Renfrew Hydro Inc.

OEB Staff Questions

EB-2018-0064

**Renfrew Hydro Inc.**

**EB-2018-0064**

**OEB Staff-1**

**Ref: IRM Rate Generator Model – Tab 3 Continuity Schedule**

Please explain the adjustment in column BA Interest adjustments during 2016 of ($3,203) to account 1595 (2015).

**OEB Staff-2**

**Ref: IRM Rate Generator Model – Tab 8. STS - Tax Change and Managers Summary Page 22**

Renfrew Hydro states in its managers summary “the corporate tax rate will decrease from 15% to 12.5%.” Please explain what caused the change in the tax rate.