

Ontario Energy Board
P.O. Box 2319
27th Floor
2300 Yonge Street
Toronto ON M4P 1E4
Telephone: 416-481-1967
Facsimile: 416-440-7656
Toll free: 1-888-632-6273

Commission de l'énergie de l'Ontario
C.P. 2319
27^e étage
2300, rue Yonge
Toronto ON M4P 1E4
Téléphone: 416-481-1967
Télécopieur: 416-440-7656
Numéro sans frais: 1-888-632-6273



BY EMAIL

April 17, 2018

Ontario Energy Board
P.O. Box 2319
27th Floor
2300 Yonge Street
Toronto ON M4P 1E4
Kirsten.Walli@oeb.ca

Attention: Ms. Kirsten Walli, Board Secretary

Dear Ms. Walli:

**Re: InnPower Corporation
Application for Rates
OEB Staff Submission – Revised Draft Rate Order
OEB File Number: EB-2016-0085**

In accordance with Procedural Order No. 9, please find attached the OEB staff submission on the revised draft rate order in the above proceeding. This document is being forwarded to InnPower Corporation and intervenors in this proceeding.

InnPower Corporation is reminded that its reply submission is due by April 23, 2018.

Yours truly,

Original Signed By

Fiona O'Connell
Project Advisor, Major Applications
Encl.

ONTARIO ENERGY BOARD

STAFF SUBMISSION

2017 ELECTRICITY DISTRIBUTION RATES

InnPower Corporation

EB-2016-0085

April 17, 2018

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1 SUMMARY

On March 26, 2018, InnPower Corporation (InnPower) filed a draft rate order (DRO) pursuant to the Ontario Energy Board's (OEB) Decision and Order¹ (Decision) dated March 8, 2018.

On April 2, 2018, OEB staff made its submission on the DRO, primarily stating that the entire DRO needed to be re-filed. On April 10, 2018, InnPower filed a revised DRO, but did not re-file its entire DRO, as requested by OEB staff. InnPower only re-filed the specific areas that were raised in the OEB staff submission.

Given the number of amendments to the DRO proposed by OEB staff, the OEB issued Procedural Order No. 9 on April 11, 2018 and established additional procedural steps for written submissions on the revised DRO and for a reply submission by InnPower. On April 11, 2018, School Energy Coalition (SEC), an intervenor in this proceeding, filed its submission on the revised DRO.

As noted in OEB staff's April 2, 2018 submission, the Decision found that the effective date of InnPower's rate order would be January 1, 2018, but was silent on a specific implementation date for the rate order, given the timelines set out for comments and responses. InnPower has proposed an implementation date of May 1, 2018. OEB staff has no concerns with this date. OEB staff's comments on the revised DRO are listed below.

OEB staff has separated its submission based on items that impact InnPower's electricity distribution rates and items that are required to complete the record in this proceeding, but may not impact rates.

OEB staff is of the view that InnPower's entire DRO needs to be re-filed, based on the issues noted below.

¹ EB-2016-0085

2 ISSUES - Items that Impact InnPower's Electricity Distribution Rates

2.1 Rate Base – Corporate Headquarters and Operations Centre Discrepancy

Background

In its April 2, 2018 submission, OEB staff was of the view that Appendix 2-BA, cell E238, should be changed back to \$154,231 instead of the \$398,737 which appeared in the revised Appendix 2-BA filed with the initial DRO. OEB staff further noted that the rate base section, and any other associated sections, should be updated to remove the extra \$244,506 (less accumulated depreciation) that had been incorrectly added to rate base.

OEB staff has noted that the revised DRO reflects the above noted adjustment to remove the extra \$244,506 and some accumulated depreciation from rate base. However, OEB staff notes that the adjustments made by InnPower have not been described in its revised April 10, 2018 DRO. Instead InnPower inserted revised Appendix 2-BA schedules, with no description of what was changed between the April 10, 2018 DRO and March 26, 2018 DRO. InnPower also has not described the changes made to accumulated depreciation between the two different versions of the DRO and has not provided an explanation of these changes.

Submission

OEB staff submits that the adjustments made by InnPower to the revised Appendix 2-BA schedules should be described in its next revised DRO, comparing the differences between the April 10, 2018 DRO and March 26, 2018 DRO, including changes made to accumulated depreciation. InnPower should provide an explanation including how OEB staff's concerns have been addressed and how this change in accumulated depreciation may impact the net book value (NBV) of the Corporate Headquarters and Operations Centre (Building), including furniture and fixtures.

2.2 Rate Base – Amounts Related to 2073 Commerce Park Drive Discrepancy

Background

In its April 2, 2018 submission, OEB staff was of the view that the difference of \$76,876 between the amounts related to the old building (2073 Commerce Park Drive) removed from Appendix 2-BA, as compared to Incremental Capital Module (ICM) settlement agreement², Table 3: ICM Capital Components, should be explained, and InnPower's evidence should be updated as required. OEB staff notes that InnPower explained this difference to OEB staff's satisfaction.

However, InnPower noted that approximately \$48k of the \$124k of land ICM outlined in the ICM settlement agreement, Table 3: ICM Capital Components, relates to 2061 Commerce Park, in addition to \$76k that relates to 2073 Commerce Park. Although OEB staff notes that the ICM settlement agreement that was approved by the OEB only references 2073 Commerce Park, and not 2061 Commerce Park, both addresses were referenced in the ICM application. The ICM application referred to both 2073 Commerce Park and 2061 Commerce Park as InnPower's "existing site."³ As a result of this description and the immaterial amount of \$48k related to 2061 Commerce Park, OEB staff has no additional concerns.

Submission

OEB staff submits that the difference of \$76,876 between the amounts related to the old building removed from Appendix 2-BA, as compared to ICM settlement agreement, Table 3: ICM Capital Components, has been adequately explained, and no updates are required.

² EB-2014-0086

³ EB-2014-0086 August 13, 2014 page 54

2.3 Rate Base – Amounts Related to Net Book Value Used for Rate Base Discrepancy

Background

In its April 2, 2018 submission, OEB staff was of the view that the average NBV of fixed assets used for rate base in the Revenue Requirement Work Form (RRWF), Table 2 of the DRO, and Table 3 of the DRO should reconcile to Appendix 2-BA. OEB staff notes that these above noted references now reconcile.

Submission

OEB staff submits that the average NBV of fixed assets used for rate base in the RRWF now reconciles to Table 2 and Table 3 of the revised DRO and also Appendix 2-BA. The updated average NBV amounts are appropriate, subject to any further updates that may need to be made upon the filing of the next iteration of InnPower's DRO.

2.4 Working Capital

Background

As outlined in the April 2, 2018 OEB staff submission, in its Decision, the OEB approved the use InnPower's proposed working capital allowance rate of 7.5%, and the methodology used in undertaking J1.7.⁴ The Decision also directed InnPower to update the Rural and Remote Rate Protection (RRRP) charge to \$0.0003. OEB staff also submitted that changes to address other issues in its submission, including the load forecast, needed to be incorporated into the revised DRO, including the revised cost of power calculation.

OEB staff notes that the cost of power calculated in the revised April 10, 2018 DRO is \$25,599,669⁵, and this is reflected in the updated working capital calculation. The revised cost of power includes an update to the RRRP charge of \$0.0003, as well as

⁴ Decision and Order March 8, 2018, p12.

⁵ DRO Revised April 10, p. 16.

other changes such as an update to the load forecast. The updated working capital allowance is \$2,314,010.⁶

Submission

OEB staff submits that cost of power and working capital allowance in the revised April 10, 2018 DRO are appropriate, subject to any further updates that may need to be made upon the filing of the next iteration of InnPower's DRO.

2.5 Load Forecast

Background

As outlined in the April 2, 2018 OEB staff submission, in its Decision, the OEB directed InnPower to revise its 2017 load forecast, updating the billed energy forecast by applying a loss factor of 1.0604 to the purchased energy, consistent with undertaking J1.9, for inclusion in the DRO.

In the load forecast filed in response to undertaking J1.9, the loss factor of 1.0604 to the purchased energy resulted in 242.6 GWh of billed energy. OEB staff notes that in the April 10, 2018 filing of its load forecast, the loss factor applied to the purchased energy was 1.0604. As a result, the forecast used in the revised April 10, 2018 DRO includes 242.6 GWh of billed energy, consistent with undertaking J1.9.

Submission

OEB staff submits that the updated load forecast in the April 10, 2018 DRO is appropriate.

⁶ DRO Revised April 10, p. 13. and RRWF Tab 4. Rate_Base, cell W25.

2.6 Cost Allocation and Rate Design

Background

As outlined in the April 2, 2018 OEB staff submission, in its Decision, the OEB approved InnPower's proposed cost allocation methodology.

With respect to residential rate design, the OEB directed InnPower to adhere to the four-year transition period. With respect to the proposed GS > 50 kW fixed rate, the OEB approved InnPower's original proposal to maintain the current fixed-variable split that results from 2016 approved rates.

OEB staff notes that InnPower has adopted the four-year transition period for residential rate design as directed by the OEB in the March 26, 2018 DRO and was also maintained in the April 10, 2018 revised DRO.

As per the Decision, InnPower is to maintain the current fixed-variable split that results from 2016 approved rates. However, the GS > 50 kW fixed rate in the both the March 26, 2018 DRO and revised April 10, 2018 DRO is not the rate which results from 2016 approved rates at the approved 2017 load forecast. OEB staff has calculated a fixed portion of 23.27%, as noted in the table below.

Table 1 - OEB Staff Calculation of the Fixed Portion to be 23.27%

	Fixed	Variable
2016 Approved Charge	\$151.60	\$3.1132
2017 Forecast Customers	87.5	
2017 Forecast kW		176,744
Subtotal	\$159,180	\$550,239
Transformer Ownership Allowance Rate		\$0.60
Transformer Ownership Allowance kW		42,251
Transformer Ownership credit		\$25,350
Total	\$159,180	\$524,889
Percentage	23.27%	76.73%

The resulting fixed charge would then be: \$212.39, and the variable charge would be \$4.3039 / kW. Instead, InnPower has used a fixed proportion of 20.32%, resulting in a fixed charge of \$185.43, and a variable charge of \$4.4640 / kW.

OEB staff also notes that due to changes in inputs to the cost allocation model, the output revenue to cost ratios have changed. This has necessitated that InnPower make updates to the revenue-to-cost ratio adjustments.

As part of the update on September 20, 2017 following the technical conference, InnPower had increased Residential, GS > 50, and USL revenue to cost ratios to a common 99.29% in order to offset a required decrease to the Street Light revenue-to-cost ratio to 120%.

Table 2 - Revenue-to-Cost ratio adjustments following the technical conference

Customer Class	Revenue to Cost resulting from Cost Allocation	Proposed Revenue to Cost
Residential	99.21%	99.29%
GS < 50	103.99%	103.99%
GS > 50	87.10%	99.29%
Sentinel Lights	102.27%	102.27%
Street Light	196.69%	120.00%
USL	97.69%	99.29%

In the revised April 10, 2018 DRO, InnPower has adjusted Street Light to 120% and made an offsetting adjustment to GS > 50 and USL to a common 98.41% ratio. The adjustment to Street Light brought it down to the upper limit of the approved range of 80-120%.

Table 3 - Revenue-to-Cost ratio adjustments in the Revised April 10, 2018 DRO

Customer Class	Revenue to Cost resulting from Cost Allocation	Proposed Revenue to Cost
Residential	99.44%	99.36%
GS < 50	103.54%	103.20%
GS > 50	86.01%	98.41%
Sentinel Lights	102.71%	102.71%
Street Light	194.81%	120.00%
USL	97.92%	98.41%

Submission

OEB staff submits that the changes to residential rate design are appropriate.

With respect to the GS > 50 fixed and variable charges, OEB staff submits that InnPower should revise the charges. As per the Decision, the proportion of revenue that

would be collected from the fixed charge if 2016 rates were applied to the 2017 load forecast should be maintained in 2017 rates.

OEB staff submits that the updated revenue-to-cost ratios from cost allocation and adjustments in the revised April 10, 2018 DRO are appropriate.

OEB staff notes that changes required to address other issues may cause further changes to cost allocation and revenue to cost ratios.

2.7 RTSR and LV Rates

Background

As outlined in the April 2, 2018 OEB staff submission, in its Decision, the OEB approved Retail Transmission Service Rates (RTSR) and Low Voltage (LV) Rates proposed by InnPower. The OEB noted that neither Vulnerable Energy Consumers Coalition, SEC, nor OEB staff made submissions on the LV rates. InnPower had been collecting less from customers for LV charges than it had paid to Hydro One. If the trend continues, InnPower is to propose an update to its LV rates as part of a future IRM application.

OEB staff notes that the RTSR rates proposed by InnPower at the technical conference⁷ remain the RTSR rates included in the revised April 10, 2018 DRO. However, the LV charges provided in J1.7, which were approved by the OEB, resulted in a recovery of \$667,758. InnPower has updated the LV rates, as per section 2.7 of its April 10, 2018 revised DRO, to collect a total of \$675,837, compared with the \$1,329,908 of LV charges which InnPower requested in its March 26, 2018 DRO. OEB staff also notes that the \$675,837 of LV charges in section 2.7 of InnPower's April 10, 2018 revised DRO is slightly different than the \$678,263 included in the cost of power calculation in section 2.5 of the same DRO. As the difference of \$2,426 is immaterial, no further action is required by InnPower.

⁷ RTSR Workform filed September 20, 2017, Tab 9. RTSR Rates to Forecast

Submission

OEB staff submits that the RTSR and LV charges in the April 10, 2018 revised DRO are appropriate, subject to any further updates that may need to be made upon the filing of the next iteration of InnPower's DRO.

2.8 Deferral and Variance Accounts

Background

In its April 2, 2018 submission, OEB staff was of the view that:

- Table 22: Updated DVA Balances (Excluding Accounts 1568, 1572, 1588 and 1589) in the March 26, 2018 DRO should be updated to show the correct amount for Account 1580, in the column "December 31, 2015 Balances with projected Interest to December 31, 2017." OEB staff notes that this update has been performed in the April 10, 2018 DRO.
- The 2017 DVA Continuity Schedule should be updated to incorporate the correct credit balance of \$541,580 for Account 1580. OEB staff notes that this update has been performed in the April 10, 2018 DRO.
- Additional carrying charges from January 1 to December 31, 2017 should be applied to the Group 2 DVAs in the 2017 DVA Continuity Schedule and Table 22: Updated DVA Balances (Excluding Accounts 1568, 1572, 1588 and 1589) should also be updated. OEB staff notes that this update has been performed in the April 10, 2018 DRO.
- As InnPower is proposing an implementation date of May 1, 2018, the DVA rate riders should be updated to reflect a 20 month period of clearance, rather than a two year period. OEB staff notes that this update has not been performed in the April 10, 2018 revised DRO, but notes that there are other precedents⁸ for the ending of a rate rider period not coinciding with the ending of the rate year

⁸ EB-2017-0037 EnWin Utilities Ltd.

period. However, OEB staff notes that InnPower has referenced an expiry date of April 20, 2020 in section 2.8 of its April 10, 2018 revised DRO that should be changed to reference an expiry date of April 30, 2020.

OEB staff notes that the load forecast incorporated into the March 26, 2018 DVA continuity schedule matched the load forecast section of the March 26, 2018 DRO. As a result, no submission was made in the April 2, 2018 OEB staff submission regarding this issue. However, OEB staff notes that the load forecast incorporated into the April 10, 2018 DVA continuity schedule does not match the load forecast section (section 2.5) of the April 10, 2018 DRO.

Submission

OEB staff submits that InnPower has referenced an expiry date of April 20, 2020 in section 2.8 of its April 10, 2018 revised DRO and this should be changed to reference an expiry date of April 30, 2020 in the next iteration of the DRO.

OEB staff submits that the load forecast incorporated into the April 10, 2018 DVA continuity schedule should be updated to match the load forecast section (section 2.5) of the April 10, 2018 DRO.

OEB staff notes that no further changes to the deferral and variance accounts are required at this time, subject to any further updates that may need to be made upon the filing of the next iteration of InnPower's DRO.

2.9 Rate Riders

Background

As outlined in the April 2, 2018 OEB staff submission, the OEB approved an effective date of January 1, 2018. The OEB has decided to approve forgone revenue rate riders to be effective from the implementation date to December 31, 2018.⁹

⁹ Decision p. 42.

InnPower is presently collecting an ICM rate rider effective January 1, 2015 related to the Building. As a result of the Decision, the Building was included in rate base. The OEB therefore directed InnPower to consider the ICM rate rider revenue received prior to the implementation date in 2018, when deriving its forgone revenue rate rider.

InnPower has proposed an implementation date of May 1, 2018, resulting in eligibility for forgone revenue for four months January to April 2018. InnPower's revised April 10, 2018 DRO calculated resulting rate riders on the basis of an eight month recovery until December 31, 2018.

In its revised April 10, 2018 DRO, InnPower calculated the foregone revenue due to it based on the 2017 rates resulting from the Decision, and subtracted revenue forecasted to be over collected under the ICM rate riders, as well as revenue to be collected under the 2016 approved rates. This resulted in an updated forgone revenue claim of \$288,887 in the revised April 10, 2018 DRO, compared to the over \$3 million of forgone revenue requested by InnPower in its March 26, 2018 DRO. In the March 26, 2018 DRO, InnPower had neglected to account for revenue that would be collected under 2016 approved base distribution rates.

As noted in section 2.6 of its April 10, 2018 revised DRO, InnPower stated that it will end the current ICM rate riders on April 30, 2018. OEB staff notes that the decision to end these rate riders will need to be made by the OEB in its final rate order and InnPower should not end these rate riders based solely on OEB staff's submission.

Submission

OEB staff submits that the methodology used to calculate forgone revenue rate rider revenue in its revised April 10, 2018 DRO is appropriate, subject to any further updates that may need to be made upon the filing of the next iteration of InnPower's DRO. As also outlined in its April 2, 2018 submission, OEB staff is of the view that the ICM rate riders should cease on April 30, 2018, subject to approval by the OEB in its final rate order.

2.10 Other Operating Revenue

Background

In its April 2, 2018 submission, OEB staff was of the view that Appendix 2-H, Account 4245, should be increased by a credit balance of \$25,381, in order to match the adjustment made to depreciation in Appendix 2-BA. The revenue offset also needed to be updated when calculating the base revenue requirement used to determine rates. OEB staff notes that InnPower has made the above noted changes in April 10, 2018 Appendix 2-H and the April 13, 2018 RRWF.

Submission

OEB staff submits that the above noted changes reflected in the April 10, 2018 Appendix 2-H and the April 13, 2018 RRWF are appropriate, including the total revenue offset of \$1,094,472 included in Appendix 2-H and the RRWF. However, OEB staff notes that these amounts are subject to any further updates that may need to be made upon the filing of the next iteration of InnPower's DRO.

2.11 Tariff

Background

In its revised April 10, 2018 DRO¹⁰ and accompanying RRWF¹¹, InnPower has calculated a fixed service charge of \$12.86 for the USL rate class. However, in the included tariff sheet¹², InnPower has used \$12.85.

In its cost of power calculation, InnPower has calculated a Low Voltage Service rate of \$1.0383/ kW¹³ for Sentinel Light. However, in the included tariff sheet, InnPower has used \$1.0283/ kW.¹⁴

¹⁰ DRO Filed April 10, 2018, page 19

¹¹ DRO RRWF, Filed April 13, 2018, Tab 13, cell AA33.

¹² DRO Filed April 10, 2018, page 41

¹³ DRO Filed April 10, 2018, page 16

¹⁴ DRO Filed April 10, 2018, page 42

In the DVA rate rider calculation, InnPower has calculated the value of its Sentinel Light Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020 - Applicable only for Non-Wholesale Market Participants to be a credit of \$0.4067/ kW. However, in the tariff, InnPower has entered a debit of \$0.4067/ kW for this rate rider.

OEB staff also believes that a number of formatting changes to the proposed tariff are necessary in order for it to conform with tariffs approved for other distributors. OEB staff will discuss these changes with InnPower, but will not list them here. In the event InnPower has any concerns with these changes, it can state such concerns in its reply submission.

Submission

OEB staff submits that the tariff sheet should be revised to reflect:

- a fixed service charge of \$12.86 for USL,
- a LV charge of \$1.0383/ kW for Sentinel Light, and
- a Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020 - Applicable only for Non-Wholesale Market Participants of a credit of \$0.4067/ kW for Sentinel Light.

However, OEB staff notes that the charges listed on the tariff sheet are subject to any further updates that may need to be made upon the filing of the next iteration of InnPower's DRO.

3 ISSUES – Items Required to Complete the Record in this Proceeding

3.1 Bill Impacts

Background

InnPower proposed updated bill impacts with the April 10, 2018 revised DRO. OEB staff notes that the Wholesale Market Service Charge (WMS) has been entered as

\$0.0036/kWh in Current OEB-Approved rates (including the Capacity Based Recovery), and as \$0.0032/kWh in the proposed bill impact, instead of \$0.0036/kWh. OEB staff is unclear why this change was not made, as it was communicated to InnPower in the April 2, 2018 OEB staff submission and also again prior to InnPower filing its revised April 10, 2018 DRO.

With respect to page 34 of the April 10, 2018 revised DRO, SEC submitted the following on April 11, 2018:

The GS>50 impacts, which would include schools, only list those customers under RPP. Since most GS>50 customers, including schools, are non-RPP, a page with this listing should also be included, as per the Board's standard practice.

OEB staff also notes that only RPP bill impacts were produced for all customer classes, while the policy is for non-RPP impacts to be produced for all rate classes which would normally be billed on a non-RPP basis. In addition, Residential bill impacts should also be produced for both RPP and non-RPP customers.

Submission

OEB staff submits that when preparing bill impacts, InnPower should use a WMS of \$0.0036/kWh for all rate classes, in both Current OEB-Approved rates and proposed rates. However, OEB staff notes that the bill impacts are subject to any further updates that may need to be made upon the filing of the next iteration of InnPower's DRO.

OEB staff submits that InnPower should produce bill impacts for on the basis of non-RPP for GS > 50 and Street Lighting, and on the basis of both RPP and non-RPP for Residential.

It is OEB staff's expectation that changes required to the tariff will also be reflected in updated bill impacts.

3.2 Draft Accounting Orders

Background

In its submission filed April 2, 2018, OEB staff noted that some revisions to the Accounting Orders submitted as part of the March 26, 2018 DRO were required. The required changes were noted in Schedule A to OEB staff's submission filed April 2, 2018. As part of the revised April 10, 2018 DRO, InnPower submitted two different versions of the Accounting Orders, Schedule A (pages 48 to 51) and Schedule 1 (pages 56 to 59), as also noted by SEC in its April 11, 2018 submission. OEB staff notes that Schedule A on pages 48 to 51 to the April 10, 2018 DRO is the correct version, subject to SEC's comment below, and the Schedule 1 version is incorrect.

With respect to page 49 of the April 10, 2018 revised DRO, SEC submitted the following on April 11, 2018:

The accounting order for affiliate revenues refers to "actual revenues". We believe that this misses the point of the audit ordered by the Board. The audit is to determine the costs to serve affiliates, and therefore the appropriate charges to those affiliates. The "actual revenues" are driven solely by the non-arms-length agreement between the Applicant and its related company. This is not what is supposed to be measured. Once the actual costs are determined by the OEB Staff audit, the correct charge consistent with ARC will be apparent, and it is that charge that is key here. Therefore, we believe that the phrase "actual revenues" should be replaced with "appropriate revenues" in the two places where it is used.

OEB staff agrees that the phrase "actual revenues" should be replaced with "appropriate revenues" in the two places where it is used.

Submission

OEB staff submits that the draft Accounting Orders, as reflected in Schedule A to the April 10, 2018 DRO on pages 48 to 51, are appropriate, but should include the above change noted by SEC, which is to replace the phrase "actual revenues" with "appropriate revenues". OEB staff is of the view that the draft Accounting Orders, as

reflected in Schedule 1 to the April 10, 2018 DRO on pages 56 to 59, are not appropriate, as they have been super-ceded with the documents reflected in Schedule A to the April 10, 2018 DRO.

All of which is respectfully submitted