

Accounting risks/estimates re: 2016-17

Issue	Amount	Amount included in Q3	Timing of resolution
MNDM – Increase in liability	\$54.1	\$47.6	April 4 TB/MBC Submission. Was re-profiled from ESAI to 3 sites during
MNDM - ESAI	\$47.6		Still in discussions with Ministry by CPD.
Ontario Child Benefit	(\$70)		Reduction in accrued liability. Timing TBD. Based on 1.5% and not the original 3.5%
Forest Service Road	\$10M		Offset. Tracking for March 22.
Honda/Ford	\$643.6M		Offset to be confirmed. Note regarding the Jobs and Prosperity Fund)
Pam Am Village	TBD		
EDU Health Trust	TBD		
IFRS-US GAAP Difference	Have not received updated forecast yet	\$75M	March 31, 2017 (trying to get update earlier)
Brampton Hydro Gain	\$180M estimate	TBD	Numbers are in draft. There are uncertainty in PILs, but purchase price is almost firm \$607M. There may be difference in cash (PIL) vs. notes receivables (rest of the purchase price). Purchaser has 60 days to from closing to complete due-diligence. (low risk)
Remedy Accrual	TBD	NA	\$500M accrual in 2015-16
H1-2 nd tranche	\$538M gain	YES	\$538M gain (low risk)
Rate mitigation	TBD	NA	