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<tbody>
<tr>
<td>Customer Focus</td>
<td>Service Quality</td>
<td>New Residential/Small Business Services Connected on Time</td>
<td>93.80%</td>
<td>92.00%</td>
<td>97.00%</td>
<td>98.80%</td>
<td>99.50%</td>
<td>90.00%</td>
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<td></td>
<td></td>
<td>Scheduled Appointments Met On Time</td>
<td>98.70%</td>
<td>99.00%</td>
<td>98.40%</td>
<td>98.00%</td>
<td>94.00%</td>
<td>90.00%</td>
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<td></td>
<td></td>
<td>Telephone Calls Answered On Time</td>
<td>68.80%</td>
<td>95.90%</td>
<td>77.40%</td>
<td>72.70%</td>
<td>81.30%</td>
<td>65.00%</td>
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<td></td>
<td>Customer Satisfaction</td>
<td>First Contact Resolution</td>
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<td>Billing Accuracy</td>
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<td>Customer Satisfaction Survey Results</td>
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<tr>
<td>Operational Effectiveness</td>
<td>Safety</td>
<td>Level of Public Awareness with Ontario Regulation 22/04</td>
<td>82.00%</td>
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<td>Level of Compliance with Ontario Regulation 22/04</td>
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<td>Serious Electrical Incidents</td>
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<td>Number of Public Incidents</td>
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<td></td>
<td>Rate per 10, 100, 1000 km of line</td>
<td>0.000</td>
<td>0.000</td>
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<td>0.000</td>
<td>0.000</td>
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<td>System Reliability</td>
<td>Average Number of Hours that Power to a Customer is Interrupted</td>
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<td>Average Number of Times that Power to a Customer is Interrupted</td>
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<td></td>
<td>Asset Management</td>
<td>Distribution System Plan Implementation Progress</td>
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<td>Cost Control</td>
<td>Efficiency Assessment</td>
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<td>Total Cost per Customer</td>
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<td>Total Cost per Km of Line</td>
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<td>Conservation &amp; Demand Management</td>
<td>Net Cumulative Energy Savings</td>
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<td>Connection of Renewable Generation</td>
<td>Renewable Generation Connection Impact Assessments Completed On Time</td>
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<td>New Micro-embedded Generation Facilities Connected On Time</td>
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<td>Financial Performance</td>
<td>Liquidity: Current Ratio (Current Assets/Current Liabilities)</td>
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<td>Leverage: Total Debt (includes short-term and long-term debt) to Equity Ratio</td>
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<td>Profitability: Regulatory Deemed (including in rates)</td>
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<td>Return on Equity</td>
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1. Compliance with Ontario Regulation 22/04 assessed: Compliant (C); Needs Improvement (NI); or Non-Compliant (NC).
2. The trend's arrow direction is based on the comparison of the current 5-year rolling average to the fixed 5-year (2010 to 2014) average distributor-specific target on the right. An upward arrow indicates decreasing reliability while downward indicates improving reliability.
3. A benchmarking analysis determines the total cost figures from the distributor's reported information.
4. The CDM measure is based on the new 2015-2020 Conservation First Framework. This measure is under review and subject to change in the future.
The link below provides a document titled “Scorecard - Performance Measure Descriptions” that has the technical definition, plain language description and how the measure may be compared for each of the Scorecard’s measures in the 2015 Scorecard MD&A:

2015 Scorecard Management Discussion and Analysis (“2015 Scorecard MD&A”)

Entegrus Powerlines Inc. (“EPI”) is pleased to have exceeded all performance targets in 2015.

EPI monitors the scorecard measures on an ongoing basis and continuously seeks opportunities to improve its performance. The company is committed to meeting the needs of its customers both today and in the future. EPI is confident that its focus on customer outcomes will allow it to continue to meet or exceed performance targets.

In terms of Scorecard design, the following measure changes occurred in 2015:
• The Level of Public Safety Awareness was added as a new measure.
• The Net Cumulative Energy Measure is now reflective of the 2015-2020 “Conservation First Framework”, whereas previous Scorecards tracked the prior 2010-2014 conservation period.

EPI is committed to continuous year over year performance improvement for 2016 and beyond.

Service Quality

• **New Residential/Small Business Services Connected on Time**
  In 2015, EPI connected 99.5% of approximately 179 eligible low-voltage residential and small business customers (those utilizing connections under 750 volts) to its system within the five-day timeline prescribed by the Ontario Energy Board (“OEB”). This result is a slight improvement over the 2014 result of 98.8%. For the five-year period from 2011 to 2015, EPI has consistently performed better than the industry target of 90% in this area.

• **Scheduled Appointments Met On Time**
  EPI scheduled approximately 504 appointments in 2015 to complete work requested by customers, including reading meters, making reconnections, and other requirements. EPI met 94.0% of these appointments on time, which is a slight decline from the 2014 result of
98.0%. For the five-year period from 2011 to 2015, EPI has consistently performed better than the industry target of 90% in this area.

- **Telephone Calls Answered On Time**
  In 2015, EPI Customer Service agents received approximately 59,778 calls from its customers – over 239 calls per working day. In 81.3% of instances, an EPI agent answered the call within 30 seconds or less. This result exceeds the OEB-mandated 65% target for timely call response.

EPI staffs its Customer Service Call Centre to meet the 65% target, without significantly exceeding it, in order to balance the need to prudently deploy resources in all areas of the business. For the five-year period from 2011 to 2015, EPI has consistently performed better than the industry target of 65% in this area.

In 2014, EPI overhauled its online customer service offerings to improve the digital customer experience. This process included: redesign of the EPI website, a new online self-service portal and the launch of social media channels. In 2015, EPI continued to launch improvements to its online customer service offerings, and additional enhancements have occurred in 2016. An objective of improving the digital customer experience is to reduce certain call types in favour of self-service, which will assist EPI in enhancing call response time while balancing the need to prudently deploy resources.

## Customer Satisfaction

- **First Contact Resolution**
  Prior to 2014, specific customer satisfaction measurements were not defined across the industry. In 2014, the OEB instructed all electricity distributors to review and develop measurements in these areas and begin tracking so that the results could be reported on the 2014 Scorecard. The OEB plans to review information provided by electricity distributors over the next few years and implement a commonly defined measure for these areas in the future. As a result, each electricity distributor may have different measurements of performance until such time as the OEB provides specific direction regarding a commonly defined measure.

  First Contact Resolution (“FCR”) traditionally represents a percentage of instances where a customer’s need is addressed at the time of their first point of contact on the matter. However, FCR can be measured in a variety of ways and further regulatory guidance will be necessary in order to achieve meaningful, consistent and comparable information across electricity distributors.

  EPI believes that best practice is to measure FCR based on ongoing third party surveys of a random sample of those customers who have recently contacted EPI. Accordingly, starting in 2014, EPI FCR has been measured based on live agent transactional phone surveys conducted by a third party service provider. In order to facilitate these surveys, throughout the year, EPI provides the third party service provider with a report of all customers who had contacted EPI Customer Service by telephone within the previous two weeks.
The third party service provider’s telephone agents, in turn, contact and survey EPI customers. Customers are asked to rate various facets of their customer experience, and are also asked if their issue (i.e. their reason for calling) was resolved on their first contact to EPI. In 2015, of the 420 customers surveyed, 327 customers indicated that their issue was resolved on the first call to EPI. This equates to the reported FCR figure of 78%.

For 2016, EPI continues to seek improvement of its FCR results of 78%. Accordingly, EPI has continued to engage the third party service provider to assist with ongoing FCR measurement and an associated improvement strategy. EPI will use the results to identify opportunity for customer service improvements on specific issue types which will increase FCR in the future.

- **Billing Accuracy**
  Prior to 2014, a specific measurement of billing accuracy had not been defined across the industry. In 2014, the OEB instructed all electricity distributors to begin tracking a prescribed billing accuracy measure so that the results could be reported on the 2014 Scorecard.

  In 2015, EPI issued 491,019 bills and achieved a billing accuracy of 99.78%. This compares favourably to the prescribed OEB target of 98%.

  EPI continues to monitor its billing accuracy results and processes to identify opportunities for improvement.

- **Customer Satisfaction Survey Results**
  Similar to the FCR measure described above, the OEB introduced the Customer Satisfaction Survey Results measure beginning in 2014. At a minimum, electricity distributors are required to measure and report a customer satisfaction result every other year. At this time the OEB is allowing electricity distributors the discretion as to how this measure is implemented. Starting in 2014, EPI engaged a third party service provider to conduct annual (rather than bi-annual) Customer Satisfaction surveys.

  In 2015, the third party service provider conducted a random telephone sample of 400 complete Residential surveys and 80 complete Small Commercial surveys over the period from September 28, 2015 to October 2, 2015. The survey asks customers questions on a wide range of topics, including: overall satisfaction with EPI, reliability, customer service, outages, billing and corporate image.

  EPI’s 2015 Customer Satisfaction results showed that 91% of customers that were satisfied with EPI. Customer feedback indicates that EPI can continue to improve by providing: (a) enhanced customer communication to drive awareness of consumption management tools, (b) enhanced billing communication, including billing literacy materials and videos on the website, (c) enhanced marketing of self-service tools on the website, (d) additional focus on power quality and reliability and (e) enhanced differentiation on the website between business and residential customers. This feedback was incorporated into EPI’s planning process to form the basis of projects and plans to improve customer satisfaction and meet the needs of customers.
Customer Satisfaction is a key area of focus for EPI. Accordingly, EPI will continue to measure Customer Satisfaction annually, as opposed to the regulatory requirement to measure it every other year.

## Safety

- **Public Safety**
  
  - **Component A – Public Awareness of Electrical Safety**
    
    In 2015, in consultation with the Electrical Safety Authority (“ESA”), the OEB introduced this new public awareness survey measure. The survey is based upon a representative sample of each electrical distributor’s service territory population and gauges awareness levels of key electrical safety concepts related to distribution assets. The survey provides a benchmark of levels of awareness including identifying gaps where additional education and awareness efforts may be required.

    EPI engaged a third party service provider to conduct stratified random telephone surveys of 410 Ontario residents, ages 18 or older, currently residing in the EPI service territory during the period from April 11, 2016 and April 18, 2016. The survey asked residents electrical safety questions and then an overall index score was calculated in accordance with a prescribed algorithm. EPI was pleased with its index score result of 82%.

    In support of this initiative, in March 2016, EPI conducted a public safety awareness campaign utilizing local media and digital website content. Further, EPI continues to conduct: safety awareness through its ongoing work with the Chatham-Kent Children’s Safety Village and the MySafeWork program, safety awareness briefings with first responders and visits to grade school classrooms to review electrical safety.

  - **Component B – Compliance with Ontario Regulation 22/04**
    
    Since 2012, EPI has been found to be compliant with Ontario Regulation 22/04 (Electrical Distribution Safety). This was achieved by EPI’s strong commitment to safety, and adherence to company procedures & policies. Ontario Regulation 22/04 (Electrical Distribution Safety) establishes objective based electrical safety requirements for the design, construction, and maintenance of electrical distribution systems owned by licensed distributors. The regulation requires the approval of equipment, plans, specifications and inspection of construction before they are put into service. EPI is audited annually for compliance.

  - **Component C – Serious Electrical Incident Index**
    
    This is measured as the number of non-occupational (general public) serious electrical incidents occurring on EPI’s distribution system expressed as a raw number and as the number per 100 km of line. EPI had no such incidents in 2011-2015, and will continue to make this an area of focus.
System Reliability

- **Average Number of Hours that Power to a Customer is Interrupted**
  For this measure, the current target established by the OEB for each distributor is to be at least within the range of the low point and high point of the previous four years of results. Accordingly, EPI’s 2015 target range was to be within 0.88 – 1.31. EPI’s 2015 result of 1.18 is within this range, and compares well to the 2015 industry average of 1.65, demonstrating that the EPI distribution system is performing reliably.

EPI continues to view reliability of electricity service as a high priority for its customers. In 2015, EPI finalized a Distribution System Plan (“DSP”) that adopts a proactive, balanced approach to distribution system planning, infrastructure investment and replacement programs to address immediate risks associated with end-of-life assets; manage distribution system risks; ensure the safe and reliable delivery of electricity; and balance ratepayer and utility affordability. The DSP includes tracking of additional complimentary measures which provide the opportunity to improve reliability and ensure that customers continue to receive high value from their electricity service.

- **Average Number of Times that Power to a Customer is Interrupted**
  For this measure, the target for each distributor is to be at least within the range of the low point and high point from the past four years of results. Accordingly, EPI’s 2015 target range was to be within 0.72 – 0.97. EPI’s 2015 result of 0.87 is within this range, and compares well to the 2015 industry average of 1.77, demonstrating that the EPI distribution system is performing reliably.

EPI continues to view reliability of electricity service as a high priority for its customers. In 2015, EPI finalized a DSP that adopts a proactive, balanced approach to distribution system planning, infrastructure investment and replacement programs to address immediate risks associated with end-of-life assets; manage distribution system risks; ensure the safe and reliable delivery of electricity; and balance ratepayer and utility affordability. The DSP includes tracking of additional complimentary measures which provide the opportunity to improve reliability and ensure that customers continue to receive high value from their electricity service.

Asset Management

- **Distribution System Plan Implementation Progress**
  As noted above, EPI finalized its DSP in 2015 and filed it with the OEB as part of an application for a full review of its operating costs and capital costs, in order to establish new distribution rates effective May 1, 2016.

  The 2015 reported measure of 100% for DSP Implementation Progress describes the DSP in terms of the percentage completion at December 31, 2015 and reflects a project management progress view, and not implementation of the plan itself.
Cost Control

• **Efficiency Assessment**
The total costs for Ontario local electricity distribution companies are evaluated based on econometric modeling by a consultant (the Pacific Economics Group LLC) on behalf of the OEB to produce a single efficiency ranking. The electricity distributors are divided into five groups based on the magnitude of the difference between their respective individual actual and predicted costs over the past three years.

In 2015, EPI's actual costs for 2013-2015 were 15.5% lower than the costs predicted by the OEB’s consultant. For the fourth year in a row, EPI was placed in Group 2, where a Group 2 distributor is defined as having actual costs which are 10% to 25% lower than the costs predicted for the distributor. Group 2 is considered as “more efficient”. In 2015, 72% (51 distributors) of Ontario distributors were ranked in the three “less efficient” groups below EPI.

• **Total Cost per Customer**
Total cost per customer is calculated as the sum of EPI’s capital and operating costs and dividing this cost figure by the total number of customers that EPI serves. The cost performance result for 2015 is $549/customer which represents a 3.0% increase over 2014 and an average annual increase of 1.5% per annum over the period from 2011 through 2015. The average industry increase from 2014 to 2015 was 3.9%.

EPI has contained costs while increasing service delivery. Recent industry initiatives include province-wide initiatives, such as: new service rules for low income customers (LEAP), the introduction of Smart Meters, the conversion to Time-of-Use (“TOU”) rates, renewable generator connection and settlement obligations, enhanced customer engagement on local and provincial industry issues and the introduction of Regional Planning. EPI has willingly embraced these initiatives and has worked hard to implement them at minimal cost, without adversely impacting customer service.

• **Total Cost per Km of Line**
This measure uses the same total cost that is used in the Cost per Customer calculation above. The Total cost is divided by the kilometers of line that EPI operates to serve its customers. EPI’s 2015 rate is $23,395 per Km of line, a 3.6% increase over 2014.

Traditionally, EPI experiences a low level of growth in its total kilometers of line. The result is that Total Cost per Km of Line increases year over year with the increase in capital and operating costs. See above under the Total Cost per Customer section for ongoing new requirements and initiatives that EPI has offered while containing costs.
### Conservation & Demand Management

**Net Cumulative Energy Savings**

The province launched a new Conservation First Framework ("CFF") on January 1, 2015 for the period 2015-2020. Under the new CFF, EPI’s target for 2015-2020 Net Cumulative Energy Savings (kWh) is 56.83 GWh. It is EPI’s goal to exceed this target and achieve savings of 62.08 GWh (109.23%) by the end of 2020.

To prepare for the CFF, in 2015, EPI added incremental conservation resources. An initial area of focus for the EPI conservation department was to support a large customer’s installation of a load displacement generator, utilizing the provincial Combined Heat and Power (“CHP”) program. This project successfully launched in 2015 and assisted in EPI achieving 67.85% of its 6 year Net Cumulative Energy Savings target by the end 2015.

EPI will continue to promote conservation programs to all customer classes in order to meet and exceed its conservation target by 2020. Specifically, in the fall of 2016 EPI will hold a customer conservation event and focus groups to further explore customer conservation needs.

### Connection of Renewable Generation

**Renewable Generation Connection Impact Assessments Completed on Time**

Electricity distributors are required to conduct Connection Impact Assessments (CIAs) within 60 days of the receipt of the application for a proposal to connect a mid-sized generation facility or 90 days of the receipt of an application to connect a large embedded generation facility.

In 2015, EPI completed four CIAs and all were completed within the prescribed time limit. The completion of CIAs requires a significant amount of coordination with the developer and other third parties involved in the process. In 2011 and 2012, EPI was new to this process and did not achieve the desired degree of success on this measure. Consequently, EPI enhanced its internal processes around the CIA process. In 2013, EPI received no offers to connect. In 2014, EPI successfully completed all CIA’s within the prescribed time limit.

**New Micro-embedded Generation Facilities Connected On Time**

Electricity distributors are required to connect an applicant’s micro-embedded generation facility (i.e. microFIT projects of less than 10kW) to its distribution system within five business days of the applicant informing the distributor that it has satisfied all applicable service conditions, received all necessary approvals and provided the distributor with a copy of the authorization to connect from the ESA. The minimum acceptable performance level for this measure is 90%.

Due to the nature of its service territory, EPI receives a limited number of such requests. In 2015, EPI connected all nine new micro-
embedded generation facilities within the prescribed time frame of five business days. EPI works closely with its customers and their contractors to address any connection issues to ensure the project is connected on time.

### Financial Ratios

**Liquidity: Current Ratio (Current Assets/Current Liabilities)**
Liquidity is calculated by dividing Current Assets by Current Liabilities. This ratio is also known as Working Capital Ratio, and measures an entity’s ability to pay short-term financial obligations. As an indicator of financial health, a Liquidity Ratio of greater than 1 is considered good, as it indicates that the company can pay its short term debts and financial obligations. Companies with a ratio of greater than 1 are often referred to as being “liquid”. The higher the number, the more “liquid” and the larger the margin of safety to cover the company’s short-term debts and financial obligations.

EPI’s current ratio increased from 1.61 in 2014 to 1.69 in 2015. EPI’s goal is to maintain a Liquidity Ratio of more than 1.00. As noted above, this means that the entity has resources available in the short term to meet its short-term financial obligations.

**Leverage: Total Debt (includes short-term and long-term debt) to Equity Ratio**
The OEB uses a deemed capital structure of 60% debt, 40% equity for electricity distributors when establishing rates. This deemed capital mix is equal to a debt to equity ratio of 1.5 (60/40). A debt to equity ratio of more than 1.5 indicates that a distributor is more highly levered than the deemed capital structure. A high debt to equity ratio may indicate that an electricity distributor may have difficulty generating sufficient cash flows to make its debt payments. A debt to equity ratio of less than 1.5 indicates that the distributor is less levered than the deemed capital structure. A low debt-to-equity ratio may indicate that an electricity distributor is not taking advantage of the increased profits that financial leverage may bring.

As demonstrated by its 2015 Leverage Ratio of 1.40, EPI continues to maintain a debt to equity structure that closely approximates the deemed 60% to 40% capital mix as set out by the OEB. EPI’s strong financial position is further supported by the recent Standard & Poor’s Rating Services rating of "A/Stable/---" for Entegrus Inc., the parent company of EPI.

**Profitability: Regulatory Return on Equity – Deemed (included in rates)**
EPI’s 2015 distribution rates were approved by the OEB and include an expected (deemed) regulatory return on equity of 9.85%. The OEB allows a distributor to earn within +/- 3% of the expected return on equity. When a distributor performs outside of this range, the actual performance may trigger a regulatory review of the distributor’s revenues and costs structure by the OEB.

As noted above, in 2015 EPI filed an application with the OEB for the purposes of full review of its rates effective May 1, 2016. The OEB approved that application with a go forward deemed regulatory return of 9.19% (based on an OEB study of market indicators).
• **Profitability: Regulatory Return on Equity – Achieved**

EPI’s achieved a 2015 Regulatory Return on Equity (“ROE”) of 9.92%, which is well within the +/-3% range of Deemed ROE allowed by the OEB. Previously, EPI’s Regulatory ROE was 10.20% in 2014. The increase in 2014 and 2015 ROE in comparison to previous years is due in part to the conversion from Canadian Generally Accepted Accounting Principles (“CGAAP”) to Modified International Financial Reporting Standards (“MIFRS”); this conversion resulted in lower depreciation and income tax expense, which increased profitability.

EPI has tracked the difference between CGAAP/MIFRS depreciation and capitalization in a deferral account in accordance with OEB requirements. In the above-noted application to the OEB for May 1, 2016 distribution rates, EPI received approval to refund this CGAAP/MIFRS accounting difference to customers over a two year period commencing May 1, 2016.
Note to Readers of 2015 Scorecard MD&A

The information provided by distributors on their future performance (or what can be construed as forward-looking information) may be subject to a number of risks, uncertainties and other factors that may cause actual events, conditions or results to differ materially from historical results or those contemplated by the distributor regarding their future performance. Some of the factors that could cause such differences include legislative or regulatory developments, financial market conditions, general economic conditions and the weather. For these reasons, the information on future performance is intended to be management’s best judgement on the reporting date of the performance scorecard, and could be markedly different in the future.