



Entegrus Powerlines Inc.
320 Queen St. (P.O. Box 70)
Chatham, ON N7M 5K2
Phone: (519) 352-6300
Toll Free: 1-866-804-7325
entegrus.com

September 28, 2018

Ms. Kirsten Walli
Ontario Energy Board
PO Box 2319
27th Floor, 2300 Yonge Street
Toronto, Ontario M4P 1E4

Re: 2019 IRM4 Rate Applications: Entegrus-Main Rate Zone
Board File No.: EB-2018-0024

Dear Ms. Walli,

On August 13, 2018, Entegrus Powerlines Inc. ("Entegrus") submitted the 2019 IRM Application for the Entegrus-Main rate zone.

As supplementary evidence, please find attached the completed Entegrus-Main Global Adjustment Analysis Workform (Appendix A) Questionnaire.

If you have any further questions, please do not hesitate to contact us.

Regards,

[Original signed by]

Andrya Eagen
Manager of Regulatory & Reporting
Phone: 519-352-6300 Ext 243
Email: andrya.eagen@entegrus.com

cc: Marc Abramovitz, Ontario Energy Board
Jim Hogan, President & CEO
Chris Cowell, Chief Financial and Regulatory Officer
David Ferguson, Vice President of Regulatory & Human Resources

GA ANALYSIS WORKFORM, APPENDIX A, QUESTIONNAIRE

- 1) Entegrus-Main uses option (b) for the booking of Charge Type ("CT") 1142 and CT 148.
- 2) Regarding CT 1142:
 - a. Please see Entegrus-Main Application dated August 13, 2018, Attachment C, Section "Regulated Price Plan Settlement Amount", starting on PDF page 80.
 - b. Please see Entegrus-Main Application dated August 13, 2018, Attachment C, Section "Regulated Price Plan Settlement Amount", starting on PDF page 80.
 - c. Entegrus-Main has trued up CT 1142 for 2017.
 - d. November & December 2017 were trued up in 2018. However, the adjustments were booked into the 2017 general ledger prior to the close of the financial statements.
 - e. As described in 2(d) above, all 2017 related true-up was appropriately reflected in the year-end general ledger. Accordingly, no additional adjustments were required in Entegrus-Main's DVA Continuity Schedule for this item.
 - f. Not applicable.
- 3) Regarding CT 148:
 - a. Entegrus-Main records the full amount of CT 148 to Account 1589.
 - b. Upon the reconciliation and posting of CT 1142, Entegrus-Main records an entry to move the GA balances related to RPP customers from Account 1589 to Account 1588. This ensures that the balance recorded in Account 1589 only relates to Non-RPP customers.
 - c. Entegrus-Main uses non-RPP kWh volume data directly from the IESO and Hydro One invoices. This kWh data is verified against our meter data and ultimately multiplied by the Actual GA rate.
 - d. Upon reconciliation and posting of CT 1142, Entegrus-Main trues up Accounts 1588 and 1589 based on actual RPP & Non-RPP consumption.
 - e. December 2017 was trued up in 2018. However, the adjustments were booked into the 2017 general ledger prior to the close of the financial statements.
 - f. As described in 3(e) above, all 2017 related true-up was appropriately reflected in the year-end general ledger. Accordingly, no additional adjustments were required in Entegrus-Main's DVA Continuity Schedule for this item.
 - g. Not applicable.
- 4) DVA Continuity Schedule Adjustments:
 - a. Yes, Entegrus-Main had three reversing adjustments from its 2018 IRM for a total debit of \$117,105.
 - b. The adjustments approved as part of the 2018 IRM and reversed in the 2019 are as follows:
 - i. Line 2a: Unbilled to Actual Revenue credit of \$5,791 (1589 only)
 - ii. Line 3a: Long Term Load Transfer debit of \$85,762 (1589 only)
 - iii. Line 9: HONI purchase true up debit of \$37,134 (1589 only)
 - c. Yes, these adjustments were appropriately reversed in the current amounts proposed for disposition.
 - d. In addition to the reversals above, Entegrus-Main has captured the following adjustments in its 2019 IRM for a total debit of \$97,238:
 - i. Line 2b: Unbilled to Actual Revenue credit of \$1,035 (1589 only)
 - ii. Line 3b: Long Term Load Transfer Adjustment credit of \$18,832 (1589 only)
 - e. Yes, the amounts noted in 4b and 4d above reconcile to the amount input in the Rate Generator Model, Tab "3. Continuity Schedule", Cell BF29.
 - f. Entegrus-Main confirms all principal adjustments have been reflected in its GL.