**Niagara-on-the-Lake Hydro Inc. (Niagara-on-the-Lake Hydro)**

**EB-2019-0056**

**OEB Staff Follow-up Questions – Part 2**

**December 11, 2019**

**Follow-up Question - 5**

**Ref: Follow-up Question 1**

Niagara-on-the-Lake Hydro stated that approach B provides for better estimates of Account 1588 and 1589 and reduces the magnitude of true-ups. Please provide a quantitative analysis for one month showing the initial estimate and the true ups required under approach A and approach B.

**Follow-up Question - 6**

**Ref: Follow-up Question 2**

Regarding the embedded generation adjustment,

1. Please explain whether the embedded generation adjustment resulted in charge type 2148 on Niagara-on-the-Lake Hydro’s IESO invoice.
   1. If yes, please confirm whether the May 15, 2019 letter regarding *Accounting Guidance for Charge Type 2148* was followed. Please confirm that charge type 2148 was incorporated into the RPP global adjustment in the RPP settlement claims.
2. If the embedded generation adjustment was not reflected as charge type 2148 on the IESO invoice, please explain whether Niagara-on-the-Lake Hydro incorporated the impact of the adjustment in its RPP settlement claims.
   1. If not, please explain why not and why there is no need to do so.
   2. Please also explain how Niagara-on-the-Lake Hydro determined the RPP and non-RPP split for allocation between Accounts 1588 and 1589 in 2016 and 2017. Please also indicate the data used to determine the RPP and non-RPP split (e.g top down approach).