Accounting risks/estimates re: 2016-17

As at: March 17, 2017

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	NO	Still in discussions with Ministry by CPD.
Ontario Child Benefit	($70)	NO	Reduction in accrued liability. Timing TBD. Based on 1.5% and not the original 3.5%
Forest Service Road	$10M	NO	Offset. Tracking for March 22.
Honda/Ford	$643.6M	NO	Offset to be confirmed. Note regarding the Jobs and Prosperity Fund)
Pam Am Village	TBD	NO	Accounting policy group is working with MTCS to land on solution
IFRS-US GAAP Difference	Have not received updated forecast yet	$75M	March 31, 2017 (trying to get update earlier)
Brampton Hydro Gain	$180M estimate	Included as part of the Asset modernization initiatives	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	NO	$500M accrual in 2015-16
H1-2nd tranche	$538M gain	Included as part of the Asset modernization initiatives	$538M gain (low risk)
Rate mitigation -Affordability Fund -Global Adjustments	TBD	NO	