**Hearst Power (EB-2017-0046)**

**Preliminary Questions**

**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. Yes
4. Another approach. Please explain this approach in detail.
5. In regards to the Dec. 31 balance in Account 1589:
   1. For all components that flow into Account 1589 (see items i to iv in the table below), please complete the table below and indicate whether the items listed have been recorded based on estimates or actuals at year-end. Where an item has been recorded based on an estimate, quantify the adjustment required for to true up from estimate to actual.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Component** | **a) Estimate or Actual** | **Notes/Comments** | **b) Quantify True Up Adjustment** |
| i | Revenues (i.e. is unbilled revenues trued up by year end) | Actual |  |  |
| ii | Expenses - GA non-RPP: Charge Type 148 with respect to the quantum dollar amount (i.e. is expense based on IESO invoice at year end) | Actual |  |  |
| Iii | Expenses - GA non-RPP: Charge Type 148 with respect and RPP/non-RPP pro-ration percentages | Actual |  |  |
| iv | Credit of GA RPP: Charge Type 142 if the approach under IR 1b is used | Actual |  |  |

* 1. All components of Account 1589, as listed in the table above, should be recorded based on actual. Where an item has been recorded based on an estimate and the required true-up has been quantified, please update Note 5 of the GA Analysis workform to include the impact of these true-up adjustments. In addition, please update the DVA continuity schedule such that these true-up adjustments are reflected in the Account 1589 balance being sought for disposition.

Not required since all actual.