



**SOCIETY of
UNITED PROFESSIONALS**
IFPTE 160

8th October, 2019

Chris Graham
Executive Vice President
Society of United Professionals, IFPTE 160
2239 Yonge St
Toronto, ON M4S 2B5

VIA Canada Post, email and RSS Filing

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
2300 Yonge St.
Toronto, ON
M4P 1E4

**Re: EB-2019-0178 B2M Limited Partnership (B2M)
2020-2024 Transmission Revenue Cap IR Application
Society of United Professionals' Interrogatories to B2M**

Dear Ms. Walli,

Please find attached the Society of United Professionals' interrogatories to B2M in their EB-2019-0178 2020-2024 Transmission Revenue Cap IR Application.

Two (2) hard copies of these interrogatories have been sent to your attention.

Sincerely,

[original signed by]

Chris Graham
Executive Vice President
Society of United Professionals, IFPTE 160
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copy: interested parties



SOCIETY *of*
UNITED PROFESSIONALS
IFPTE 160

**SOCIETY OF UNITED PROFESSIONALS
INTERROGATORY QUESTIONS**

EB-2019-0178 B2M Limited Partnership (B2M)

2020-2024 Transmission Revenue Cap IR Application

8th September, 2019

EB-2019-0178: The Society of United Professionals' Interrogatory Questions

E. OPERATIONS MAINTENANCE & ADMINISTRATION COSTS

Issue 10 Are the amounts proposed to be included in the revenue requirement for income taxes appropriate?¹

10 Society#1

Reference: Exhibit A Tab 5 Schedule 1 p2, it is stated that:

“SON FC will receive its share of the net profit from B2M LP without incurring income taxes. The resulting reduction in income taxes serves to decrease the cost of B2M LP’s assets to ratepayers over their life.”

Please estimate the annual decreased cost of B2M LP’s assets to ratepayers due to SON FC receiving its share of the net profit from B2M LP without incurring income taxes:

- a) For each year between 2015 and 2018 (actuals), and
- b) For each year between 2019 until 2024 (forecast).

¹ As per Exhibit A Tab 7 Schedule 1 page 1, “Draft Issues List”