Grimsby Power Incorporated

OEB Staff Follow-up Questions

EB-2019-0038

**Grimsby Power Incorporated**

**EB-2019-0038**

**Staff Question-11**

**Ref: Staff Question-2b filed November 1, 2019**

At the above noted reference, Grimsby Power stated the following:

Grimsby Power is reviewing the 2019 data and has not found any material variances. Grimsby Power is going back through each month and comparing the results using the OEB illustrative model and GPI’s past methodology.

1. Does Grimsby Power mean that it is also reviewing 2017 and 2018 data?

**Staff Question-12**

**Ref: Staff Question-2c filed November 1, 2019**

At the above noted reference, Grimsby Power stated the following:

Grimsby Power confirms that adjustments if any to Group 1 DVA balances have not been disposed of on a final basis have not been quantified.

1. Does Grimsby mean that adjustments to Group 1 DVA balances that have yet to be disposed on a final basis have not yet been quantified?

**Staff Question-13**

**Ref: Staff Question-7h filed November 1, 2019**

At the above noted reference, Grimsby Power stated the following:

Grimsby Power has provided the 1588 analytical review for 2018 (table provided under Staff Question-3). As per discussions with OEB staff the 1588 analytical review for account 1588 is not required for 2017.

1. Based on a discussion with OEB staff, does Grimsby Power mean that it was unable to provide the Account 1588 analytical review for 2017 because of limitations in its billing system? Please explain.

**Staff Question-14**

**Ref: IRM Model, Tab 3, filed November 6, 2019**

 **IRM Model, Tab 3, filed November 1, 2019**

OEB staff held a conference call with Grimsby Power on November 5, 2019. Subsequent to this call, Grimsby Power filed revised information on November 6, 2019. At the above noted first reference, Grimsby Power filed an updated IRM model, including Tab 3 the DVA continuity schedule, further to the version provided at the second reference (i.e. version filed as part of interrogatory responses).

1. Please confirm and explain that the only changes that were made between these two models were to revise the following cells which generated changes to the requested Account 1588 and Account 1589 balances in this proceeding. If this is not the case, please explain.
	1. Cell AL28 – updated to remove an adjustment made by Grimsby Power in this proceeding to the Account 1588 December 31, 2016 principal balance that was cleared on a final basis in its 2018 IRM proceeding
	2. Cell AV28 – updated to align the Account 1588 2017 adjustment to that filed in the 2019 IRM DVA continuity schedule filed on December 13, 2018
	3. Cell AV29 – updated to align the Account 1589 2017 adjustment to that filed in the 2019 IRM DVA continuity schedule filed on December 13, 2018
	4. Cell BF28 – updated to reflect the reversal of a component of the Account 1588 2017 adjustment, as well as including a 2018 adjustment
	5. Cell BF29 – updated to reflect the reversal of the Account 1589 2017 adjustment, as well as including a 2018 adjustment

**Staff Question-15**

**Ref: IRM Model, Tab 3, filed November 6, 2019**

 **Reconciliation of Account 1588, filed November 6, 2019**

 **Staff Question-3 filed November 1, 2019**

 **Staff Question-7 filed November 1, 2019**

At the above noted first reference, Grimsby Power filed an updated IRM model, in particular Tab 3, the DVA continuity schedule.

At the above noted second reference, Grimsby Power filed an updated spreadsheet with two tabs that break down the Account 1588 balances as at December 31, 2017 and December 31, 2018. This spreadsheet addresses Grimsby Power’s answers shown at the above noted third and fourth references (Staff Question #3 and Staff Question #7).

OEB staff notes that the spreadsheets filed at the above noted first reference and second reference do not reconcile.

1. Please update the spreadsheet (both Q3 and Q7 tabs) filed at the above noted second reference so that it reconciles with the DVA continuity schedule filed at the above noted first reference.
2. Please revise the response to Staff Question 3 and Staff Question 7.