.57	-\$6,941.61
2019	\$	164,148.76	\$	87,489.76	-\$76,659.00
2020	\$	164,587.36	\$	84,089.76	-\$80,497.60
2021	\$	164,650.00	\$	84,089.76	-\$80,560.24
2022	\$	129,313.28	\$	84,089.76	-\$45,223.52
2023	\$	133,292.51	\$	84,089.76	-\$49,202.75
2024 - Forecast	\$	139,661.44	\$	84,089.76	-\$55,571.68
2025 - Forecast	\$	48,230.74	\$	28,029.88	-\$20,200.86
* Closing Interest Balance as of Dec 31, 2023					-\$27,059.74
Projected interest from Jan 1, 2024 to April 30, 2025					-\$24,001.62
Total Claim - Pole Attachment Va		riance			-\$465,918.62
* Includes Interest on Foreca	st Va	ariances from	Jan	1, 2024 to April 30), 2025

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The other revenues were set with the rate of \$22.35 per pole per year. After 2017 the wireline pole attachment charge for carriers was changed 7 times as follows:

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- Updated to \$28.09 per pole per year on September 1, 2018;
- Updated to \$43.63 per pole per year January 1, 2019;
 - Updated to \$44.50 per pole per year on January 1, 2020
 - Updated to 34.76 per pole per year on January 1, 2022
 - Updated to \$36.05 per pole per year on January 1, 2023
 - Updated to \$37.78 per pole per year on January 1, 2024
 - Forecasted to \$39.14 per pole per year on January 1, 2025

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The rates used to calculate the variance and the number of poles are included in the following table.



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Table 3

Rates Used to Calculate Variance and Number of Poles

		NOW INC 2017 COS (\$)		**Update Rate (\$)		remental ange (\$)	*No. of Poles	Variance
2018	\$	22.35	\$	28.09	\$	5.74	3,751	\$6,941.61
2019	\$	22.35	\$	43.63	\$	21.28	3,739	\$76,659.00
2020	\$	22.35	\$	44.50	\$	22.15	3,739	\$80,497.60
2021	\$	22.35	\$	44.50	\$	22.15	3,739	\$80,560.24
2022	\$	22.35	\$	34.76	\$	12.41	3,739	\$45,223.52
2023	\$	22.35	\$	36.05	\$	13.70	3,739	\$49,202.75
2024 - Forecast	\$	22.35	\$	37.78	\$	15.43	3,739	\$55,571.68
2025 - Forecast	\$	22.35	\$	39.14	\$	16.79	3,739	\$20,200.86
Total Claim - Pole Attach						\$414,857.26		
* Includes clearance pole								
** One attacher billed in	urrent yea	r the prev	/iou	s year				

This account is proposed to be continue should outcomes of any future OEB review initiative warrant its use.

NOW Inc. is proposing that the forecasted principal and interest for January 1, 2024 to April 30, 2025 are disposed in this application.

Account 1508: Customer Choice Initiative Costs

This account captured incremental cost for implementing Customer Choice Initiative expense according to OEB guidance. This account is a generic approved account and after disposition, will only be used if directed by the OEB.

Account 1508: Green Button Initiative Costs

This account captured incremental cost for implementing Green Button Initiative expense according to OEB guidance from accounting order 003-2021. This includes incremental labour costs along with third party services costs to implement the project.



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1 This account is a generic approved account and after disposition, will only be used if 2 directed by the OEB.

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Account 1508: ULO Implementation

This account captured incremental cost for implementing ULO optionality according to OEB guidance. This account is a generic approved account and after disposition, will only be used if directed by the OEB.

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Account 1508: OEB Cost Assessment Variance

This account captures the incremental OEB cost assessment variance from implementation on April 1, 2016 to April 30, 2017. The amount was determined by taking the difference from the OEB invoice and the amount built into rates. This account is a generic approved account and after disposition, will only be used if directed by the OEB.

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Account 1508: OPEB

This account is a variance account created from the 2017 Cost of Service settlement conference. As per the settlement, this balance is to be disposed in the current application. This account is proposed to be closed if the forecasted principal for January 1, 2024 to April 30, 2025 are disposed in this application. Otherwise, the account will remain open until a future disposition.

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Account 1518: RCVA – Retail

This account will not continue as revenue and costs are included in the application.

232425

Account 1525: Misc. Deferred Debits

26 This will remain open pending future need.

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Account 1548: RCVA – STR

29 This account will not continue as revenue and costs are included in the application.

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Account 1592: PILS and Tax Variance Sub Account CCA Changes



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- 1 The amounts in this account are determined by NOW Inc.'s auditors and recorded as
- 2 such. This account is a generic approved account and after disposition, will continue to
- 3 be used.



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NEW DEFERRAL AND VARIANCE ACCOUNTS

2	NOW Inc.	is	not	requesting	any	new	deferral	or	variance	accounts	in	this	Application

- However, NOW Inc. would be supportive of any of Board initiated review of the need to establish deferral/variance accounts with respect to:
 - a) the impact of significant pass-through Cost of Power write-offs on LDC's



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ADJUSTMENTS TO BOARD APPROVED DEFERRAL AND VARIANCE ACCOUNTS

NOW Inc. confirms that no adjustments were made to the DVA balances previously approved by the Board on a final basis.

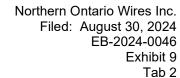




Exhibit 9: Deferral And Variance Accounts

Tab 2 (of 2): Disposition of Deferral and Variance Accounts



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RETAIL SERVICE CHARGES

2 NOW Inc. is requesting to dispose of accounts 1518 RCVARetail and 1548 RCVASTR for 3 balance at December 31, 2023 plus forecasted interest to April 30, 2025. 4 5 In addition, NOW Inc. is requesting to dispose of Estimated 1518 RCVARetail and 1548 6 RCVASTR variances for January 1, 2024 to April 30, 2025 plus forecasted interest to April 7 30, 2025. This is being requested so that the 1518 RCVARetail and 1548 RCVASTR 8 variance accounts can be closed without the need to keep these Group 2 accounts 9 active until the next rebasing. 10 11 The aggregate amount is not estimated to be material with a net amount of \$16,411. 12 NOW Inc. confirms that variance are incremental costs of providing retail services. 13 These incremental costs are now included in OM&A effective May 1, 2025. Article 490 of 14 the APH has been followed. As the balances in this account are not material; a schedule 15 identifying all revenues and expenses listed by USoA has not been provided. 16



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> Schedule 2 Page 1 of 5

PROPOSED RATE RIDERS FOR RECOVERY OF BALANCES

Disposition of Deferral and Variance Accounts

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NOW Inc. is seeking the disposition of the following DVA Accounts over a one year period.

Deferral and Variance Accounts	Account Number	Total Claim
Group 1 Accounts		
LV Variance Account	1550	\$66,499.79
Smart Metering Entity Charge Variance Account	1551	-\$12,279.32
RSVA - Wholesale Market Service Charge ⁵	1580	-\$140,979.07
Variance WMS – Sub-account CBR Class A ⁵	1580	\$0.00
Variance WMS – Sub-account CBR Class B ⁵	1580	\$11,006.07
RSVA - Retail Transmission Network Charge	1584	\$105,612.57
RSVA - Retail Transmission Connection Charge	1586	\$38,799.30
RSVA - Power (excluding Global Adjustment) ⁴	1588	-\$49,503.35
RSVA - Global Adjustment ⁴	1589	\$114,716.82
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	-\$33,278.74
Total Group 1 (excluding Global Adjustment)		-\$14,122.75
RSVA - Global Adjustment	1589	\$114,716.82
Group 2 Accounts		
Pole Attachment Revenue Variance ⁵	1508	-\$465,918.62
Customer Choice Initiative Costs ⁷	1508	\$19,745.57
Green Button Initiative Costs ¹⁰	1508	\$106,709.74
Other Regulatory Assets, Sub-account ULO Implementation Cost ¹⁴	1508	\$10,052.40
Other Regulatory Assets, sub-account OEB Cost Assessment Variand	1508	\$14,204.49
Other Regulatory Assets, sub-account OPEB	1508	\$69,671.60
Retail Cost Variance Account - Retail ⁶	1518	-\$2,454.72
Retail Cost Variance Account - STR ⁶	1548	\$18,864.89
PILs and Tax Variance for 2006 and Subsequent Years- Sub- account CCA Changes ¹²	1592	-\$53,744.00
Total Group 2		-\$282,868.65
		-9202,000.03
Other Accounts		
LRAM Variance Account ⁴	1568	\$135,144.92
Total including Account 1568		-\$147,723.73
Total Deferral and Variance Balance		-\$47,129.66



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Details of the disposition can be found in the attached Board DVA Continuity Schedule.

NOW Inc.'s DVA Balances before forecasted interest and noted adjustments agree to the Audited Financial Statements.

There is one variances of note in Tab 2a of the DVA Continuity Schedule Model. The first variance is similar to the prior years due to the sub-account allocation on the RRR. The known variance in BW26 as noted in OEB Slides in the 2018 IRM Process Updates 20170726 presentation relating to Wholesale Market Service Charge included in CBR Class B sub-account. The amount of this variance is -\$3,241.

There are six variances of note in Tab 2b of the DVA Continuity Schedule Model. Four of the variances relate to accounts that are being cleared, one anticipated to be potentially re-sued and three to be terminated if NOW Inc.'s proposal is accepted. The Pole attachment variance includes principal adjustments in 2023 for relating to the Jan 1, 2024 to April 30, 2025 variance and projected interest on the forecasted balance. As per the filing requirements "A distributor disposing the balances in this account may also forecast the balance to the effective date of its new rates, provided it can do so with reasonable accuracy, and the OEB may consider disposing the forecast balance amount." The inflation rate for 2025 has been published to be 3.6% for 2025. This rate has been applied to the current OEB approved rate of \$37.78. The amount of this variance is \$78,207.

The second variance is Account 1508 Sub account OPEB, which was approved as a result of settlement in NOW Inc.'s 2017 Cost of Service. NOW Inc. has applied the same rational as the pole attachment and has requested disposition of the forecasted Jan 1, 2024 to April 30, 2025 variance which is a known amount agreed in the 2017 Cost of Service Application. The amount of this variance is -\$11,612.



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The third and fourth variance relate to accounts 1518 and 1548. As per the filing requirements "In the Decision and Order in the matter of energy retailer service charge effective May 1, 2019, the OEB established a variance account (Account 1508, Sub-account Retail Service Charges Incremental Revenue) for electricity distributors that no longer used the RCVAs. The account captures the incremental revenues resulting from increased service charges authorized while under an approved IRM rate-setting plan. The balance in this account, as well as in Accounts 1518 and 1548 are to be disposed to ratepayers in a future rate application, and then the accounts are to be closed once the balance up to the end of the incentive ratesetting period is disposed. Distributors that have not yet done so in a cost of service application may forecast balances up to the end of the incentive rate-setting period, provided it can do so with reasonable accuracy, and the OEB may consider disposing of the forecast amounts and then closing the accounts." The costs and revenues in these accounts are stable, not material and can be forecasted with reasonable accuracy. As such, the forecasts are included in 2023 principal adjustments in order to be disposed and the accounts closed. The amount of these variances are a net amount of -\$191.

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The fifth variance related to account 1509 Covid Emergency. NOW Inc. has a non-material amount in the account and is not proposing disposition, but will write the balance off in 2024. The amount of the write off is in the 2023 principal adjustment column and results in the variance of \$2,626.

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The sixth variance is the LRAM variance account 1568. NOW Inc. has not submitted or calculated the LRAM balance since the last rebasing. NOW Inc. uses consultants to complete the LRAM calculations and evidence. As per the OEB direction in the 2024 IRM, the LRAM was to be filed in the 2025 Cost of Service Application. The amount of this variance is -\$127,193.

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Tab 2

The following schedule identifies the variances which are also presented in the DVA Continuity Schedule (E9/T1/S1/Att1).

Account Descriptions	Account Number	Variance RRR vs. 2023 Balance (Principal + Interest)	Explanation	
RSVA - Wholesale Market Service Charge5	1580	\$ (3,240.96)	Balance is in sub account for Class B. This is a known model issue.	
Pole Attachment Revenue Variance5	1508	\$ 78,207.46	Variance is Jan 2024-May 31, 2025 Principal and interest calculated in order to dispose and close of the DVA	
Other Regulatory Assets, sub-account OPEB	1508	\$ (11,612.00)	Variance is Jan 2024-May 31, 2025 Principal and interest calculated in order to dispose and close of the DVA	
Retail Cost Variance Account - Retail6	1518	\$ 2,475.90	Variance is Jan 2024-May 31, 2025 Principal and interest calculated in order to dispose and close of the DVA	
Retail Cost Variance Account - STR6	1548	\$ (2,667.20)	Variance is Jan 2024-May 31, 2025 Principal and interest calculated in order to dispose and close of the DVA	
LRAM Variance Account4	1568	\$ (127,192.82)	LRAM being filed as part of CoS application, no balances recorded in GL until this application.	
Impacts Arising from the COVID-19 Emergency11	1509	\$ 2,626.21	Amount recorded is not material and therefore proposed write off balance and cleared account in principal adjustment	

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Allocation to Customer Classes

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The following table demonstrates the allocation methodology to customer classes for the accounts to be disposed. The methodology is compliant with the EDDVAR report dated July 31, 2009 (EB-2008-0046).

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13 Deferral and variance billing determinants are provided in the following schedule:

LV Variance Account	1550	kWh/kW	
Smart Metering Entity Charge Variance Account	1551	kWh/kW	
RSVA - Wholesale Market Service Charge ⁵	1580	kWh/kW	
Variance WMS – Sub-account CBR Class B ⁵	1580	kWh/kW	
RSVA - Retail Transmission Network Charge	1584	kWh/kW	
RSVA - Retail Transmission Connection Charge	1586 kWh/kW		
RSVA - Power (excluding Global Adjustment) ⁴	1588	kWh/kW	
RSVA - Global Adjustment ⁴	1589	Non-RPP kWh	
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	kWh/kW	
Pole Attachment Revenue Variance ⁵	1508	# of Customer, kWh/kW	
Customer Choice Initiative Costs ⁷		# of Customer, kWh/kW	
Green Button Initiative Costs ¹⁰	1508	# of Customer, kWh/kW	
Other Regulatory Assets, Sub-account ULO Implementation Cost ¹⁴		# of Customer, kWh/kW	
Other Regulatory Assets, sub-account OEB Cost Assessment Variano		# of Customer, kWh/kW	
Other Regulatory Assets, sub-account OPEB		# of Customer, kWh/kW	
Retail Cost Variance Account - Retail ⁶		# of Customer, kWh/kW	
Retail Cost Variance Account - STR ⁶	1548	# of Customer, kWh/kW	
PILs and Tax Variance for 2006 and Subsequent Years- Sub- account CCA Changes ¹²	1592	# of Customer, kWh/kW	
LRAM Variance Account ⁴		kWh/kW	



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The billing determinants that are used to allocate the amount to the customer classes are based off of 2025 forecasted values for kWh, Non-RPP kWh for Class B Global adjustment customers, and number of customers.

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- 5 Group 2 accounts will be disposed of using a fixed rate rider for residential customers.
- 6 All other accounts and classes are disposed using a variable rate rider.

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The LRAM allocation is based off the reported savings by category as determined by Elenchus.

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The balances will all be disposed by a volumetric rate rider based on kWh or kW depending on customer class. With the exception of SME Variance which is allocated based on customers.

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The balances for disposition of deferral and variance accounts and the calculation of rate rider are provided in the 2025 DVA Continuity Schedule that is filed with the application (E9/T1/S1/Att1).

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taken into account with the IESO purchases.

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GLOBAL ADJUSTMENT

2 NOW Inc. Does have Class a customers, no customers have transition between Class B 3 and Class A or vice versa during since last disposition. 4 5 NOW Inc.'s settlement process with the IESO is described below. 6 7 NOW Inc. confirms that the OEB's February 21, 2019 guidance has been implemented 8 effective from January 1, 2019. NOW Inc. is implementing updated data collection for the 9 thirteen Micro-FIT customers. The thirteen Micro-FITs are not material and do not have a 10 significant impact on the profile of the utility. 11 12 NOW Inc.'s Accounts 1588 and 1589 balances up to December 31, 2022 were approved 13 for disposition in the 2024 IRM application EB-2023-0043 on a final basis. 14 15 NOW Inc. has completed the GA Analysis workform for 2023 to help assess the annual 16 balance in Account 1589. The workform contains the explanations of the reconciling 17 items. NOW Inc. posts all entries to the appropriate period as per the OEB model as 18 such no reconciling items are required for these. The main reconciling items for 2023 is 19 the reversal of principal adjustment from the 2024 GA Analysis Workform regarding a 20 CT2148 for prior period corrections. This amounts to a debit of \$33,864 on the workform. 21 22 There is also a non-material adjustment for differences in the GA posted rate and that on 23 the IESO invoice for \$1,547. 24 25 The Unresolved difference of \$380 is not material as it is 0.0% of the expected GA 26 Payments to the IESO. 27 28 29 NOW Inc. does not have many embedded generators. The 13 MicroFIT generators are



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1588 Reasonability Test

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NOW Inc. has completed the Account 1588 Reasonability Test which can be found with the GA Analysis Model. The variance is -0.6% which is below the 1% materiality threshold.

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Table 1 1588 Reasonability

	Ace	count 1588 - R SVA P	ower		
	Principal		Total Activity in Calendar	Account 4705 - Power	Account 1588 as % of
Year	Transactions 1	Adjustments ¹	Year	Purchased	Account 4705
2023	- 43.798	- 2	- 43.800	7.300.389	-0.8%
Cumulativ e	- 43,798	- 2	- 43,800	7,300,389	-0.6%

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