



BY EMAIL

August 21, 2019

Glen McAllister
InnPower Corporation
7251 Yonge Street
Innisfil ON L9S 0J3
glenm@innpower.ca

Dear Mr. McAllister:

Re: EB-2019-0047 Application for 2020 Rates

A preliminary review of the application has identified that certain sections of the evidence supporting the application do not comply with the Ontario Energy Board's Filing Requirements¹ for incentive rate-setting applications and/or the associated spreadsheets, models and workforms. As a result, the Ontario Energy Board (OEB) is unable to process InnPower Corporation's application at this time. The OEB will commence processing the application after the noted information is filed.

The missing information includes:

Chapter 3 Filing Requirement Reference (page #)	Description
Page 14	A distributor must support its GA claims with a description of its settlement process with the IESO or host distributor. The description in the application does not include the following: <ul style="list-style-type: none">The GA prices the distributor uses to bill (and record unbilled entries) to its various customer classes (i.e. 1st estimate, 2nd estimate or actual). As part of this description, the distributor shall confirm that the GA rate that is used is applied

¹ Chapter 3 of the *Filing Requirements for Electricity Distribution Applications Rate Applications*, dated July 12, 2018 and the Addendum to Filing Requirements For Electricity Distribution Rate Applications - 2020 Rate Applications, dated July 15, 2019

	<p>consistently for all billing and unbilled revenue transactions for non-RPP Class B customers in each customer class. In addition, where the same GA rate is not used for non-RPP Class B customers in all customer classes, the distributor shall explain what GA rate is applied to each customer class</p> <ul style="list-style-type: none"> • Treatment of volumes related to embedded generation or embedded distribution customers • Distributor's internal control tests, if any, in validating estimated and actual consumption figures used in RPP settlement process and subsequent true-up adjustments
Pages 14 and 15	For <u>Account 1588</u> - disclose the nature, timing, and dollar impact of any subsequent adjustments recorded after the reporting period that adjust the initial transactions from preliminary estimates to actual figures based on consumption data
Page 15	Certification by the Chief Executive Officer (CEO), or Chief Financial Officer (CFO), or equivalent that the distributor has robust processes and internal controls in place for the preparation, review, verification and oversight of the account balances being disposed, consistent with the certification requirements in Chapter 1 of the filing requirements.
Addendum, Page 12	On February 21, 2019, the OEB issued its letter entitled Accounting Guidance related to Accounts 1588 Power, and 1589 RSVA Global Adjustment as well as the related accounting guidance. The accounting guidance is effective January 1, 2019 and is to be implemented by August 31, 2019. Distributors are expected to consider the accounting guidance in the context of historical balances that have yet to be disposed on a final basis (including the 2018 balances that may be requested for disposition in this rate application). In this application, distributors are to provide a status update on the implementation of the new accounting guidance, a review of historical balances, results of the review, and any adjustments made to account balances.
Addendum Pages 15 and 19	Answers to Appendix A of the detailed "Instructions for Completing the GA Analysis Workform".

The OEB expects that InnPower Corporation will file the above listed required information as soon as possible.

If any of the information that is identified as missing is located in sections other than those identified in the Filing Requirements, or if any of the information is not applicable in your circumstances, please provide an explanation when re-filing the application.

Any questions relating to this letter should be directed to Andrew Frank at andrew.frank@oeb.ca or at 416-440-8105. The OEB's toll-free number is 1-888-632-6273.

Yours truly,

Original signed by

Christine E. Long
Registrar