

**ESSEX POWERLINES CORPORATION (EPLC)
RECONCILIATION BETWEEN APPENDIX 2N AND APPENDIX 2H**

	2018	2019	2020	2021	2022	2023	Bridge Year 2024	Test Year 2025	
Appendix 2N - Shared Services									
Water billing and collecting	(731,757)	(680,412)	(570,000)	(403,333)	(320,000)	(329,600)	(329,600)	(329,600)	billed to municipalities
Streetlight maintenance	(94,230)	(85,953)	(88,510)	(95,781)	(130,386)	(186,482)	(141,610)	(142,539)	billed to EEC
CDM services	507,767	547,135	444,244	247,800	-	-	-	-	provided by EEC
Engineering support	-	-	-	-	-	-	235,423	302,870	provided by EEC
IT development services	-	-	-	-	-	-	41,229	41,229	provided by EEC
HR/Finance/Executive/Board services	846,565	849,850	977,087	986,506	1,165,838	1,136,711	987,360	1,421,985	provided by EPC
Wholesale settlement services	371,925	381,491	370,013	372,050	371,972	550,359	398,417	398,417	provided by UC
	<u>900,270</u>	<u>1,012,111</u>	<u>1,132,834</u>	<u>1,107,242</u>	<u>1,087,424</u>	<u>1,170,988</u>	<u>1,191,219</u>	<u>1,692,362</u>	
Appendix 2H - Other Operating Revenue									<u>USoFA</u>
Rent from electric property	(117,776)	(141,661)	(149,854)	(157,497)	(161,982)	(265,220)	(150,000)	(155,000)	4210
Late payment charges	(185,474)	(207,040)	(172,925)	(215,170)	(207,104)	(201,080)	(210,000)	(210,000)	4225
Miscellaneous service revenues	(151,049)	(134,908)	(144,213)	(152,748)	(156,605)	(152,273)	(152,000)	(152,000)	4235
Amortization of deferred capital contributions	(118,981)	(143,666)	(161,913)	(185,080)	(220,523)	(273,111)	(328,697)	(365,033)	4245
Regulatory debits	455,491	1,821,963	607,321	-	-	-	-	-	4305
Gain on disposition/retirement of utility and other property	(61,328)	(22,551)	(19,654)	(97,473)	(96,745)	(22,312)	(75,000)	(75,000)	4355/4357
Loss on retirement of utility and other property	57,311	25,847	32,234	93,761	56,809	32,753	45,000	45,000	4362
Revenues from non rate-regulated utility operations	(3,232,132)	(2,064,344)	(1,828,727)	(1,263,390)	(660,917)	(1,979,610)	(554,710)	(520,033)	4375 - solar panels/CDM revenues/streetlight services/work for others/water billing and collecting/ZEVIP
Expenses of non rate-regulated utility operations	2,510,650	1,806,871	1,584,172	797,853	630,623	2,042,659	498,027	505,404	4380 - solar panels/CDM expenses/streetlight services/work for others/water billing and collecting/ZEVIP
Miscellaneous non-operating income	(35,140)	(37,724)	(32,189)	(242,177)	(10,858)	(153,566)	(30,000)	(30,000)	4390
Foreign exchange gains and losses	(10,928)	5,757	1,787	424	(741)	744	3,000	3,000	4398
Interest and dividend income	(246,168)	(292,990)	(202,749)	(80,937)	(195,061)	(282,790)	(297,384)	(152,582)	4405 - includes carrying charges on regulatory balances
	<u>(1,135,524)</u>	<u>615,554</u>	<u>(486,710)</u>	<u>(1,502,434)</u>	<u>(1,023,104)</u>	<u>(1,253,806)</u>	<u>(1,251,764)</u>	<u>(1,106,244)</u>	
Balance per Appendix H	(1,151,985)	590,565	(514,534)	(1,528,045)	(1,047,458)	(1,277,016)	(1,251,764)	(1,106,244)	
4082 - Retail services revenues not included above	16,353	24,834	27,615	25,373	24,252	23,107	-	-	
4084 - Service transactions requests (STR) revenues	108	155	209	237	102	100	-	-	
Balance check	-	-	-	(1)	-	(3)	-	-	

Note: Water billing and collecting revenues and Streetlight maintenance revenues are the only common elements in both Appendix 2N and Appendix H. These two items are captured in USoFA 4375 in Appendix H.