**Festival Follow Up Questions**

1. In response to question 1, Festival indicated that column F of the Analysis of Expected GA Amount is for non-RPP Class B kWh used as Festival did not book unbilled revenue entries on a monthly basis. However, for the month of December, there is an unbilled journal entry.
	1. Please explain why the unbilled consumption adjustment in column H is needed for December if the consumption in column F is based on consumption used and not consumption billed.
	2. Please explain whether a corresponding unbilled adjustment is needed in column G for the month of January. Please adjust the GA Analysis Workform as necessary.
2. In response to question 2-1, Festival indicated that Festival follows another approach for booking charge types 1142 and 148. For the record, please explain the approach and flow of entries, including which accounts the RPP settlement, GA RPP and GA non-RPP are recorded in.
3. In reconciling items 2a and 2b of the GA Analysis Workform and in response to question 2-2, it appears that Festival records the actual GA revenues for December at year end. Please confirm this.
4. In response to question 2-2, Festival included $52,979 as a reconciling item relating to the 2016 true up filed with the IESO in 2017.
	1. Please explain whether this is the RPP settlement true up, which results in charge type 1142.
		1. If yes, please explain how this would be a reconciling item in the GA Analysis Workform as charge type 1142 is typically only recorded in Account 1588.
		2. If no, please explain what component of Account 1589 is being trued up (e.g. true up to the invoiced amount for charge type 148, true up of the allocation of GA expense between RPP and non-RPP customers)