

London Hydro Inc
2022 Cost of Service Rate Application
EB-2021-0041
Draft Accounting Order
Account 1508 Broadband Pole Attachment Variance Account

London Hydro Inc

2022 Cost of Service Rate Application

London Hydro Inc (“LHI”) shall create a new subaccount Account 1508 Broadband Pole Attachment Variance Account.

This account will be used for recording the difference in costs approved in rates as per LHI’s 2022 Cost of Service Rate Application (EB-2021-0041) and the incremental costs incurred by LHI pursuant to Bill 257 the *Supporting Broadband and Infrastructure Expansion Act, 2021* to facilitate new broadband attachments, less incremental revenues earned from new attachment fees charged for new attachments added pursuant to Bill 257 the *Supporting Broadband and Infrastructure Expansion Act, 2021*.

1) Account 1508 Broadband Pole Attachment Variance Account.

This account shall be used to record the difference in costs approved in rates as part of LHI’s 2022 Cost of Service Rate Application (EB-2020-0041) and the incremental costs incurred by LHI pursuant to Bill 257 the Supporting Broadband and Infrastructure Expansion Act, 2021 less incremental revenues earned from new attachment fees charged for new attachments added pursuant to Bill 257 the Supporting Broadband and Infrastructure Expansion Act, 2021.

The following outlines the accounting entries:

OEB #	Description
Dr: 1508	Broadband Pole Attachment Variance Account
Cr: 2205	Accounts Payable

To record incremental costs incurred, in excess of those approved in 2022 rates.

OEB #	Description
Dr: 1100	Accounts Receivable
Cr: 1508	Broadband Pole Attachment Variance Account

To record incremental revenues received, in excess of those approved in 2022 rates