**Preliminary Questions in relation to GA Analysis Workform**

1. In booking expense journal entries for Charge Type 1142 (formerly 142), and Charge Type 148 from the IESO invoice, please confirm which of the following approach is used:
2. Charge Type 1142 is booked into Account 1588. Charge Type 148 is pro-rated based on RPP/non-RPP consumption and then booked into Account 1588 and 1589, respectively
3. Charge Type 148 is booked into Account 1589. The portion of Charge Type 1142 equalling RPP-HOEP for RPP consumption is booked into Account 1588. The portion of Charge Type 1142 equalling GA RPP is credited into Account 1589.
4. Another approach. Please explain this approach in detail.

Hydro Ottawa follows approach b) above.

1. GA Analysis Workform
   1. What GA rate(s) does Hydro Ottawa use to accrue unbilled revenue for non-RPP Class B customers within each customer class. If the rates used for unbilled revenue are different from the rates that were used for billing purposes please calculate this amount and add additional reconciling items for the opening year and closing year adjustments.

Hydro Ottawa uses the GA first estimate when accruing non-RPP customer unbilled GA revenue and Hydro Ottawa uses this GA first estimate for billing purposes.

* 1. Please explain how the GA billing rate is determined for billing cycles that span more than one calendar month.

The GA amount billed is based on a calculated weighted average GA rate. This calculated rate is multiplied to the kWh consumed for the period.

* 1. Please explain how you determined Reconciling Items 2a and 2b.

Reconciling item 2a is the difference between the actual 2015 monthly billed kWh multiply by the applicable monthly GA rate and the amount recorded in the general ledger as at December 31, 2015.

Reconciling item 2b is the difference between the actual 2016 monthly billed kWh multiply by the applicable monthly GA rate and the amount recorded in the general ledger as at December 31, 2016.

* 1. Please explain why the difference related to GA revenue calculated in 'Expected GA Amount' Table compared to the General Ledger GA revenue amount is being treated as a reconciling item. The difference between the aforementioned amounts is already being explained in part by reconciling items 2a and 2b. Please update the GA Analysis Workform as appropriate if this should not be a reconciling item.

Hydro Ottawa concurs that the 'Expected GA Amount' Table compared to the General Ledger GA revenue amount is included in 2a and 2b. Line item 7 has been removed from the GA reconciling items. Please see Attachment 9-1-A 2018 DVA Workform October 25, 2017.

* 1. Relating to reconciling item 3a, please explain if the difference between the prior year accrual to forecast from long term load transfers relates to GA revenue or wholesale GA costs? How was this amount determined?

Reconciling item 3a relates to wholesale GA costs. The amount was determined by comparing the invoices settled with Hydro One Inc. in comparison to the amount originally accrued for the estimated invoice settlement amounts.