

**Ontario Energy  
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**Commission de l'énergie  
de l'Ontario**  
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**BY E-MAIL**

May 6, 2016

Brenda L. Pinke  
InnPower Corporation  
7251 Yonge St.  
Innisfil, ON L8S 0J3

Dear Ms. Pinke:

**Re: InnPower Corporation  
Application for Rates  
OEB File Number EB-2015-0081**

A Final Rate Order in the above-noted proceeding was issued by the OEB on December 10, 2015.

The OEB has discovered an error in the final IRM model upon which the 2016 rates were based. Specifically, InnPower did not enter recovery share proportions for Account 1595 in the applicable columns on Sheet 4 of the model. This has resulted in the calculation of rate riders on Sheet 6 for Deferral and Variance Accounts which fail to recover the balance approved for disposition in Account 1595 of \$118,147.

As per the Accounting Procedures Handbook, amounts collected from rate riders are recorded in Account 1595 to offset the amount approved for disposition. The residual balance in Account 1595 is then addressed in a future application. On that basis, no action is required. However, InnPower may wish to propose a resolution in order to address this matter more quickly. You can contact Martha McQuat at 416-440-7606 to discuss any alternatives.

Yours truly,

*Original Signed By*

Lynne Anderson  
Vice President, Applications