**North Bay Hydro Distribution Ltd**

**EB-2021-0046**

**Staff Follow-Up Question -1**

**Ref: Staff Question -7**

North Bay Hydro has revised its unbilled to actual revenue principal adjustments in the principal adjustment tab of the GA Analysis Workform.

1. In the 2017 GA Analysis tab, reconciling item 2a of $70,016 is shown. However, this is not shown as a 2017 principal adjustment in the principal adjustment tab. Please confirm that the reversal is reflected in the $485,369 reversal. If not confirmed, please explain why the $70,016 is a reconciling item but not a principal adjustment.
2. Based on the revisions to the principal adjustment tab of the GA Analysis Workform, OEB staff has made the following adjustments to Tab 3 of the IRM Rate Generator Model. Please confirm that the revised principal adjustment amounts for Account 1589 in Tab 3 are appropriate. If not confirmed, please explain.

|  |  |  |
| --- | --- | --- |
| **Year** | **Account 1589 Principal Adjustment** | **Account 1588 Principal Adjustment** |
| 2017 | $642,957 | No change |
| 2018 | ($34,360) | No change |
| 2019 | $51,645 | No change |
| 2020 | ($27,578) | $0 |

1. If part b is confirmed, the revised threshold calculation in Tab 4 indicates that the threshold is met. Please confirm whether North Bay Hydro is seeking disposition of Group 1 balances.
   1. If North Bay Hydro is now seeking disposition of Group 1 balances, please discuss how it intends to address the unresolved difference of 1.9% in the 2017 GA Analysis Workform. Please also revise the Account 1588 reasonability test in the GA Analysis Workform and explain any instances where Account 1588 as a percentage of Account 4707 is greater than 1%.