

2025 Deferral/Variance Account Workform

version 1.0

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	
	s in tabs 2a and 2b will be generated for input, answer the follo	
were reviewed in the 2023 rate application were to	year, select the year relating to the account balance. For example selected, select 2021.	ole, if the 2021 ba
Question 1		Year Selected
For Accounts 1588 and 1589, Please indicate the year the account balances were la	st disposed on a final basis for information purposes.	2022
Determine whether scenario a or b below applies, ther		
	nal basis, select the year of the year-end balances that were last	
b) If the accounts balances were last approved on an		0000
i) there are no changes to the previously balances that were last approved for dip	y approved interim balances, select the year of the year-end position on an interim basis.	2022
 ii) there are changes to the previously a that were last approved for disposition of 	pproved interim balaces, select the year of the year-end balances on a final basis.	
Question 2 For the remaining Group 1 DVAs,		
	last disposed on a final basis for information purposes.	2022
Determine whether scenario a or b below applies, there		
 a) If the accounts balances were last approved on a final pasis. 	nal basis, select the year of the year-end balances that were last	
b) If the accounts were last approved on an interim ba		2022
balances that were last approved for dip		
that were last approved for disposition of	pproved interim balaces, select the year of the year-end balances on a final basis.	
Question 3		
Select the earliest account balance vintage year in wh (e.g. If 2019 is the earliest vintage year in which there		2020
Question 4		
Select the earlier of i) the year of the year-end balance	es in which Group 2 DVAs were last disposed and ii) the earliest ye	
of the year-end balances in which Group 2 DVAs start	ed to accumulate.	2018
To determine whether tabs 6 and 6.2 will be general	ated, answer the following questions:	
Question 5 Did you have any Class A customers at any point duri	ng the period that the Account 1589 balance accumulated (i.e. from	
	requested for disposition) or forecasted in the test year?	Yes
Question 6		
	ng the period where the balance in Account 1580, Sub-account CB that above to the year requested for disposition) or the forecasted in the	
test year?		Yes
General Notes		
<u>Notes</u>		
Pale green cells represent input	cells.	
Pale blue cells represent drop-c	lown 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-po	opulated RRR data	

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						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	1550	\$0				\$0	\$0				\$0
Smart Metering Entity Charge Variance Account	1551	\$0				\$0	\$0				\$0
RSVA - Wholesale Market Service Charge ⁵	1580	\$0				\$0	\$0				\$0
Variance WMS – Sub-account CBR Class A ⁵	1580	\$0				\$0	\$0				\$0
Variance WMS – Sub-account CBR Class B ⁵ RSVA - Retail Transmission Network Charge	1580 1584	\$0 \$0				\$0 \$0	\$0 \$0				\$0
RSVA - Retail Transmission Network Charge RSVA - Retail Transmission Connection Charge	1584 1586	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0
RSVA - Power (excluding Global Adjustment) ⁴	1588	\$0				\$0	\$0				\$0
RSVA - Global Adjustment ⁴	1589	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	\$0	\$171.547	\$332,163		-\$160.616	\$0		\$11.260		-\$12,571
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2023)3	1595	\$0				\$0	\$0				\$0
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)		\$0	\$171.547	\$332.163	\$0	-\$160.616	\$0	-\$1.311	\$11,260	\$0	-\$12.571
Group 1 total (excluding Account 1589)		\$0	\$171,547	\$332,163	\$0	-\$160,616	\$0	-\$1,311	\$11,260	\$0	-\$12,571
RSVA - Global Adjustment	1589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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 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 LOC's ratio per begins or January 1, 2025, the projected interest is recorded from January 1, 2024 to December 31, 2023 between 25, 2024 or the December 31, 2023 between 25, 2024 or the December 31, 2023 between 25, 2024 or the 2024 track of the 2024 track of the 2024 track of 2024 track or 2024
- 3. The included indiscoccurs as well as the fall for all Account 1506 but-secounts is to agree to the RRP data. Differences enter to be suppliend. For each Account 1506 but-secount, the trained of the bations opprived for discontion into Account 1505 is to be recorded in OSEA Approved Disposition* column. The recovery/feath of is to be recorded in the "Transaction" column. Any wintage year of Account 1505 is only to be disposed once on 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 titled Accounting Procedures Handbook Update Accounting Guidance Related to Commodity Plans-Through Handbook H
- s 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 1500, sub-accounts CBR Class A and Class B separately. There is no disposition of Account 1500, sub-account CBR Class A, accounting guidance for fine sub-account is to be followed. If a balance exists for Account 1500, sub-account CBR Class A at the December year-end, the balance must be explained.
- 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

						2021					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-21	Transactions(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	OEB-Approved Disposition during 2021	Interest Adjustments(1) during 2021	Closing Interest Amounts as of Dec-31-21
Group 1 Accounts											
LV Variance Account	1550	\$0				\$0					\$0
Smart Metering Entity Charge Variance Account	1551	\$0				\$0					\$0
RSVA - Wholesale Market Service Charge ⁵	1580	\$0				\$0					\$0
Variance WMS – Sub-account CBR Class A ⁵	1580	\$0				\$0					\$0
Variance WMS – Sub-account CBR Class B ^S RSVA - Retail Transmission Network Charge	1580 1584	\$0 \$0				\$0					\$0
RSVA - Retail Transmission Network Charge	1584	\$0				\$0 \$0					\$0 \$0
RSVA - Power (excluding Global Adjustment) ⁴	1588	so so				\$0					so
RSVA - Global Adjustment ⁴	1589	so so				\$0					so
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	so so				\$0					so
Disposition and Recovery/Refund of Regulatory Balances (2020)3	1595	-\$160.616				-\$17.897	-\$12.571				-\$12.869
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	\$0	-\$105,715	-\$201,333		\$95,618	\$0	\$523	-\$4,238		\$4,761
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	\$0				\$0	\$0				\$0
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)		-\$160,616	\$37,004	-\$201,333	\$0	\$77,721	-\$12,571	\$225	-\$4,238	\$0	-\$8,108
Group 1 total (excluding Account 1589)		-\$160,616		-\$201,333	\$0	\$77,721	-\$12,571		-\$4,238	\$0	-\$8,108
RSVA - Global Adjustment	1589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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 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 LDCs 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.

2) If the LDC'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.

The invividual sub-excounts as set as the total for all Account 1955 as the accounts is to agree to the RRR data. Differences need to be explained. For each Account 1955 as the account, the state of the balance approved for disposition from Account 1956 is to be recorded in VDER Approved Discretifior column. The recoveryrefund is to be recorded in the "fransaction" column. Any virtuage year of Account 1956 is only to be disposed once on 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.

New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled Accounting Procedures Hambook Update. Accounting Guidance Paliated to Commodity Plans-Through Accounting Procedures Parallel Procedures Procedures Parallel Procedures Procedures Procedures Procedures Procedures Procedures approved for Spiciolitis, which is shown separately in the "OEB Approved Disposition" columns). Any frue-upsial/justments/verseals needed to derive the claim amount male to shown separately in the "Principal Adjustments" columns of the DVA Continues 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 adoptional for 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 explained.

Deferral/Variance Account Workform

						2022					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-22	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	1595	\$0				\$0	\$0				\$0
Refer to the Filing Requirements for Account 1595 disposition eligibility.											
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)		\$77,721	-\$113,549	-\$44,860	\$538,626	\$547,658	-\$8,108	\$404		\$8,412	\$4,105
RSVA - Global Adjustment	1589	\$0	\$0	\$0	-\$74,732	-\$74,732	\$0	\$0	\$0	-\$2,008	-\$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) If the LDCs 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.

2) If the LDC'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.

The invividual sub-excounts as set as the total for all Account 1955 as the accounts is to agree to the RRR data. Differences need to be explained. For each Account 1955 as the account, the state of the balance approved for disposition from Account 1956 is to be recorded in VDER Approved Discretifior column. The recoveryrefund is to be recorded in the "fransaction" column. Any virtuage year of Account 1956 is only to be disposed once on 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.

New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled Accounting Procedures Hambook Update. Accounting Guidance Paliated to Commodity Plans-Through Accounting Procedures Parallel Procedures Procedures Parallel Procedures Procedures Procedures Procedures Procedures Procedures approved for Spiciolitis, which is shown separately in the "OEB Approved Disposition" columns). Any frue-upsial/justments/verseals needed to derive the claim amount male to shown separately in the "Principal Adjustments" columns of the DVA Continues 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 adoptional for 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 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		\$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) If the LDCs 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.

2) If the LDC'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.

The invividual sub-excounts as set as the total for all Account 1955 as the accounts is to agree to the RRR data. Differences need to be explained. For each Account 1955 as the account, the state of the balance approved for disposition from Account 1956 is to be recorded in VDER Approved Discretifior column. The recoveryrefund is to be recorded in the "fransaction" column. Any virtuage year of Account 1956 is only to be disposed once on 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.

New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled Accounting Procedures Hambook Update. Accounting Guidance Paliated to Commodity Plans-Through Accounting Procedures Parallel Procedures Procedures Parallel Procedures Procedures Procedures Procedures Procedures Procedures approved for Spiciolitis, which is shown separately in the "OEB Approved Disposition" columns). Any frue-upsial/justments/verseals needed to derive the claim amount male to shown separately in the "Principal Adjustments" columns of the DVA Continues 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 adoptional for 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 explained.

Deferral/Variance Account Workform

			2	2024		Projec	ted Interest on I	Dec-31-23 Balano	es		2.1.7 RRR	
Account Descriptions	Account Number	Principal Disposition during 2024 - instructed by OEB	Interest Disposition during 2024 - instructed by OEB	Closing Principal Balances as of Dec 31-23 Adjusted for Dispositions during 2024	Closing Interest Balances as of Dec 31-23 Adjusted for Dispositions during 2024	Projected Interest from Jan 1, 2024 to December 31, 2024 on Dec 31 -23 balance adjusted for disposition during 2024 (2)	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	1550	\$12,182	\$1,120	\$60,744	\$1,178	\$3,525	\$1,053	\$5,756	\$66,499.79		\$75,224	\$0
Smart Metering Entity Charge Variance Account	1551	-\$16,181	-\$1,290	-\$11,179	\$62	-\$968	-\$194	-\$1,100	-\$12,279.32		-\$28,589	\$0
RSVA - Wholesale Market Service Charge ⁵	1580	\$246,306	\$20,811	-\$130,287	-\$7,104	-\$1,330	-\$2,258	-\$10,692	-\$140,979.07		\$126,484	-\$3,241
Variance WMS – Sub-account CBR Class A ⁵	1580			\$0	\$0			\$0	\$0.00			\$0
Variance WMS – Sub-account CBR Class B ⁵	1580	-\$12,638	-\$1,156	\$10,481	\$73	\$271	\$182	\$525	\$11,006.07		-\$3,241	\$0
RSVA - Retail Transmission Network Charge	1584	\$103,889	\$9,135	\$95,635	\$832	\$7,488	\$1,658	\$9,977	\$105,612.57		\$209,491	\$0
RSVA - Retail Transmission Connection Charge	1586	\$25,119	\$2,182	\$35,060	\$683	\$2,449	\$608	\$3,740	\$38,799.30		\$63,044	\$0
RSVA - Power (excluding Global Adjustment) ⁴	1588	-\$32,500	-\$2,622	-\$43,800	-\$1,859	-\$3,085	-\$759	-\$5,703	-\$49,503.35		-\$80,782	\$0
RSVA - Global Adjustment ⁴	1589	-\$9	\$2,619	\$100,713	\$6,875	\$5,383	\$1,746	\$14,004	\$114,716.82		\$110,198	\$0
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595			\$0	\$0			\$0	\$0.00	No		\$0
Disposition and Recovery/Refund of Regulatory Balances (2020)3	1595			-\$17,897	-\$14,115	-\$957	-\$310	-\$15,382	-\$33,278.74	Yes	-\$32,012	\$0
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595			\$2,930	\$5,112			\$5,112	\$0.00	No	\$8,042	\$0
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595			\$6,713	\$4,483			\$4,483	\$0.00	No	\$11,195	\$0
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595			\$77,832	\$7,321			\$7,321	\$0.00	No	\$85,153	\$0
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	-\$321,836	-\$21,715	\$321,836	\$21,715			\$21,715	\$0.00	No		\$0
Refer to the Filing Requirements for Account 1595 disposition eligibility.												
Group 1 total (including Account 1589)		\$4,331	\$9,084	\$508,781	\$25,254	\$12,778	\$1,724	\$39,755	\$100,594.07			
Group 1 total (excluding Account 1589)		\$4,340	\$6,465	\$408,068	\$18,379	\$7,395	-\$22	\$25,752	-\$14,122.75			
RSVA - Global Adjustment	1589	-\$9	\$2,619	\$100,713	\$6,875	\$5,383	\$1,746	\$14,004	\$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) If the LDCs 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.

2) If the LDC'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.

The individual sub-accounts as well as the total for all Account 1995 sub-accounts is to agree to the RRR 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 TCEB Approved Disposition Column. The recoveryfethand is to be recorded in the "Transaction" column. Any virtuage year of Account 1958 is only to be disposed once on a final basis. No United Repositions of these accounts are generally expected threater, unless justified by a position of the property of the control of the property of the prope

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 1589 was issued Feb. 21, 2019 titled Accounting Procedures Hambook Update. Accounting Guidance Paliated to Commodity Plans-Through Accounting Procedures Parallel Procedures Procedures Parallel Procedures Procedures Procedures Procedures Procedures Procedures approved for Spiciolitis, which is shown separately in the "OEB Approved Disposition" columns). Any frue-upsial/justments/verseals needed to derive the claim amount male to shown separately in the "Principal Adjustments" columns of the DVA Continues 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, 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 explained.



					2018					
Account Number	Opening Principal Amounts as of Jan-1-18	Transactions Debit / (Credit) during 2018	OEE-Approved Disposition during 2018	Principal Adjustments(1) during 2018	Closing Principal Balance as of Dec-31-18	Opening Interest Amounts as of Jan-1-18	Interest Jan-1 to Dec-31-18	OEB-Approved Disposition during 2015	Interest Adjustments(I) during 2018	Closing Interes Amounts as of Dec-31-15
1508					\$0					50
1508		-\$6,942			-\$6,942		-\$19			-\$11
1508					90					50
										51 51 51 51 51 51 51 51 51
										\$0
										\$4
										\$4
										80
										\$4
										\$4
										50
						\$171	\$218			\$380
										\$123 \$123
	\$3,746	\$2,318				\$33	230			
										S1 S1
	\$3,434	\$1.752				546	\$80			\$126
										9/
1582					50					80
2425					\$0					\$1 \$1 \$1
1592										\$1
1592										50
	\$24,251	\$6,256	50	\$0	\$30,508	\$251	\$368	\$0	\$0	\$611
1568	\$89,073	\$17,384			\$86,437	\$1,208	\$1,446			\$2,654
	\$93,324	\$23,620	\$0	50	\$116,944	\$1,459	\$1,814	50	50	\$3,27
1522					60					S.
1522										
1531					50					50
1532	\$0				\$0	\$0				\$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$
1533										50
					\$0					50
										50
1555	90				50	20				9/
						40				
1557										
1575					\$0					
					\$0 \$0					
1575										
	Number 1508 1508 1508 1508 1508 1508 1508 1508	Account Planting	Assemble 2012 Transport Tr	Assemble Sharping Tomography of Tomography o	Antender Discipling of Tourishing Antender District Companies and Compan	Australia Principal (Confidence and Section 2018) Principal (Confidence and Section 20	According Commission Comm	Account	Account of Changing Transactions Daily 1 (12-8-8-9-9-9-9-1) (12-8-9-9-9-9-9-1) (12-8-9-9-9-9-9-1) (12-8-9-9-9-9-9-1) (12-8-9-9-9-9-9-1) (12-8-9-9-9-9-9-1) (12-8-9-9-9-9-9-1) (12-8-9-9-9-9-9-9-9-9-9-9-9-9-9-9-9-9-9-9-	According Company Co

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 rature of the adjustments. If the adjustment relates to previously OES-Approved disposed balances, please provide amounts for adjustments and include supporting documentations.
- 1) If the LDCs rate year begins on January 1, 2025, the projected interest in second from January 1, 2024 to December 31, 2024 on the December 31, 2025 believes adjusted to remove between approved for disposition in the 2024 and decision.
- ³ Account 1557 is to be recovered in a manner similar to the Smart Melar accounts. Distributors should request for disposition upon completion of the MIST melar deployment. A prudence review and disposition should be done in the application, cutside the DNA containty Schedula.
- ⁵ This account is effective September 1, 2018 per the OEB's letter Accounting Guidance on Wireline Pole Attachment Charges, dated sky 20, 2018. This account is especial to be discontinued after rebassing, once a utility updates its pole attachment charge in tasse rates and deposes of the account Instance.
- ⁶ The 1508 sub- account is effective May 1, 2019 per the Energy Retailer Service Charges Decision and Order (EB-2015-0304). The RCVMs are expected to be discontinued after exhausing, cross updated retail service charges are reflected in the reversus requirement and the utility disposes of the account belance.
- Account 1522 is established effective January 1, 2018, in accordance with Report of the CEB Regulatory Treatment of Pension and Other Post-employment Benefits (OPEBs) Costs EB-2015-0040
- This 1508 sub-second for Local Initiatives Program Costs is effective May 28, 2021 per Accounting Order (ECO-2021) for the Exhibitiment of a Costerial Accounts in Record Costs Associated With Distributor Proteomings in the Local Initiatives Program Local Establishment Cost Costerial Cost Costerial Cost Costerial Costerial Costerial Costerial Costerial Costerial Costerial Costerial Recognition (Financial Costerial Coster
- ¹¹ Account 1902 Impacts Anising from the COVID-19 Emergency was established affective March 24, 2020. Refer to Report of the CEE Regulatory Trearment of Impacts Anising from this COVID-19 Emergency (EE-2000-013), dated June 17, 2021, and Accounting Carlor for the Establishment of a Dub-Account of Roser Depacts Anising from the COVID-19 Emergency Forgone Revenues from Postprioring Flat implamentation, dated August 6, 2020, for farther details. Arounds that are approved for disposition in this account of the accounted or National August 6, 2020, for farther details. Arounds that are approved for disposition in this account of the accounted or National August 6, 2020.
- approves the exposition in this account will be recovered or restancies through a separate rate most.

 The 1952 self-account fer CCA changes was established to fract the highest of changes in CCA-rules stating from November 18, 2018, as per the OEBS July 23, 2019 later Accounting Direction Regarding Bit C-27 and Other Changes in Regulatory or Legislated Tax Rules for Capital Cost Relevance.
- The 1508 sub-account is effective July 7, 2022 Accounting Order (001-2022) for the Ealablahment of a Deferral Account to Record Presides Pertaining to Ontario Regulation 410/22 (Electricity Infrastructure Designated Broadbard Projects).
- 11 The 1955 and second in effective October 18, 2002 Accounting Order (901-2023) for the Statebishment of a Defense Account to State the severus are spirament proposed of their meleties cannot designment gits as Coption, pertaining to amendments to 10, Reg. 20050 (Classes of Consumers and Determination of Rates) under the Ontario Energy Board Act, 1956 (CEB Act) that care into force on Laurany 1, 2022.

						2019										2020					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-19	Transactions Debit / (Credit) during 2019	OEB-Approved Disposition during 2019	Principal Adjustments(1) during 2019	Closing Principal Balance as of Dec-31-19	Opening Interest Amounts as of Jan-1-19		OEB-Approved Disposition during 2009	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 Frincipal Balance as of Dec-31-20	Opening Interest Amounts as of Jan-1-20	Interest Jan-1 to Dec-31-20	OEB-Appeared Disposition during 2020	Interest Adjustments(I) during 2020	Closing Interest Amounts as of Dec-31-20
Group 2 Accounts																					
Deferred IFRS Transition Costs	1508	so				\$0	\$0				\$0	50				\$0	\$0				50
Pole Attachment Revenue Variance ³	1508	-\$6,942	-\$76,659			-\$83,601	-\$19	-\$928			-\$947	-\$83,601	-\$80,498			-\$164,099	-\$947	-\$1,495			-\$2,442
Retail Service Charge Incremental Revenue ⁶	1508	\$0				\$0	\$0				\$0	80				\$0	\$0				\$0
Customer Choice Initiative Costs ⁷	1508	\$0				\$0	\$0				\$0	80	\$10,387			\$10,387	\$0	\$8			\$8
Local Initiatives Program Costs [®]	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Green Button Initiative Coats 10	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Other Regulatory Assets, Sub-account Designated Broadband Project Impacts ¹³	1508	so so				50	so				\$0	50				so	50				50
Other Regulatory Assets, Sub-account ULO Implementation Cost ¹⁶	1508	so.				50	so				50	50				so	50				50
Other Regulatory Assets, Sub-Account GOCA Variance Account 16	1508	80				50	80				\$0	80				so	50				50
Other Regulatory Assets, sub-account LEAP EFA Funding Deferal Account ¹⁷	1508	80				50	50				50	80				80	50				50
Other Requistory Assets - Sub-Account - Other ⁴	1508	80				50	\$0				50	80				50	80				50
Other Regulatory Assets, sub-account OEB Cost Assessment Variance	1508	\$11,685				\$11.685	\$389	\$263			\$651	\$11.685				\$11.685		\$161			\$812
Other Regulatory Assets, sub-account OPEB	1508	\$14,515	\$8,709			\$23,224	50				50	\$23,224				\$31,933	50				50
Retail Cost Variance Account - Retail	1518	\$6.064	-\$318			\$5,746	\$123	\$149			5272	\$5,746				\$4,256	\$272	\$71			\$343
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	50,004	9510			\$0,140	\$0	3.43			\$0	\$0,740	191,000			\$4,250	80	471			\$0
Misc. Deferred Debits	1525	50				\$0 \$0	\$0				\$0	80				50					50
Retail Cost Veriance Account - STR*	1548	\$5.186	81 796			\$6,924	\$126	8134			\$260	\$6,924				\$8.567	\$260	\$103			
Fetra-Ordinary Event Costs	1572	\$5,186	\$1,738			\$6,924	\$126 \$0	\$134			\$260 \$0	\$6,924				\$8,567		\$103			\$363 \$0
Deferred Rate Impact Amounts	1574	50				50	80				\$0	80				50					80
RSVA - One-time	1582	50				50	50				\$0	80				50					50
Other Deferred Credits	2425	\$0				\$0	\$0				\$0	\$0				\$0					\$0
PILs and Tax Variance for 2006 and Subsequent Years	1592																				
fexcludes sub-account and contra account below?		\$0				\$0	\$0				\$0	80				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years-Sub-account CCA Changes 12	1592	\$0	-\$9,531			-\$9,531	\$0				\$0	-\$9,531	-\$6,380			-\$15,911	\$0				\$0
Total of Group 2 Accounts Above		\$30,508	-576,061	50	50	-\$45,554	\$619	-\$383	50	\$0	\$236	-\$45,554	-\$67,629	50	\$0	-\$113,182	\$236	-\$1,152	\$0	\$0	-\$916
LRAM Variance Account ⁶	1568	\$86,437	\$8,963			\$95,400	\$2,654	\$2,033			\$4,687	\$95,400	\$6,025			\$101,425	\$4,687	\$1,338			\$6,024
Total including Account 1568		\$116,944	-\$67,098	\$0	\$0	\$49,846	\$3,273	\$1,650	90	\$0	\$4,923	\$49,846	-\$61,603	50	\$0	-\$11,758	\$4,923	\$185	\$0	\$0	\$5,108
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522	so				50	\$0				50	80				50					60
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522	50				50	50				50	80				\$0	80				50
Renewable Generation Connection Capital Deferral Account	1522	\$0				50	\$0				\$0	90				50					50
Renewable Generation Connection OM&A Deferral Account	1532	50				50	50				50	80				50					50
Renewable Generation Connection Collection Adder Deferral Account	1532	90				\$0 \$0	50				\$0	80				50					50
Smart Grid Capital Defemal Account	1534	50				50	50				\$0	80				50					50
Smert Grid OM&A Deferral Account	1535	80				\$0	50				\$0	50				80					50
Smert Grid Funding Adder Deferrel Account	1536	80				\$0	50				\$0	50				80					50
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Meter Cost Deferral Account (MIST Meters) ³	1557					\$0					\$0	50				\$0	\$0				\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575 1576	\$0 \$0				\$0						so so				\$0					1
Accounting Changes Under CGAAP Balance + Return Component						\$0						-				\$0					1
Impacts Arising from the COVID-19 Emergency ¹¹ Incremental Cloud Computing Implementation Costs ¹⁶	1509	\$0 80				\$0	\$0				\$0	\$0				\$2,626	\$0				\$0
incremental Cloud Computing Implementation Costs "	1511	\$0				\$0	\$0				\$0	\$0				= \$0	\$0				\$0

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit ba 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 relates to previously OEB-Approved disposed balances, please provide errounts for adjustments and include supporting documentations.

) If the LDCs rate year begins on Farany 1, 2020, the projected interest is recorded from Jarrany 1, 2024 to December 31, 2024 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision. 2) If the LDCs rate year begins on May 1, 2025, the projected interest is recorded from Jarrany 1, 2024 to Jerf 30, 2025 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for disposition upon completion of the MRST meter deployment. A prudence review and disposition should be done in the application, cutaide the DNA Contitudy Schedula.

Input the LPANIVA balance in the DVA Continuity Schedule as calculated from the LPANIVA model. The associated rate rider will be calculated in the DVA Continuity Schedule.

This account is effective September 1, 2015 per the OEB's letter Accounting Guidance on Wireline Pole Attachment Chasges, dated July 20, 2015. This account is espected to be discontinued after rebassing, once a utility updates its pole attachment charge in base most and disposes of the account based.

The 1508 sub-account is effective May 1, 2019 per the Energy Relative Service Charges Decision and Order (ES-2015-2004). The RCVA are expected to be discontinued after rebasing, cross updated refail service charges are reflected in the reversus explorment and the utility dispose of the account balance.

The 100 sub-record is allegin August 5, 2000 is accordance with the September 16, 2000 According Order for the Subdishierset of Submed Accords to Record speaks August prior replementing the Continer College Indian Statistics Intelligence Center Energy Search File No. ER-2000-0152. Electricity distribution may record incremental costs directly stributable to the customer choice infallation for the sub-account.

choice inflative in the sub-account.

Account 1522 is established effective January 1, 2018, in accordance with Report of the CEB - Regulatory Treatment of Persion and Other Post-employment Benefits (OPEBs) Costs EB-2015-0040

Pension and Other Post-employment Benefits (CPEBs) Costs EB-2015-0040

This 1956 sub-account for Local Initiatives Program Coats is effective May 28, 2001 per Accounting Order (002-2001) for the Enablatherment of a Deferral Account in Record Coats Associated With Enablather Entertainty in the Local Initiatives Program Under the 2001-2001 Commentaines and Security of Management (Passes) (2001-2001) believed to the desired with the Management (Passes) (2001-2001) believed to the desired with the Management (Passes) (2001-2001) believed to the desired with the Management (Passes) (2001-2001) believed to the desired of the Management (2001-2001) believed to the Manageme

This 1958 sub-account for Cream Button Initiative Coats is effective November 1, 2021 part the Accounting Order (003-2021) for the Evaluation Part of a Deferm Account in Record Impacts Animal from Implementing the Cream Button Initiative (IES-2021-OIS), Districtives are to record the Increamed coats directly attributable to the implementation of the Cream Button Initiative, in a resource that accords with the requirements set coul in the Cream Button Initiative, in the Residence of the Residence of the Cream Button Initiative, in the Residence of the

Account 1902 - Impacts Arising from the COVID-19 Emergency was established effective March 24, 2020. Refer to Report of the CES - Regulatory Treament of Impacts Arising from the COVID-19 Emergency (ES-2000-1033, dated June 17, 2021, and Accounting Octor for the Eschedishered for Sol-Socioted Rock Covid Expansion (SCOVID-19 Emergency For Engine Revinants Into Treatment (SCOVID-19 Emergency F

approximate approximate management of the second control of the separate management of the second of

The 1508 sub-account is effective July 7, 2022 - Accounting Order (001-2022) for the Establishment of a Deferral Account to Record Impacts Pertaining to Ontario Regulation 410/22 (Electricity Infrastructure — Designated Broadband Projects).

The 100 sub-secont is effective Custom 1s, 2002 - Accounting Cube (201-2023) for the Stabilishment of a Defend Account to test the inventor supportional trapsit of their related costs of largementing the LLG option, printings to sensedness is O. Reg. 5005 (Dissess of Consumers and Determination of Rales) under the Ontario Energy Board Act, 1508 (CBB Act) that curve risk for toors of Juneary 1, 2022.

The 1508 sub-account is effective April 1, 2023 - Accounting Circler (002-2023) for the Establishment of a Defended Account to incurred to enable the locate activities. Distribution are especied for back costs at a self-condy default level to seath in a producen review of the costs incurred, malertally, and cassation related

The 1911 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 small in a crudence review of the costs incurred.

The 1508 sub-account is effective Marc 1, 2024 - Accounting Order (EB-2023-0135) for the Establishment of o Deferral Account to record the incremental Low-income Energy Assistance Emergency Financial Assistance

						2021										2022										2023					$\overline{}$
Account Descriptions Account Number 1	Oper ant Princ ber Amount Jan-	ipal Irai ts as of Deb	nsactions(1) it / (Credit) uring 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 Adjustments(1) during 2021	Closing Interest Amounts as of Dec-31-21	Opening Principal Amounts as of Jan-1-22	Transactions Debit / (Credit) during 2022		Principal Adjustments(1) during 2022	Closing Principal Balance as of Dec-31-22	Opening Interest Amounts as of Jan-1-22			Interest Adjustments(I) during 2022	Closing Interest Amounts as of Dec-31-22	Opening Principal Amounts as of Jan-1-23		OIB-Appeaved Disposition during 2023	Principal Adjustments(1) during 2023	Closing Principal Balance as of Dec-31-23	Opening Interest Amounts as of Jan-1-23	Innecest Jan-1		Interest C adjustments(1) A during 2023	
Group 2 Accounts																															
Deferred IFRS Transition Costs 150	18	\$0				50	\$0				so	50				\$0	50				50	50				50	50				50
Pole Attachment Revenue Variance ⁵ 150	18 -\$1	164,099	-\$80,560			-\$244,659	-\$2,442	-\$1,146			-\$3,588	-\$244,659	-\$45,224			-\$289,883	-\$3,588	-\$5,239			-\$8,827	-\$289,883	-\$49,203		-\$75,772	-\$414,857	-\$8,827	-\$15,797		-\$2,436	-\$27,060
Retail Service Charge Incremental Revenue ⁴ 150	18	80				50	\$0				so	50				\$0	50				\$0	50				50	\$0				\$0
Customer Choice Initiative Costs ⁷	18 1 1	\$10.387	\$3,331			\$13,718	\$8	\$60			\$68	\$13,718	\$3.598			\$17.316	\$68	\$263			\$331	\$17.316				\$17.316	\$331	\$874			\$1.204
Local Initiatives Program Costs [®] 150		80				80	50				80	80				50	50				50	80				50	50				80
Green Button Initiative Costs ¹⁰		80				80	50				80	50	\$332			\$332	50	84			84	\$332	\$98,966			\$97.298	84	\$1.032			\$1.036
Other Regulatory Assets, Sub-account Designated Broadband Project Impacts ¹³		80				80	80				80		-			80	80	-			60	50	400,000			60	80				***
Other Regulatory Assets, Sub-account ULO Implementation Cost ^{NI} 150		80				80	80				90					80	80				80	80	\$9.225			\$9,225	50	8174			\$174
Other Regulatory Assets, Sub-Account GOCA Variance Account ¹⁵		90				40	40				90										40	40	99,223			80		91179			3111
Other Requisitory Assets, sub-account LEAP EFA Funding Defensi Account ¹⁷ 150		90				40	40				90					50	-				40	50				50	50				
Other Regulatory Assets - Sub-Account - Other ⁴ 150		50				90	\$0				50	94				\$0	50				\$0	50				90	\$0				94
Other Requisitory Assets - Sub-Account OEB Cost Assessment Variance 150		\$0 \$11.685				\$11.685	\$812	587			\$0 \$879	\$11.685				\$11.685	\$879	\$224			\$1,103	\$11.685				\$11.685	\$1,103	8590			\$1.692
Other Regulatory Assets, sub-account OEB Cost Assessment variance 150 Other Regulatory Assets, sub-account OPEB 150		\$11,000 \$31,933	\$8,709			\$40,642	9012	907			90/9	\$40.642				\$49,351	5079	9224			\$1,103	\$49,351	\$8,709		\$11.612		\$1,103	\$590			\$1,092
Retail Cost Variance Account - Retail 150		\$4.256	-5979			\$3,277	\$343	\$21			\$364	\$3,277				\$1,845	\$364	847			\$411				-\$2,395		8411	841		.681	\$371
		\$4,230	-9979			\$3,277	\$343	921			\$304	\$3,277	-91/432			\$1,040		347			9411	\$1,040	-92,247		-92,395	-92,797	9411	941		-901	93/1
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges 152 Misc. Deferred Debits 152		\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0 \$0				\$4
		\$0				\$0	\$0				\$0	50				\$0	\$0				\$0	\$0				\$0					50
	18	\$8,567	\$1,723			\$10,289	\$363	\$53			\$416	\$10,289	\$1,782			\$12,072		\$219			\$635		\$1,852		\$2,583		\$635	\$653		\$84	\$1,372
Extra-Ordinary Event Costs 157	2	80				\$0	50				\$0	50				\$0	\$0				50	50				\$0	\$0				80
Deferred Rate Impact Amounts 157 RSVA - One-time 158		50				50	50				50	50				\$0	90				50	50				50	50				50
Other Deferred Credits 242		80				80	80				80	50				50	80				50	50				80	80				90
DESIGNATION CHARACTER STATE OF THE STATE OF	~	30				-	40				**	-				-					**	20									***
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	12	***				***	***				**						**				60	***				60	**				
PILs and Tax Variance for 2006 and Subsequent Years - Sub-account CCA Changes 12 159	12	\$15.911	-\$3,858			-\$19.769	80				90	-\$19.769	-\$23,076			-\$42.845	80				80	-\$42.845	-\$10,899			-853,744	80				s
Total of Group 2 Accounts Above	- 1	113,182	-571,634			3184 817					-\$1,861	-\$184,817										-\$240,128	\$54.403		-563.971	-5249.695		-\$12.435		-52.433	821,211
	1 1			50	50		-5916	-0340	50	50				90	50	-9240,120	-91,001	-94,462	- 50	50	-90,343						-90,343		50	-92,433	
LRAM Variance Account ⁴ 198	18 \$1	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			\$14,25
Total including Account 1563	4	\$11,758	-\$66,924	\$0	\$0	-\$78,682	\$5,108	-\$355	\$0	\$0	\$4,754	-\$78,682	-\$51,986	\$0	\$0	-\$130,667	\$4,754	-\$2,409	\$0	\$0	\$2,345	-\$130,667	\$56,453	50	-\$62,547	-\$136,761	\$2,345	-\$6,864	\$0	-\$2,433	-\$6,95
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential ⁸ 152																															
Pension & OPED Forecast Accrual versus Actual Cash Psyment Differential Contra Account 152 Pension & OPEB Forecast Accrual versus Actual Cash Psyment Differential Contra Account 152		90				\$0	\$0				\$0	50				\$0 80	50				\$0	\$0				\$0	\$0				
Renewable Generation Connection Capital Deferral Account 153		90				\$0	\$0				\$0	50				\$0 80	\$0 80				\$0	\$0				\$0 \$0	\$0				
Renewable Generation Cornection CMSA Deferral Account 153		20				80	80				80	50				50	50				50	80				80	80				
Renewable Generation Connection Funding Adder Deferral Account 153		80				50	50				80	50				50	50				\$0	50				50	50				8
Smart Grid Capital Deferral Account 153	4	80				50	50				80	50				50	50				50	80				50	50				
Smert Grid CM&A Deferral Account 153		\$0				50	\$0				50	50				50	50				50	\$0				\$0	50				s
Smert Grid Funding Adder Defemal Account 153	16	\$0				50	\$0				80	50				\$0	90				\$0	50				\$0	\$0				SI
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs 155	15	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				SI
Meter Cost Deferral Account (MST Meters) ²		\$0				\$0	\$0				\$0	\$0				\$0	90				\$0	\$0				\$0	\$0				\$1
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component 157	15	sn				80					r	60				60						50				50					
Accounting Changes Under CGAAP Balance + Return Component 157	16	\$0				\$0					i	50				\$0						\$0				\$0	j				
Impacts Arising from the COVID-19 Emergency ²¹	19	\$2,626				\$2,626	\$0				\$0	\$2,626				\$2,626	\$0				\$0	\$2,626			-\$2,626	\$0	\$0				s
Incremental Cloud Computing Implementation Costs 16 151	11	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit ba 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 relates to previously OEB-Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

) If the LDCs rate year begins on Farany 1, 2020, the projected interest is recorded from Jarrany 1, 2024 to December 31, 2024 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision. 2) If the LDCs rate year begins on May 1, 2025, the projected interest is recorded from Jarrany 1, 2024 to Jerf 30, 2025 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for disposition upon completion of the MRST meter deployment. A prodence review and disposition should be done in the application, cutaids the DNA Continuity Schedula.

Input the LPANIVA balance in the DVA Continuity Schedule as calculated from the LPANIVA model. The associated rate rider will be calculated in the DVA Continuity Schedule.

This account is effective September 1, 2015 per the OEB's letter Accounting Guidance on Wireline Pole Attachment Chasges, dated July 20, 2015. This account is espected to be discontinued after rebassing, once a utility updates its pole attachment charge in base most and disposes of the account based.

The 1508 sub-account is effective May 1, 2019 per the Energy Relative Service Charges Decision and Order (ES-2015-2004). The RCVA are expected to be discontinued after rebasing, cross updated refail service charges are reflected in the reversus explorment and the utility dispose of the account balance.

The 100 sub-record is allegin August 5, 2000 is accordance with the September 16, 2000 According Order for the Subdishierset of Submed Accords to Record speaks August prior replementing the Continer College Indian Statistics Intelligence Center Energy Search File No. ER-2000-0152. Electricity distribution may record incremental costs directly stributable to the customer choice infallation for the sub-account.

Account 1522 is established effective January 1, 2016, in accordance with Report of the CEB - Regulatory Treatment of Persion and Other Post-employment Benefits (CPEBs) Costs EB-2015-0040

This 1956 sub-account for Local Initiatives Program Coats is effective May 28, 2001 per Accounting Order (002-2001) for the Enablatherment of a Deferral Account in Record Coats Associated With Enablather Entertainty in the Local Initiatives Program Under the 2001-2001 Commentaines and Security of Management (Passes) (2001-2001) believed to the desired with the Management (Passes) (2001-2001) believed to the desired with the Management (Passes) (2001-2001) believed to the desired with the Management (Passes) (2001-2001) believed to the desired of the Management (2001-2001) believed to the Manageme

This 1958 sub-account for Cream Button Initiative Coats is effective November 1, 2021 part the Accounting Order (003-2021) for the Evaluation Part of a Deferm Account in Record Impacts Animal from Implementing the Cream Button Initiative (IES-2021-OIS), Districtives are to record the Increamed coats directly attributable to the implementation of the Cream Button Initiative, in a resource that accords with the requirements set coul in the Cream Button Initiative, in the Residence of the Residence of the Cream Button Initiative, in the Residence of the

Account 1929 - Impacts Arising from the COVID-19 Emergency was established effective March 24, 2020. Refer to Report of the CES - Regulatory Treament of Impacts Arising from the COVID-19 Emergency (EE-2020-6133), dated Jane 17, 2021, and Accounting Order for the Establishers of a Sol-Accounts for Rose of Impacts Arising from the COVID-19 Emergency For Program Revenues are for Program Revenues and Program Revenues are for Revenues and Accounting Covid for the Solid Acquisity of the Infrared Revenues are recovered or Induction and Revenues Revenues

approved for exposition in this account was no inconstruct or resultance intercipt a separate trans cent.

The 1952 as 564-account for CCA changes was satisfiabilitied to track the impact of changes in CCA rules starting from November 18, 2018, as per the CEB3 July 25, 2019 latter Accounting Direction Regarding Bill C-97 and Other Changes in Regulatory or Legislated Tax Refer for Capital Can Allowardon.

The 1508 sub-account is effective July 7, 2022 - Accounting Order (001-2022) for the Establishment of a Deferral Account to Record Impacts Pertaining to Ontario Regulation 410/22 (Electricity Infrastructure — Designated Broadband Projects).

The 1503 sub-second is effective Outdoor 15, 2007 - Accounting Order (501-2023) for the Statisticisment of a Delenel Account to tech the inventor experiment inyeath of the related costs of legislamenting to LLC organizes (100 Citizana of Consumers and Delenmination of Rates) under the Chilario Energy Board Act, 1926 (CEE Act) that current for force on Jesuary 1, 2022.

				2024			Projected Inter	est on Dec-31-23	Balances		2.1.7 RRR		
Account Descriptions	Account Number	Principal Disposition during 2024 - instructed by OEB	Interest Disposition during 2024 - instructed by OEB	Closing Principal Balances as of Dec 31-23 Adjusted for Dispositions during 2024	Balances as of Dec	Projected Interest from Jan 1, 2024 to December 31, 2024 on Dec 31 -25 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)	For Accounts 1508, 1522 and 1592, only show the total control account that is reported in the RRR in the first re for that account in this tab
Group 2 Accounts													
Deferred IFRS Transition Costs	1508			so	\$0			80	\$0.00			50	
Pole Attachment Revenue Variance ⁵	1508			-\$414,857	-\$27,060	-\$18,124	-\$5,877	-\$51,061	-\$465,918.62		-\$363,710	\$78,207	
Retail Service Charge Incremental Revenue [®]	1508			so	80			\$0	\$0.00			50	
Customer Choice Initiative Costs ⁷	1508			\$17.316	\$1.204	\$926	\$300	\$2,430	\$19.745.57		\$18,520	50	
Local Initiatives Program Costs [®]	1508			\$0				80	\$0.00		0.0,000	50	
Green Button Initiative Coats 10	1508			\$97.298		\$6,690	\$1,686	\$9.412	\$106,709,74		\$98.334	50	
Other Regulatory Assets, Sub-account Designated Broadband Project Impacts ¹³	1508			\$31,230		\$0,030	31,000	80	\$0.00		489,337	50	
Other Regulatory Assets, Sub-account Designated Broadcand Project Impacts Other Regulatory Assets, Sub-account ULO Implementation Cost ¹⁰	1508									Yes		50	
				\$9,225		\$493	\$160	\$827	\$10,052.40	Tes	\$9,399	50	
Other Regulatory Assets, Sub-Account GOCA Variance Account ¹⁶	1508			\$0	\$0			\$0	\$0.00			\$0	
Other Regulatory Assets, sub-account LEAP EFA Funding Defend Account	1508			\$0	\$0			\$0	\$0.00			50	
Other Regulatory Assets - Sub-Account - Other ⁴	1508			\$0	\$0			\$0	\$0.00			\$0	
Other Regulatory Assets, sub-account OEB Cost Assessment Variance	1508			\$11,685			\$203	\$2,519	\$14,204.49	Yes	\$13,377	\$0	
Other Regulatory Assets, sub-account OPEB	1508			\$69,672		\$0	\$0	\$0	\$69,671.60	Yes	\$58,060	-\$11,612	
Retail Cost Variance Account - Retail ⁶	1518			-\$2,797	\$371	-\$21	-\$7	\$342	-\$2,454.72		\$50	\$2,476	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			\$0	50			\$0	\$0.00			50	
Misc. Deferred Debits	1525			\$0	\$0			\$0	\$0.00			\$0	
Retail Cost Variance Account - STR ⁶	1548			\$16,508	\$1.372	8744	5241	\$2.357	\$18,864,89		\$15,212	-\$2.667	Please provide an explanation of the variance in the tab 3 - Appendix A
Extra-Ordinary Event Costs	1572			\$0				\$0	\$0.00		0.0,0.0	\$0	
Deferred Rate Impact Amounts	1574			\$0	50			\$0	\$0.00			50	
RSVA - One-time	1582			\$0				50	\$0.00			\$0	
Other Deferred Credits	2425			\$0	\$0			\$0	\$0.00			50	
PILs and Tax Variance for 2006 and Subsequent Years	1592												
(excludes sub-account and contra account below)				\$0	\$0			\$0	\$0.00			\$0	
PILs and Tax Variance for 2006 and Subsequent Years-Sub-account CCA Changes 12	1592			-\$53,744	\$0			\$0	-\$53,744.00		-\$53,744	50	
Total of Group 2 Accounts Above		50	\$0	-\$249,695	-\$21,211	-50,668	-\$1,294	-\$33,174	-\$282,868.65				
LRAM Variance Account	1568			\$112,934	\$14,259	\$5,995	1,957.52	\$22,211	\$135,144.93			-\$127,193	Please provide an explanation of the variance in the tab 3 - Appendix A
Total including Account 1568		50	\$0	-\$136,761	-\$6,952	-82,674	-\$1,336	-\$10,962	-8147,723.72			\$143,713	
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential [®]	1522			\$0	50			\$0	\$0.00			***	
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account [®]	1522			\$0				50	\$0.00			50	
Renewable Generation Connection Capital Deferral Account	1531			\$0				\$0 \$0	\$0.00			50	
Renewable Generation Connection OMSA Deferral Account	1532			\$0				80	\$0.00			50	
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0				80	\$0.00			50	
Reset Grid Conital Deferred Account	1534			\$0				50	\$0.00			50	
Smart Grid CM&A Deferral Account	1535			\$0				\$0	\$0.00			50	
Smert Grid Funding Adder Deferrel Account	1536			80	50			\$0	\$0.00			50	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555			\$0	\$0			\$0	\$0.00	No		\$0	
Meter Cost Deferral Account (MIST Meters) ²	1557			\$0	\$0			80	\$0.00			\$0	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575			SO.					\$0.00	No		60	
Accounting Changes Under CGAAP Balance + Return Component	1576			\$0					\$0.00	No		50	
Impacts Arising from the COVID-19 Emergency ¹¹	1509			\$0	\$0			so	\$0.00		\$2,626	\$2,626	
Incremental Cloud Computing Implementation Costs 16	1511			\$0	\$0			\$0	\$0.00			\$0	

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit ba 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 relates to previously OEB-Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

) If the LDCs rate year begins on Farany 1, 2020, the projected interest is recorded from Jarrany 1, 2024 to December 31, 2024 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision. 2) If the LDCs rate year begins on May 1, 2025, the projected interest is recorded from Jarrany 1, 2024 to Jerf 30, 2025 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for disposition upon completion of the MRST meter deployment. A prudence review and disposition should be done in the application, cutaide the DNA Contitudy Schedula.

Input the LRAMIVA balance in the DNA Continuity Schedule as calculated from the LRAMIVA model. The associated rate rider will be calculated in the DNA Continuity Schedule.

This account is effective September 1, 2015 per the OEB's letter Accounting Guidanos on Wintims Pole Attachment Charges, dated July 20, 2015. The account is especiated to be discontinued after rebessing, once a utility updates its pole attachment charge in base meta and deposes of the account based.

The 1508 sub-account is effective May 1, 2019 per the Energy Relative Service Charges Decision and Order (ES-2015-2004). The RCVA are expected to be discontinued after rebasing, cross updated refail service charges are reflected in the reversus explorment and the utility dispose of the account balance.

The 100 sub-record is allegin August 5, 2000 is accordance with the September 16, 2000 According Order for the Subdishierset of Submed Accords to Record speaks August prior replementing the Continer College Indian Statistics Intelligence Center Energy Search File No. ER-2000-0152. Electricity distribution may record incremental costs directly stributable to the customer choice infallation for the sub-account.

Account 1522 is established effective January 1, 2016, in accordance with Report of the CEB - Regulatory Treatment of Persion and Other Post-employment Benefits (CPEBs) Costs EB-2015-0040

This 1958 sub-account for Local Initiatives Progress Coals is effective May 28, 2021 per Accounting Order (ICC)-2021 for the Exhibitioner of a Defense Account in Record Coals Associated With Enhibition Preference in Local Initiatives Progress Under the 2022-2024 Concentration and Semant Associated Associated With Enhibition Security Coals Coals (Initiative Progress Initiative Progress Initiative Associated Coals (Initiative Progress Initiative Progress Initiativ

This 1958 sub-account for Cream Button Initiative Coats is effective November 1, 2021 part the Accounting Order (003-2021) for the Evaluation Part of a Deferm Account in Record Impacts Animal from Implementing the Cream Button Initiative (IES-2021-OIS), Districtives are to record the Increamed coats directly attributable to the implementation of the Cream Button Initiative, in a resource that accords with the requirements set coul in the Cream Button Initiative, in the Residence of the Residence of the Cream Button Initiative, in the Residence of the

Account 1920 - Ingest Anima from the COVID-19 Emergency was established effective March 24, 2020. Refer to Report of the OEB - Regulatory Treament of Impacts Anima from the COVID-19 Emergency (EM-2020-133), data 5 Januar 17, 2021, and Accounting Order for the Enfolderisers of East-Accounts for Roccord Integrate Animay from the COVID-19 Emergency Forgers Revenues from Postporing flate Implementation, dated August 62, 2020, for Enther details. Amounts that are approved for deposition in the account of late of the excessed or related brings in aspect and except any account of the Accounting Order for the Account of the Encounter of Endodre Morpha Accounts for the Account of t

approves or supersion or man account was selectives or enterance strongers as separates tran ceter. The 1902 at a bull-account for COA charges was satisfiabled to track the impact of charges in CAA rules starting from November 18, 2014, as per the CEE Aug. 2019 latter Accounting Direction Regarding Bill C-97 and Other Charges in Regulatory or Legislated, see for CEA Aug. Accounting Committee of CEA Aug. 2019 latter Accounting Direction Regarding Bill C-97 and Other Charges in Regulatory or Legislated as the CEA Aug. 2019 latter Accounting Direction Regarding Bill C-97 and Other Charges in Regulatory or Legislated as the CEA August and CEA August 2019 latter an

The 1508 sub-account is effective July 7, 2022 - Accounting Order (001-2022) for the Establishment of a Deferral Account to Record Impacts Pertaining to Ontario Regulation 410/22 (Electricity Infrastructure — Designated Broadband Projects).

The 1503 sub-second is effective Outdoor 15, 2007 - Accounting Order (501-2023) for the Statisticisment of a Delenel Account to tech the inventor experiment inyeath of the related costs of legislamenting to LLC organizes (100 Citizana of Consumers and Delenmination of Rates) under the Chilario Energy Board Act, 1926 (CEE Act) that current for force on Jesuary 1, 2022.

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 fled 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

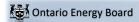


In the green shaded cells, enter the data related to the **proposed** load forecast. Do not enter data for the MicroFit class.

		,	A	В	3		(D=	-A-C			E			F =B-C-E (deduct E if applicable)	7			
Rate Class (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges) Units	# of Customers	Total Metered <mark>kWh</mark>	Total Metered kW	Metered kWh for Non-RPP Customers ⁴	Metered kW for Non-RPP Customers ⁴	Distribution Revenue	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	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 kWh for Transition	Forecast Total Metered Test Year kW for Full Year Class A Customers	Test Year kW for	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
RESIDENTIAL SERVICE CLASSIFICATION kWh	5,179	41,340,698		491,305		3,722,786			41,340,698	-		-	-		-	491,305	-	33%	25,619	5,179
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFIC/ kWh	707	17,945,241		3,761,280		826,909			17,945,241	-			-			3,761,280		15%	105,962	707
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATI KW	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	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION kWh	22	163,953		19,637		11,735			163,953	-		-	-	-	-	19,637		0%	(76)	
STREET LIGHTING SERVICE CLASSIFICATION KW	3	491,060	1,468	491,060	1,468	254,538			491,060	1,468	0.0%	-				491,060	1,468	0%	(443)	
									-	-	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 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.

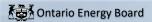


		Amounts from Sheet 2	Allocator	RESIDENTIAL SERVICE CLASSIFICATION	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	STREET LIGHTING SERVICE CLASSIFICATION
LV Variance Account	1550	66,500	kWh	23,663	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	0	0
Disposition and Recovery/Refund of Regulatory Balances (2023)	1595	0	%	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2024)	1595	0	%	0	0	0	0	0
Total Group 1 accounts above (excluding 1589)		(25,129)		(14.616)	(3.412)	(7.050)	(4)	(47)
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	0,077	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	0	kWh	0	0	0	0	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)
		(2,455)	# of Customers kWh	(2,120)	0	0	0	0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522		kWh			0		
Misc. Deferred Debits	1525	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		
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	2425	0	kWh	0	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)
				-				
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)	(29,422)	(92,208)	(269)	(805)
Account 1589 (allocated to Non-WMPs)		114,717		1,477	11,310	100,394	59	1,477
						•		
Total Group 2 Accounts		(352,540)		(270,350)	(53,954)	(6,031)	(809)	(21,397)
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0 1	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	15/6	0	KVVII	0	0	0	0	0
LRAM Variance Account	1568	135,145		25,619	105,962	4,084	(76)	(443)
Impacts Arising from the COVID-19 Emergency	1509	0	Distribution Rev.	0	0	0	0	0



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.
2a	Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from the year after the balance was last disposed (regardless of if the disposition was interim or final) to the current year requested for disposition)?	No	(e.g. If you received approval to dispose of the GA variance account balance as at December 31, 2019, the period the GA variance accumulated would be 2020 to 2021.)
2b	Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580, subaccount CBR Class 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)?	No	(e.g. If you received approval to dispose of the CBR Class B balance as at December 31, 2020, the period the CBR Class B variance accumulated would be 2021.)
3b	Enter the number of rate classes in which there were customers who were Class A for the full year during the period the Account 1589 GA or 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). 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 and full year Class A customers in each rate class for the test year.	1	

			Class A Customer for Full
		Transition Customers (Total Class A and B	Year (Total Class A
Rate Classes with Class A Customers - Billing Determinants by Rate Class	Consumption)	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



116,181,510

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.

Metered Consumption for Current Class B Customers (Total Consumption LESS WMP,

0%

100%

96,885

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

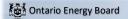
2022

Total

	Total Metered For Consumption Min		Forecast Total Metered Te for Full Year Class A Cu		Forecast Total Metered Tes Transition Custor		Class A and Transition Cu Consumption)	stomers'	% of total kWh
	kWh	kW	kWh	kW	kWh	kW	kWh	kW	70 O. LOLAI N
RESIDENTIAL SERVICE CLASSIFICATION	41,340,698	-	0	0	0	0	41,340,698	_	44%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	17,945,241	-	0	0	0	0	17,945,241	-	19%
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	56,240,557	155,213	22,852,467	59,796	0	0	33,388,090	95,417	36%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	163,953	-	0	0	0	0	163,953	-	0%
STREET LIGHTING SERVICE CLASSIFICATION	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%

22,852,467

59,796



Please indicate the Rate Rider Recovery Period (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	kWh	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	kW	155,213	-\$ 7,050	- 0.0454
UNMETERED SCATTERED LOAD SERVICE	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	Allocated Group 1 Balance - Non-WM	
RESIDENTIAL SERVICE CLASSIFICATION			s -	
GENERAL SERVICE LESS THAN 50 KW S	ERVICE CLASSIFICATIO		\$ -	-
GENERAL SERVICE 50 TO 4,999 KW SER	VICE CLASSIFICATION		\$ -	
UNMETERED SCATTERED LOAD SERVICE	E CLASSIFICATION		S -	
STREET LIGHTING SERVICE CLASSIFICA	TION		\$ -	-
		-	\$ -	-
		-	s -	-
			\$ -	-
			\$ -	-
			\$ -	
			\$ -	
			\$ -	
			\$ -	-
			\$ -	-
			\$ -	-
			\$ -	-
			\$ -	
			\$ -	
<u> </u>		-	\$ -	
<u> </u>		-	\$ -	
Total			\$ -	

Only for rate classes with WMP customers are the Deferral/Variance Account Rate Riders for Non-WMP calculated separately in the table above. For all rate classes without WMP customers, balances in Accounts 1580 and 1588 are included in Deferral/Variance Account Rate Rider. Account Rate Rider account Rate Role and Service and Service Research R

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

1580, Sub-account CBR Class B			Allocated Sub-	Rate Rider for
Rate Class	Units	kW / kWh / # of	account 1580 CBR	Sub-account 1580
(Enter Rate Classes in cells below)	Ollits	Customers	Class B Balance	CBR Class B
RESIDENTIAL SERVICE CLASSIFICATION	kWh	41,340,698	\$ 4.875	0.0001
GENERAL SERVICE LESS THAN 50 KW S	kWh	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 SERVICE	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

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	kWh	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	Allo	ocated Group 2 Balance		e Rider for o 2 Accounts
RESIDENTIAL SERVICE CLASSIFICATION	# of Customers	5,179	-\$	270,350	-\$	4.35
GENERAL SERVICE LESS THAN 50 KW S	kWh	17,945,241	-\$	53,954	-\$	0.0030
GENERAL SERVICE 50 TO 4,999 KW SER	kW	155,213	-\$	6,031	-\$	0.0389
UNMETERED SCATTERED LOAD SERVIC	kWh	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 CLASSIFICATION		\$ -	
GENERAL SERVICE 50 TO 4,999 KW SER	RVICE CLASSIFICATION		\$ -	
UNMETERED SCATTERED LOAD SERVICE	E CLASSIFICATION		\$ -	
STREET LIGHTING SERVICE CLASSIFICA	TION		\$ -	
			\$ -	
			\$ -	
			\$ -	-
			\$ -	-
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	

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

riease ilidicate the Rate Rider Recovery	r eriou (iir iironiiis)	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)

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			\$		