

December 5, 2019

Ms. Christine E. Long
Registrar and Board Secretary
Ontario Energy Board
PO Box 2319
2300 Yonge Street
Toronto ON M4P 1E4

Dear Ms. Long

Re: InnPower Corporation Application for 2020 Rates – OEB File Number EB-2019-0047

Pursuant to the letter received on December 2, 2019, InnPower Corporation is submitting its comments on the draft Decision and Rate Order.

In regards to the findings in the draft Decision and Rate Order, InnPower has no comments or issues with the findings.

InnPower would like to note that in the discussion related to Group 1 Deferral and Variance Accounts it is noted that;

“In InnPower’s 2019 IRM proceeding, the OEB ordered that a complete audit of all Group 1 deferral and variance account balances, procedures and controls be undertaken. The audit, to be undertaken by the OEB’s Audit & Investigations unit, has not yet been completed.”

In the finding related to Group 1 Deferral and Variance Accounts it is noted that in regards to accounts 1588 Cost of Power and 1589 Global Adjustment;

“..the OEB finds that the commodity accounts should not be disposed until the regulatory audit of the balances has been completed.”

As the original request for the audit was made during the 2019 IRM, and again requested during the 2020 IRM, InnPower would like to discuss and arrange the timing of the audit with the Audit & Investigations unit.

If you have any questions please do not hesitate to contact me.

Yours truly,

Original signed by Glen McAllister

Glen McAllister, B.Sc., CPA, CMA
CFO