**CNPI – OEB Staff Follow-up**

**Ref: Response to OEB Staff Question 2**

Please update the explanations in Note 5 of the GA Analysis Workform to further substantiate whether a debit or credit to account 1589 is required related to the particular adjustment. For example, when explaining the 1142 true-up, provide the detail that explains if the consumption used for settlement was understated and therefore the true-up results in a debit X to account 1589, and that the GA rate used on settlement was overstated, thereby resulting in a credit of X to account 1589. For unbilled revenue, the year-end accrual was understated and thereby result in a credit to account 1589 of X. Please follow a similar template for all other adjustments (except for the reversal of prior year principal adjustments, no further explanation is required there).

**Ref: DVA continuity Schedule, Accounts 1588 and 1589**

In the updated DVA continuity schedule, the Applicant presents “Transactions during 2017” of $798,507 and $362,165 for accounts 1588 and 1589 respectively.

1. Please provide a reconciliation that compares the above noted balances to what the Applicant had initially submitted in its DVA continuity schedule as “Transactions during 2017” of ($1,467,894) and $2,337,594 for accounts 1588 and 1589 respectively. Please itemize and explain each item in the reconciliation.
2. In the update DVA continuity schedule, please provide a reconciliation of the variance between the December 31, 2017 closing balance and what was filed as part of the Applicant’s RRR. Please provide explanation for each reconciling item.

**Ref: DVA continuity Schedule, Accounts 1588**

1. As part of its principal adjustments proposed in 2017 for account 1588, the Applicant has recorded a debit of $1,628,892 related to a true-up of consumption that was submitted as part of its December 2017 settlement true-up. Please provide the calculation to support this true-up. Was consumption understated on for settlement purposes?
2. Please confirm that the KWh consumption true-up used in this calculation would be the same KWh as what was used in the calculation of the CT 1142 true-up that impacted account 1589.