**Variances for GA Analysis Quantified on Tab C-Other Adj:**

**For 2014:**

1. The Unbilled 2013 GA calculation reversal in January 2014 is based on the 2nd estimate. This difference is quantified on the attached spreadsheet ‘Account 1589 Global Adjustment Variance Account Analysis Veridian-Final’ Tab C-Other Adj .
2. The Unbilled December 2014 GA calculation is based on the 2nd estimate. This difference is quantified on the attached spreadsheet ‘Account 1589 Global Adjustment Variance Account Analysis Veridian-Final’ Tab C-Other Adj .
3. Class A 2013 unbilled GA calculation reversal is based on kWh rate but actuals are based on peak demand factor. This difference is quantified on the attached spreadsheet ‘Account 1589 Global Adjustment Variance Account Analysis Veridian-Final’ Tab C-Other Adj .
4. Class A 2014 unbilled GA calculation is based on kWh rate but actuals are based on peak demand factor. This difference is quantified on the attached spreadsheet ‘Account 1589 Global Adjustment Variance Account Analysis Veridian-Final’ Tab C-Other Adj .
5. For 2014, the kWh for settlement of Long Term Load Transfers are not included in the GA calculation spreadsheet, however this is included in the variance account because GA is charged by Hydro One and Veridian charged Hydro One GA.

**For 2015:**

1. The Unbilled 2014 GA calculation reversal in January 2015 is based on the 2nd estimate. This difference is quantified on the attached spreadsheet ‘Account 1589 Global Adjustment Variance Account Analysis Veridian-Final’ Tab C-Other Adj .
2. The Unbilled December 2015 GA calculation is based on the 2nd estimate. This difference is quantified on the attached spreadsheet ‘Account 1589 Global Adjustment Variance Account Analysis Veridian-Final’ Tab C-Other Adj .
3. Class A 2014 unbilled GA calculation reversal is based on kWh rate but actuals are based on peak demand factor. This difference is quantified on the attached spreadsheet ‘Account 1589 Global Adjustment Variance Account Analysis Veridian-Final’ Tab C-Other Adj .
4. Class A 2015 unbilled GA calculation is based on kWh rate but actuals are based on peak demand factor. This difference is quantified on the attached spreadsheet ‘Account 1589 Global Adjustment Variance Account Analysis Veridian-Final’ Tab C-Other Adj .
5. For 2015, the kWh for settlement of Long Term Load Transfers are not included in the GA calculation spreadsheet, however this is included in the variance account because GA is charged by Hydro One and Veridian charged Hydro One GA.

**Variances for GA Analysis Not Quantifiable:**

1. Veridian’s customer information system (CIS) calculates the GA on each customer’s bill by using a weighted average usage applied against the applicable monthly rate. This is derived by taking the total usage divided by the days in the period. The usage for each month is calculated by using the average per day multiplied by the number of days to be billed then multiplied by the appropriate GA rate. This is an accepted method of calculation as noted in Ontario Regulation 429/04, Part III, Section 16.
2. The unbilled calculation is based on the GA 2nd estimate at the current month rate. Some of the unbilled usage may be for prior months. There is some variability for the beginning of the year and ending of the year.