



**Exhibit 9:**

**DEFERRAL AND VARIANCE ACCOUNTS**



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## OVERVIEW

2 ETPL is requesting the disposition of Group One and Group Two Deferral and Variance  
3 Accounts (“**DVAs**”) balances as of December 31, 2016 and the forecasted interest  
4 through April 30, 2018. ETPL also included account 1568 LRAMVA and account 1575  
5 IFRS-CGAAP Transition PP&E Amounts and account 1576 CGAAP Accounting  
6 Changes for disposition using separate rate riders.

7 ETPL has followed the Board’s guidance in the Accounting Procedures Handbook and  
8 FAQ’s (“**APH**”) for recording amounts in the deferral and variance accounts. Such  
9 guidance also includes the Report of the Board on Electricity Distributors’ Deferral and  
10 Variance Account Review Initiative (“**EDDVAR Report**”).

11 ETPL utilized the Board’s “2018\_DVA\_Continuity\_Schedule\_CoS\_July18\_final” Excel  
12 Model, in order to generate the appropriate rate riders for the dispositions requested.  
13 ETPL is proposing to allocate the DVA balances to customer classes using the default  
14 allocation factors approved by the Board. A copy of the Model is included as Attachment  
15 9-A, and has also been filed electronically in live Excel format along with this Application.

16 ETPL has provided a continuity schedule of the Group 1 and Group 2 DVA’s in Table 9-1  
17 below. Table 9-1 contains descriptions of all outstanding DVAs. ETPL confirms that it  
18 has used the DVA’s in the same manner described in the APH, and the account balance  
19 reconciles with the Trial Balance reported through the Electricity Reporting and Record-  
20 Keeping Requirements and ETPL’s Audited Financial Statements, with the exceptions  
21 which are explained below and in tab “3. Appendix A” of the Board model “ETPL\_2018\_  
22 DVA\_Continuity\_Schedule\_CoS\_July18\_final” (“**EDDVAR model**”).

23 The forecasted interest on December 31, 2016 principal balances of the DVAs is  
24 calculated using the Board’s prescribed interest rate of 1.10% for the period of January  
25 1, 2017 to December 31, 2017 and for the period of January 1, 2018 to April 30, 2018.  
26 The interest rates by quarter for each year are provided in Table 9-2 in this Exhibit.



1 ETPL will discontinue use of all Group 2 accounts on a go-forward basis with the  
2 exception of USoA account 1568 –LRAM.

3 ETPL notes that the “Disposition and Recovery/Refund of Regulatory Balances (2012-  
4 2015)”, USoA account 1595, all had expiry dates of December 31, 2016 or before, thus  
5 have been included in this filing for disposition. “Disposition and Recovery/Refund of  
6 Regulatory Balances (2016)”, had not expired as of December 31, 2016 and thus was  
7 not included for disposition in this filing.

8 ETPL has accepted the allocators as indicated in the EDDVAR Report. Where the  
9 EDDVAR Report has not indicated an allocator methodology, ETPL has applied an  
10 allocator that it considers appropriate for the various customer rate classes, if applicable.  
11 The detailed information on the proposed method of disposition is provided in this  
12 Exhibit.

13 ETPL is not requesting any new accounts or sub-accounts in this COS application.

14 A breakdown of Energy Sales and Cost of Power expense balances reconciled to the  
15 Electricity Reporting and Record-keeping (“RRR”) submission and Audited Financial  
16 Statements are provided in Section 9.2.2.

17 ETPL confirms that it pro-rates the IESO Global Adjustment Charge into the Regulated  
18 Price Plan (“RPP”) and Non-RPP portions. However, upon completing a review ETPL’s  
19 pro-ration of RPP and the Non-RPP to complete tab 7.a “GA Analysis Workform” it was  
20 determined that ETPL had been allocating the GA incorrectly between the RPP and  
21 Non-RPP balances. As a result an adjustment was done to the principal and interest  
22 balances in the RSVA-Power and the RSVA Global Adjustment accounts 1588 and 1589  
23 respectively for 2015 and 2016. ETPL’s adjustment corrects the balances in USoA  
24 accounts 1588 and 1589 back to the last disposition of these accounts. Section 9.3  
25 further outlines the error that occurred when pro-rating the Global Adjustment.

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## ACCOUNT BALANCES

2 Table 9-1 below provides the account balances from the 2016 Audited Financial  
 3 Statements (“AFS”) as at December 31, 2016 and agrees to the 2016 year end balances  
 4 for “RRR” filing 2.1.7 Trial Balance as filed April 30, 2016 with the OEB with the  
 5 exception of the accounts listed in the table and in ‘3.Appendix A’ of the EDDVAR  
 6 model. These variances are described in the section “Adjustments to Deferral and  
 7 Variance Accounts” below.

Table 9-1: December 31, 2016 Audited/RRR Balances - DVAs

Line No.	Account Descriptions	Account Number	Principal as at Dec 31-16	Interest as at Dec 31-16	Projected Interest from Jan 1, 2017 to Dec 31, 2017 on Dec 31-16	Projected Interest from Jan 1, 2018 to Apr 30, 2018 on Dec 31-16	Total Claim	2.1.7 RRR As of Dec 31-16	Variance RRR vs. 2016 Balance (Principal + Interest)
1	Group 1 Accounts								
2	LV Variance Account	1550	\$1,341,022	\$13,707	\$14,751	\$4,917	\$1,374,397	\$1,354,729	\$0
3	Smart Metering Entity Charge Variance Account	1551	-\$11,341	-\$49	-\$125	-\$42	-\$11,557	-\$11,389	\$1
4	RSVA - Wholesale Market Service Charge9	1580	-\$1,485,151	-\$19,204	-\$16,337	-\$5,446	-\$1,526,138	-\$1,504,356	-\$1
5	Variance WMS – Sub-account CBR Class A9	1580	\$14,067	\$211			\$0	\$14,278	\$0
6	Variance WMS – Sub-account CBR Class B9	1580	\$98,953	\$1,304	\$1,088	\$363	\$101,708	\$100,257	\$0
7	RSVA - Retail Transmission Network Charge	1584	\$55,210	\$305	\$607	\$202	\$56,324	\$55,516	\$1
8	RSVA - Retail Transmission Connection Charge	1586	\$234,472	\$5,284	\$2,579	\$860	\$243,195	\$239,759	\$3
9	RSVA - Power (excluding Global Adjustment)12	1588	\$307,104	\$6,617	\$3,378	\$1,126	\$318,226	-\$1,822,912	-\$2,136,634
10	RSVA - Global Adjustment 12	1589	\$1,002,728.00	\$14,485	\$11,030	\$3,677	\$1,031,919	\$3,153,845	\$2,136,633
11	Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	(\$612,925.00)	\$19,030	-\$6,742	-\$2,247	-\$602,884	-\$593,896	-\$1
12	Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$0.00	\$0			\$0	\$0	\$0
13	Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$657,280.00	-\$26,510	\$7,230	\$2,410	\$640,410	\$630,769	-\$1
14	Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	(\$58,326.00)	\$6,502	-\$642	-\$214	-\$52,680	-\$51,825	-\$1
15	Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	\$1,799,008.00	\$16,521			\$0	\$1,815,530	\$1
16	<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		<b>\$3,342,101.00</b>	<b>\$38,203</b>	<b>\$16,817</b>	<b>\$5,606</b>	<b>\$1,572,920</b>	<b>\$3,380,305</b>	<b>\$1</b>
17	<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		<b>\$2,339,373.00</b>	<b>\$23,718</b>	<b>\$5,787</b>	<b>\$1,929</b>	<b>\$541,001</b>	<b>\$226,460</b>	<b>-\$2,136,632</b>
18	<b>RSVA - Global Adjustment</b>	1589	<b>\$1,002,728.00</b>	<b>\$14,485</b>	<b>\$11,030</b>	<b>\$3,677</b>	<b>\$1,031,919</b>	<b>\$3,153,845</b>	<b>\$2,136,633</b>
19									
20	Group 2 Accounts								
21	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition	1508	\$300,613.00	\$0	\$3,307	\$1,102	\$305,021		-\$300,613
22	Other Regulatory Assets - Sub-Account - OEB Cost Assessment	1508	\$29,559.00	\$0	\$325	\$108	\$29,993	\$29,559	\$0
23									
24	<b>Group 2 Sub-Total</b>		<b>\$330,172.00</b>	<b>\$0</b>	<b>\$3,632</b>	<b>\$1,210</b>	<b>\$335,014</b>	<b>\$29,559</b>	<b>-\$300,613</b>
25									
26	<b>Total of Group 1 and Group 2 Accounts</b>		<b>\$3,672,273.00</b>	<b>\$38,203</b>	<b>\$20,449</b>	<b>\$6,816</b>	<b>\$1,907,934</b>	<b>\$3,409,864</b>	<b>-\$300,612</b>
27									
28	LRAM Variance Account	1568	\$348,410.00	\$11,089	\$3,833	\$1,278	\$364,609	\$335,000	-\$24,499
29									
30	Total including Account 1568		\$4,020,683.00	\$49,292	\$24,282	\$8,094	\$2,272,543	\$3,744,864	-\$325,111
31									
32	IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	\$0.00				\$0	\$300,614	\$300,614
33	Accounting Changes Under CGAAP Balance + Return Components	1576	(\$975,652.00)				-\$975,652	-\$975,652	\$0
34	Other Accounts Sub-Total		(\$975,652.00)	\$0	\$0	\$0	-\$975,652	-\$675,038	\$300,614

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### 9.1.2.1 Adjustments to Deferral and Variance Accounts

#### Variance to 2016 Financial Statements and 2016 RRR 2.1.7 Trial Balance

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1 ETPL is providing explanations of the December 31, 2016 variances between the total  
2 claim in the EDDVAR model, ETPL's 2016 Financial Statements and its RRR 2.1.7 Trial  
3 Balance filing that are reflected in Table 9-1 above. ETPL notes that any variances of \$1  
4 to \$3 are differences due to rounding and are not further explained.

5 ***RSVA Power USoA # 1588***

6 The December 31, 2016 balance in the EDDVAR Model is \$2,136,632 lower than the  
7 amount filed in 2.1.7 Trial Balance. The amount is offsetting the USoA account # 1588  
8 Global Adjustment. This amount is a result of an adjustment entered for the principal  
9 balance in 2015 of \$823,910 and in 2016 of \$1,299,176 and an adjustment to the  
10 interest balance of \$2,839 in 2015 and \$10,707 in 2016. The adjustments occurred as a  
11 result of a review of the way ETPL pro-rated the Global Adjustment cost between the  
12 RPP and Non-RPP. ETPL corrected the pro-ration back to the last disposition of  
13 account 1588 which was December 31, 2014. Therefore the adjustment was completed  
14 for 2015 and 2016 DVA balances.

15 ***RSVA Global Adjustment USoA # 1589***

16 The December 31, 2016 balance in the EDDVAR Model is \$2,136,632 higher than the  
17 amount filed in 2.1.7 Trial Balance. The amount is offsetting the USoA account # 1588  
18 Power. This amount is a result of an adjustment entered for the principal balance in  
19 2015 of -\$823,910 and in 2016 of -\$1,299,176 and an adjustment to the interest balance  
20 of -\$2,839 in 2015 and -\$10,707 in 2016. The adjustments occurred as a result of a  
21 review of the way ETPL pro-rated the Global Adjustment cost between the RPP and  
22 Non-RPP. ETPL corrected the pro-ration back to the last disposition of account 1589  
23 which was December 31, 2014. Therefore the adjustment was completed for 2015 and  
24 2016 DVA balances.

25 ***Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs USoA #***  
26 ***1508***



1 The December 31, 2016 balance in the EDDVAR Model is \$300,613 higher than the  
2 amount filed in the 2.1.7 Trial balance. There was no balance recorded in this sub-  
3 account in the 2016 2.1.7 Trial balance as ETPL erroneously recorded this amount in  
4 USoA account # 1575. For disposition and completion of the EDDVAR model ETPL  
5 moved the balance to the proper account from USoA account # 1575 to this sub-  
6 account. The offset to this difference can be found in USoA account # 1575 and  
7 explained below.

8 ***LRAM Variance Account USoA # 1568***

9 The December 31, 2016 balance in the EDDVAR model is \$24,499 lower than the  
10 amount filed in the 2.1.7 Trial balance. ETPL estimated the amount of Lost Revenue for  
11 yearly financial reporting and recorded that amount in USoA account #1568 LRAM.  
12 Upon receipt of the IESO (formerly the OPA) verified totals for Lost Revenue for 2016,  
13 ETPL had Indesco review the data and calculate LRAMVA amounts for the period of  
14 2011 to 2016. As instructed in the EDDVAR model the calculated LRAMVA was input  
15 from the LRAMVA Work form model. The difference of \$24,499 from the filed 2016 2.1.7  
16 Trial balance is the difference in ETPL's yearly estimates for LRAMVA and the  
17 calculated LRAMVA from the LRAMVA Workform Model.

18 ***IFRS-CGAAP Transition PP&E Amounts Balance + Return Component USoA #***  
19 ***1575***

20 The December 31, 2016 balance in the EDDVAR Model is \$300,613 lower than the  
21 amount filed in 2.1.7 Trial balance. ETPL erroneously recorded this amount in USoA  
22 account # 1575. These costs were for IFRS Transition costs and should have been  
23 recorded in USoA account # 1508 Other Regulatory Assets –Deferred IFRS Transition  
24 Costs. For disposition and completion of the EDDVAR model ETPL moved the balance  
25 to the proper account. The offset to this difference can be found in USoA account #  
26 1508 and explained above.

27 **9.1.2.2 Energy Revenue And Cost Of Power**



1 The sale of energy is a flow through of revenue to the IESO or Hydro One Networks  
 2 Inc. ("HONI") and the cost of power is a flow through expense to the IESO or HONI.  
 3 Energy sales and the cost of power expense by component are presented in  
 4 Table 9-3, and are consistent with how they are reported in the AFS and mapped to  
 5 the Uniform System of Accounts ("USoA") within the 2.1.7 filing.

6 ETPL has no profit or loss resulting from the flow through of energy revenues and  
 7 expenses. Any temporary variances are included in the RSVA balances.

Line No.	USoA	Description	Actual					
			2012	2013	2014	2015	2016	
1		<b>Energy Revenue</b>						
2	4006	Residential Energy Sales	-\$ 9,759,280.83	-\$ 11,150,974.79	-\$ 11,690,740.22	-\$ 12,668,436.20	-\$ 14,701,936.00	
3	4010	Commercial Energy Sales	-\$ 3,180,198.06	-\$ 4,979,312.36	-\$ 2,115,426.45	-\$ 4,018,264.56	-\$ 4,575,862.00	
4	4015	Industrial Energy Sales	-\$ 261,050.17	-\$ 216,122.11	-\$ 1,140,648.87	-\$ 1,458,238.78	-\$ 693,537.00	
5	4020	Energy Sales to large Users	-\$ 2,360,374.22	-\$ 2,470,064.64	-\$ 3,365,746.80	-\$ 2,369,698.04	-\$ 1,719,193.00	
6	4025	Street Lighting Energy Sales	-\$ 130,199.72	-\$ 93,218.42	-\$ 101,876.12	-\$ 84,254.23	-\$ 89,240.00	
7	4030	Sentinel Lighting Energy Sales	-\$ 55,399.25	-\$ 51,885.19	-\$ 29,164.25	-\$ 24,378.61	-\$ 21,959.00	
8	4035	General Energy Sales	-\$ 19,655,665.97	-\$ 19,841,854.06	-\$ 22,430,119.02	-\$ 25,808,889.72	-\$ 29,600,892.00	
9	4050	Revenue Adjustment			\$ 1,986,074.55	\$ 2,013,299.12	\$ 1,141,204.00	
10	4055	Energy Sales for Resale	-\$ 1,398,777.28	-\$ 1,553,001.31	-\$ 2,651,344.31	-\$ 1,653,520.10	-\$ 1,226,587.00	
11	4062	Wholesale Market Services	-\$ 2,671,071.16	-\$ 2,657,619.28	-\$ 2,479,095.96	-\$ 1,941,677.17	-\$ 2,223,492.00	
12	4066	Network	-\$ 2,681,029.78	-\$ 2,840,301.57	-\$ 2,978,627.97	-\$ 3,001,602.61	-\$ 3,110,307.00	
13	4068	Connection	-\$ 2,068,366.57	-\$ 1,652,923.40	-\$ 1,915,072.42	-\$ 2,083,406.88	-\$ 2,297,362.00	
14	4075	Low Voltage Charges	-\$ 665,284.81	-\$ 759,689.06	-\$ 755,712.41	-\$ 718,985.99	-\$ 743,745.00	
15	4076	Smart Metering Entity Charge			-\$ 172,084.53	-\$ 169,760.37	-\$ 171,411.00	
16		<b>Subtotal</b>	-\$ 44,886,697.82	-\$ 48,266,966.19	-\$ 49,839,584.78	-\$ 53,987,814.14	-\$ 60,034,319.00	
17		<b>Cost of Power Expenses</b>						
18	4705	Power Purchased	\$36,800,945.50	\$ 40,356,432.67	\$ 41,538,991.51	\$ 46,072,381.15	\$ 51,488,002.00	
19	4708	Wholesale Market Services	\$2,671,071.16	\$ 2,657,619.28	\$ 2,479,095.96	\$ 1,941,677.17	\$ 2,223,492.00	
20	4714	Network	\$2,681,029.78	\$ 2,840,301.57	\$ 2,978,627.95	\$ 3,001,602.60	\$ 3,110,307.00	
21	4716	Connection	\$2,068,366.57	\$ 1,652,923.40	\$ 1,915,072.40	\$ 2,083,406.86	\$ 2,297,362.00	
22	4750	Low Voltage Charges	\$665,284.81	\$ 759,689.27	\$ 755,712.43	\$ 718,985.99	\$ 743,745.00	
23	4751	Smart Metering Entity Charge			\$ 172,084.53	\$ 169,760.37	\$ 171,411.00	
24		<b>Subtotal</b>	\$ 44,886,697.82	\$ 48,266,966.19	\$ 49,839,584.78	\$ 53,987,814.14	\$ 60,034,319.00	
25		<b>GRAND TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	

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 9 **9.1.2.3 Carrying Charges**

10 ETPL has used the Board's prescribed interest rates when calculating carrying  
 11 charges on the DVA balances. Interest is calculated based on the opening  
 12 monthly principal balances. Table 9-3 below shows the Board's prescribed  
 13 interest rates starting from ETPL's last COS approval in 2012 to current.



1 In accordance with the Filing Requirements the most recent posted interest  
 2 rate (1.1% for Q3 of 2017) has been used to forecast carrying charges from  
 3 July 1, 2017 to April 30, 2018. The OEB actual prescribed interest rates were  
 4 used for all other periods.

**Table 9-3: OEB Prescribed Interest Rates**

Year	Quarter	Prescribed Interest Rate
2012	Q1	1.47%
	Q2	1.47%
	Q3	1.47%
	Q4	1.47%
2013	Q1	1.47%
	Q2	1.47%
	Q3	1.47%
	Q4	1.47%
2014	Q1	1.47%
	Q2	1.47%
	Q3	1.47%
	Q4	1.47%
2015	Q1	1.47%
	Q2	1.10%
	Q3	1.10%
	Q4	1.10%
2016	Q1	1.10%
	Q2	1.10%
	Q3	1.10%
	Q4	1.10%
2017	Q1	1.10%
	Q2	1.10%
	Q3	1.10%

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## PROPOSED DISPOSITION

2 ETPL is requesting disposition of the variance accounts noted below according to the  
3 Report of the Board, EB-2010-0046, which states that “at the time of rebasing, all  
4 Account balances should be disposed of unless otherwise justified by the distributor or  
5 as required by a specific Board decision or guideline”.

6 ETPL has followed the guidelines in the Report of the Board and requests disposition  
7 over a one year period. ETPL has provided a continuity schedule of the accounts listed  
8 in this exhibit.

9 ETPL is requesting the disposition of the following Group 1 Accounts, Group 2 Accounts  
10 and Other Accounts as shown in Table 9-4. These amounts are comprised of the  
11 audited balances as of December 31, 2016 subject to adjustments as referenced in the  
12 section “Adjustments to Deferral and Variance Accounts” in this Exhibit, and the  
13 forecasted interest from January 1, 2017 to April 30, 2018. ETPL had no amounts for  
14 disposition approved in its 2017 IRM process (EB-2016-0068) therefore the balances  
15 requested for disposition are attributed to the period from January 1, 2015 through to  
16 December 31, 2016.

17 ETPL confirms the account balances listed in Table 9-4, proposed for disposition before  
18 the projected interest are consistent with the last audited financial statements and  
19 reconcile with the trial balance reported through the RRR, with the exception of the  
20 variances explained in the “Adjustments to Deferral and Variance Accounts” section in  
21 this exhibit. ETPL submits that the variances between the amounts ETPL is claiming for  
22 disposition and the amounts reported in the RRR filing and 2016 Financial Statements  
23 are less than 5%, even on a cumulative basis. Details on the disposition claim for  
24 Account 1568, LRAM Variance Account, of \$364,609 can be found in Exhibit 4-  
25 Operating Costs.



Table 9-4: Balances for Disposition

Line No.	USoA	Description	Principal Balance at Dec 31/16	Interest Balance at Dec 31/16	Projected Interest from January 1, 2017 to Apr 30, 2018	Balance for Disposition
<b>GROUP ONE</b>						
1	1550	Low Voltage	\$ 1,341,022	\$ 13,707	\$ 19,668	\$ 1,374,397
2	1551	Smart Metering Entity Charge	-\$ 11,341	-\$ 49	-\$ 167	-\$ 11,557
3	1580	RSVA Wholesale Market	-\$ 1,485,151	-\$ 19,204	-\$ 21,783	-\$ 1,526,138
4	1580	WMS -Sub-account CBR Class B	\$ 98,953	\$ 1,304	\$ 1,451	\$ 101,708
5	1584	RSVA Network	\$ 55,210	\$ 305	\$ 809	\$ 56,324
6	1586	RSVA Connection	\$ 234,472	\$ 5,284	\$ 3,439	\$ 243,195
7	1588	RSVA Power	\$ 307,104	\$ 6,617	\$ 4,504	\$ 318,226
8	1589	RSVA Global	\$ 1,002,728	\$ 14,485	\$ 14,707	\$ 1,031,919
9	1595	Disposition and Recovery of Regulatory Assets-2012	-\$ 612,925	\$ 19,030	-\$ 8,989	-\$ 602,884
10	1595	Disposition and Recovery of Regulatory Assets-2014	\$ 657,280	-\$ 26,510	\$ 9,640	\$ 640,410
11	1595	Disposition and Recovery of Regulatory Assets-2015	-\$ 58,326	\$ 6,502	-\$ 856	-\$ 52,680
12		<b>Subtotal</b>	\$ 1,529,026	\$ 21,471	\$ 22,423	\$ 1,572,920
<b>GROUP TWO</b>						
14	1508	Other Regulatory Assets-OEB Cost Assesemnt	\$ 305,022		\$ 4,409	\$ 309,431
	1508	Other Regulatory Assets-OEB Cost Assesemnt	\$ 29,559		\$ 434	\$ 29,993
15		<b>Subtotal</b>	\$ 334,581	\$ -	\$ 4,843	\$ 339,424
16	1568	LRAM Variance Account	\$ 348,410	\$ 11,089	\$ 5,110	\$ 364,609
17	1576	Accounting Changes Under CGAAP Balance + Return Component5	-\$ 1,048,825			-\$ 1,048,825
18		<b>GRAND TOTAL</b>	\$ 1,163,192	\$ 32,560	\$ 32,375	\$ 1,228,127

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**GROUP ONE ACCOUNTS SUBMITTED FOR DISPOSITION**

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ETPL last disposed of Group One account balances in its 2015 IRM Rate Application (EB-2014-0070), which incorporated the AFS balances as at December 31, 2014 and interest projected to April 30, 2016. ETPL, thus notes that the Group 1 balances at December 31, 2016 that are being proposed for disposition in this filing will reflect activity for 2015 and 2016 and interest projected to April 30, 2018 on these accounts. Table 9-5 provides a summary of the Group 1 2015 IRM Rate Filing approved disposition amounts by account. ETPL has recorded these amounts in Columns BE, BJ of the EDDVAR model. The Principal balance of \$3,075,585 at December 31, 2014 approved for Disposition is reflected in Column BE. The total Interest approved of \$45,488, which includes the Interest to December 31, 2014 and the Projected Interest for January 1, 2015 to April 30, 2016, is recorded in Column BJ.

**Table 9-5: Group 1 Balances - 2016 Disposition**

Line No.	USoA	Description	Principal Balance at Dec 31/14	Interest Balance at Dec 31/14	Projected Interest from January 1, 2015 to Apr 30, 2016	Total Approved in 2015 IRM
<b>Group 1 Accounts</b>			<b>Column BE</b>	<b>Column BJ</b>		
1	1550	Low Voltage	\$ 251,947	-\$ 2,151	\$ 3,695	\$ 253,491
2	1551	Smart Metering Entity Charge	-\$ 1,252	\$ 168	-\$ 18	-\$ 1,102
3	1580	RSVA Wholesale Market	-\$ 33,788	-\$ 1,517	-\$ 496	-\$ 35,801
4	1584	RSVA Network	-\$ 6,636	-\$ 14,555	-\$ 97	-\$ 21,288
5	1586	RSVA Connection	\$ 171,870	-\$ 905	\$ 2,521	\$ 173,486
6	1588	RSVA Power	\$ 107,087	-\$ 10,140	\$ 1,571	\$ 98,518
7	1589	RSVA Global	\$ 2,586,357	\$29,479	\$ 37,933	\$ 2,653,769
8		<b>Total Group 1 Accounts Submitted for Disposition</b>	<b>\$ 3,075,585</b>	<b>\$ 379</b>	<b>\$ 45,109</b>	<b>\$ 3,121,073</b>

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ETPL has detailed in Table 9-6 below a summary of the Group 1 Accounts and Disposition and Recovery of Regulatory Balance (2012 – 2015), USoA Account 1595, transactions submitted for disposition. The rate riders associated with all three of the Disposition and Recovery of Regulatory Balances all expired on or before December 31, 2016.



**Table 9-6: Group 1 Balances for Disposition**

Line No.	USoA	Description	Principal Balance at Dec 31/16	Interest Balance at Dec 31/16	Projected Interest from January 1, 2017 to Apr 30, 2018	Balance for Disposition
<b>GROUP ONE</b>						
1	1550	Low Voltage	\$ 1,341,022	\$ 13,707	\$ 19,668	\$ 1,374,397
2	1551	Smart Metering Entity Charge	-\$ 11,341	-\$ 49	-\$ 167	-\$ 11,557
3	1580	RSVA Wholesale Market	-\$ 1,485,151	-\$ 19,204	-\$ 21,783	-\$ 1,526,138
4	1580	WMS -Sub-account CBR Class B	\$ 98,953	\$ 1,304	\$ 1,451	\$ 101,708
5	1584	RSVA Network	\$ 55,210	\$ 305	\$ 809	\$ 56,324
6	1586	RSVA Connection	\$ 234,472	\$ 5,284	\$ 3,439	\$ 243,195
7	1588	RSVA Power	\$ 307,104	\$ 6,617	\$ 4,504	\$ 318,226
8	1589	RSVA Global	\$ 1,002,728	\$ 14,485	\$ 14,707	\$ 1,031,919
9	1595	Disposition and Recovery of Regulatory Assets-2012	-\$ 612,925	\$ 19,030	-\$ 8,989	-\$ 602,884
10	1595	Disposition and Recovery of Regulatory Assets-2014	\$ 657,280	-\$ 26,510	\$ 9,640	\$ 640,410
11	1595	Disposition and Recovery of Regulatory Assets-2015	-\$ 58,326	\$ 6,502	-\$ 856	-\$ 52,680
12		<b>Total Group 1 Accounts Submitted for Disposition</b>	\$ 1,529,026	\$ 21,471	\$ 22,423	\$ 1,572,920

1  
2



1                                   **GROUP TWO ACCOUNTS SUBMITTED FOR**  
 2                                   **DISPOSITION**

3 ETPL has provided below the Group 2 DVA Accounts submitted for disposition in Table  
 4 9-7 below. A description of each account follows the table.

**Table 9-7: Group 2 Balances for Disposition**

Line No.	USoA	Description	Principal Balance at Dec 31/16	Interest Balance at Dec 31/16	Projected Interest from January 1, 2017 to Apr 30, 2018	Balance for Disposition
<b>GROUP ONE</b>						
1	1508	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	\$ 305,022		\$ 4,409	\$ 309,431
2	1508	Other Regulatory Assets - Sub-Account - OEB Cost Assessment	\$ 29,559		\$ 434	\$ 29,993
3		<b>Total Group 2 Accounts Submitted for Disposition</b>	<b>\$ 334,581</b>	<b>\$ -</b>	<b>\$ 4,843</b>	<b>\$ 339,424</b>

6                                   **Account 1508 –Other Regulatory Assets-Sub-Account-Deferred IFRS**  
 7                                   **Transition Costs**

8 In accordance with the Board’s Accounting Procedures Handbook, ETPL has utilized  
 9 this sub-account to record one-time administrative incremental IFRS transition costs,  
 10 which are not already approved and included for recovery in distribution rates. ETPL  
 11 notes that it has not previously applied to the Board for approval to include any IFRS  
 12 transition costs in distribution rates.

13 ETPL has detailed its Deferred IFRS Transition Costs in Table 9-8 below which provides  
 14 a summary of these incremental costs and is consistent with Board Appendix 2-YA.

15 Incremental one-time administrative costs relate to the transition of accounting policies,  
 16 procedures, systems and processes to IFRS and include professional accounting and  
 17 consulting fees.

18 ETPL has not included and one-time administrative incremental IFRS transition costs in  
 19 its 2018 Revenue Requirement.



1 ETPL confirms no capital costs, ongoing IFRS compliance costs, or impacts arising from  
 2 adopting accounting policy changes are recorded in Account 1508-Other Regulatory  
 3 Assets, sub-account IFRS Transitional Costs.

Table 9-8 Other Regulatory Assets-Sub Account Deferred IFRS Transition Costs USoA 1508 -Appendix 2-YA

Nature of One-Time Incremental IFRS Transition Costs <sup>1</sup>	Audited Actual Costs Incurred	Audited Actual Costs Incurred	Audited Carrying Charges	Carrying Charges January 1, 2017 to December 31, 2017 or April 30, 2018 (As appropriate)	Total Costs and Carrying Charges	Reasons why the costs recorded meet the criteria of one-time IFRS administrative incremental costs
	2015	2016 <sup>3</sup>	To December 31, 2016			
Professional accounting fees	\$ 4,113	\$ 49,691		\$ 789	\$ 54,593	Consultant Fees related to IFRS Conversion
Professional legal fees				\$ -	\$ -	
Salaries, wages and benefits of staff added to support the transition to IFRS					\$ -	
Associated staff training and development costs	\$ 16,038	\$ 25,771		\$ 613	\$ 42,422	Staff Training and conversion of new Financial
Costs related to system upgrades, or replacements or changes where IFRS was the major reason for conversion					\$ -	
Financial Consulting Services		\$ 205,000		\$ 3,007	\$ 208,007	Support and Services related to the conversion of the 2015 and historical financial information
					\$ -	
					\$ -	
					\$ -	
Amounts, if any, included in previous Board approved rates (amounts should be ne					\$ -	
					\$ -	
Insert description of additional item(s) and new rows if needed.					\$ -	
<b>Total</b>	\$ 20,151	\$ 280,462	\$ -	\$ 4,409	\$ 305,022	

4  
 5 **Account 1508 –Other Regulatory Assets-OEB Cost Assessment**

6 As advised by the OEB in a letter dated February 9, 2016, Re: Revisions to the Ontario  
 7 Energy Board Cost Assessment Model, ETPL established the variance account, Account  
 8 1508 Other Regulatory Assets, Sub-Account OEB Cost Assessment Variance for the  
 9 2016 year.

10 This sub-account includes amounts paid for OEB Cost Assessments for the period  
 11 January 1, 2016 to December 31, 2016 in excess of amounts previously approved in  
 12 rates excluding a 3% normal increase.

13 Note, ETPL will dissolve the Account 1508-Other Regulatory Assets –OEB Cost  
 14 Assessment Variance for 2017 and will absorb the incremental OEB Cost Assessment in  
 15 its direct operating costs.

16



1           **OTHER ACCOUNTS SUBMITTED FOR DISPOSITION**

2           ***Account 1568, LRAM Variance Account***

3           In accordance with the Board's Guidelines for Electricity Distributor Conservation and  
4           Demand Management, EB-2012-0003, distributors must apply for disposition of the  
5           LRAMVA balance at the time of their Cost of Service rate applications. Distributors may  
6           also apply for the disposition of the balance in the LRAMVA on an annual basis, as part  
7           of the Incentive Regulation Mechanism rate applications. All requests for disposition  
8           must be made together with carrying charges, after the completion of the annual  
9           independent third party evaluation.

10          Indeco performed an independent review on behalf of ETPL based upon the most recent  
11          input assumptions available. Indeco has calculated an LRAMVA amount with interest of  
12          \$359,499. See Exhibit 4-Operating Costs, Section 4.15 –CDM for an explanation of the  
13          calculation of the LRAMVA amount and Indeco's complete report in Exhibit 4  
14          Attachments.

15          ***Account 1576, Accounting Changes under CGAAP, Board Appendix 2-EC***

16          In Exhibit 2 of this Application, ETPL identified changes to the value of its PP&E, as a  
17          result of the accounting changes to depreciation expense and capitalization policies. On  
18          July 17, 2013 the Board issued a statement that changes to depreciation rates and  
19          capitalization policies that would have been implemented under IFRS could be made in  
20          2012 under CGAAP (i.e. effective January 1, 2012), and must be made no later than  
21          2013 (i.e. effective January 1, 2013), regardless of whether the Canadian Accounting  
22          Standards Board ("AcSB") permitted further deferrals beyond 2013 for the changeover to  
23          IFRS (Board letter, July 13, 2013 "*Regulatory accounting policy direction regarding*  
24          *changes to depreciation expense and capitalization policies in 2013 and 2014*"). ETPL  
25          implemented the change effective January 1, 2013. ETPL incorporated the impact of  
26          these changes for 2013, 2014, 2015 and 2016. In accordance with direction by the



1 Board ETPL has used Account 1576, Accounting Changes under CGAAP, to record the  
 2 financial differences arising from these accounting changes.

3 ETPL utilized the Kinectrics report to establish updated useful lives that fall within the  
 4 ranges suggested in the report. ETPL also made changes to its overhead capitalization  
 5 that were required as part of the conversion to IFRS. As a result of the changes to  
 6 depreciation after reassessing the remaining useful service lives of all distribution  
 7 system assets, ETPL recorded significantly lower depreciation expense for the periods  
 8 of 2013 to 2016. The difference between the depreciation calculated with the prior  
 9 service lives and the amount recognized in the income statement for the fiscal periods of  
 10 2013, 2014, 2015 and 2016 has been recorded in Account 1576.

11 ETPL has provided Appendix 2-EC in Table 9-9 below which summarizes the changes in  
 12 closing PP&E values. The details of each years PP&E values are outlined in Exhibit 2  
 13 with continuity schedules for each year.

**Table 9-9 Account 1576 - Accounting Changes under CGAAP -Appendix 2-EC**

Reporting Basis	Prior Years Rebasing	2013	2014	2015	2016	2017	2018 Rebasing Year
	CGAAP	CGAAP	CGAAP	MIFRS - Note 5	MIFRS	MIFRS	MIFRS
	Actual	Actual	Actual	Actual	Actual	Forecast	Forecast
		\$	\$		\$		
<b>PP&amp;E Values under former CGAAP</b>							
Opening net PP&E - Note 1		26,545,715	28,143,435	29,401,295	31,930,391	33,717,826	
Net Additions - Note 4		3,437,911	3,238,030	4,433,110	2,869,561		
Net Depreciation (amounts should be negative) - Note 4		-1,840,191	-1,980,170	-1,904,014	-1,082,126		
<b>Closing net PP&amp;E (1)</b>		<b>28,143,435</b>	<b>29,401,295</b>	<b>31,930,391</b>	<b>33,717,826</b>	<b>33,717,826</b>	
<b>PP&amp;E Values under revised CGAAP (Starts from 2012)</b>							
Opening net PP&E - Note 1		26,545,715	28,304,279	29,960,246	32,939,132	34,693,477	
Net Additions - Note 4		3,179,596	2,973,121	4,158,015	2,122,686		
Net Depreciation (amounts should be negative) - Note 4		-1,421,032	-1,317,154	-1,179,129	-368,341		
<b>Closing net PP&amp;E (2)</b>		<b>28,304,279</b>	<b>29,960,246</b>	<b>32,939,132</b>	<b>34,693,477</b>	<b>34,693,477</b>	
<b>Difference in Closing net PP&amp;E, former CGAAP vs. revised CGAAP</b>		<b>-160,844</b>	<b>-558,951</b>	<b>-1,008,741</b>	<b>-975,651</b>	<b>-975,651</b>	
<b>Effect on Deferral and Variance Account Rate Riders</b>							
Closing balance in Account 1576						- 975,651	
Return on Rate Base Associated with Account 1576 balance at WACC - Note 2						- 73,174	
<b>Amount included in Deferral and Variance Account Rate Rider Calculation</b>						<b>-1,048,825</b>	
							<b>WACC 7.50%</b>
							<b># of years of rate rider disposition period 1</b>

14

15 ETPL is seeking disposition of its balance in Account 1576 as a refund to customers in  
 16 the amount of (\$1,048,825). This is the amount that is included in the EDDVAR model in





1 Tab 2, cell BT106 as the model directs. ETPL confirms that no carrying charges are  
2 applied to the balance in the account. As mandated by the Board in its letter of June 25,  
3 2014 this balance includes a rate of return component. In this Application, ETPL has  
4 used the Board posted Weighted Average Cost of Capital (WACC) rate of 7.50% for the  
5 purposes of determining the disposition amount proposed for Account 1576. ETPL will  
6 update the WACC value used in the calculation of 1576 to reflect future cost of capital  
7 parameters issued by the Board prior to issuance of the Board's decision for its  
8 Application.  
9



1

## METHOD OF DISPOSITION

2 The following methods are proposed for disposition of the DVA balances, for those  
3 accounts that have been selected for disposition.

### 4 **Group 1 Accounts - Excluding Account 1595**

5 Method of Disposition: Allocation to rate classes on basis of the 2018 forecasted kWh  
6 energy consumption by customer class and disposition through variable component rate  
7 riders based on kWh or kW.

8 Allocation of costs to customer classes is based on kWh energy consumption by  
9 customer class in accordance with the default cost allocation methodology established  
10 by the Board for Group 1 deferral and variance accounts in the EDDVAR Report.

11 For the purpose of allocating the costs of Account 1589 –Global Adjustment, ETPL  
12 utilized Non-RPP kWh as the allocator. For all rate classes, the 2016 billed Non-RPP  
13 kWh was used. ETPL notes the Large Use rate class was not included in the allocation  
14 of Account 1589- Global Adjustment. The Large Use customer is a Class A customer  
15 under O.Reg 429/04 and no Global Adjustment variance has been recorded for this  
16 customer.

### 17 **Group 1 Accounts – Account 1595**

18 Method of Disposition: Allocation to rate classes is based on the recovery share  
19 proportion as was determined in each of the approved rate decisions for the applicable  
20 years. ETPL determined the amount recovered from each rate class and the resulting  
21 percentage per rate class and has applied this proportion to the 1595 accounts for  
22 disposition through variable component rate riders based on kWh or kW.

### 23 **Group 2 Accounts**



1 Method of Disposition: Except as discussed below allocation to rate classes is based on  
2 the 2018 forecasted kWh energy consumption by customer class and disposition  
3 through variable component rate rider based on kWh or kW for Group Two accounts.

4 **Account 1568 –LRAM Variance**

5 Method of disposition: Allocation to rate classes on basis of the lost revenue allocated by  
6 class based upon the IESO's (formerly OPA) Final Reports for 2011 through to 2016 and  
7 disposition through a variable component Rate Rider based on 2018 forecasted kWh  
8 energy consumption and kW demand by customer class.

9

10 **Account 1576 –CGAAP Account Changes**

11

12 Method of disposition: Allocation to rate classes on the basis of the 2018 forecasted  
13 kWh energy consumption by customer class and disposition to all classes except the  
14 Residential class through variable component rate rider on kWh or kW. In accordance  
15 with the Board's letter dated July 16, 2015 regarding the implementation of the transition  
16 to fully fixed distribution charges for residential customers, the disposition of the  
17 Residential portion of account 1576 is on a per customer basis.



1

## PROPOSED RATE RIDERS

2 The following tables summarize the proposed Rate Riders resulting from the disposition  
 3 of the DVA balances. ETPL has used a one year recovery period in the proposed Rate  
 4 Rider calculations. All the relevant calculations, including the rationale for the allocation  
 5 of each account and the proposed billing determinants can be found in the EDDVAR  
 6 model.

**Table 9-10: Proposed DVA Rate Riders by Class (Accounts 1550,1551,1584,1586,1588,1595)**

Line No.	Rate Class	2017 Forecasted kWh	2018 Forecasted kW	Allocated Balance	Units for Disposition	Rate Rider
1	Residential	135,812,999		\$ 113,585	kWh	0.0008
2	GS<50 kW	47,996,002		\$ 49,366	kWh	0.001
3	GS>50 kW		272,810	\$ 162,803	kW	0.5968
4	GS 1000 to 4,999 kW		197,271	\$ 29,805	kW	0.1511
5	Large Use		177,134	\$ 77,046	kW	0.435
6	Unmetered Scattered Load	514,359		\$ (343)	kWh	-0.0007
7	Sentinel Lighting	220,514		\$ (147)	kWh	-0.0007
8	Street Lighting		5,395	\$ 2,632	kW	0.4878
9	Embedded Distributor		36,389	\$ 10,484	kW	0.2881
10	<b>Total</b>	<b>184,543,874</b>	<b>688,999</b>	<b>\$ 445,231</b>		

7

**Table 9-11: Proposed DVA Rate Riders by Class (Account 1580 CBR Class B)**

Line No.	Rate Class	2017 Forecasted kWh	2018 Forecasted kW	Allocated Balance	Units for Disposition	Rate Rider
1	Residential	135,812,999		\$ 37,245	kWh	0.0003
2	GS<50 kW	47,996,002		\$ 13,162	kWh	0.0003
3	GS>50 kW		272,810	\$ 30,665	kW	0.1124
4	GS 1000 to 4,999 kW		197,271	\$ 15,511	kW	0.0786
5	Large Use	N/A				
6	Unmetered Scattered Load	514,359		\$ 141	kWh	0.0003
7	Sentinel Lighting	220,514		\$ 60	kWh	0.0003
8	Street Lighting		5,395	\$ 529	kW	0.098
9	Embedded Distributor		36,389	\$ 4,394	kW	0.1207
10	<b>Total</b>	<b>184,543,874</b>	<b>511,865</b>	<b>\$ 101,708</b>		

8



1 RPP

**Table 9-12: Proposed DVA Rate Riders by Class (Account 1589 -Global Adjustment)**

Line No.	Rate Class	2017 Forecasted Non-RPP kWh	2018 Forecasted kW	Allocated Balance	Units for Disposition	Rate Rider
1	Residential	12,783,747		\$ 83,577	kWh	0.0065
2	GS<50 kW	12,698,561		\$ 83,020	kWh	0.0065
3	GS>50 kW	58,400,127		\$ 381,805	kWh	0.0065
4	GS 1000 to 4,999 kW	56,559,248		\$ 369,770	kWh	0.0065
5	Large Use	N/A		\$ -	kWh	
6	Unmetered Scattered Load	54,758		\$ 358	kWh	0.0065
7	Sentinel Lighting	31,202		\$ 204	kWh	0.0065
8	Street Lighting	1,290,090		\$ 8,434	kWh	0.0065
9	Embedded Distributor	16,022,325		\$ 104,750	kWh	0.0065
<b>10</b>	<b>Total</b>	<b>157,840,058</b>	<b>-</b>	<b>\$ 1,031,918</b>		

2

**Table 9-13: Proposed DVA Rate Riders by Class (Group 2 Accounts)**

Line No.	Rate Class	2017 Predicted # of Customers	2017 Forecasted kWh	2018 Forecasted kW	Allocated Balance	Units for Disposition	Rate Rider
1	Residential	17,119			\$ 96,385	# of Customers	0.47
2	GS<50 kW		47,996,002		\$ 34,062	kWh	\$0.0007
3	GS>50 kW			272,810	\$ 79,356	kW	\$0.2909
4	GS 1000 to 4,999 kW			197,271	\$ 40,139	kW	\$0.2035
5	Large Use			177,134	\$ 76,220	kW	\$0.4303
6	Unmetered Scattered Load		514,359		\$ 365	kWh	\$0.0007
7	Sentinel Lighting		220,514		\$ 156	kWh	\$0.0007
8	Street Lighting			5,395	\$ 1,369	kW	\$0.2537
9	Embedded Distributor			36,389	\$ 11,371	kW	\$0.3125
<b>10</b>	<b>Total</b>		<b>48,730,875</b>	<b>688,999</b>	<b>\$ 339,424</b>		

3



**Table 9-14: Proposed DVA Rate Riders by Class (Account 1576)**

Line No.	Rate Class	2017 Predicted # of Customers	2017 Forecasted kWh	2018 Forecasted kW	Allocated Balance	Units for Disposition	Rate Rider
1	Residential	17,119			\$ (297,831)	# of Customers	-1.4498
2	GS<50 kW		47,996,002		\$ (105,253)	kWh	-\$0.0022
3	GS>50 kW			272,810	\$ (245,210)	kW	-\$0.8988
4	GS 1000 to 4,999 kW			197,271	\$ (124,032)	kW	-\$0.6287
5	Large Use			177,134	\$ (235,522)	kW	-\$1.3296
6	Unmetered Scattered Load		514,359		\$ (1,128)	kWh	-\$0.0022
7	Sentinel Lighting		220,514		\$ (484)	kWh	-\$0.0022
8	Street Lighting			5,395	\$ (4,229)	kW	-\$0.7390
9	Embedded Distributor			36,389	\$ (35,136)	kW	-\$0.9656
10	<b>Total</b>		<b>48,730,875</b>	<b>688,999</b>	<b>- 1,048,825</b>		

1

**Table 9-15 Proposed DVA Rate Riders by Class (Account 1568 -LRAM)**

Line No.	Rate Class	2017 Forecasted kWh	2018 Forecasted kW	Allocated Balance	Units for Disposition	Rate Rider
1	Residential	135,812,999		\$ 95,870	kWh	\$ 0.0007
2	GS<50 kW	47,996,002		\$ 89,790	kWh	\$ 0.0019
3	GS>50 kW		272,810	\$ 45,371	kW	\$ 0.1663
4	GS 1000 to 4,999 kW		197,271	\$ 132,174	kW	\$ 0.6700
5	Large Use		177,134	\$ 102,551	kW	\$ 0.5789
6	Unmetered Scattered Load	N/A		\$ (2,773)	kW	-
7	Sentinel Lighting	N/A		\$ 402	kW	-
8	Street Lighting		5,395	\$ (102,705)	kW	\$ (19.0371)
9	Embedded Distributor		36,389	\$ (1,180)	kW	\$ (0.0324)
10	<b>Total</b>	<b>183,809,001</b>	<b>688,999</b>	<b>\$ 359,500</b>		

2

3



1

## GLOBAL ADJUSTMENT

2 ETPL uses the Global Adjustment (GA) first estimate provided by the IESO to invoice its  
3 customers. This treatment is applicable to all customer classes on Non-RPP with the  
4 exception of the 1 Large Use customer. The Large Use customer is a Class A  
5 customer and is billed the actual GA that is invoiced to ETPL from the IESO. The Large  
6 Use class is thus excluded in any of the allocations for the disposal of Global Adjustment  
7 variance accounts.

8 ETPL settles monthly with the IESO for the difference between spot and RPP pricing for  
9 RPP customers that are billed Time of Use (TOU) or Tiered pricing. The settlement is  
10 filed with the IESO within four business days of month end.

11 ETPL reports to the IESO within four business days of month end the total kWhs  
12 purchased from embedded generation within its service territory to calculate total kWhs  
13 purchased for the month.

14 ETPL allocates the Class B Global Adjustment between RPP and Non-RPP customers  
15 (excluding the 1 Class A Customer) based on actual billed consumption. A true-up  
16 calculation is completed every month for the previous months and is then  
17 added/subtracted from the next month's IESO submission.

18 ETPL confirms it uses accrual accounting in its Global Adjustment settlement process.



Erie Thames Powerlines  
Filed: 15 September, 2017  
EB-2017-0038  
Exhibit 9  
Tab 2

Exhibit 9: Rate Design

---

## **Tab 2 (of 2): Exhibit 9 Appendices**





Erie Thames Powerlines  
Filed: 15 September, 2017  
EB-2017-0038  
Exhibit 9  
Tab 2  
Schedule 1  
Attachment 1  
Page 1 of 1

***Attachment 1 (of 2):***

***9-A 2018 DVA Continuity Schedule***



# 2018 Deferral/Variance Account Workform

Utility Name	Erie Thames Powerlines Corporation
Service Territory	
Assigned EB Number	EB-2017-0038
Name of Contact and Title	Graig Pettitt, Director-Regulatory, Finance & Custoi
Phone Number	519-485-1820 Ex 254
Email Address	<a href="mailto:gpettit@erithamespower.com">gpettit@erithamespower.com</a>

**General Notes**

**Notes**



Pale green cells represent input cells.



Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.



White cells contain fixed values, automatically generated values or formulae.

*This Workbook Model is protected by copyright and is being made available to you solely for the purpose of preparing your rate application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.*

This continuity schedule must be completed for each account and sub-account that the user is inputting data from the year in which the GL balance was last disposed. For example, if in 2014 balance in the Adjustment column under 2014. For each Account 1595 sub-account, in 2014 when the relevant balances approved for disposition was first transferred into Account 1595 be provided starting from the vintage year. For any new accounts that have never been disposed

Enter the number of utility specific accounts that have been previously approved, regardless of whether disposition is being requested. If none, enter 1 and the generic sub-account will still be listed.

Identify and name each sub-account and complete the continuity schedule in the line(s) generated in the continuity schedule. Indicate whether the sub-account is requested for disposition in column BT.

Account Descriptions	Account Number	2013										2014									
		Opening Principal Amounts as of Jan-1-13	Transactions(1) Debit / (Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments(2) during 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	OEB-Approved Disposition during 2013	Interest Adjustments(2) during 2013	Closing Interest Amounts as of Dec-31-13	Opening Principal Amounts as of Jan-1-14	Transactions(1) Debit / (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments(2) during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OEB-Approved Disposition during 2014	Interest Adjustments(2) during 2014	
<b>Group 1 Accounts</b>																					
LV Variance Account	1550	\$0			-\$143,470	-\$143,470	\$0														
Smart Metering Entity Charge Variance Account	1551	\$0			\$0	\$0															
RSVA - Wholesale Market Service Charge <sup>3</sup>	1580	\$0			-\$1,415,979	-\$1,415,979	\$0														
Variance WMS - Sub-account CBR Class A <sup>2</sup>	1580																				
Variance WMS - Sub-account CBR Class B <sup>2</sup>	1580																				
RSVA - Retail Transmission Network Charge	1554	\$0			-\$2,162,831	-\$2,162,831	\$0														
RSVA - Retail Transmission Connection Charge	1586	\$0			\$453,340	\$453,340	\$0														
RSVA - Power (excluding Global Adjustment) <sup>12</sup>	1588	\$0			\$1,550,299	\$1,550,299	\$0														
RSVA - Global Adjustment <sup>12</sup>	1589	\$0			\$89,531	\$89,531	\$0														
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>7</sup>	1595	\$0			\$400,904	\$400,904	\$0														
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>7</sup>	1595	\$0			\$0	\$0	\$0														
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>7</sup>	1595	\$0			\$0	\$0	\$0														
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595	\$0			\$579,961	\$579,961	\$0														
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595	\$0			\$0	\$0	\$0														
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595	\$0			\$0	\$0	\$0														
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595	\$0			\$0	\$0	\$0														
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595	\$0			\$0	\$0	\$0														
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>																					
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		\$0	\$0	\$0	-\$648,245	-\$648,245	\$0	\$0	\$0	\$146,136	\$146,136	-\$648,245	\$2,190,903	\$327,673	\$1,623,815	\$2,838,800	\$146,136	\$11,562	\$42,081	\$0	
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		\$0	\$0	\$0	-\$737,776	-\$737,776	\$0	\$0	\$0	\$61,784	\$61,784	-\$737,776	\$1,228,361	-\$493,939	\$0	\$984,524	\$61,784	-\$3,568	-\$25,117	\$0	
<b>RSVA - Global Adjustment 12</b>	1589	\$0	\$0	\$0	\$89,531	\$89,531	\$0	\$0	\$0	\$84,352	\$84,352	\$89,531	\$962,542	\$621,612	\$1,623,815	\$1,854,276	\$84,352	\$15,130	\$67,198	\$0	
<b>Group 2 Accounts</b>																					
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0					\$0								\$0						
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0					\$0								\$0						
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508	\$0					\$0								\$0						
Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	1508	\$0					\$0								\$0						
Other Regulatory Assets - Sub-Account - OEB Cost Assessment	1508	\$0					\$0								\$0						
	1508	\$0					\$0								\$0						
	1508	\$0					\$0								\$0						
	1508	\$0					\$0								\$0						
	1508	\$0					\$0								\$0						
Retail Cost Variance Account - Retail	1518	\$0					\$0								\$0						
Misc. Deferred Debits	1525	\$0					\$0								\$0						
Retail Cost Variance Account - STR	1548	\$0					\$0								\$0						
Board-Approved CDM Variance Account	1567	\$0					\$0								\$0						
Extra-Ordinary Event Costs	1572	\$0					\$0								\$0						
Deferred Rate Impact Amounts	1574	\$0					\$0								\$0						
RSVA - One-time	1582	\$0					\$0								\$0						
Other Deferred Credits	2425	\$0					\$0								\$0						
<b>Group 2 Sub-Total</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0					\$0								\$0						
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/IOVAT Input Tax Credits (ITCs)	1592	\$0					\$0								\$0						
<b>Total of Group 1 and Group 2 Accounts (including 1592)</b>		\$0	\$0	\$0	-\$648,245	-\$648,245	\$0	\$0	\$0	\$146,136	\$146,136	-\$648,245	\$2,190,903	\$327,673	\$1,623,815	\$2,838,800	\$146,136	\$11,562	\$42,081	\$0	
<b>LRAM Variance Account<sup>11</sup></b>	1568	\$0					\$0								\$0						
<b>Total including Account 1568</b>		\$0	\$0	\$0	-\$648,245	-\$648,245	\$0	\$0	\$0	\$146,136	\$146,136	-\$648,245	\$2,190,903	\$327,673	\$1,623,815	\$2,838,800	\$146,136	\$11,562	\$42,081	\$0	
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531	\$0					\$0								\$0						
Renewable Generation Connection O&M&A Deferral Account <sup>8</sup>	1532	\$0					\$0								\$0						
Renewable Generation Connection Funding Aid Deferral Account	1533	\$0					\$0								\$0						
Smart Grid Capital Deferral Account	1534	\$0					\$0								\$0						
Smart Grid O&M&A Deferral Account	1535	\$0					\$0								\$0						
Smart Grid Funding Aid Deferral Account	1536	\$0					\$0								\$0						
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555	\$0					\$0								\$0						
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555	\$0					\$0								\$0						
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555	\$0					\$0								\$0						
Smart Meter O&M&A Variance <sup>4</sup>	1556	\$0					\$0								\$0						
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557														\$0						
IFRS-CGAAP Transition PPAE Amounts Balance + Return Component <sup>5</sup>	1575	\$0					\$0								\$0						
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1576	\$0					\$0								\$0						

This continuity schedule must be completed for each account and sub-account that the user is inputting data from the year in which the GL balance was last disposed. For example, if in 2014 balance in the Adjustment column under 2014. For each Account 1595 sub-account, in 2014 when the relevant balances approved for disposition was first transferred into Account 1595 starting from the vintage year. For any new accounts that have never been disposed

Enter the number of utility specific Account 1508 sub-accounts that have been previously approved, regardless of whether disposition is being requested. If none, enter 1 and the generic sub-account will still be listed.

1

Identify and name each sub-account and complete the continuity schedule in the line(s) generated in the continuity schedule. Indicate whether the sub-account is requested for disposition in column BT.

		2015										
Account Descriptions	Account Number	Closing Interest Amounts as of Dec-31-14	Opening Principal Amounts as of Jan-1-15	Transactions(1) Debit / (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments(2) during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15	OEB-Approved Disposition during 2015	Interest Adjustments(2) during 2015	Closing Interest Amounts as of Dec-31-15
<b>Group 1 Accounts</b>												
LV Variance Account	1550	\$7,552	\$507,300	\$580,076	\$255,353		\$832,023	\$7,552	\$6,206	\$9,703		\$4,055
Smart Metering Entity Charge Variance Account	1551	\$428	\$10,232	-\$5,431	\$11,484		-\$6,683	\$428	\$23	\$260		\$191
RSVA - Wholesale Market Service Charge <sup>3</sup>	1580	-\$1,970	-\$322,569	-\$1,041,673	-\$290,782		-\$1,075,460	-\$1,970	-\$5,617	-\$452		-\$7,135
Variance WMS - Sub-account CBR Class A <sup>4</sup>	1580		\$0				\$0	\$0				\$0
Variance WMS - Sub-account CBR Class B <sup>4</sup>	1580		\$0				\$0	\$0				\$0
RSVA - Retail Transmission Network Charge	1554	\$5,398	\$203,464	-\$36,619	\$210,100		-\$43,255	\$5,398	\$335	\$19,953		-\$14,226
RSVA - Retail Transmission Connection Charge	1586	\$13,343	\$737,509	\$97,641	\$565,641		\$269,509	\$13,343	\$5,127	\$14,249		\$4,221
RSVA - Power (excluding Global Adjustment) <sup>12</sup>	1588	\$57,443	\$1,369,939	-\$1,163,879	\$1,262,852	\$823,910	-\$232,882	\$57,443	\$6,263	\$67,582	\$2,839	-\$1,037
RSVA - Global Adjustment <sup>12</sup>	1589	\$32,284	\$1,854,276	\$1,501,705	-\$732,081	-\$823,910	\$3,264,152	\$32,284	\$31,546	\$2,805	-\$2,839	\$58,186
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>7</sup>	1595	-\$7,858	\$0				\$0	-\$7,858		-\$7,858		\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>7</sup>	1595	\$0	\$0				\$0	\$0		\$0		\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>7</sup>	1595	\$0	\$0				\$0	\$0		\$0		\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595	\$27,128	-\$111,061	-\$203,358			-\$314,419	\$27,128	-\$2,352	\$174		\$24,002
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595	\$0	\$0				\$0	\$0		\$0		\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595	-\$18,131	-\$1,408,290	\$1,605,941			\$197,651	-\$18,131	-\$10,738			-\$28,869
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595	\$0	\$0	-\$956,679	-\$1,388,982		\$433,303	\$0	\$5,948			\$5,948
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595	\$0	\$0				\$0	\$0				\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited.</i>												
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		\$115,617	\$2,838,800	\$378,724	-\$106,415	\$0	\$3,323,939	\$115,617	\$36,741	\$106,416	\$0	\$45,942
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		\$83,333	\$884,524	-\$1,122,981	\$625,666	\$823,910	\$59,787	\$83,333	\$5,195	\$103,611	\$2,839	-\$12,244
<b>RSVA - Global Adjustment 12</b>	<b>1589</b>	\$32,284	\$1,854,276	\$1,501,705	-\$732,081	-\$823,910	\$3,264,152	\$32,284	\$31,546	\$2,805	-\$2,839	\$58,186
<b>Group 2 Accounts</b>												
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508	\$0	\$0				\$0	\$0				\$0
Variance - Ontario Clean Energy Benefit Act <sup>8</sup>	1508	\$0	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment	1508	\$0	\$0				\$0	\$0				\$0
	1508	\$0	\$0				\$0	\$0				\$0
	1508	\$0	\$0				\$0	\$0				\$0
	1508	\$0	\$0				\$0	\$0				\$0
	1508	\$0	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	\$0	\$0				\$0	\$0				\$0
Misc. Deferred Debits	1525	\$0	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$0	\$0				\$0	\$0				\$0
Board-Approved CDM Variance Account	1567	\$0	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0	\$0				\$0	\$0				\$0
RSVA - One-time	1582	\$0	\$0				\$0	\$0				\$0
Other Deferred Credits	2425	\$0	\$0				\$0	\$0				\$0
<b>Group 2 Sub-Total</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/IOVAT Input Tax Credits (ITCs)	1592	\$0	\$0				\$0	\$0				\$0
<b>Total of Group 1 and Group 2 Accounts (including 1592)</b>		\$115,617	\$2,838,800	\$378,724	-\$106,415	\$0	\$3,323,939	\$115,617	\$36,741	\$106,416	\$0	\$45,942
<b>LRAM Variance Account<sup>11</sup></b>	<b>1568</b>	\$0	\$0				\$0	\$0				\$0
<b>Total including Account 1568</b>		\$115,617	\$2,838,800	\$378,724	-\$106,415	\$0	\$3,323,939	\$115,617	\$36,741	\$106,416	\$0	\$45,942
Renewable Generation Connection Capital Deferral Account <sup>1</sup>	1531	\$0	\$0				\$0	\$0				\$0
Renewable Generation Connection O&M Deferral Account <sup>1</sup>	1532	\$0	\$0				\$0	\$0				\$0
Renewable Generation Connection Funding Aid Deferral Account	1533	\$0	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$0	\$0				\$0	\$0				\$0
Smart Grid O&M Deferral Account	1535	\$0	\$0				\$0	\$0				\$0
Smart Grid Funding Aid Deferral Account	1536	\$0	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555	\$0	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555	\$0	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555	\$0	\$0				\$0	\$0				\$0
Smart Meter O&M Variance <sup>4</sup>	1556	\$0	\$0				\$0	\$0				\$0
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557	\$0	\$0				\$0	\$0				\$0
IFRS-CGAAP Transition PPAE Amounts Balance + Return Component <sup>5</sup>	1575	\$0	\$0				\$0					\$0
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1576	\$0	\$0				\$0					\$0

This continuity schedule must be completed for each account and sub-account that the user is inputting data from the year in which the GL balance was last disposed. For example, if in 2014 balance in the Adjustment column under 2014. For each Account 1595 sub-account, in 2014 when the relevant balances approved for disposition was first transferred into Account be provided starting from the vintage year. For any new accounts that have never been disposed

Enter the number of utility specific Account 1508 sub-accounts that have been previously approved, regardless of whether disposition is being requested. If none, enter 1 and the generic sub-account will still be listed.

Identify and name each sub-account and complete the continuity schedule in the line(s) generated in the continuity schedule. Indicate whether the sub-account is requested for disposition in column BT.

Account Descriptions	Account Number	2016										2017			
		Opening Principal Amounts as of Jan-1-16	Transactions(1) Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(2) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(2) during 2016	Closing Interest Amounts as of Dec-31-16	Principal Disposition during 2017 - instructed by OEB	Interest Disposition during 2017 - instructed by OEB	Closing Principal Balance as of Dec 31-16 Adjusted for Dispositions during 2017	Closing Interest Balance as of Dec 31-16 Adjusted for Dispositions during 2017
<b>Group 1 Accounts</b>															
LV Variance Account	1550	\$832,023	\$760,946	\$251,947	\$1,341,022	\$4,055	\$11,196	\$1,544		\$13,707			\$1,341,022	\$13,707	
Smart Metering Entity Charge Variance Account	1551	-\$6,683	-\$5,910	-\$1,252	-\$11,341	\$191	-\$90	\$150		-\$49			-\$11,341	-\$49	
RSVA - Wholesale Market Service Charge <sup>3</sup>	1580	-\$1,075,460	-\$443,479	-\$33,788	-\$1,485,151	-\$7,135	-\$14,081	-\$2,012		-\$19,204			-\$1,485,151	-\$19,204	
Variance WMS - Sub-account CBR Class A <sup>4</sup>	1580	\$0	\$14,067	\$0	\$14,067	\$0	\$211	\$0		\$211			\$14,067	\$211	
Variance WMS - Sub-account CBR Class B <sup>4</sup>	1580	\$0	\$98,953	\$0	\$98,953	\$0	\$1,304	\$0		\$1,304			\$98,953	\$1,304	
RSVA - Retail Transmission Network Charge	1554	-\$43,255	\$91,829	-\$6,636	\$55,210	-\$14,220	-\$127	-\$14,652		\$305			\$55,210	\$305	
RSVA - Retail Transmission Connection Charge	1586	\$269,509	\$136,833	\$171,870	\$234,472	\$4,221	\$2,678	\$1,615		\$5,284			\$234,472	\$5,284	
RSVA - Power (excluding Global Adjustment) <sup>12</sup>	1588	-\$232,882	-\$652,103	\$107,087	-\$1,299,176	\$307,104	-\$1,037	-\$11,622	-\$8,569	\$10,707	\$6,617		\$307,104	\$6,617	
RSVA - Global Adjustment <sup>12</sup>	1589	\$3,264,152	\$1,624,109	\$2,586,357	-\$1,299,176	\$1,002,728	\$58,186	\$34,418	\$67,412	-\$10,707	\$14,485		\$1,002,728	\$14,485	
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>7</sup>	1595	\$0			\$0	\$0				\$0			\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>7</sup>	1595	\$0			\$0	\$0				\$0			\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>7</sup>	1595	\$0			\$0	\$0				\$0			\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595	-\$314,419	-\$298,506		-\$612,925	\$24,602	-\$5,572			\$19,030			-\$612,925	\$19,030	
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595	\$0			\$0	\$0				\$0			\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595	\$197,651	\$459,629		\$657,280	-\$28,869	\$2,359			-\$26,510			\$657,280	-\$26,510	
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595	\$433,303	-\$491,629		-\$58,326	\$5,948	\$554			\$6,502			-\$58,326	\$6,502	
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595	\$0	-\$1,349,840	-\$3,148,848	\$1,799,008	\$0	\$16,521			\$16,521			\$1,799,008	\$16,521	
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>															
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		\$3,323,939	-\$55,101	-\$73,263	\$0	\$3,342,101	\$45,942	\$37,749	\$45,488	\$0	\$38,203	\$0	\$0	\$3,342,101	\$38,203
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		\$59,787	-\$1,679,210	-\$2,659,620	\$1,299,176	\$2,339,373	-\$12,244	\$3,331	-\$21,924	\$10,707	\$23,718	\$0	\$0	\$2,339,373	\$23,718
RSVA - Global Adjustment <sup>12</sup>	1589	\$3,264,152	\$1,624,109	\$2,586,357	-\$1,299,176	\$1,002,728	\$58,186	\$34,418	\$67,412	-\$10,707	\$14,485	\$0	\$0	\$1,002,728	\$14,485
<b>Group 2 Accounts</b>															
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0			\$305,022	\$305,022	\$0			\$0			\$305,022	\$0	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0			\$0	\$0				\$0			\$0	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508	\$0			\$0	\$0				\$0			\$0	\$0	
Variance - Ontario Clean Energy Benefit Act <sup>8</sup>	1508	\$0	\$29,559		\$29,559	\$0				\$0			\$29,559	\$0	
Other Regulatory Assets - Sub-Account - OEB Cost Assessment	1508	\$0			\$0	\$0				\$0			\$0	\$0	
	1508	\$0			\$0	\$0				\$0			\$0	\$0	
	1508	\$0			\$0	\$0				\$0			\$0	\$0	
	1508	\$0			\$0	\$0				\$0			\$0	\$0	
	1508	\$0			\$0	\$0				\$0			\$0	\$0	
Retail Cost Variance Account - Retail	1518	\$0			\$0	\$0				\$0			\$0	\$0	
Misc. Deferred Debits	1525	\$0			\$0	\$0				\$0			\$0	\$0	
Retail Cost Variance Account - STR	1548	\$0			\$0	\$0				\$0			\$0	\$0	
Board-Approved CDM Variance Account	1567	\$0			\$0	\$0				\$0			\$0	\$0	
Extra-Ordinary Event Costs	1572	\$0			\$0	\$0				\$0			\$0	\$0	
Deferred Rate Impact Amounts	1574	\$0			\$0	\$0				\$0			\$0	\$0	
RSVA - One-time	1582	\$0			\$0	\$0				\$0			\$0	\$0	
Other Deferred Credits	2425	\$0			\$0	\$0				\$0			\$0	\$0	
<b>Group 2 Sub-Total</b>		\$0	\$29,559	\$0	\$305,022	\$334,581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$334,581	
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0			\$0	\$0				\$0			\$0	\$0	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/IOVAT Input Tax Credits (ITCs)	1592	\$0			\$0	\$0				\$0			\$0	\$0	
<b>Total of Group 1 and Group 2 Accounts (including 1592)</b>		\$3,323,939	-\$25,542	-\$73,263	\$305,022	\$3,676,682	\$45,942	\$37,749	\$45,488	\$0	\$38,203	\$0	\$0	\$3,676,682	\$38,203
<b>LRAM Variance Account<sup>11</sup></b>	1568	\$0			\$348,410	\$348,410	\$0	\$0	\$11,089	\$11,089			\$348,410	\$11,089	
<b>Total including Account 1568</b>		\$3,323,939	-\$25,542	-\$73,263	\$653,432	\$4,025,092	\$45,942	\$37,749	\$45,488	\$11,089	\$49,292	\$0	\$0	\$4,025,092	\$49,292
Renewable Generation Connection Capital Deferral Account <sup>6</sup>	1531	\$0			\$0	\$0				\$0			\$0	\$0	
Renewable Generation Connection O&M Deferral Account <sup>6</sup>	1532	\$0			\$0	\$0				\$0			\$0	\$0	
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0			\$0	\$0				\$0			\$0	\$0	
Smart Grid Capital Deferral Account	1534	\$0			\$0	\$0				\$0			\$0	\$0	
Smart Grid O&M Deferral Account	1535	\$0			\$0	\$0				\$0			\$0	\$0	
Smart Grid Funding Adder Deferral Account	1536	\$0			\$0	\$0				\$0			\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555	\$0			\$0	\$0				\$0			\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555	\$0			\$0	\$0				\$0			\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555	\$0			\$0	\$0				\$0			\$0	\$0	
Smart Meter O&M Variance <sup>4</sup>	1556	\$0			\$0	\$0				\$0			\$0	\$0	
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557	\$0			\$0	\$0				\$0			\$0	\$0	
IFRS-CGAAP Transition PPAE Amounts Balance + Return Component <sup>5</sup>	1575	\$0			\$0								\$0		
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1576	\$0			-\$1,048,825	-\$1,048,825							-\$1,048,825		

This continuity schedule must be completed for each account and sub-account that the user is inputting data from the year in which the GL balance was last disposed. For example, if in 2014 balance in the Adjustment column under 2014. For each Account 1595 sub-account, in 2014 when the relevant balances approved for disposition was first transferred into Account 1595 be provided starting from the vintage year. For any new accounts that have never been disposed

through a rate rider using information in Tab 5.3.

If you only had Class B customers during this period, the balance in the sub-account CBR Class B will be allocated and disposed with Account 1580 WMS.

Enter the number of utility specific Account 1508 sub-accounts that have been previously approved, regardless of whether disposition is being requested. If none, enter 1 and the generic sub-account will still be listed.

1

Identify and name each sub-account and complete the continuity schedule in the line(s) generated in the continuity schedule. Indicate whether the sub-account is requested for disposition in column BT.

Account Descriptions	Account Number	Projected Interest on Dec-31-16 Balances		Total Interest	Total Claim	2.1.7 RRR		Variance RRR vs. 2014 Balance (Principal + Interest)
		Projected Interest from Jan 1, 2017 to December 31, 2017 on Dec 31 -16 balance adjusted for disposition during 2017 (6)	Projected Interest from January 1, 2018 to April 30, 2018 on Dec 31 -16 balance adjusted for disposition during 2017 (6)			As of Dec 31-16		
<b>Group 1 Accounts</b>								
LV Variance Account	1550	\$14,751	\$4,917	\$33,375	\$1,374,397.00	\$1,354,729		\$0
Smart Metering Entity Charge Variance Account	1551	-\$125	-\$42	-\$216	-\$11,557.00	-\$11,389		\$1
RSVA - Wholesale Market Service Charge <sup>9</sup>	1580	-\$16,337	-\$5,446	-\$40,987	-\$1,526,138.00	-\$1,504,356		-\$1
Variance WMS - Sub-account CBR Class A <sup>7</sup>	1580			\$211	\$0.00	\$14,278		\$0
Variance WMS - Sub-account CBR Class B <sup>8</sup>	1580	\$1,088	\$363	\$2,755	\$101,708.00	\$100,257		\$0
RSVA - Retail Transmission Network Charge	1554	\$607	\$202	\$1,114	\$56,304.00	\$55,516		\$1
RSVA - Retail Transmission Connection Charge	1586	\$2,579	\$860	\$8,723	\$243,195.00	\$239,759		\$3
RSVA - Power (excluding Global Adjustment) <sup>12</sup>	1588	\$3,378	\$1,126	\$11,122	\$318,226.00	-\$1,822,912		-\$2,136,634
RSVA - Global Adjustment <sup>12</sup>	1589	\$11,030	\$3,677	\$29,191	\$1,031,918.93	\$3,153,845		\$2,136,633
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>7</sup>	1595			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>7</sup>	1595			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>7</sup>	1595			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595	-\$6,742	-\$2,247	\$10,041	<input checked="" type="checkbox"/> Check to Dispose of Account	-\$602,884.00		-\$593,896
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595	\$7,230	\$2,410	-\$16,870	<input checked="" type="checkbox"/> Check to Dispose of Account	\$640,410.00		\$630,769
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595	-\$642	-\$214	\$5,646	<input checked="" type="checkbox"/> Check to Dispose of Account	-\$52,680.00		-\$51,825
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595			\$16,521	<input checked="" type="checkbox"/> Check to Dispose of Account	\$0.00		\$1
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>								
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		\$16,817	\$5,606	\$60,626	\$1,572,920.01	\$3,380,305		\$1
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		\$5,787	\$1,929	\$31,435	\$541,001.08	\$226,460		-\$2,136,632
<b>RSVA - Global Adjustment 12</b>	<b>1589</b>	\$11,030	\$3,677	\$29,191	\$1,031,918.93	\$3,153,845		\$2,136,633
<b>Group 2 Accounts</b>								
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$3,307	\$1,102	\$4,409	\$309,430.99			-\$305,022
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$0	\$0.00			\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508			\$0	\$0.00			\$0
Variance - Ontario Clean Energy Benefit Act <sup>1</sup>	1508	\$325	\$108	\$434	<input checked="" type="checkbox"/> Check to Dispose of Account	\$29,992.53		\$29,559
Other Regulatory Assets - Sub-Account - OEB Cost Assessment	1508			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
	1508			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
	1508			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
	1508			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
	1508			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
Retail Cost Variance Account - Retail	1518			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
Misc. Deferred Debits	1525			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
Retail Cost Variance Account - STR	1548			\$0		\$0.00		\$0
Board-Approved CDM Variance Account	1567			\$0		\$0.00		\$0
Extra-Ordinary Event Costs	1572			\$0		\$0.00		\$0
Deferred Rate Impact Amounts	1574			\$0		\$0.00		\$0
RSVA - One-time	1582			\$0		\$0.00		\$0
Other Deferred Credits	2425			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
<b>Group 2 Sub-Total</b>		\$3,632	\$1,211	\$4,843	\$339,423.52	\$29,559		-\$305,022
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$0		\$0.00		\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/IOVAT Input Tax Credits (ITCs)	1592			\$0		\$0.00		\$0
<b>Total of Group 1 and Group 2 Accounts (including 1592)</b>		\$20,449	\$6,816	\$65,468	\$1,912,343.53	\$3,409,864		-\$305,021
<b>LRAM Variance Account<sup>11</sup></b>	<b>1568</b>	\$3,833	\$1,278	\$16,199	\$364,609.28	\$335,000		-\$24,499
<b>Total including Account 1568</b>		\$24,282	\$8,094	\$81,668	\$2,276,952.82	\$3,744,864		-\$329,520
Renewable Generation Connection Capital Deferral Account <sup>4</sup>	1531			\$0		\$0.00		\$0
Renewable Generation Connection O&M Deferral Account <sup>4</sup>	1532			\$0		\$0.00		\$0
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0		\$0.00		\$0
Smart Grid Capital Deferral Account	1534			\$0		\$0.00		\$0
Smart Grid O&M Deferral Account	1535			\$0		\$0.00		\$0
Smart Grid Funding Adder Deferral Account	1536			\$0		\$0.00		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555			\$0		\$0.00		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555			\$0		\$0.00		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555			\$0		\$0.00		\$0
Smart Meter O&M Variance <sup>4</sup>	1556			\$0		\$0.00		\$0
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557			\$0		\$0.00		\$0
IFRS-CGAAP Transition PPAE Amounts Balance + Return Component <sup>5</sup>	1575				<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$300,614
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1576				<input checked="" type="checkbox"/> Check to Dispose of Account	-\$1,048,825.00		-\$975,652

## 2018 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. 2016 Balance (Principal + Interest)	Explanation
Smart Metering Entity Charge Variance Account	1551	\$ 1.00	
RSVA - Wholesale Market Service Charge <sup>9</sup>	1580	\$ (1.00)	CBR Class A has a balance in it as ETPL has not yet charged the one Class A customer the variance amount. ETPL will disperse the variance amount in July 2017 billing to customer. As it is not a significant amount the variance will be charged to
RSVA - Retail Transmission Network Charge	1584	\$ 1.00	
RSVA - Retail Transmission Connection Charge	1586	\$ 3.00	
RSVA - Power (excluding Global Adjustment) <sup>12</sup>	1588	\$ (2,136,633.89)	ETPL made adjustments to the pro-ration of the Global Adjustment between RPP and NON-RPP as a result of the GA review. ETPL adjusted the principal and interest balances for 2015 and 2016 which is corrected back to the last disposition. The exact
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595	\$ (1.00)	
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595	\$ (1.00)	
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595	\$ (1.00)	
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595	\$ 1.00	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ (305,022.00)	The Deferred IFRS Transition costs were mistakenly being reported in Account 1575. The difference is the same as account 1575.

# 2018 Deferral/Variance Account Workform

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

Rate Class <small>(Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)</small>	Units	# of Customers	A		B		Distribution Revenue	C	
			Total Metered kWh <sup>4</sup>	Total Metered kW <sup>4</sup>	Metered kWh for Non-RPP Customers <sup>4,5</sup>	Metered kW for Non-RPP Customers <sup>4,5</sup>		Metered kWh for Wholesale Market Participants (WMP) <sup>4</sup>	Metered kW for Wholesale Market Participants (WMP) <sup>4</sup>
RESIDENTIAL SERVICE CLASSIFICATION	kWh	17,119	135,812,999		12,783,747		6,986,214		
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	2,018	47,996,002		12,698,561		1,275,038		
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kW	155	111,817,487	272,810	58,400,127	138,356	812,155		
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kW	4	56,559,248	197,271	56,559,248	197,271	501,055		
LARGE USE SERVICE CLASSIFICATION	kW	1	107,399,719	177,134	107,399,719	177,134	249,626		
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kW	130	514,359		54,758		45,133		
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	238	220,514	-	31,202		46,128		
STREET LIGHTING SERVICE CLASSIFICATION	kW	6,070	1,928,543	5,395	1,290,090	3,775	287,342		
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	4	16,022,325	36,389	16,022,325	36,389	131,369		
<b>Total</b>		<b>25,739</b>	<b>478,271,196</b>	<b>688,999</b>	<b>265,239,777</b>	<b>552,925</b>	<b>\$ 10,334,061</b>	<b>-</b>	<b>-</b>



# 2018 Deferral/Va

In the green shaded cells, enter the data related to the proposed lo

Rate Class <i>(Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)</i>	D=A-C		E		F =B-C-E (deduct E if applicable)	1595 Recovery Share Proportion (2009) <sup>1</sup>
	Total Metered kWh less WMP consumption <i>(if applicable)</i>	Total Metered kW less WMP consumption <i>(if applicable)</i>	Total Metered 2016 kWh for Class A Customers that were Class A for the entire period the GA balance accumulated	Total Metered 2016 kWh for Customers that Transitioned Between Class A and B during the period the GA balance accumulated	Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)	
RESIDENTIAL SERVICE CLASSIFICATION	135,812,999	-	-	-	12,783,747	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	47,996,002	-	-	-	12,698,561	
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	111,817,487	272,810	-	-	58,400,127	
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	56,559,248	197,271	-	-	56,559,248	
LARGE USE SERVICE CLASSIFICATION	107,399,719	177,134	107,399,719	-	-	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	514,359	-	-	-	54,758	
SENTINEL LIGHTING SERVICE CLASSIFICATION	220,514	-	-	-	31,202	
STREET LIGHTING SERVICE CLASSIFICATION	1,928,543	5,395	-	-	1,290,090	
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	16,022,325	36,389	-	-	16,022,325	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
<b>Total</b>	<b>478,271,196</b>	<b>688,999</b>	<b>107,399,719</b>	<b>-</b>	<b>157,840,058</b>	<b>0%</b>

# 2018 Deferral/Va

In the green shaded cells, enter the data related to the proposed lo

Rate Class <i>(Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)</i>	1595 Recovery Share Proportion (2010) <sup>1</sup>	1595 Recovery Share Proportion (2011) <sup>1</sup>	1595 Recovery Share Proportion (2012) <sup>1</sup>	1595 Recovery Share Proportion (2013) <sup>1</sup>	1595 Recovery Share Proportion (2014) <sup>1</sup>	1595 Recovery Share Proportion (2015) <sup>1</sup>
RESIDENTIAL SERVICE CLASSIFICATION			33%		32%	32%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION			10%		11%	11%
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION			8%		17%	17%
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION			19%		15%	15%
LARGE USE SERVICE CLASSIFICATION			25%		21%	21%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION			0%		0%	0%
SENTINEL LIGHTING SERVICE CLASSIFICATION			0.1%		0%	0%
STREET LIGHTING SERVICE CLASSIFICATION			0.9%		1%	1%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION			4.8%		4%	4%
<b>Total</b>	<b>0%</b>	<b>0%</b>	<b>100%</b>	<b>0%</b>	<b>101%</b>	<b>101%</b>

# 2018 Deferral/Va

In the green shaded cells, enter the data related to the proposed lo

Rate Class <i>(Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)</i>	1595 Recovery Share Proportion (2016) <sup>1</sup>	1568 LRAM Variance Account Class Allocation <sup>3</sup> <i>(\$ amounts)</i>	Number of Customers for Residential and GS<50 classes <sup>2</sup>
RESIDENTIAL SERVICE CLASSIFICATION		95,870	17,119
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION		89,790	2,019
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION		45,371	
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION		132,174	
LARGE USE SERVICE CLASSIFICATION		102,551	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION		(2,773)	
SENTINEL LIGHTING SERVICE CLASSIFICATION		402	
STREET LIGHTING SERVICE CLASSIFICATION		(102,705)	
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION		(1,180)	
<b>Total</b>	<b>0%</b>	<b>\$ 359,500</b>	

Balance as per Sheet 2 \$ 364,609  
 Variance -\$ 5,109



# 2018 Deferral/Variance Account Worksheet

		Amounts from Sheet 2	Allocator	STREET LIGHTING SERVICE CLASSIFICATION	EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION
LV Variance Account	1550	1,374,397	kWh	5,542	46,043
Smart Metering Entity Charge Variance Account	1551	(11,557)	# of Customers	0	0
RSVA - Wholesale Market Service Charge	1580	(1,526,138)	kWh	(6,154)	(51,126)
RSVA - Retail Transmission Network Charge	1584	56,324	kWh	227	1,887
RSVA - Retail Transmission Connection Charge	1586	243,195	kWh	981	8,147
RSVA - Power (excluding Global Adjustment)	1588	318,226	kWh	1,283	10,661
RSVA - Global Adjustment	1589	1,031,919	Non-RPP kWh	8,434	104,750
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	%	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	%	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0	%	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	(602,884)	%	(5,125)	(28,637)
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	640,410	%	6,404	25,616
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	(52,680)	%	(527)	(2,107)
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	%	0	0
<b>Total of Group 1 Accounts (excluding 1589)</b>		<b>439,293</b>		<b>2,632</b>	<b>10,484</b>
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	309,431	kWh	1,248	10,366
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment	1508	29,993	kWh	121	1,005
Retail Cost Variance Account - Retail	1518	0	kWh	0	0
Misc. Deferred Debits	1525	0	kWh	0	0
Retail Cost Variance Account - STR	1548	0	kWh	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0
RSVA - One-time	1582	0	kWh	0	0
Other Deferred Credits	2425	0	kWh	0	0
<b>Total of Group 2 Accounts</b>		<b>339,424</b>		<b>1,369</b>	<b>11,371</b>
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0	kWh	0	0
<b>Total of Account 1592</b>		<b>0</b>		<b>0</b>	<b>0</b>
LRAM Variance Account (Enter dollar amount for each class)	1568	364,609		(102,705)	(1,180)
(Account 1568 - total amount allocated to classes)		359,500			
<b>Variance</b>		<b>5,109</b>			
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	1580	101,708	kWh	529	4,394
<b>Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)</b>		<b>1,653,143</b>		<b>7,503</b>	<b>50,949</b>
<b>Total of Account 1580 and 1588 (not allocated to WMPs)</b>		<b>(1,207,912)</b>		<b>(4,871)</b>	<b>(40,466)</b>
<b>Balance of Account 1589 Allocated to Non-WMPs</b>		<b>1,031,919</b>		<b>8,434</b>	<b>104,750</b>
<b>Group 2 Accounts (including 1592, 1532)</b>		<b>339,424</b>		<b>1,369</b>	<b>11,371</b>
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	(1,048,825)	kWh	(4,229)	(35,136)
<b>Total Balance Allocated to each class for Accounts 1575 and 1576</b>		<b>(1,048,825)</b>		<b>(4,229)</b>	<b>(35,136)</b>
<b>Account 1589 reference calculation by customer and consumption</b>					
Account 1589 / Number of Customers		\$40.09			
1589/total kwh		\$0.0022			

# 2018 Deferral/Variance Account Workform

1 Please enter the Year the Account 1589 GA Balance was Last Disposed.  (e.g. If in the 2016 EDR process, you received approval to dispose the GA variance account balance as at December 31, 2014, enter 2014.)

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 year after the balance was last disposed to 2016)?  (e.g. If you received approval to dispose the GA account balance as at December 31, 2014, the period the GA accumulated would be 2015 and 2016.)

3b Enter the number of customers who were Class A during the entire period since the Account 1589 GA balance accumulated (i.e. did not transition between Class A and B).

**Class A Customers - Billing Determinants by Customer**

Customer	Rate Class		2016	2015
Customer A1	LARGE USE SERVICE CLASSIFICATION	kWh	107,399,719	100,247,112
		kW	177,134	185,866

# 2018 Deferral/Variance Account Workform

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.

Year(s) in which CBR Class B Balance accumulated **2016 and 2015** (Note: Account 1580, Sub-account CBR Class B was established starting in 2015)

	Total Metered 2016 Consumption Minus WMP		Total Metered 2016 Consumption for Class A customers that were Class A for the entire period CBR Class B balance accumulated		Total Metered 2016 Consumption for Customers that Transitioned Between Class A and B during the period CBR Class B balance accumulated		Metered Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh
	kWh	kW	kWh	kW	kWh	kW	kWh	kW	
RESIDENTIAL SERVICE CLASSIFICATION	135,812,999	-	0	0	0	0	135,812,999	-	37%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	47,996,002	-	0	0	0	0	47,996,002	-	13%
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	111,817,487	272,810	0	0	0	0	111,817,487	272,810	30%
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	56,559,248	197,271	0	0	0	0	56,559,248	197,271	15%
LARGE USE SERVICE CLASSIFICATION	107,399,719	177,134	107,399,719	177,134	0	0	-	-	0%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	514,359	-	0	0	0	0	514,359	-	0%
SENTINEL LIGHTING SERVICE CLASSIFICATION	220,514	-	0	0	0	0	220,514	-	0%
STREET LIGHTING SERVICE CLASSIFICATION	1,928,543	5,395	0	0	0	0	1,928,543	5,395	1%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	16,022,325	36,389	0	0	0	0	16,022,325	36,389	4%
	-	-	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%
<b>Total</b>	<b>478,271,196</b>	<b>688,999</b>	<b>107,399,719</b>	<b>177,134</b>	<b>-</b>	<b>-</b>	<b>370,871,477</b>	<b>511,865</b>	<b>100%</b>



# 2018 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in years)

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

1550, 1551, 1584, 1586, 1595

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	135,812,999	\$ 113,585	0.0008	\$/kWh
GENERAL SERVICE LESS THAN 50 KW S	kWh	47,996,002	\$ 49,366	0.0010	\$/kWh
GENERAL SERVICE 50 TO 999 KW SERV	kW	272,810	\$ 162,803	0.5968	\$/kW
GENERAL SERVICE 1,000 TO 4,999 KW S	kW	197,271	\$ 29,805	0.1511	\$/kW
LARGE USE SERVICE CLASSIFICATION	kW	177,134	\$ 77,046	0.4350	\$/kW
UNMETERED SCATTERED LOAD SERVIC	kWh	514,359	-\$ 343	0.0007	\$/kWh
SENTINEL LIGHTING SERVICE CLASSIFI	kWh	220,514	-\$ 147	0.0007	\$/kWh
STREET LIGHTING SERVICE CLASSIFICA	kW	5,395	\$ 2,632	0.4878	\$/kW
EMBEDDED DISTRIBUTOR SERVICE CLA	kW	36,389	\$ 10,484	0.2881	\$/kW
			\$ -	-	
			\$ -	-	
			\$ -	-	
			\$ -	-	
			\$ -	-	
			\$ -	-	
			\$ -	-	
			\$ -	-	
			\$ -	-	
			\$ -	-	
			\$ -	-	
			\$ -	-	
			\$ -	-	
<b>Total</b>			\$ 445,231		

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

1580 and 1588

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance - Non-WMP	Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	135,812,999	\$ -	-	\$/kWh
GENERAL SERVICE LESS THAN 50 KW S	kWh	47,996,002	\$ -	-	\$/kWh
GENERAL SERVICE 50 TO 999 KW SERV	kW	272,810	\$ -	-	\$/kW
GENERAL SERVICE 1,000 TO 4,999 KW S	kW	197,271	\$ -	-	\$/kW
LARGE USE SERVICE CLASSIFICATION	kW	177,134	\$ -	-	\$/kW
UNMETERED SCATTERED LOAD SERVIC	kWh	514,359	\$ -	-	\$/kWh
SENTINEL LIGHTING SERVICE CLASSIFI	kWh	220,514	\$ -	-	\$/kWh
STREET LIGHTING SERVICE CLASSIFICA	kW	5,395	\$ -	-	\$/kW
EMBEDDED DISTRIBUTOR SERVICE CLA	kW	36,389	\$ -	-	\$/kW
			\$ -	-	
			\$ -	-	
			\$ -	-	
			\$ -	-	
			\$ -	-	
			\$ -	-	
			\$ -	-	
			\$ -	-	
			\$ -	-	
			\$ -	-	
			\$ -	-	
			\$ -	-	
			\$ -	-	
<b>Total</b>			\$ -		

Only for rate classes with WMP customers are the Deferral/Variance Account Rate Riders for Non-WMP calculated separately in the table above. For all rate classes without WMP customers, balances in Accounts 1580 and 1588 are included in Deferral/Variance Account Rate Riders calculated in the first table above and disposed through a combined Deferral/Variance Account and Rate Rider.





# 2018 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in years)

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

*1580, Sub-account CBR Class B*

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Sub-account 1580 CBR Class B Balance	Rate Rider for Sub-account 1580 CBR Class B	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	135,812,999	\$ 37,245	0.0003	\$/kWh
GENERAL SERVICE LESS THAN 50 KW S	kWh	47,996,002	\$ 13,162	0.0003	\$/kWh
GENERAL SERVICE 50 TO 999 KW SERV	kW	272,810	\$ 30,665	0.1124	\$/kW
GENERAL SERVICE 1,000 TO 4,999 KW S	kW	197,271	\$ 15,511	0.0786	\$/kW
LARGE USE SERVICE CLASSIFICATION	# of Customers	1	\$ -	-	per customer per month
UNMETERED SCATTERED LOAD SERVIC	kWh	514,359	\$ 141	0.0003	\$/kWh
SENTINEL LIGHTING SERVICE CLASSIFI	kWh	220,514	\$ 60	0.0003	\$/kWh
STREET LIGHTING SERVICE CLASSIFICA	kW	5,395	\$ 529	0.0980	\$/kW
EMBEDDED DISTRIBUTOR SERVICE CLA	kW	36,389	\$ 4,394	0.1207	\$/kW
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
<b>Total</b>			<b>\$ 101,708</b>		

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

## Rate Rider Calculation for RSVA - Power - Global Adjustment

*Balance of Account 1589 Allocated to Non-WMPs*

Rate Class (Enter Rate Classes in cells below)	Units	kWh	Allocated Global Adjustment Balance	Rate Rider for RSVA - Power - Global Adjustment	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	12,783,747	\$ 83,577	0.0065	\$/kWh
GENERAL SERVICE LESS THAN 50 KW S	kWh	12,698,561	\$ 83,020	0.0065	\$/kWh
GENERAL SERVICE 50 TO 999 KW SERV	kWh	58,400,127	\$ 381,805	0.0065	\$/kWh
GENERAL SERVICE 1,000 TO 4,999 KW S	kWh	56,559,248	\$ 369,770	0.0065	\$/kWh
LARGE USE SERVICE CLASSIFICATION	kWh	-	\$ -	-	\$/kWh
UNMETERED SCATTERED LOAD SERVIC	kWh	54,758	\$ 358	0.0065	\$/kWh
SENTINEL LIGHTING SERVICE CLASSIFI	kWh	31,202	\$ 204	0.0065	\$/kWh
STREET LIGHTING SERVICE CLASSIFICA	kWh	1,290,090	\$ 8,434	0.0065	\$/kWh
EMBEDDED DISTRIBUTOR SERVICE CLA	kWh	16,022,325	\$ 104,750	0.0065	\$/kWh
	kWh	-	\$ -	-	\$/kWh
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
<b>Total</b>			<b>\$ 1,031,919</b>		



# 2018 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in years)

## Rate Rider Calculation for Group 2 Accounts

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Allocated Group 2 Balance	Rate Rider for Group 2 Accounts	
RESIDENTIAL SERVICE CLASSIFICATION	# of Customers	17,119	\$ 96,385	\$ 0.47	per customer per month
GENERAL SERVICE LESS THAN 50 KW S	kWh	47,996,002	\$ 34,062	\$ 0.0007	\$/kWh
GENERAL SERVICE 50 TO 999 KW SERV	kW	272,810	\$ 79,356	\$ 0.2909	\$/kW
GENERAL SERVICE 1,000 TO 4,999 KW S	kW	197,271	\$ 40,139	\$ 0.2035	\$/kW
LARGE USE SERVICE CLASSIFICATION	kW	177,134	\$ 76,220	\$ 0.4303	\$/kW
UNMETERED SCATTERED LOAD SERVIC	kWh	514,359	\$ 365	\$ 0.0007	\$/kWh
SENTINEL LIGHTING SERVICE CLASSIFI	kWh	220,514	\$ 156	\$ 0.0007	\$/kWh
STREET LIGHTING SERVICE CLASSIFICA	kW	5,395	\$ 1,369	\$ 0.2537	\$/kW
EMBEDDED DISTRIBUTOR SERVICE CLA	kW	36,389	\$ 11,371	\$ 0.3125	\$/kW
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
<b>Total</b>			\$ 339,424		

## Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in years)

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Allocated Accounts 1575 and 1576 Balances	Rate Rider for Accounts 1575 and 1576	
RESIDENTIAL SERVICE CLASSIFICATION	# of Customers	17,119	-\$ 297,831	- 1.4498	per customer per month
GENERAL SERVICE LESS THAN 50 KW S	kWh	47,996,002	-\$ 105,253	- 0.0022	\$/kWh
GENERAL SERVICE 50 TO 999 KW SERV	kW	272,810	-\$ 245,210	- 0.8988	\$/kW
GENERAL SERVICE 1,000 TO 4,999 KW S	kW	197,271	-\$ 124,032	- 0.6287	\$/kW
LARGE USE SERVICE CLASSIFICATION	kW	177,134	-\$ 235,522	- 1.3296	\$/kW
UNMETERED SCATTERED LOAD SERVIC	kWh	514,359	-\$ 1,128	- 0.0022	\$/kWh
SENTINEL LIGHTING SERVICE CLASSIFI	kWh	220,514	-\$ 484	- 0.0022	\$/kWh
STREET LIGHTING SERVICE CLASSIFICA	kW	5,395	-\$ 4,229	- 0.7839	\$/kW
EMBEDDED DISTRIBUTOR SERVICE CLA	kW	36,389	-\$ 35,136	- 0.9656	\$/kW
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
<b>Total</b>			-\$ 1,048,825		



# 2018 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in years)

## Rate Rider Calculation for Accounts 1568

Please indicate the Rate Rider Recovery Period (in years)

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	135,812,999	\$ 95,870	0.0007	\$/kWh
GENERAL SERVICE LESS THAN 50 KW S	kWh	47,996,002	\$ 89,790	0.0019	\$/kWh
GENERAL SERVICE 50 TO 999 KW SERV	kW	272,810	\$ 45,371	0.1663	\$/kW
GENERAL SERVICE 1,000 TO 4,999 KW S	kW	197,271	\$ 132,174	0.6700	\$/kW
LARGE USE SERVICE CLASSIFICATION	kW	177,134	\$ 102,551	0.5789	\$/kW
UNMETERED SCATTERED LOAD SERVICE	kW	-	-\$ 2,773	-	\$/kW
SENTINEL LIGHTING SERVICE CLASSIFI	kW	-	\$ 402	-	\$/kW
STREET LIGHTING SERVICE CLASSIFICA	kW	5,395	-\$ 102,705	19.0371	\$/kW
EMBEDDED DISTRIBUTOR SERVICE CLA	kW	36,389	-\$ 1,180	0.0324	\$/kW
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
<b>Total</b>			\$ 359,500		



Erie Thames Powerlines  
Filed: 15 September, 2017  
EB-2017-0038  
Exhibit 9  
Tab 2  
Schedule 1  
Attachment 2  
Page 1 of 1

***Attachment 2 (of 2):***

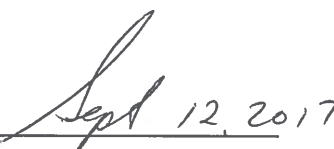
***9-B CEC Certification***

**Executive Certification**

I, Chris White, President of Erie Thames Powerlines Corporation certify that to the best of my knowledge, having exercised reasonable diligence, the information filed with EB-2017-0038 in relation to Deferral and Variance account balances proposed for disposition is complete and accurate in all material respects.

Erie Thames Powerlines has robust processes and internal controls in place for the preparation, review, verification and oversight of account balances being proposed for disposition. All balances proposed for disposition have been audited by Erie Thames Powerlines external auditors.

  
\_\_\_\_\_  
**Chris White, President & CEO,**

  
\_\_\_\_\_  
**Date**