**Tillsonburg Hydro Inc - EB-2017-0076**

**Follow-up GA Analysis Workform Questions:**

1. Please elaborate further on how the utility determines total RPP vs non-RPP kWh split for purposes of prorating CT 148 between Accounts 1588 and 1589 (i.e. is it based on actual billings for the month, how is the data pulled, when is the calculation done, is a true up required to the initial split calculation, how long are the books left open in order to ensure that the true-up gets reflected in the year-end balances in accounts 1588 and 1589).
2. In regards to the response provided for question 5:
   1. Why is the revised approach (using AQEW non-uplifted) considered to be more appropriate and produces a more accurate allocation? Is there a standard practice amongst utilities as to how the proration should be done?
   2. How was the resulting adjustment of $215,000 determined? Please provide a description and the supporting calculation.
3. In the response provided for 2a) i, please confirm that you are indicating that there is no difference between the amount accrued as unbilled revenue at the end of the year compared to what actually gets billed in the following month. If there is a difference, then please quantify what this difference was for both the December 2015 and 2016 unbilled accruals. The GA Analysis Workform would need to be updated to include these differences in 2a) and 2b) of Note 5.
4. In the response provided for 2a) iii, is the initial settlement with the IESO based on an estimated RPP/non-RPP kWh split? If so, when is the split updated for the actual RPP/non-RPP kWh and how is this true-up captured in the year-end balances for accounts 1588 and 1589?
5. Why has the applicant responded N/A to question 3)? Is adjustment 7 presented in Noted 5 of the GA Analysis workform already captured in the closing 1588 and 1589 balances per the DVA continuity schedule? If not, please explain why this adjustment should not be captured. If it should be recorded, please update the DVA continuity schedule accordingly.
6. In response to question 7, the applicant has indicated that total GA amounts billed to non-RPP customers in 2016 per the revenue G/L was $11,796,319. Why does this balance differ compared to what is shown in Note 4 of the GA Analysis Workform?