

### Lakefront Follow Up Questions Part 3

- 1) There was a discrepancy in Follow Up Question #1a and Follow Up Question Part 2 #1a. Please confirm that the RPP/non-RPP ratio for determining GA charge for Account 1589 is based on Utilsmart and not Northstar.
  
- 2) For reconciling item 7
  - a. The difference is for consumption used to calculate the GA expense at the actual GA rate recorded in Account 1589. Please explain why the reconciling item isn't the difference between Northstar consumption at the actual GA rate and the Utilsmart consumption at the actual GA rate.
  - b. In response to follow up question 3iii, Lakefront uses total volume per Utilsmart and runs an IT system query.
    - i. Please provide more details on where the information from the IT system query is obtained.
    - ii. Please explain how and why the non-RPP consumption data is different than that from Northstar besides differences between the loss factor billed (for consumption in Northstar) and actual loss factor (for total RPP and non-RPP purchased consumption from IESO in Utilsmart)..
  - c. In response to follow up question 3iii, the non-RPP consumption from Utilsmart sums to 120,273,676 kWh. Compared to the RRR 133,964,971 kWh unadjusted for losses, the calculated loss factor would be 0.9. Please explain how there can be a negative loss factor.
  
- 3) In the GA Analysis Workform, cell J58 is not applying the correct formula. Please revise this cell.
  
- 4) Please confirm the following understanding regarding Account 1595 (2012).
  - a. The approved amount of \$416k for Account 1562 was appropriately debited from Account 1562 and credited to Account 1595 (2012). However, in 2013, this disposition entry was entirely reversed. The rate rider refunded pertaining to the approved amount was still appropriately recorded in Account 1595 (2012) and Account 1563.
  - b. The July 2012 APH FAQ #6 was being followed, except for the reversal of the disposition journal entry.