

IN THE MATTER OF the Ontario Energy Board Act, 1998. S.O.
1998, c: 15, (Schedule B) (the “Act”):

AND IN THE MATTER OF an Application by InnPower Corporation
Under Section 78 of the Act for an order or orders approving just and
Reasonable rates and other charges for electricity distribution to be effective
May 1, 2018 for 2017 rates.

InnPower Corporation

Draft Rate Order Revised

EB-2016-0085

Filed: April 9, 2018

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InnPower Corporation Draft Rate Order

Background

InnPower filed a Custom IR application on June 6, 2016 to change rates effective January 1, 2017. The OEB found this application to be incomplete. InnPower decided to change its application to a Price Cap IR application, which was filed on November 28, 2016. This application is for the setting of 2017 rates based on a detailed review of InnPower's forecasts.

The OEB issued a Notice of Application on February 22, 2017 inviting parties to apply for intervenor status. Parties that were granted intervenor status in this proceeding are Rogers Communications Canada Inc. (Rogers), School Energy Coalition (SEC), and Vulnerable Energy Consumers Coalition (VECC).

The OEB hosted two community meetings regarding InnPower's 2017 rate application in Innisfil on March 9, 2017. At the meetings and in written comments, customers expressed concerns about high electricity rates, including some comments regarding InnPower's corporate governance and lack of regard for cost control. Subsequent to the community meetings, InnPower filed an amended application with the OEB on May 11, 2017, reducing its requested rate increase and delaying the effective date for the rates to July 1, 2017.

The OEB issued Procedural Order No. 1 on May 16, 2017, which provided for the filing of interrogatories and responses. Procedural Order No. 2 was issued on May 26, 2017 to provide further notice of this application for specific customer groups and allow for additional related interrogatories and responses.

Procedural Order No. 3 was issued on September 1, 2017 in which the OEB established a process for developing a draft issues list and set dates for a technical conference and an oral hearing. In addition, the OEB expressed its intent to establish separate procedural steps regarding InnPower's proposed pole attachment and microFIT charges.

An oral hearing was held on October 3rd and 4th, 2017 regarding all issues raised in the application, except for the pole attachment and microFIT charges. SEC, VECC, OEB staff and InnPower, filed written submissions.

In Procedural Order No. 3, the OEB directed InnPower to give further notice of its application to customers or customer groups that would be affected by the proposed pole attachment and microFIT charges. To avoid further delay to the hearing schedule while further notice was served, the OEB established separate procedural steps for the pole attachment and microFIT charges in its Decision and Procedural Order No. 7 issued November 10, 2017.

In its Decision and Procedural Order No. 7 issued on November 10, 2017, the OEB indicated it would not consider a change to the microFIT charge of \$5.40. However, the OEB would consider a

change to the current pole attachment charge of \$22.35. The OEB established a process related to the pole attachment charge for the filing of interrogatories and responses, and a settlement conference.

A settlement conference was convened on January 8, 2018 and January 9, 2018 related to the charge for pole attachments. InnPower filed a settlement proposal on February 2, 2018 reflecting a complete settlement (Schedule A). Parties to the settlement proposal are InnPower, SEC, VECC and Rogers. A submission from OEB staff on the settlement proposal was filed on February 9, 2018. The parties to the settlement proposal filed a joint reply submission on February 23, 2018.

Introduction

On March 26, 2018, InnPower Corporation filed a Draft Rate Order presenting changes based on the Decision and Order for InnPower Corporation's 2017 COS Application on March 8, 2018 (the "Decision").

On Monday April 2, 2018, OEB Staff provided their submission response to the Draft Rate Order.

This document presents InnPower Corporation's response to OEB Staff's submission and any subsequent revisions required.

The document is a "Draft Rate Order" as it is a proposal by InnPower Corporation to the Board accepting the changes pursuant to the Decision. To support the Draft Rate Order, InnPower has included customer rate impacts and detailed calculation of final rates.

As a result of the OEB's Decision, InnPower Corporation has revised a number of excel models in support of the Draft Rate Order. These live models have been filed through the OEB's e-filing service and include the following:

- DRO_InnPower_EB-2016-0085_20180409.xlsx
- 2017_Tariff_Schedule_and_Bill_Impact_Model_EB-2016-0085_TC_20180409REV.xlsm
- 2017_Cost_Allocation_Model_V3.4_TC_PAWG_38.82.xlsm
- 2017_Filing_Requirements_Chapter2_Appendices_TC.xlsm
- 2017_Rev_Reqt_Work_Form_V7 (1) TC.xlsm
- 2017_RTISR_Workform TC.xlsm
- Final Forgone Revenue Rate Rider Calculation.xlsx
- InnPower_2017_Load_Forecast_TC.xlsx
- InnPower_2017_DVA_Continuity_Schedule_CoS_v2_20180409.xlsx
- InnPower_EB-2016_0086_Test_year_Income_Tax_PILs_Workform TC.xlsm

InnPower Corporation has also provided attachments to this Draft Rate Order, which provide further support of the calculations for the Board.

The next Section of this Draft Rate Order cross-references the OEB's Staff Reply Submission issued on April 2, 2018.

2.1 Rate Base – Corporate Headquarters and Operations Centre

InnPower Corporation has corrected the associated Fixed Asset Continuity schedules via the associated Chapter 2 Appendices (Appendix 2-BA, 2015, 2016 and 2017).

The amended schedules are presented on the following pages,

Table 1: 2015 Fixed Asset Continuity Schedule

**Appendix 2-BA
Fixed Asset Continuity Schedule ¹**

Accounting Standard MFRS
Year 2015

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation				
			Opening Balance	Additions ⁴	Disposals ⁵	Closing Balance	Opening Balance	Additions	Disposals ⁶	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	\$ 401,156	\$ 185,053	\$ 15,673	\$ 570,536	\$ 133,981	\$ 169,499	\$ 15,673	\$ 287,807	\$ 282,729
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 394,463	\$ -	\$ 17	\$ 394,446	\$ 15,126	\$ 12,699	\$ 17	\$ 27,808	\$ 366,638
N/A	1805	Land	\$ 972,037	\$ 77,556	\$ -	\$ 1,049,593	\$ -	\$ -	\$ -	\$ -	\$ 1,049,593
47	1808	Buildings				\$ -				\$ -	\$ -
13	1810	Leasehold Improvements				\$ -				\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV				\$ -				\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 4,708,924	\$ 779,993	\$ 3,109	\$ 5,485,808	\$ 133,797	\$ 191,509	\$ 3,109	\$ 322,197	\$ 5,163,612
47	1825	Storage Battery Equipment				\$ -				\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 7,190,714	\$ 1,533,272	\$ 12,553	\$ 8,711,433	\$ 214,179	\$ 237,728	\$ 1,204	\$ 450,703	\$ 8,260,731
47	1835	Overhead Conductors & Devices	\$ 8,439,596	\$ 1,390,592	\$ 9,487	\$ 9,820,701	\$ 206,931	\$ 225,949	\$ 1,291	\$ 431,589	\$ 9,389,112
47	1840	Underground Conduit	\$ 2,165,434	\$ 546,399	\$ 15,253	\$ 2,696,580	\$ 70,931	\$ 81,467	\$ 192	\$ 152,206	\$ 2,544,374
47	1845	Underground Conductors & Devices	\$ 7,529,453	\$ 283,406	\$ 7,492	\$ 7,805,367	\$ 247,483	\$ 254,303	\$ 579	\$ 501,207	\$ 7,304,160
47	1850	Line Transformers	\$ 4,125,719	\$ 995,852	\$ 19,147	\$ 5,102,424	\$ 146,576	\$ 164,241	\$ 3,807	\$ 307,010	\$ 4,795,414
47	1855	Services (Overhead & Underground)	\$ 3,088,149	\$ 479,966	\$ 9,769	\$ 3,558,346	\$ 81,169	\$ 93,028	\$ 146	\$ 174,051	\$ 3,384,295
47	1860	Meters (Smart Meters)	\$ 1,903,806	\$ 113,146	\$ 11,281	\$ 2,005,671	\$ 176,032	\$ 178,804	\$ 3,192	\$ 351,644	\$ 1,654,027
47	1860	Meters				\$ -				\$ -	\$ -
N/A	1905	Land	\$ 1,216,545	\$ -	\$ 201,049	\$ 1,015,496	\$ -	\$ -	\$ -	\$ -	\$ 1,015,496
47	1908	Buildings & Fixtures	\$ 451,878	\$ 10,080,510	\$ 451,878	\$ 10,080,510	\$ 11,367	\$ 121,632	\$ 17,051	\$ 115,948	\$ 9,964,561
13	1910	Leasehold Improvements				\$ -				\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 73,984	\$ 154,231	\$ 4,713	\$ 223,502	\$ 14,034	\$ 19,569	\$ 1,467	\$ 32,136	\$ 191,366
8	1915	Office Furniture & Equipment (5 years)				\$ -				\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 257,320	\$ 149,497	\$ 5,283	\$ 401,534	\$ 70,671	\$ 82,659	\$ 4,831	\$ 148,499	\$ 253,035
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)				\$ -				\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)				\$ -				\$ -	\$ -
10	1930	Transportation Equipment	\$ 493,433	\$ 33,347	\$ 9,505	\$ 517,275	\$ 139,931	\$ 120,051	\$ 8,589	\$ 251,393	\$ 265,881
8	1935	Stores Equipment	\$ 18,190	\$ 117,204	\$ 59	\$ 135,335	\$ 2,589	\$ 8,603	\$ 59	\$ 11,133	\$ 124,202
8	1940	Tools, Shop & Garage Equipment	\$ 264,096	\$ 41,581	\$ 109	\$ 305,568	\$ 38,486	\$ 41,285	\$ 109	\$ 79,662	\$ 225,906
8	1945	Measurement & Testing Equipment	\$ 29,667	\$ -	\$ -	\$ 29,667	\$ 3,979	\$ 4,161	\$ -	\$ 8,140	\$ 21,527
8	1950	Power Operated Equipment				\$ -				\$ -	\$ -
8	1955	Communications Equipment				\$ -				\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)				\$ -				\$ -	\$ -
8	1960	Miscellaneous Equipment				\$ -				\$ -	\$ -
47	1970	Load Management Controls Customer Premises				\$ -				\$ -	\$ -
47	1975	Load Management Controls Utility Premises				\$ -				\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 1,020,970	\$ 569,196	\$ 2,569	\$ 1,587,597	\$ 118,906	\$ 133,510	\$ 2,569	\$ 249,847	\$ 1,337,750
47	1985	Miscellaneous Fixed Assets				\$ -				\$ -	\$ -
47	1990	Other Tangible Property				\$ -				\$ -	\$ -
47	1995	Contributions & Grants	\$ 9,168,614	\$ 2,267,837	\$ 77,513	\$ 11,358,938	\$ 268,929	\$ 313,336	\$ 783	\$ 583,048	\$ 10,775,890
47	2440	Deferred Revenue ⁵				\$ -				\$ -	\$ -
		Sub-Total	\$ 35,576,920	\$ 15,262,964	\$ 701,433	\$ 50,138,451	\$ 1,557,239	\$ 1,827,361	\$ 64,668	\$ 3,319,932	\$ 46,818,519
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -	\$ -
		Total PP&E	\$ 35,576,920	\$ 15,262,964	\$ 701,433	\$ 50,138,451	\$ 1,557,239	\$ 1,827,361	\$ 64,668	\$ 3,319,932	\$ 46,818,519
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable⁶									
		Total						\$ 1,827,361			

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
Transportation \$ 120,051
Contributions \$ 313,336
Net Depreciation \$ 2,020,646

Table 2: 2016 Fixed Asset Continuity Schedule

**Appendix 2-BA
Fixed Asset Continuity Schedule ¹**

Accounting Standard MIFRS
Year 2016

CCA Class ²	OEB Account ³	Description ¹	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance	Additions ⁴	Disposals ⁴	Closing Balance	Opening Balance	Additions	Disposals ⁴	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)	\$ 570,536	\$ 118,165	\$ -	\$ 688,702	\$ 287,807	\$ 177,553	\$ -	\$ 465,360	\$ 223,342
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 394,446	\$ -	\$ -	\$ 394,446	\$ 27,808	\$ 12,734	\$ -	\$ 40,542	\$ 353,904
N/A	1805	Land	\$ 1,049,593	\$ -	\$ -	\$ 1,049,593	\$ -	\$ -	\$ -	\$ -	\$ 1,049,593
47	1808	Buildings									
13	1810	Leasehold Improvements									
47	1815	Transformer Station Equipment >50 kV									
47	1820	Distribution Station Equipment <50 kV	\$ 5,485,808	\$ 1,796,910	\$ -	\$ 7,282,718	\$ 322,197	\$ 229,920	\$ -	\$ 552,117	\$ 6,730,601
47	1825	Storage Battery Equipment									
47	1830	Poles, Towers & Fixtures	\$ 8,711,433	\$ 1,023,314	\$ 7,383	\$ 9,727,364	\$ 450,703	\$ 255,275	\$ 1,043	\$ 704,935	\$ 9,022,429
47	1835	Overhead Conductors & Devices	\$ 9,820,701	\$ 1,098,797	\$ 4,804	\$ 10,914,695	\$ 431,589	\$ 230,844	\$ 243	\$ 662,190	\$ 10,252,505
47	1840	Underground Conduit	\$ 2,696,580	\$ 296,441	\$ 14,222	\$ 2,978,799	\$ 152,206	\$ 92,163	\$ 691	\$ 243,679	\$ 2,735,121
47	1845	Underground Conductors & Devices	\$ 7,805,367	\$ 219,820	\$ 19,139	\$ 8,006,048	\$ 501,207	\$ 253,555	\$ 929	\$ 753,833	\$ 7,252,215
47	1850	Line Transformers	\$ 5,102,424	\$ 548,254	\$ 301	\$ 5,650,377	\$ 307,010	\$ 172,439	\$ 3,535	\$ 475,914	\$ 5,174,463
47	1855	Services (Overhead & Underground)	\$ 3,558,346	\$ 352,659	\$ 32,614	\$ 3,878,392	\$ 174,051	\$ 103,040	\$ 1,584	\$ 275,507	\$ 3,602,884
47	1860	Meters (Smart Meters)	\$ 2,005,671	\$ 297,379	\$ 7,596	\$ 2,295,454	\$ 361,644	\$ 192,013	\$ 1,134	\$ 542,522	\$ 1,752,932
47	1860	Meters									
N/A	1905	Land	\$ 1,015,496	\$ -	\$ -	\$ 1,015,496	\$ -	\$ -	\$ -	\$ -	\$ 1,015,496
47	1908	Buildings & Fixtures	\$ 10,080,510	\$ 7,729	\$ -	\$ 10,088,239	\$ 115,948	\$ 230,459	\$ -	\$ 346,408	\$ 9,741,831
13	1910	Leasehold Improvements									
8	1915	Office Furniture & Equipment (10 years)	\$ 223,502	\$ 6,763	\$ -	\$ 230,265	\$ 32,136	\$ 25,865	\$ -	\$ 58,001	\$ 172,264
8	1915	Office Furniture & Equipment (5 years)									
10	1920	Computer Equipment - Hardware	\$ 401,534	\$ 103,021	\$ 5,559	\$ 498,996	\$ 148,499	\$ 92,011	\$ 4,990	\$ 235,520	\$ 263,476
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)									
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)									
10	1930	Transportation Equipment	\$ 517,275	\$ 7,642	\$ -	\$ 524,917	\$ 251,393	\$ 104,676	\$ 6,699	\$ 349,371	\$ 175,546
8	1935	Stores Equipment	\$ 135,335	\$ -	\$ -	\$ 135,335	\$ 11,133	\$ 14,349	\$ -	\$ 25,481	\$ 109,854
8	1940	Tools, Shop & Garage Equipment	\$ 305,568	\$ 25,853	\$ -	\$ 331,421	\$ 79,662	\$ 44,310	\$ -	\$ 123,972	\$ 207,449
8	1945	Measurement & Testing Equipment	\$ 29,667	\$ -	\$ -	\$ 29,667	\$ 8,140	\$ 4,151	\$ -	\$ 12,291	\$ 17,376
8	1950	Power Operated Equipment									
8	1955	Communications Equipment									
8	1955	Communication Equipment (Smart Meters)									
8	1960	Miscellaneous Equipment									
47	1970	Load Management Controls Customer Premises									
47	1975	Load Management Controls Utility Premises									
47	1980	System Supervisor Equipment	\$ 1,587,597	\$ 979,921	\$ 9,182	\$ 2,558,336	\$ 249,847	\$ 171,102	\$ 614	\$ 420,336	\$ 2,138,000
47	1985	Miscellaneous Fixed Assets									
47	1990	Other Tangible Property									
47	1995	Contributions & Grants	\$ 11,358,938	\$ 2,334,510	\$ 69,369	\$ 13,624,079	\$ 583,048	\$ 376,051	\$ 3,369	\$ 955,730	\$ 12,668,349
47	2440	Deferred Revenue ⁵									
		Sub-Total	\$ 50,138,451	\$ 4,548,159	\$ 31,430	\$ 54,655,180	\$ 3,319,932	\$ 2,030,409	\$ 18,092	\$ 5,332,249	\$ 49,322,931
		Less Socialized Renewable Energy Generation Investments (input as negative)									
		Less Other Non Rate-Regulated Utility Assets (input as negative)									
		Total PP&E	\$ 50,138,451	\$ 4,548,159	\$ 31,430	\$ 54,655,180	\$ 3,319,932	\$ 2,030,409	\$ 18,092	\$ 5,332,249	\$ 49,322,931
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable⁶									
		Total					\$ 2,030,409				

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation

Transportation	\$ 104,676
Contributions	\$ 376,051
Net Depreciation	\$ 2,301,783

Table 3: 2017 Fixed Asset Continuity Schedule

**Appendix 2-BA
Fixed Asset Continuity Schedule ¹**

Accounting Standard MFRS
Year 2017

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation				
			Opening Balance	Additions ⁴	Disposals ⁶	Closing Balance	Opening Balance	Additions	Disposals ⁶	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	\$ 688,702	\$ 339,325	\$ -	\$ 1,028,027	-\$ 465,360	-\$ 286,493	\$ -	-\$ 751,853	\$ 276,174
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 394,446	\$ -	\$ -	\$ 394,446	-\$ 40,542	-\$ 12,699	\$ -	-\$ 53,241	\$ 341,205
N/A	1805	Land	\$ 1,049,593	\$ -	\$ -	\$ 1,049,593	\$ -	\$ -	\$ -	\$ -	\$ 1,049,593
47	1808	Buildings				\$ -				\$ -	\$ -
13	1810	Leasehold Improvements				\$ -				\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV				\$ -				\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 7,282,718	\$ 325,114	\$ -	\$ 7,607,832	-\$ 552,117	-\$ 255,544	\$ -	-\$ 807,661	\$ 6,800,171
47	1825	Storage Battery Equipment				\$ -				\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 9,727,364	\$ 2,921,679	-\$ 13,200	\$ 12,635,843	-\$ 704,935	-\$ 299,804	\$ 110	-\$ 1,004,629	\$ 11,631,214
47	1835	Overhead Conductors & Devices	\$ 10,914,695	\$ 2,266,734	-\$ 6,600	\$ 13,174,829	-\$ 662,190	-\$ 263,900	\$ 55	-\$ 926,035	\$ 12,248,794
47	1840	Underground Conduit	\$ 2,978,799	\$ 221,375	\$ -	\$ 3,200,174	-\$ 243,679	\$ 123,124	\$ -	-\$ 366,802	\$ 2,833,372
47	1845	Underground Conductors & Devices	\$ 8,006,048	\$ 133,681	-\$ 3,080	\$ 8,136,649	-\$ 753,833	-\$ 274,863	\$ 28	-\$ 1,028,668	\$ 7,107,980
47	1850	Line Transformers	\$ 5,650,377	\$ 746,731	-\$ 151,800	\$ 6,245,308	-\$ 475,914	-\$ 230,096	\$ 660	-\$ 705,350	\$ 5,539,958
47	1855	Services (Overhead & Underground)	\$ 3,878,392	\$ 505,121	\$ -	\$ 4,383,513	-\$ 275,507	-\$ 125,788	\$ -	-\$ 401,296	\$ 3,982,217
47	1860	Meters (Smart Meters)	\$ 2,295,454	\$ 250,632	-\$ 9,350	\$ 2,536,736	-\$ 542,522	-\$ 202,134	\$ 83	-\$ 744,573	\$ 1,792,163
47	1860	Meters				\$ -				\$ -	\$ -
N/A	1905	Land	\$ 1,015,496	\$ -	\$ -	\$ 1,015,496	\$ -	\$ -	\$ -	\$ -	\$ 1,015,496
47	1908	Buildings & Fixtures	\$ 10,088,239	\$ 15,000	\$ -	\$ 10,103,239	-\$ 346,408	-\$ 222,587	\$ -	-\$ 568,995	\$ 9,534,244
13	1910	Leasehold Improvements				\$ -				\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 230,265	\$ 15,000	\$ -	\$ 245,265	-\$ 58,001	-\$ 29,531	\$ -	-\$ 87,532	\$ 157,733
8	1915	Office Furniture & Equipment (5 years)				\$ -				\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 498,996	\$ 165,000	\$ -	\$ 663,996	-\$ 235,520	-\$ 140,109	\$ -	-\$ 375,630	\$ 288,367
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)				\$ -				\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)				\$ -				\$ -	\$ -
10	1930	Transportation Equipment	\$ 524,917	\$ 505,500	\$ -	\$ 1,030,417	-\$ 349,371	-\$ 173,935	\$ -	-\$ 523,305	\$ 507,111
8	1935	Stores Equipment	\$ 135,335	\$ 5,250	\$ -	\$ 140,585	-\$ 25,481	-\$ 15,225	\$ -	-\$ 40,706	\$ 99,878
8	1940	Tools, Shop & Garage Equipment	\$ 331,421	\$ 39,900	\$ -	\$ 371,321	-\$ 123,972	-\$ 49,159	\$ -	-\$ 173,131	\$ 198,190
8	1945	Measurement & Testing Equipment	\$ 29,667	\$ 69,760	\$ -	\$ 99,427	-\$ 12,291	-\$ 9,149	\$ -	-\$ 21,441	\$ 77,987
8	1950	Power Operated Equipment				\$ -				\$ -	\$ -
8	1955	Communications Equipment				\$ -				\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)				\$ -				\$ -	\$ -
8	1960	Miscellaneous Equipment				\$ -				\$ -	\$ -
47	1970	Load Management Controls Customer Premises				\$ -				\$ -	\$ -
47	1975	Load Management Controls Utility Premises				\$ -				\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 2,558,336	\$ 32,400	\$ -	\$ 2,590,736	-\$ 420,336	-\$ 159,163	\$ -	-\$ 579,499	\$ 2,011,237
47	1985	Miscellaneous Fixed Assets				\$ -				\$ -	\$ -
47	1990	Other Tangible Property				\$ -				\$ -	\$ -
47	1995	Contributions & Grants	-\$ 13,624,079	-\$ 4,153,553	\$ -	\$ 17,777,632	\$ 955,730	\$ 547,497	\$ -	\$ 1,503,227	\$ 16,274,405
47	2440	Deferred Revenue ⁵				\$ -				\$ -	\$ -
		Sub-Total	\$ 54,655,180	\$ 4,404,649	-\$ 184,030	\$ 58,875,799	-\$ 5,332,249	-\$ 2,325,807	\$ 936	-\$ 7,657,119	\$ 51,218,680
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -	\$ -
		Total PP&E	\$ 54,655,180	\$ 4,404,649	-\$ 184,030	\$ 58,875,799	-\$ 5,332,249	-\$ 2,325,807	\$ 936	-\$ 7,657,119	\$ 51,218,680
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable⁶									
		Total					-\$ 2,325,807				

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
Transportation \$ 173,935
Contributions \$ 547,497
Net Depreciation \$ 2,699,369

2.2 Rate Base – Amounts Related to 2073 Commerce Park Drive

OEB staff identified a potential difference in the amounts related to the old building removed from Appendix 2-BA compared to Table 3: ICM Capital Components in IPC's Settlement Agreement in EB-2014-0086. Following is the table provided by Board Staff.

			Appendix 2-BA cells F235, F236, K236	EB-2014-0086 Settlement Agreement Table 3: ICM Capital Components	Unexplained Difference
Account 1905	Land	Disposals	\$201,049	\$124,000	\$77,049
Account 1908	Buildings & Fixtures	Disposals	\$451,878	\$435,000	\$16,878
Account 1908	Buildings & Fixtures	Acc Dep - Disposals	(\$17,051)	\$0	(\$17,051)
			\$635,876	\$559,000	\$76,876

IPC Explanation

Account 1905 Land – the amount of \$201,049 represents three disposals

2073 Commerce Park - \$75,871.27

2061 Commerce Park - \$47,621.74

Total - \$123,493.01

The remaining amount is for 2033 Commerce Park for a value of \$77,555.99, which was not associated with the ICM application. The sum of all land disposals is \$201,049.

Account 1908 Building and Fixtures

The difference between Appendix 2-BA cells F236, K236 and the summarized values in Table 3: ICM Capital Components is the value of the disposal \$451,878 minus the accumulated depreciation of (\$17,051) for the rounded value of \$435,000.

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

With the updates undertaken in this response submission for the InnPower Draft Rate Order, IPC has recreated Table 4 provided in Board Staff's response. The table now reflects that the evidence reconciles to Appendix 2-BA of the Chapter 2 Appendices which is presented on Page 9 of this document.

NBV used for Rates					
	Appendix 2- BA Balance as of January 1, 2017	Appendix 2- BA Balance as of December 31, 2017	Average	RRWF Tab 4 Rate Base	Difference
Gross Plant	54,655,180	58,875,799	56,765,489	56,765,489	-
Accumulated Depreciation	(5,332,249)	(7,657,119)	(6,494,684)	(6,494,684)	-

2.3.1 Revised Rate Base Calculation

The aforementioned updates result in revised rate base calculation of \$52,584,815 and accumulated depreciation expense of (\$6,494,684). The following table from the RRWF model Tab 4 presents the changes in Rate Base throughout this application

Table 3: Rate Base

Rate Base						
Line No.	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1	Gross Fixed Assets (average) ⁽²⁾	\$57,907,639	(\$1,142,150)	\$56,765,489	\$ -	\$56,765,489
2	Accumulated Depreciation (average) ⁽²⁾	(\$6,507,375)	\$ -	(\$6,507,375)	\$12,691	(\$6,494,684)
3	Net Fixed Assets (average) ⁽²⁾	\$51,400,264	(\$1,142,150)	\$50,258,115	\$12,691	\$50,270,805
4	Allowance for Working Capital ⁽¹⁾	\$2,874,695	(\$16,901)	\$2,857,794	(\$543,784)	\$2,314,010
5	Total Rate Base	\$54,274,959	(\$1,159,051)	\$53,115,908	(\$531,093)	\$52,584,815

2.4 Working Capital

InnPower Corporation has incorporated the applicable changes to the Cost of Power calculation, which is utilized in the Working Capital Allowance. The following table presents the Working Capital Allowance Derivation from Tab 4 – Rate Base from the RRWF model. The resulting WCA is \$2,314,010.

Table 4: Allowance for Working Capital

(1) Allowance for Working Capital - Derivation

Controllable Expenses	\$6,101,306		(\$173,935)		\$5,927,371		(\$673,579)		\$5,253,792
Cost of Power	\$32,227,960		(\$51,417)		\$32,176,543		(\$6,576,874)		\$25,599,669
Working Capital Base	\$38,329,266		(\$225,352)		\$38,103,914		(\$7,250,453)		\$30,853,461
Working Capital Rate %	(1) 7.50%		0.00%		7.50%		0.00%		7.50%
Working Capital Allowance	\$2,874,695		(\$16,901)		\$2,857,794		(\$543,784)		\$2,314,010

2.5 Load Forecast

InnPower Corporation has re-linked the appropriate load forecast filled in response to Undertaking J1.9 with the following modifications, SME Entity changed to \$.57, Rural Rate Assistance changed to \$ 0.0003, and LV corrected to be \$678,263 and the removal of OESP.

The aforementioned changes result in a COP calculation of \$25,599,669 and is consistent with the value utilized in the calculation of the WCA and in the calculation of Rates in this Draft Rate Order based on 242.6 GWh of billed energy. The updated kWh and kW for the respective rate classes have been utilized in the calculation of the Foregone Revenue Rate Rider.

Following is the updated Cost of Power Forecast:

Table 6: Updated Cost of Power Forecast

2017 Load Forecast	kWh	kW	2015 %RPP
Residential	145,847,424		94%
General Service < 50 kW	31,828,340		83%
General Service 50 to 4,999 kW	63,763,903	176,744	4%
Street Lighting	561,223	1,599	0%
Sentinel Lighting	103,052	286	84%
Unmetered Scattered Load	461,015		94%
TOTAL	242,564,957	178,629	

Electricity - Commodity RPP	2017	2017 Loss			
Class per Load Forecast RPP -4705	Forecasted	Factor	2017		
Residential	137,096,578	1.0604	145,377,212	\$0.08190	\$11,906,394
General Service < 50 kW	26,417,523	1.0604	28,013,141	\$0.08190	\$2,294,276
General Service 50 to 4,999 kW	2,550,556	1.0604	2,704,610	\$0.08190	\$221,508
Street Lighting	0	1.0604	0	\$0.08190	\$0
Sentinel Lighting	86,563	1.0604	91,792	\$0.08190	\$7,518
Unmetered Scattered Load	433,354	1.0604	459,529	\$0.08190	\$37,635
TOTAL	166,584,574		176,646,283		\$14,467,331

Electricity - Commodity Non-RPP	2017	2017 Loss			
Class per Load Forecast - 4707	Forecasted	Factor	2017		
Residential	8,750,845	1.0604	9,279,396	\$0.07775	\$721,473
General Service < 50 kW	5,410,818	1.0604	5,737,631	\$0.07775	\$446,101
General Service 50 to 4,999 kW	61,213,347	1.0604	64,910,633	\$0.07775	\$5,046,802
Street Lighting	561,223	1.0604	595,121	\$0.07775	\$46,271
Sentinel Lighting	16,488	1.0604	17,484	\$0.07775	\$1,359
Unmetered Scattered Load	27,661	1.0604	29,332	\$0.07775	\$2,281
TOTAL	75,980,383		80,569,598		\$6,264,286

<u>Transmission - Network</u>		Volume Metric	2017		
Class per Load Forecast - 4714					
Residential		kWh	154,656,608	\$0.0067	\$1,036,199
General Service < 50 kW		kW	33,750,772	\$0.0061	\$205,880
General Service 50 to 4,999 kW		kW	176,744	\$2.3860	\$421,711
Street Lighting		kWh	1,599	\$1.8579	\$2,970
Sentinel Lighting		kW	286	\$1.8673	\$535
Unmetered Scattered Load		kW	488,860	\$0.0061	\$2,982
TOTAL					\$1,670,277

<u>Transmission - Connection</u>		Volume Metric	2017		
Class per Load Forecast - 4716					
Residential		kWh	154,656,608	\$0.0050	\$773,283
General Service < 50 kW		kWh	33,750,772	\$0.0047	\$158,629
General Service 50 to 4,999 kW		kW	176,744	\$2.6359	\$465,879
Street Lighting		kW	1,599	\$1.3895	\$2,221
Sentinel Lighting		kW	286	\$2.0600	\$590
Unmetered Scattered Load		kWh	488,860	\$0.0047	\$2,298
TOTAL					\$1,402,900

<u>Wholesale Market Service</u>		Volume Metric	2017		
Class per Load Forecast - 4708					
Residential		kWh	154,656,608	\$0.0036	\$556,764
General Service < 50 kW		kWh	33,750,772	\$0.0036	\$121,503
General Service 50 to 4,999 kW		kWh	67,615,243	\$0.0036	\$243,415
Street Lighting		kWh	595,121	\$0.0036	\$2,142
Sentinel Lighting		kWh	109,276	\$0.0036	\$393
Unmetered Scattered Load		kWh	488,860	\$0.0036	\$1,760
TOTAL			257,215,881		\$925,977

<u>Rural Rate Assistance</u>		Volume Metric	2017		
Class per Load Forecast -4730					
Residential		kWh	154,656,608	\$0.0003	\$46,397
General Service < 50 kW		kWh	33,750,772	\$0.0003	\$10,125
General Service 50 to 4,999 kW		kWh	67,615,243	\$0.0003	\$20,285
Street Lighting		kWh	595,121	\$0.0003	\$179
Sentinel Lighting		kWh	109,276	\$0.0003	\$33
Unmetered Scattered Load		kWh	488,860	\$0.0003	\$147

OESP		Volume Metric	2017		
Class per Load Forecast					
Residential		kWh	154,656,608		\$0
General Service < 50 kW		kWh	33,750,772		\$0
General Service 50 to 4,999 kW		kWh	67,615,243		\$0
Street Lighting		kWh	595,121		\$0
Sentinel Lighting		kWh	109,276		\$0
Unmetered Scattered Load		kWh	488,860		\$0
TOTAL			257,215,881		\$0

LV		Volume Metric(w/o losses)	2017		
Class per Load Forecast					
Residential		kWh	145,847,424	\$0.0025	\$364,619
General Service < 50 kW		kWh	31,828,340	\$0.0024	\$76,388
General Service 50 to 4,999 kW		kW	176,744	\$1.3281	\$234,734
Street Lighting		kW	1,599	\$0.7003	\$1,120
Sentinel Lighting		kW	286	\$1.0383	\$297
Unmetered Scattered Load		kWh	461,015	\$0.0024	\$1,106
TOTAL			178,315,408		\$678,263

Summary	2017	Calculation Of SME Charges			
4062-OESP	\$ -				
SME	\$ 113,470				
4705 & 4707-Power Purchased	\$20,731,617	Customers	Rate		
4708-Charges-WMS	\$925,977	Residential	15,555	0.57	\$106,394
4714-Charges-NW	\$1,670,277	GS<50	1,034	0.57	\$7,075
4716-Charges-CN	\$1,402,900				\$113,470
4730-Rural Rate Assistance	\$77,165				
4750-Low Voltage	\$678,263				
TOTAL	25,599,669				

2.6 Cost Allocation

With the resulting changes in the load forecast and Cost of Power, the cost allocations have been updated to reflect the following:

Table 7: Allocated Costs

A) Allocated Costs

Name of Customer Class ⁽³⁾		Costs Allocated from Previous Study ⁽¹⁾	%	Allocated Class Revenue Requirement ⁽¹⁾	%
From Sheet 10. Load Forecast				(7A)	
1 Residential		\$ 6,624,935	81.51%	\$ 9,022,459	80.47%
2 GS < 50		\$ 579,592	7.13%	\$ 888,367	7.92%
3 GS > 50 to 4,999		\$ 461,496	5.68%	\$ 1,054,533	9.41%
4 Sentinel Lights		\$ 48,922	0.60%	\$ 47,408	0.42%
5 Streetlights		\$ 396,838	4.88%	\$ 174,734	1.56%
6 USL		\$ 15,862	0.20%	\$ 24,096	0.21%
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
Total		\$ 8,127,645	100.00%	\$ 11,211,596	100.00%
Service Revenue Requirement (from Sheet 9)				\$ 11,211,596.46	

Table 8: Class Revenues

B) Calculated Class Revenues

Name of Customer Class	Load Forecast (LF) X current approved rates (7B)	LF X current approved rates X (1+d) (7C)	LF X Proposed Rates (7D)	Miscellaneous Revenues (7E)
1 Residential	\$ 6,665,706	\$ 8,064,199	\$ 8,064,052	\$ 907,881
2 GS < 50	\$ 690,314	\$ 835,144	\$ 835,151	\$ 84,664
3 GS > 50 to 4,999	\$ 684,069	\$ 827,589	\$ 958,338	\$ 79,428
4 Sentinel Lights	\$ 36,244	\$ 43,848	\$ 43,848	\$ 4,844
5 Streetlights	\$ 268,799	\$ 325,194	\$ 194,479	\$ 15,210
6 USL	\$ 17,483	\$ 21,151	\$ 21,269	\$ 2,444
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
Total	\$ 8,362,613	\$ 10,117,125	\$ 10,117,137	\$ 1,094,472

Table 9: Rebalancing Revenue to Cost Ratios

C) Rebalancing Revenue-to-Cost Ratios

Name of Customer Class	Previously Approved Ratios Most Recent Year: 2013 %	Status Quo Ratios (7C + 7E) / (7A) %	Proposed Ratios (7D + 7E) / (7A) %	Policy Range %
1 Residential	97.60%	99.44%	99.44%	85 - 115
2 GS < 50	120.00%	103.54%	103.54%	85 - 115
3 GS > 50 to 4,999	120.00%	86.01%	98.41%	80 - 120
4 Sentinel Lights	97.60%	102.71%	102.71%	80 - 120
5 Streetlights	97.60%	194.81%	120.00%	80 - 120
6 USL	120.00%	97.92%	98.41%	80 - 120
7				
8				
9				
10				
11				
12				
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14				
15				
16				
17				
18				
19				
20				

2.7 RTSR and LV Rates

With the updates to the Load Forecast and the Cost of Power, the following LV rates have been included in the Draft Rate Order.

RATES - Low Voltage Adjustment						
Customer Class	LV Adj. Allocated	Calculated kWh	Calculated kW	Volumetric Rate Type	LV/ Adj. Rates/kWh	LV Adj. Rates/ kW
Residential	363,833	145,847,424		kWh	0.0025	
GS < 50 kW	75,526	31,828,340		kWh	0.0024	
GS >50 to 4999 kW	233,972	63,763,903	176,744	kW		1.3238
Sentinel Lights	296	103,052	286	kW		1.0346
Street Lighting	1,116	561,223	1,599	kW		0.6978
Unmetered and Scattered	1,094	461,015		kWh	0.0024	
TOTALS	675,837	242,564,957	178,629			

There has been no change in the RTSR rates proposed by InnPower at the Technical Conference and they remain in the Draft Rate Order.

2.8 Deferral and Variance Accounts

InnPower Corporation has corrected the overwritten hard number in cell D7 on Tab 5 – Allocation of Balances with the correct formula. This correction has now included the \$3,701 balance in the 1580 Sub Account WMS CBR Class B balance. To this end, IPC has updated Table 22: DVA Balances as per Board Decision EB-2016-0085, which also incorporates the projected interest to December 31, 2017 on the Group 2 balances. The revised table is presented below:

Table 22: DVA Balances as per Board Decision

		December 31, 2015 Balances with projected Interest to December 31, 2017
Group 1	Account No.	December 31, 2015 Balances with projected Interest to December 31, 2016
LV Variance Account	1550	\$ 307,729
Smaret Metering Entity Charge Variance Account	1551	\$ (5,532)
RSVA- Wholesale Market Charge	1580	\$ (539,081)
Variance WMS - Sub Account CBR Class B	1580	\$ 3,823
RSVA - Retail Transmission Network Charge	1584	\$ 94,572
RSVA - Retail Transmission Connection Charge	1586	\$ 188,124
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$ (352)
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$ 6,711
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$ 104
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$ (13,803)
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	\$ 203,730
Total of Group 1 Balances		\$ 246,025
Group 2	Account No.	December 31, 2015 Balances with projected Interest to December 31, 2016
Other Regulatory Assets - Sub Account Def. IFRS Transition Costs	1508	\$ 11,929
Other Regulatory Assets - Sub Account - Other	1508	\$ 2,565
Retail Cost Variance Account - Retail	1518	\$ 61,171
Retail Cost Variance Account - STR	1548	\$ 26,247
Total of Group 2 Balances		\$ 101,912
		\$ 102,952

As InnPower Corporation has requested a 2-year timeframe for the Deferral/Variance Accounts with an implementation date of May 1, 2018, IPC has reflected a sunset or expiry date of April 20, 2020.

The recommendation to revise the Deferral/Variance Accounts to a 20-month period is not feasible with the current DVA model structure.

2.6 Rate Riders

InnPower Corporation is in agreement with Board Staff on the calculation of the Foregone Revenue in that it should deduct revenue collected in 2018 under 2016 rates. IPC has adopted the methodology put forth by Board Staff however has updated some of the calculations due to corrections in the load forecast, COP and determination of 2017 fixed and variable rates. The revised changes result in a Foregone Revenue of \$288,887.40.

IPC will end the current ICM Rate Riders on April 30, 2018. The 2017 Rate Riders for Foregone Revenue will commence on May 1, 2018 and expire on December 31, 2018 for a period of 8 months.

Step 1 - Calculation of Foregone Revenue						
Foregone Revenue under Fixed Charges						
Fixed	Customers and or Connections	2016 Rate Charged	ICM Rate Rider Charged	2017 Rate Per Decision	Net Rate Differential	Foregone Revenue
RESIDENTIAL	15,555	\$ 24.85	\$ 2.21	\$ 34.44	\$ 7.38	\$ 459,183.60
GS < 50 KW	1,034	\$ 34.33	\$ 3.65	\$ 41.53	\$ 3.55	\$ 14,694.82
GS > 50 KW TO 4,999 KW	88	\$ 151.60	\$ 16.12	\$ 185.43	\$ 17.71	\$ 6,234.17
STREET LIGHTING	2,995	\$ 5.72	\$ 0.61	\$ 4.14	\$ (2.19)	\$ (26,254.44)
SENTINEL	161	\$ 11.20	\$ 1.19	\$ 13.55	\$ 1.16	\$ 747.03
USL	74	\$ 10.57	\$ 1.12	\$ 12.86	\$ 1.17	\$ 346.12
	19,907					\$ 454,951.30
Foregone Revenue under Variable Charges						
Volumetric	kWh/kW	2016 Rate Charged	ICM Rate Rider Charged	2017 Rate Per Decision	Net Rate Differential	Foregone Revenue
RESIDENTIAL (kWh)	145,847,424	\$ 0.0139	\$ 0.0020	\$ 0.0112	\$ (0.0047)	\$ (227,796.28)
GS < 50 KW (kWh)	31,828,340	\$ 0.0083	\$ 0.0009	\$ 0.0100	\$ 0.0008	\$ 8,927.36
GS > 50 KW TO 4,999 (KW)	176,744	\$ 3.1132	\$ 0.3311	\$ 4.4640	\$ 1.0197	\$ 60,075.65
STREET LIGHTING (kW)	1,599	\$ 39.5544	\$ 4.2063	\$ 28.6180	\$ (15.1427)	\$ (8,071.06)
SENTINEL (kW)	286	\$ 51.0173	\$ 5.4252	\$ 61.7217	\$ 5.2792	\$ 503.29
USL (kWh)	461,015	\$ 0.0177	\$ 0.0019	\$ 0.0215	\$ 0.0019	\$ 297.14
						\$ (166,063.90)

Step 2 - Calculation of Rate Riders to recover Forgone Revenue					
Fixed Rate Riders for recovery of Forgone Revenue					
<div> <div>Customers</div> <div>and or</div> <div>Fixed</div> <div>Connections</div> </div>					
		Total Forgone Revenue Fixed	Fixed Rate Rider		
RESIDENTIAL	15,555	\$ 231,387	\$ 1.86		
GS < 50 KW	1,034	\$ 14,695	\$ 1.78		
GS > 50 KW TO 4,999 KW	88	\$ 6,234	\$ 8.86		
STREET LIGHTING	2,995	\$ (26,254)	\$ (1.10)		
SENTINEL	161	\$ 747	\$ 0.58		
USL	74	\$ 346	\$ 0.58		
	19,907	\$ 227,155			
Note: the Residential recovery includes both fixed and variable forgone revenue under a fixed rate rider					
Variable Rate Riders for recovery of Forgone Revenue					
<div> <div>Volumetric</div> <div>kWh/kW</div> </div>					
		Total Forgone Revenue Vol	Vol Rate Rider		
RESIDENTIAL (kWh)	145,847,424	\$ -	\$ -		
GS < 50 KW (kWh)	31,828,340	\$ 8,927	\$ 0.0004		
GS > 50 KW TO 4,999 (KW)	176,744	\$ 60,076	\$ 0.5099		
STREET LIGHTING (kW)	1,599	\$ (8,071)	\$ (7.5713)		
SENTINEL (kW)	286	\$ 503	\$ 2.6396		
USL (kWh)	461,015	\$ 297	\$ 0.0010		
		\$ 61,732			

2.10 Other Operating Revenue

InnPower Corporation has updated Appendix 2-H Account 4245 to reflect the value reflected in Appendix 2-BA cell J378. The overall changes in result in Revenue Offsets of \$1,094,472. IPC has provided an updated Appendix 2-H Other Operating Revenues.

Appendix 2-H Other Operating Revenue

USoA #	USoA Description	2013 Actual	2014 Actual	2015 Actual ^P	Actual Year ²	Bridge Year ²	Test Year
		2013	2014	2015	2015	2016	2017
	Reporting Basis	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS
4210	Rent from Electric Property	-\$ 153,289	-\$ 169,620	-\$ 161,207	-\$ 162,034	-\$ 162,034	-\$ 269,217
4225	Late Payment Charges	-\$ 73,904	-\$ 84,703	-\$ 96,925	-\$ 96,925	-\$ 111,252	-\$ 111,252
4235	Specific Service Charges	-\$ 116,157	-\$ 139,676	-\$ 156,170	-\$ 156,170	-\$ 159,223	-\$ 170,000
4245	Deferred Revenues - Contributions	\$ -	\$ -	\$ -	-\$ 313,330	-\$ 376,051	-\$ 547,497
4355	Gain on Dispositions	\$ -	-\$ 4,450	-\$ 440,397	-\$ 440,397	\$ 8,791	\$ 183,094
4375	Revenues from Non Utility Operations	-\$ 682,460	-\$ 801,855	-\$ 775,120	-\$ 775,120	-\$ 1,354,978	-\$ 1,599,850
4380	Expenses of Non Utility Operations	\$ 627,785	\$ 718,395	\$ 689,823	\$ 689,823	\$ 1,250,847	\$ 1,543,250
4390	Misc Non Operating Expense	-\$ 11,015	-\$ 10,882	-\$ 30,116	-\$ 30,116	-\$ 57,992	-\$ 93,000
4405	Interest and Dividend Income	-\$ 26,558	-\$ 39,974	-\$ 27,918	-\$ 27,918	-\$ 29,388	-\$ 30,000
	Total	-\$ 435,598	-\$ 532,765	-\$ 998,029	-\$ 1,312,186	-\$ 991,280	-\$ 1,094,472
	Specific Service Charges	-\$ 116,157	-\$ 139,676	-\$ 156,170	-\$ 156,170	-\$ 159,223	-\$ 170,000
	Late Payment Charges	-\$ 73,904	-\$ 84,703	-\$ 96,925	-\$ 96,925	-\$ 111,252	-\$ 111,252
	Other Operating Revenues (4210 & 4245)	-\$ 153,289	-\$ 169,620	-\$ 161,207	-\$ 475,364	-\$ 538,084	-\$ 816,714
	Other Income or Deductions (4355, 4375, 4380, 4390, 4405)	-\$ 92,248	-\$ 138,766	-\$ 583,728	-\$ 583,728	-\$ 182,721	\$ 3,494
	Total	-\$ 435,598	-\$ 532,765	-\$ 998,029	-\$ 1,312,186	-\$ 991,280	-\$ 1,094,472

Account 4405 - Interest and Dividend Income

	2013 Actual	2014 Actual	2015 Actual ^P	Actual Year ²	Bridge Year ²	Test Year
				2015	2016	2017
Reporting Basis	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS
Short-term Investment Interest						
Bank Deposit Interest						
Miscellaneous Interest Revenue						
Interest Income - Bank & Cust	-\$ 26,558	-\$ 39,974	-\$ 27,918	-\$ 27,918	-\$ 30,000	-\$ 30,000
Total	-\$ 26,558	-\$ 39,974	-\$ 27,918	-\$ 27,918	-\$ 30,000	-\$ 30,000

Account 4210 - Rent from Electric Property

	2013 Actual	2014 Actual	2015 Actual ^P	Actual Year ²	Bridge Year ²	Test Year
				2015	2016	2017
Reporting Basis	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS
Rogers - 2013 (3,871 units) @ 38.82	\$ 85,332	\$ 86,517	\$ 86,517	\$ 86,517	\$ 86,517	\$ 150,272
Rogers - 2013 per OEB @ \$5.59 (1,299 units)	\$ 7,261	\$ 7,261	\$ 7,261	\$ 7,261	\$ 7,261	\$ 7,261
Rogers - Atria (879 units) @ 38.82	\$ 19,646	\$ 19,646	\$ 19,646	\$ 19,646	\$ 19,646	\$ 34,123
Hydro One @ \$28.61 (69 units)	\$ 1,774	\$ 1,774	\$ 1,974	\$ 1,974	\$ 1,974	\$ 1,974
Bell Canada (1,704 units) @ 38.82	\$ 36,252	\$ 37,772	\$ 38,084	\$ 38,084	\$ 38,084	\$ 66,149
Vianet Internet Solutions (9 units) @ 38.82	\$ -	\$ 201	\$ 201	\$ 201	\$ 201	\$ 349
Zayo Canada (95 units) @ 38.82	\$ 2,123	\$ 2,123	\$ 2,123	\$ 2,123	\$ 2,123	\$ 3,688
Atria Networks (Pop use land fee)	\$ 900	\$ 14,325	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400
					\$ -	
					\$ -	\$ -
Total	\$ 153,288	\$ 169,619	\$ 161,207	\$ 161,207	\$ 161,207	\$ 269,217

Account 4245 - Deferred Revenues - Contributions

	2013 Actual	2014 Actual	2015 Actual ²	Actual Year ² 2015	Bridge Year ² 2016	Test Year 2017
Reporting Basis	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS
Deferred Revenue	\$ -	\$ -	\$ -	-\$ 313,336	-\$ 376,051	-\$ 547,497
etc. ¹						
Total	\$ -	\$ -	\$ -	-\$ 313,336	-\$ 376,051	-\$ 547,497

Account 4380 - Expenses of Non Utility Operations

	2013 Actual	2014 Actual	2015 Actual ²	Actual Year ² 2015	Bridge Year ² 2016	Test Year 2017
Reporting Basis	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS
Billing and Financial Services	\$ 190,269	\$ 74,549	\$ 184,243	\$ 184,243	\$ 142,000	\$ 472,741
IESL Expenses	\$ 5,174	\$ 8,865	\$ 9,244	\$ 9,244	\$ 8,000	\$ 8,000
Misc. Non Utility Exp-OPA	\$ 432,342	\$ 634,981	\$ 496,336	\$ 496,336	\$ 830,311	\$ 830,311
Financial Services						\$ 232,198
Total	\$ 627,785	\$ 718,395	\$ 689,823	\$ 689,823	\$ 980,311	\$ 1,543,250

Account 4375 -Revenues from Non Utility Operations

	2013 Actual	2014 Actual	2015 Actual ²	Actual Year ² 2015	Bridge Year ² 2016	Test Year 2017
Reporting Basis	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS
Bill Services InnServices 4375-902	-\$ 251,044	\$ 204,916	-\$ 269,614	-\$ 269,614	-\$ 235,000	-\$ 245,000
Bill Services Overhead						-\$ 125,240
Financial Services InnServices						-\$ 346,309
Financial Services InnServices Overhead						-\$ 40,990
MIESL Management Fee	-\$ 3,758	-\$ 74,549	-\$ 12,319	-\$ 12,319	\$ 12,319	\$ 12,000
Misc. Non Utility Income OPA	-\$ 427,658	\$ 585,368	-\$ 493,187	-\$ 493,187	-\$ 830,311	-\$ 830,311
etc. ¹						
Total	-\$ 682,460	\$ 715,734	-\$ 775,120	-\$ 775,120	-\$ 1,052,992	-\$ 1,599,850

Account 4390 - Misc Non Operating Expense

	2013 Actual	2014 Actual	2015 Actual ²	Actual Year ² 2015	Bridge Year ² 2016	Test Year 2017
Reporting Basis	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS
Misc Non-Utility Income - Office rental	-\$ 11,016	\$ 10,882	\$ 20,000	\$ 20,000	\$ 50,160	\$ 50,160
Carrying Charges - Reg. Ass.	\$ -	\$ -	-\$ 50,000	-\$ 50,000	\$ -	\$ -
Misc Non-Utility Income - Scrap wire, misc revenues					\$ 7,832	\$ 9,840
Leasing Revenue						\$ 33,000
Total	-\$ 11,016	\$ 10,882	-\$ 30,000	-\$ 30,000	\$ 57,992	\$ 93,000

InnPower Corporation has updated all aspects of Other Income as detailed in this Decision and Order, including the proposed operating revenue related to revenues related to affiliate services, pole attachment settlement agreement, and the inclusion of \$33,000 for leasing revenues related to the Corporate Headquarters and Operations Centre. The overall changes within this Decision and Order and Board Staff's reply submission result in the following for the purposes of rate setting;

Service Revenue Requirement - \$11,211,596

Less Revenue Offsets - \$1,094,472

Base Revenue Requirement - \$10,117,125

The following tables present the updated revenue deficiency/sufficiency and revenue offsets from the RRF model.

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Settlement Agreement		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$2,436,466		\$2,626,659		\$1,788,848
2	Distribution Revenue	\$8,471,470	\$8,471,470	\$8,328,277	\$7,490,466	\$8,328,277	\$8,328,277
3	Other Operating Revenue Offsets - net	\$1,107,121	\$1,107,121	\$975,758	\$975,758	\$1,094,472	\$1,094,472
4	Total Revenue	\$9,578,591	\$12,015,057	\$9,304,035	\$11,092,883	\$9,422,749	\$11,211,597

Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

	Application	Settlement Agreement	Δ% ⁽²⁾	Per Board Decision	Δ% ⁽²⁾
Service Revenue Requirement	\$12,015,057	\$11,949,542	(\$0)	\$11,211,596	(\$1)
Grossed-Up Revenue					
Deficiency/(Sufficiency)	\$2,436,466	\$2,626,659	\$0	\$1,788,848	(\$1)
Base Revenue Requirement (to be recovered from Distribution Rates)	\$10,907,936	\$10,973,784	\$0	\$10,117,124	(\$1)
Revenue Deficiency/(Sufficiency) Associated with Base Revenue Requirement	\$2,436,466	\$1,788,848	(\$0)	\$1,788,848	(\$1)

3.1 OM&A

As noted in InnPower Corporation's March 26, 2018 Draft Rate order submission on Page 19,

InnPower Corporation notes that actual OM&A reductions will likely be achieved across a variety of accounts and cost categories in line with the implementation of IPC's new Business Plan, however any distinct allocation between categories, accounts, and programs now would be arbitrary.

Cost drivers are derived from the Test Year Forecast and Business Plan. In this case, the final OM&A is based on a reduction resulting from the Decision and Order and IPC's Business Plan is still under development. IPC has updated Appendix 2-JB reflecting the OM&A envelope reductions that will need to be achieved.

Appendix 2-JB
Recoverable OM&A Cost Driver Table

OM&A	Notes:	Last Rebasing Year (2013 Actuals)	2014 Actuals	2015 Actuals	2016 Actuals	2017 Test Year
<i>Reporting Basis</i>			CGAAP	MIFRS	MIFRS	MIFRS
Opening Balance		\$ 4,890,192	\$ 4,995,203	\$ 5,224,651	\$ 5,557,591	\$ 5,688,814
Locates/ONICALL	1	\$ 115,997	\$ 30,278	-\$ 2,352		
Human Resources	2		\$ 225,603	\$ 93,858	\$ 111,457	.
New Corporate Headquarters	3			\$ 114,988		\$ 136,000
One time IFRS Adjustment to Emp Pensions/Benefits	4		\$ -	\$ 60,050	(60,050)	
Operations Impact	5			\$ 25,987		\$ 6,872
Maintenance Impacts	6				\$ 79,816	\$ (156,317.00)
Billing and Collecting	7				\$ -	(31,022)
Admin & General						\$ (323,202.00)
Community Relations		-\$ 10,986	(26,433)	\$ 40,409		\$ (4,368.00)
Closing Balance		\$ 4,995,203	\$ 5,224,651	\$ 5,557,591	\$ 5,688,814	\$ 5,316,777

3.2 Payment in Lieu of Taxes

InnPower Corporation has aligned the PILS Tax Model and RRWF Models to reflect the changes incorporated throughout this document. The resulting PILS/Taxes for the 2017 Test Year is \$149,534.

PILS Tax Model

PILs Tax Provision - Test Year

				Wires Only	
Regulatory Taxable Income			T1	\$ 414,746	A
Combined Tax Rate and PILs	Ontario Tax Rate (Maximum 11.5%)	11.50%	B		
	Federal tax rate (Maximum 15%)	15.00%	C		
	Combined tax rate (Maximum 26.5%)			26.50%	D = B + C
Total Income Taxes				\$ 109,908	E = A * D
Investment Tax Credits					F
Miscellaneous Tax Credits					G
Total Tax Credits				\$ -	H = F + G
Corporate PILs/Income Tax Provision for Test Year				\$ 109,908	I = H + E
Corporate PILs/Income Tax Provision Gross Up ¹		73.50%	J	\$ 39,627	K = J * I
Income Tax (grossed-up)				\$ 149,534	L = K + I

RRWF Tab 6 – PILS/Taxes

Calculation of Utility Income Taxes

4	Income taxes	\$102,444		\$135,430		\$109,908	
6	Total taxes	\$102,444		\$135,430		\$109,908	
7	Gross-up of Income Taxes	\$36,936		\$48,829		\$39,627	
8	Grossed-up Income Taxes	\$139,380		\$184,259		\$149,534	
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$139,380		\$184,259		\$149,534	
10	Other tax Credits	\$ -		\$ -		\$ -	

3.3 Deferral and Variance Accounts

InnPower Corporation agrees that on Page 29 it did not reference the third new DVA account, Account 1508- Other Regulatory Assets, Sub –account Vegetation Management Revenues on Joint Use Poles.

The reference for this specific DVA Sub-account was included on Page 34 under Other Operating Revenue – Pole Attachment Charge. The Draft Accounting Order for this sub-account was also included in Schedule 1.

3.4 Bill Impacts

InnPower Corporation would like to note that the majority of the bill impacts identified on page 17 and 18 of the reply submission are outside of IPC's control to rectify. As with the March 26, 2018 Draft Rate order submission, IPC required Board Staff IT personnel to modify the model to calculate the bill impacts bases on inputs provided on the Tariff Tab provided by IPC. In many cases, the tariff reflected a change but it did not carry-over to the Bill impact derivation. Multiple iterations of the models were exchanged with Board Staff and IPC appreciates the support/assistance provided to generate appropriate bill impacts.

Items that IPC had no impact on were,

- OESP
- TOU Commodity Rates
- Tax impacts

With respect to the formatting changes to the wording on the proposed tariff, IPC has endeavored to update the wording on the tariff as provided by Board Staff. Example the Tariff in the Bill Impact model reflects the Smart Meter Entity charge as "Rate rider for Smart Metering Entity Charge - effective until December 31, 2022", however Board Staff has directed IPC to change the Tariff that is derived from the model to reflect "Smart Metering Entity Charge - effective until December 31, 2022".

IPC understands the need for the modifications as this model was designed for 2016 Bill Impacts and did not reflect many of the market changes since that time.

With the updates provided in this reply response, the following table provides a summary of the Bill Impacts by Rate Class.

Summary of Bill Impacts - Foregone Revenue RR @ 8 months											
Rate Class	Units	Distribution excluding pass through		Distribution including pass through		Total Delivery (RTSR added to B)		Total Bill on RPP		Current Invoice	DRO Invoice
		A		B		C		D			
		\$	%	\$	%	\$	%	\$	%	\$	\$
Residential - RPP	750 kWh	\$ 6.43	16.7%	\$ 6.15	13.6%	\$ 7.57	14.2%	\$ 8.16	6.1%	\$ 133.51	\$ 141.67
General Service > 50 kW	2000 kWh	\$ 9.35	15.0%	\$ 8.20	11.3%	\$ 11.59	12.6%	\$ 12.03	3.8%	\$ 315.33	\$ 327.36
General Service < 50 kW - RPP	100 kW	\$ 185.75	36.7%	\$ 256.92	43.4%	\$ 400.27	42.1%	\$ 411.39	10.6%	\$ 3,879.06	\$ 4,290.46
Unmetered Scattered Load	68 kWh	\$ 2.52	21.2%	\$ 2.55	20.5%	\$ 2.66	20.4%	\$ 2.97	13.4%	\$ 22.22	\$ 25.19
Sentinel Lighting	1 kW	\$ 12.80	19.7%	\$ 13.97	21.0%	\$ 14.61	20.9%	\$ 16.42	17.3%	\$ 95.16	\$ 111.59
Street Lighting	4 kW	\$(10,054.21)	-52.0%	\$(10,074.48)	-52.0%	\$(10,072.43)	-52.0%	\$(11,382.06)	-51.9%	\$ 2,199.81	\$ 10,567.75
Residential - RPP 10th percentile	340 kWh	\$ 8.06	25.0%	\$ 7.93	22.3%	\$ 8.58	21.9%	\$ 9.51	12.2%	\$ 77.75	\$ 87.26

From a total Bill perspective the Unmetered Scattered Load and Sentinel Light rate class exceed the 10% threshold at 13.4% and 17.3% respectively. InnPower Corporation is not proposing any rate mitigation for these rate classes.

Residential Rate Class Bill Impacts – 750 kWh

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0723	
Proposed/Approved Loss Factor	1.0604	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 24.85	1	\$ 24.85	\$ 34.44	1	\$ 34.44	\$ 9.59	38.59%
Distribution Volumetric Rate	\$ 0.0139	750	\$ 10.43	\$ 0.0112	750	\$ 8.40	\$ (2.03)	-19.42%
Fixed Rate Riders	\$ 2.21	1	\$ 2.21	\$ 2.03	1	\$ 2.03	\$ (0.18)	-8.14%
Volumetric Rate Riders	\$ 0.0013	750	\$ 0.96	\$ -	750	\$ -	\$ (0.96)	-100.00%
Sub-Total A (excluding pass through)			\$ 38.44			\$ 44.87	\$ 6.43	16.73%
Line Losses on Cost of Power	\$ 0.0822	54	\$ 4.46	\$ 0.0822	45	\$ 3.72	\$ (0.73)	-16.46%
Total Deferral/Variance Account Rate Riders	\$ 0.0002	750	\$ 0.15	\$ 0.0005	750	\$ 0.38	\$ 0.23	150.00%
GA Rate Riders	0			\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0022	750	\$ 1.65	\$ 0.0025	750	\$ 1.88	\$ 0.23	13.64%
Smart Meter Entity Charge (if applicable)	\$ 0.5700	1	\$ 0.57	\$ 0.5700	1	\$ 0.57	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 45.27			\$ 51.41	\$ 6.15	13.58%
RTSR - Network	\$ 0.0057	804	\$ 4.58	\$ 0.0067	795	\$ 5.33	\$ 0.74	16.24%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0041	804	\$ 3.30	\$ 0.0050	795	\$ 3.98	\$ 0.68	20.60%
Sub-Total C - Delivery (including Sub-Total B)			\$ 53.15			\$ 60.72	\$ 7.57	14.24%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	804	\$ 2.90	\$ 0.0032	795	\$ 2.54	\$ (0.35)	-12.10%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	804	\$ 0.24	\$ 0.0003	795	\$ 0.24	\$ (0.00)	-1.11%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
TOU - Off Peak	\$ 0.0650	488	\$ 31.69	\$ 0.0650	488	\$ 31.69	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	128	\$ 12.11	\$ 0.0950	128	\$ 12.11	\$ -	0.00%
TOU - On Peak	\$ 0.1320	135	\$ 17.82	\$ 0.1320	135	\$ 17.82	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 118.15			\$ 125.37	\$ 7.22	6.11%
HST	13%		\$ 15.36	13%		\$ 16.30	\$ 0.94	6.11%
8% Rebate	8%		\$ (9.45)	8%		\$ (10.03)	\$ (0.58)	
Total Bill on TOU			\$ 133.51			\$ 141.67	\$ 8.16	6.11%

Residential Rate Class Bill Impacts – 340 kWh 10th Percentile

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	340	kWh	
Demand	-	kW	
Current Loss Factor	1.0723		
Proposed/Approved Loss Factor	1.0604		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 24.85	1	\$ 24.85	\$ 34.44	1	\$ 34.44	\$ 9.59	38.59%
Distribution Volumetric Rate	\$ 0.0139	340	\$ 4.73	\$ 0.0112	340	\$ 3.81	\$ (0.92)	-19.42%
Fixed Rate Riders	\$ 2.21	1	\$ 2.21	\$ 2.03	1	\$ 2.03	\$ (0.18)	-8.14%
Volumetric Rate Riders	\$ 0.0013	340	\$ 0.43	\$ -	340	\$ -	\$ (0.43)	-100.00%
Sub-Total A (excluding pass through)			\$ 32.22			\$ 40.28	\$ 8.06	25.01%
Line Losses on Cost of Power	\$ 0.0822	25	\$ 2.02	\$ 0.0822	21	\$ 1.69	\$ (0.33)	-16.46%
Total Deferral/Variance Account Rate Riders	\$ 0.0002	340	\$ 0.07	\$ 0.0005	340	\$ 0.17	\$ 0.10	150.00%
GA Rate Riders	0			\$ -	340	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0022	340	\$ 0.75	\$ 0.0025	340	\$ 0.85	\$ 0.10	13.64%
Smart Meter Entity Charge (if applicable)	\$ 0.5700	1	\$ 0.57	\$ 0.5700	1	\$ 0.57	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 35.62			\$ 43.56	\$ 7.93	22.26%
RTSR - Network	\$ 0.0057	365	\$ 2.08	\$ 0.0067	361	\$ 2.42	\$ 0.34	16.24%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0041	365	\$ 1.49	\$ 0.0050	361	\$ 1.80	\$ 0.31	20.60%
Sub-Total C - Delivery (including Sub-Total B)			\$ 39.20			\$ 47.77	\$ 8.58	21.88%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	365	\$ 1.31	\$ 0.0032	361	\$ 1.15	\$ (0.16)	-12.10%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	365	\$ 0.11	\$ 0.0003	361	\$ 0.11	\$ (0.00)	-1.11%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
TOU - Off Peak	\$ 0.0650	221	\$ 14.37	\$ 0.0650	221	\$ 14.37	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	58	\$ 5.49	\$ 0.0950	58	\$ 5.49	\$ -	0.00%
TOU - On Peak	\$ 0.1320	61	\$ 8.08	\$ 0.1320	61	\$ 8.08	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 68.80			\$ 77.22	\$ 8.42	12.23%
HST	13%		\$ 8.94	13%		\$ 10.04	\$ 1.09	12.23%
8% Rebate	8%		\$ (5.50)	8%		\$ (6.18)	\$ (0.67)	
Total Bill on TOU			\$ 77.75			\$ 87.26	\$ 9.51	12.23%

General Service < 50 kW

Customer Class:	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	2,000	kWh	
Demand	-	kW	
Current Loss Factor	1.0723		
Proposed/Approved Loss Factor	1.0604		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 34.33	1	\$ 34.33	\$ 41.53	1	\$ 41.53	\$ 7.20	20.97%
Distribution Volumetric Rate	\$ 0.0083	2000	\$ 16.60	\$ 0.0100	2000	\$ 20.00	\$ 3.40	20.48%
Fixed Rate Riders	\$ 3.65	1	\$ 3.65	\$ 1.78	1	\$ 1.78	\$ (1.87)	-51.23%
Volumetric Rate Riders	\$ 0.0006	2000	\$ 1.18	\$ 0.0004	2000	\$ 0.80	\$ (0.38)	-31.97%
Sub-Total A (excluding pass through)			\$ 55.76			\$ 64.11	\$ 8.35	14.98%
Line Losses on Cost of Power	\$ 0.0822	145	\$ 11.88	\$ 0.0822	121	\$ 9.92	\$ (1.96)	-16.46%
Total Deferral/Variance Account Rate Riders	\$ 0.0002	2,000	\$ 0.40	\$ 0.0007	2,000	\$ 1.40	\$ 1.00	250.00%
GA Rate Riders	0			\$ -	2,000	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0020	2,000	\$ 4.00	\$ 0.0024	2,000	\$ 4.80	\$ 0.80	20.00%
Smart Meter Entity Charge (if applicable)	\$ 0.5700	1	\$ 0.57	\$ 0.5700	1	\$ 0.57	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 72.61			\$ 80.80	\$ 8.20	11.29%
RTSR - Network	\$ 0.0052	2,145	\$ 11.15	\$ 0.0061	2,121	\$ 12.94	\$ 1.78	16.01%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0039	2,145	\$ 8.36	\$ 0.0047	2,121	\$ 9.97	\$ 1.60	19.18%
Sub-Total C - Delivery (including Sub-Total B)			\$ 92.12			\$ 103.71	\$ 11.59	12.58%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	2,145	\$ 7.72	\$ 0.0032	2,121	\$ 6.79	\$ (0.93)	-12.10%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	2,145	\$ 0.64	\$ 0.0003	2,121	\$ 0.64	\$ (0.01)	-1.11%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	2,000	\$ 14.00	\$ 0.0070	2,000	\$ 14.00	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	1,300	\$ 84.50	\$ 0.0650	1,300	\$ 84.50	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	340	\$ 32.30	\$ 0.0950	340	\$ 32.30	\$ -	0.00%
TOU - On Peak	\$ 0.1320	360	\$ 47.52	\$ 0.1320	360	\$ 47.52	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 279.06			\$ 289.70	\$ 10.65	3.82%
HST	13%		\$ 36.28	13%		\$ 37.66	\$ 1.38	3.82%
8% Rebate	8%		\$ (22.32)	8%		\$ (23.18)	\$ (0.85)	-3.82%
Total Bill on TOU			\$ 315.33			\$ 327.36	\$ 12.03	3.82%

General Service > 50 kW to 4,999 kW

Customer Class:	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	25,000	kWh
Demand	100	kW
Current Loss Factor	1.0723	
Proposed/Approved Loss Factor	1.0604	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 151.60	1	\$ 151.60	\$ 185.43	1	\$ 185.43	\$ 33.83	22.32%
Distribution Volumetric Rate	\$ 3.1132	100	\$ 311.32	\$ 4.4640	100	\$ 446.40	\$ 135.08	43.39%
Fixed Rate Riders	\$ 16.12	1	\$ 16.12	\$ 8.86	1	\$ 8.86	\$ (7.26)	-45.04%
Volumetric Rate Riders	\$ 0.2689	100	\$ 26.89	\$ 0.5099	100	\$ 50.99	\$ 24.10	89.64%
Sub-Total A (excluding pass through)			\$ 505.93			\$ 691.68	\$ 185.75	36.72%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.0690	100	\$ 6.90	\$ 0.2409	100	\$ 24.09	\$ 17.19	249.13%
GA Rate Riders	0			\$ -	25,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.7883	100	\$ 78.83	\$ 1.3281	100	\$ 132.81	\$ 53.98	68.48%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 591.66			\$ 848.58	\$ 256.92	43.42%
RTSR - Network	\$ 2.1047	100	\$ 210.47	\$ 2.3860	100	\$ 238.60	\$ 28.13	13.37%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.4837	100	\$ 148.37	\$ 2.6359	100	\$ 263.59	\$ 115.22	77.66%
Sub-Total C - Delivery (including Sub-Total B)			\$ 950.50			\$ 1,350.77	\$ 400.27	42.11%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	26,808	\$ 96.51	\$ 0.0032	26,510	\$ 84.83	\$ (11.68)	-12.10%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	26,808	\$ 8.04	\$ 0.0003	26,510	\$ 7.95	\$ (0.09)	-1.11%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	25,000	\$ 175.00	\$ 0.0070	25,000	\$ 175.00	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	17,425	\$ 1,132.62	\$ 0.0650	17,232	\$ 1,120.05	\$ (12.57)	-1.11%
TOU - Mid Peak	\$ 0.0950	4,557	\$ 432.94	\$ 0.0950	4,507	\$ 428.14	\$ (4.80)	-1.11%
TOU - On Peak	\$ 0.1320	4,825	\$ 636.95	\$ 0.1320	4,772	\$ 629.88	\$ (7.07)	-1.11%
Total Bill on TOU (before Taxes)			\$ 3,432.80			\$ 3,796.87	\$ 364.07	10.61%
HST	13%		\$ 446.26	13%		\$ 493.59	\$ 47.33	10.61%
Total Bill on TOU			\$ 3,879.06			\$ 4,290.46	\$ 411.39	10.61%

Unmetered Scattered Load

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	68	kWh	
Demand	-	kW	
Current Loss Factor	1.0723		
Proposed/Approved Loss Factor	1.0604		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 10.57	1	\$ 10.57	\$ 12.85	1	\$ 12.85	\$ 2.28	21.57%
Distribution Volumetric Rate	\$ 0.0177	68	\$ 1.20	\$ 0.0215	68	\$ 1.46	\$ 0.26	21.47%
Fixed Rate Riders	\$ 1.12		\$ -	\$ 0.58	0	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0013	68	\$ 0.09	\$ 0.0010	68	\$ 0.07	\$ (0.02)	-22.24%
Sub-Total A (excluding pass through)			\$ 11.86			\$ 14.38	\$ 2.52	21.24%
Line Losses on Cost of Power	\$ 0.0822	5	\$ 0.40	\$ 0.0822	4	\$ 0.34	\$ (0.07)	-16.46%
Total Deferral/Variance Account Rate Riders	\$ -	68	\$ -	\$ 0.0010	68	\$ 0.07	\$ 0.07	
GA Rate Riders	0			\$ -	68	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0020	68	\$ 0.14	\$ 0.0024	68	\$ 0.16	\$ 0.03	20.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 12.40			\$ 14.95	\$ 2.55	20.54%
RTSR - Network	\$ 0.0052	73	\$ 0.38	\$ 0.0061	72	\$ 0.44	\$ 0.06	16.01%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0039	73	\$ 0.28	\$ 0.0047	72	\$ 0.34	\$ 0.05	19.18%
Sub-Total C - Delivery (including Sub-Total B)			\$ 13.06			\$ 15.73	\$ 2.66	20.38%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	73	\$ 0.26	\$ 0.0032	72	\$ 0.23	\$ (0.03)	-12.10%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	73	\$ 0.02	\$ 0.0003	72	\$ 0.02	\$ (0.00)	-1.11%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	68	\$ 0.48	\$ 0.0070	68	\$ 0.48	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	44	\$ 2.87	\$ 0.0650	44	\$ 2.87	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	12	\$ 1.10	\$ 0.0950	12	\$ 1.10	\$ -	0.00%
TOU - On Peak	\$ 0.1320	12	\$ 1.62	\$ 0.1320	12	\$ 1.62	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 19.66			\$ 22.29	\$ 2.63	13.38%
HST	13%		\$ 2.56	13%		\$ 2.90	\$ 0.34	13.38%
Total Bill on TOU			\$ 22.22			\$ 25.19	\$ 2.97	13.38%

Sentinel Lighting

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	150	kWh
Demand	1	kW
Current Loss Factor	1.0723	
Proposed/Approved Loss Factor	1.0604	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 11.20	1	\$ 11.20	\$ 13.55	1	\$ 13.55	\$ 2.35	20.98%
Distribution Volumetric Rate	\$ 51.0173	1	\$ 51.02	\$ 61.7217	1	\$ 61.72	\$ 10.70	20.98%
Fixed Rate Riders	\$ 1.19		\$ -	\$ 0.58	0	\$ -	\$ -	
Volumetric Rate Riders	\$ 2.8891	1	\$ 2.89	\$ 2.6396	1	\$ 2.64	\$ (0.25)	-8.64%
Sub-Total A (excluding pass through)			\$ 65.11			\$ 77.91	\$ 12.80	19.67%
Line Losses on Cost of Power	\$ 0.0822	11	\$ 0.89	\$ 0.0822	9	\$ 0.74	\$ (0.15)	-16.46%
Total Deferral/Variance Account Rate Riders	\$ 0.0655	1	\$ 0.07	\$ 0.9596	1	\$ 0.96	\$ 0.89	1365.04%
GA Rate Riders	0			\$ -	150	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.6065	1	\$ 0.61	\$ 1.0283	1	\$ 1.03	\$ 0.42	69.55%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 66.67			\$ 80.64	\$ 13.97	20.96%
RTSR - Network	\$ 1.5954	1	\$ 1.60	\$ 1.8673	1	\$ 1.87	\$ 0.27	17.04%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.7004	1	\$ 1.70	\$ 2.0600	1	\$ 2.06	\$ 0.36	21.15%
Sub-Total C - Delivery (including Sub-Total B)			\$ 69.97			\$ 84.57	\$ 14.61	20.88%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	161	\$ 0.58	\$ 0.0032	159	\$ 0.51	\$ (0.07)	-12.10%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	161	\$ 0.05	\$ 0.0003	159	\$ 0.05	\$ (0.00)	-1.11%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	150	\$ 1.05	\$ 0.0070	150	\$ 1.05	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	98	\$ 6.34	\$ 0.0650	98	\$ 6.34	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	26	\$ 2.42	\$ 0.0950	26	\$ 2.42	\$ -	0.00%
TOU - On Peak	\$ 0.1320	27	\$ 3.56	\$ 0.1320	27	\$ 3.56	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 84.22			\$ 98.75	\$ 14.54	17.26%
HST	13%		\$ 10.95	13%		\$ 12.84	\$ 1.89	17.26%
Total Bill on TOU			\$ 95.16			\$ 111.59	\$ 16.42	17.26%

Street Lighting

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	403	kWh	
Demand	4	kW	
Current Loss Factor	1.0723		
Proposed/Approved Loss Factor	1.0604		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5.72	3030	\$ 17,331.60	\$ 4.14	3030	\$ 12,544.20	\$ (4,787.40)	-27.62%
Distribution Volumetric Rate	\$ 39.5544	4	\$ 158.22	\$ 28.6180	4	\$ 114.47	\$ (43.75)	-27.65%
Fixed Rate Riders	\$ 0.61	3030	\$ 1,848.30	\$ (1.10)	3030	\$ (3,333.00)	\$ (5,181.30)	-280.33%
Volumetric Rate Riders	\$ 2.8705	4	\$ 11.48	\$ 7.5713	4	\$ (30.29)	\$ (41.77)	-363.77%
Sub-Total A (excluding pass through)			\$ 19,349.60			\$ 9,295.39	\$ (10,054.21)	-51.96%
Line Losses on Cost of Power	\$ 0.0822	29	\$ 2.39	\$ 0.0822	24	\$ 2.00	\$ (0.39)	-16.46%
Total Deferral/Variance Account Rate Riders	\$ 4.3196	4	\$ 17.28	\$ 0.2832	4	\$ 1.13	\$ (16.15)	-93.44%
GA Rate Riders	0			\$ -	403	\$ -	\$ -	
Low Voltage Service Charge	\$ 1.6331	4	\$ 6.53	\$ 0.7003	4	\$ 2.80	\$ (3.73)	-57.12%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 19,375.80			\$ 9,301.32	\$ (10,074.48)	-52.00%
RTSR - Network	\$ 1.5873	4	\$ 6.35	\$ 1.8579	4	\$ 7.43	\$ 1.08	17.05%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.1469	4	\$ 4.59	\$ 1.3895	4	\$ 5.56	\$ 0.97	21.15%
Sub-Total C - Delivery (including Sub-Total B)			\$ 19,386.74			\$ 9,314.31	\$ (10,072.43)	-51.96%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	432	\$ 1.56	\$ 0.0032	427	\$ 1.37	\$ (0.19)	-12.10%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	432	\$ 0.13	\$ 0.0003	427	\$ 0.13	\$ (0.00)	-1.11%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	403	\$ 2.82	\$ 0.0070	403	\$ 2.82	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	262	\$ 17.03	\$ 0.0650	262	\$ 17.03	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	69	\$ 6.51	\$ 0.0950	69	\$ 6.51	\$ -	0.00%
TOU - On Peak	\$ 0.1320	73	\$ 9.58	\$ 0.1320	73	\$ 9.58	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 19,424.61			\$ 9,351.99	\$ (10,072.62)	-51.85%
HST	13%		\$ 2,525.20	13%		\$ 1,215.76	\$ (1,309.44)	-51.85%
Total Bill on TOU			\$ 21,949.81			\$ 10,567.75	\$ (11,382.06)	-51.85%

Residential Rate Class DRO

InnPower Corporation

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2018 - Implementation May 1, 2018

This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2016-0085

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to residential customers residing in detached, semi detached, townhouse (freehold or condominium) dwelling units, duplexes or triplexes. Supply will be limited up to a maximum of 200 amp @ 240/120 volt. Further servicing details are available in the utility's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	34.44
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0112
Low Voltage Service Rate	\$/kWh	0.0025
Rate Rider for Recovery of Foregone Revenue - effective until December 31, 2018	\$	1.86
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kWh	0.0016
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020 - Applicable only for Non-Wholesale Market Participants	\$/kWh	(0.0011)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$	0.17
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0067
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0050

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

General Service < 50 kW Rate Class DRO

InnPower Corporation

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2018 - Implementation May 1, 2018

This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2016-0085

This classification refers to a non-residential account taking electricity at 750 volts or less whose monthly peak demand is less than or expected to be less than 50kW. Further servicing details are available in the utility's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	41.53
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0100
Low Voltage Service Rate	\$/kWh	0.0024
Rate Rider for Recovery of Foregone Revenue - effective until December 31, 2018	\$	1.78
Rate Rider for Recovery of Foregone Revenue - Volumetric- effective until December 31, 2018	\$/kWh	0.0004
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kWh	0.0016
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020 - Applicable only for Non-Wholesale Market Participants	\$/kWh	(0.0011)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0061
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

General Service 50 to 4,999 kW Rate Class DRO

InnPower Corporation TARIFF OF RATES AND CHARGES

Effective Date January 1, 2018 - Implementation May 1, 2018

This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2016-0085

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than, or expected to be equal to or greater than 50kW but less than 5000kW. Further servicing details are available in the utility's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	185.43
Distribution Volumetric Rate	\$/kW	4.4640
Low Voltage Service Rate	\$/kW	1.3281
Rate Rider for Recovery of Foregone Revenue - effective until December 31, 2018	\$	8.86
Rate Rider for Recovery of Foregone Revenue - Volumetric- effective until December 31, 2018	\$/kW	0.5099
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kW	0.5710
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020 - Applicable only for Non-Wholesale Market Participants	\$/kW	(0.4076)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kW	0.0775
Retail Transmission Rate - Network Service Rate	\$/kW	2.3860
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6359
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	2.3860
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.4697

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Unmetered Scattered Load Rate Class DRO

InnPower Corporation

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2018 - Implementation May 1, 2018

This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2016-0085

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to a non-residential account taking electricity at 240/120 or 120 volts whose monthly peak demand is less than, or expected to be less than, 50kW and the consumption is unmetered. A detailed calculation of the load will be calculated for billing purposes. Further servicing details are available in the utility's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	12.85
Distribution Volumetric Rate	\$/kWh	0.0215
Low Voltage Service Rate	\$/kWh	0.0024
Rate Rider for Recovery of Foregone Revenue - effective until December 31, 2018	\$	0.58
Rate Rider for Recovery of Foregone Revenue - Volumetric- effective until December 31, 2018	\$/kWh	0.0010
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kWh	0.0019
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020 - Applicable only for Non-Wholesale Market Participants	\$/kWh	(0.0011)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0061
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Sentinel Lighting Rate Class DRO

InnPower Corporation TARIFF OF RATES AND CHARGES

Effective Date January 1, 2018 - Implementation May 1, 2018

This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2016-0085

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the utility's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	13.55
Distribution Volumetric Rate	\$/kW	61.7217
Low Voltage Service Rate	\$/kW	1.0283
Rate Rider for Recovery of Foregone Revenue - effective until December 31, 2018	\$	0.58
Rate Rider for Recovery of Foregone Revenue - Volumetric- effective until December 31, 2018	\$/kW	2.6396
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kW	0.4756
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020 - Applicable only for Non-Wholesale Market Participants	\$/kW	0.4067
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kW	0.0773
Retail Transmission Rate - Network Service Rate	\$/kW	1.8673
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0600

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Street Lighting Rate Class DRO

InnPower Corporation TARIFF OF RATES AND CHARGES

Effective Date January 1, 2018 - Implementation May 1, 2018

This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2016-0085

This classification refers to accounts concerning roadway lighting for a Municipality, Regional Municipality, and/or the Ministry of Transportation. This lighting will be controlled by photocells. The consumption for these customers will be based on the calculated connected load times as established in the approved Ontario Energy Board Street Lighting Load Shape Template. Further servicing details are available in the utility's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	4.14
Distribution Volumetric Rate	\$/kW	28.6180
Low Voltage Service Rate	\$/kW	0.7003
Rate Rider for Recovery of Foregone Revenue - effective until December 31, 2018	\$	(1.10)
Rate Rider for Recovery of Foregone Revenue - Volumetric- effective until December 31, 2018	\$/kW	(7.5713)
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kW	0.6044
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020 - Applicable only for Non-Wholesale Market Participants	\$/kW	(0.3966)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kW	0.0754
Retail Transmission Rate - Network Service Rate	\$/kW	1.8579
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3895

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

microFIT Rate Class DRO

InnPower Corporation
TARIFF OF RATES AND CHARGES
Effective Date January 1, 2018 - Implementation May 1, 2018
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2016-0085

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's microFIT program and connected to the distributor's distribution system.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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Allowances and Specific Service Charges

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.6000)
Primary Metering Allowance for transformer losses - applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

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Customer Administration

Arrears certificate	\$	15.00
Easement letter	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Returned cheque (plus bank charges)	\$	15.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late payment - per month	%	1.50
Late payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	15.00
Collection of account charge - no disconnection - after regular hours	\$	165.00
Disconnect/reconnect charge - at meter - during regular hours	\$	65.00
Disconnect/reconnect at meter - after regular hours	\$	185.00
Disconnect/reconnect at pole - during regular hours	\$	185.00
Disconnect/reconnect at pole - after regular hours	\$	415.00
Install/remove load control device - during regular hours	\$	40.00
Install/remove load control device - after regular hours	\$	185.00

Other

Special meter reads	\$	30.00
Temporary service - install & remove - overhead - no transformer	\$	632.00
Temporary service - installation and removal - underground - no transformer	\$	468.00
Temporary service - installation and removal - overhead - with transformer	\$	2,525.00
Specific charge for access to the power poles - per pole/year	\$	38.82

Retail Service Charges

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Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0604
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0498

3.5 Draft Accounting Orders

InnPower Corporation has incorporated the revisions as reflected in Schedule A of Board Staff's submission.

Schedule A – Draft Accounting Work Orders

Schedule A

To OEB Staff Submission on Draft Rate Order

Accounting Order

InnPower Corporation

EB-2016-0085

Dated: April 9, 2018

Accounting Order

Account 1508 –Other Regulatory Assets, Sub-account Difference in Revenues from Affiliate Services

InnPower shall establish Account 1508 – Other Regulatory Assets, Sub-account Difference in Revenues from Affiliate Services. This sub-account shall have an effective date of January 1, 2018. This sub-account will be used to record the difference between the approved forecast of affiliate service revenues of \$757,539 and actual revenues determined as a result of the OEB audit. Items will be recorded in the sub-account until the date of InnPower’s next cost of service rate order or until the OEB closes this account. This account is eligible for carrying charges at the OEB prescribed rate.

Sample accounting entries are provided below.

- A. This sub-account records the difference between the approved forecast of affiliate service revenues of \$757,539 and actual revenues determined as a result of the audit.

DR/CR 4080	Distribution Services Revenue
CR/DR 1508	Other Regulatory Assets, Sub-account Difference in Revenues from Affiliate Services

- B. This sub-account records the carrying charges associated with Other Regulatory Assets, Sub-account Difference in Revenues from Affiliate Services.

DR 6035	Other Interest Expense (applies to Account 1508 credit balances)
CR 4405	Interest and Dividend Income (applies to Account 1508 debit balances)
CR/DR 1508	Other Regulatory Assets, Sub-account Difference in Revenues from Affiliate Services, Carrying Charges

All records shall be maintained at an appropriate level to permit OEB review and verification of amounts recorded therein.

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Accounting Order

Account 1508 – Other Regulatory Assets, Sub-account Vegetation Management Revenues on Joint-Use Poles

InnPower shall establish Account 1508 – Other Regulatory Assets, Sub-account Vegetation Management Revenues on Joint-Use Poles. This sub-account shall have an effective date of January 1, 2018. This sub-account will be used to record any revenues received by InnPower prior to its next cost of service application for the provision of vegetation management services pursuant to the terms of any joint-use agreement for wireline communications attachments. Items will be recorded in the sub-account until the date of InnPower's next cost of service rate order or until the OEB closes this account. This account is ineligible for carrying charges.

Sample accounting entries are provided below.

- A. This sub-account records any revenues received by InnPower for the provision of vegetation management services pursuant to the terms of any joint-use agreement for wireline communications attachments.

DR 4080	Distribution Services Revenue
CR 1508	Other Regulatory Assets, Sub-account Vegetation Management Revenues on Joint-Use Poles

All records shall be maintained at an appropriate level to permit OEB review and verification of amounts recorded therein.

3.6 Collection Process

InnPower Corporation has added the following bullets to the March 26, 2018 DRO submission.

InnPower Corporation's Collection Process

InnPower Corporation has initiated a full review of its collection process with a focus on the following areas:

- Timing and nature of notices
- Providing descriptions of miscellaneous charges in IPC's Conditions of Service
- Update IPC's Conditions of Service to reflect Customer service policies, specifically disconnect and reconnect policies
- Consider Customer feedback on the design of collection policies
- Incorporate the collection process in conjunction with our policies in our Conditions of Service
- Ensure that revised policies are readily available to customers, Conditions of Service, website updates, and consumer education

InnPower Corporation will monitor the progress of the OEB's review of customer service policies (EB-2017-0183) ensure that any resulting changes align with our internal collection process review.

3.7 RRWF Tracking Sheet

Summary of Proposed Changes

Reference ⁽¹⁾	Item / Description ⁽²⁾	Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
		Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement	Grossed up Revenue Deficiency / Sufficiency
	Original Application	\$ 3,075,002	5.67%	\$ 54,274,959	\$ 38,329,266	\$ 2,874,695	\$ 2,699,369	\$ 139,380	\$ 5,990,356	\$ 12,015,057	\$ 1,107,121	\$ 10,907,936	\$ 2,436,466
Interrogatories		\$ 3,028,274	5.58%	\$ 54,256,575	\$ 38,084,139	\$ 2,856,310	\$ 2,699,369	\$ 146,910	\$ 5,990,356	\$ 11,975,859	\$ 975,758	\$ 11,000,101	\$ 2,698,509
	Change	\$ 46,728	-0.08%	\$ 18,384	\$ 245,127	\$ 18,385	\$ 0	\$ 7,530	\$ 0	\$ 39,198	\$ 131,363	\$ 92,165	\$ 262,043
Technical Conference		\$ 2,964,609	5.58%	\$ 53,115,908	\$ 38,103,914	\$ 2,857,794	\$ 2,699,369	\$ 184,259	\$ 5,990,356	\$ 11,949,542	\$ 975,758	\$ 10,973,784	\$ 2,626,659
	Change	\$ 63,665	0.00%	\$ 1,140,667	\$ 19,775	\$ 1,483	\$ 0	\$ 37,348	\$ 0	\$ 26,317	\$ -	\$ 26,317	\$ 71,850
Decision and Order		\$ 2,934,967	5.58%	\$ 52,584,815	\$ 30,853,461	\$ 2,314,010	\$ 2,699,369	\$ 149,534	\$ 5,316,777	\$ 11,211,596	\$ 1,094,472	\$ 10,117,124	\$ 1,788,848
	Change	\$ 29,642	0.00%	\$ 531,093	\$ 7,250,453	\$ 543,784	\$ -	\$ 34,724	\$ 673,579	\$ 737,946	\$ 118,714	\$ 856,660	\$ 837,812
	Change												

Schedule 1
To Draft Rate Order
Accounting Order
InnPower Corporation
EB-2016-0085
Dated: March 26, 2018

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- C. This sub-account records the difference between the approved forecast of affiliate service revenues of \$757,539 and actual revenues determined as a result of the audit.

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DR/CR 4405	Interest and Dividend Income
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