



InnPower Corporation

ED-2002-0520

2021 Incentive Regulation Mechanism
Electricity Distribution Rate Application

Board File EB-2020-0033

For Rates Effective January 1, 2021

InnPower Corporation

ED-2002-0520

2021 Incentive Regulation Mechanism Electricity

Distribution Rate Application

For

January 1, 2021 Rates

EB-2020-0033

InnPower Corporation Manager's Summary

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Ontario Energy Board

IN THE MATTER OF the Ontario Energy Board Act, 1998,
C. S.O. 1998, c.15 (Sched. B);

AND IN THE MATTER OF an Application by InnPower Corporation for an
Order or Orders pursuant to Section 78 of the *Ontario Energy Board
Act, 1998*, approving or fixing just and reasonable rates and other
service charges for the distribution of electricity

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1.0 Application

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1. The applicant is InnPower Corporation (“IPC”), an electricity distribution company that is 100% owned by the Town of Innisfil. IPC serves approximately 18,500 mostly residential and commercial electricity customers in the Towns of Alcona, Belle Ewart, Cookstown, Lefroy, Stroud, and south Barrie. IPC, an Ontario corporation with its head office in Innisfil, Ontario, carries on the business of owning and operating electricity distribution facilities under Electricity Distribution License ED-2002-0520.
 2. IPC hereby applies to the Ontario Energy Board (the “Board” or the “OEB”), pursuant to Section 78 of the Ontario Energy Board Act, 1998 as amended (the “OEB Act”) for an Order or Orders approving its proposed electricity distribution rates and other charges, effective January 1, 2021.

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3. IPC last appeared before the OEB with a cost of service rebasing application for 2017 rates in the EB-2016-0085 proceeding. A Decision and Order was issued on March 3, 2018 for EB-2016-0085 with an implementation date of May 1, 2018 for rates effective July 1, 2018. To this end, IPC provided notice to the OEB to forgo the 2018 IRM EB-2017-0053. IPC filed a 2019 IRM EB-2018-0045 for rates effective January 1, 2019 and a 2020 IRM EB-2019-0047 for rates effective January 1, 2020.
4. IPC is seeking approval for electricity distribution rates effective January 1, 2021. The proposed rates were calculated utilizing the OEB's 2021 IRM Rate Generator Model. IPC confirms that it has worked with OEB staff to make any necessary adjustments to prepopulated values, and that the billing determinants in the models as filed are accurate.
5. IPC requests that, pursuant to Section 34.01 of the OEB's *Rules of Practice and Procedure*, this proceeding be conducted by way of written hearing.
6. IPC confirms that the application and related documents will be published on its website (www.innpower.ca).
7. The persons affected by this Application are the ratepayers of InnPower Corporation's service territory.
8. In addition to the written evidence provided herein, the following Excel Models/Appendices have been filed in conjunction with the EB-2020-0033 application:
- 1) InnPower_2021-IRM-Rate-Generator-Model_20200817
 - 2) InnPower_2021_GA_Analysis_Workform_v1_20200817
 - 3) InnPower_2021_1595_Analysis_Workform_1.0_20200817
 - 4) InnPower_2021_IRM_Checklist_20200817
 - 5) InnPower_2021_IRR_Staff_Question_7a_EB-2019-0045_20191105
 - 6) InnPower_2021_EB-2020-033_Principal Adjustments_20200817
 - 7) Appendix A: InnPower 1595 (2016) Variance Explanation
 - 8) Appendix B: InnPower IESO GA Allocation Process
 - 9) Appendix C: InnPower OEB Audit Notice of Inspection
 - 10) Appendix D: InnPower Current Tariff
 - 11) Appendix E: InnPower Certification

1 1.1 Managers Summary
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3 IPC has selected the Price Cap Incentive Rate-setting (“Price Cap IR) option to file its 2021
4 Distribution Rate Application. In preparing this application, IPC has complied with Chapter 3,
5 Incentive Rate-Setting Applications, of the Board’s Filing Requirements for Electricity
6 Distribution Applications – Addendum to Chapters 1, 2, 3, and 5, – 2021 Rate Applications dated
7 May 14, 2020.

8
9 All rates referenced in this application and included in the accompanying InnPower Corporation
10 Proposed Tariff of Rates and Charges, are based on the output of the OEB’s 2021 IRM Rate
11 Generator Model posted July 14, 2020.

12
13 IPC has not included in this EB-2020-0033 Application any claims, changes, requests or
14 proposals in relation to any of the following items:

- 15 • LRAMVA
- 16 • Tax Changes
- 17 • Z-Factor claim
- 18 • Advanced Capital Module
- 19 • Incremental Capital Module
- 20 • Eligible Investments

21
22 **Rate Generator Model**

23 **Continuity Schedule Variances**

- 24 1. The variance for 1580 RSVA – Wholesale Market Service Charge in the amount of
25 (\$49,584), is the result of balances for sub-accounts 1580 CBR Class A and 1580 CBR
26 Class B accounted for in the 1580 control account in the 2.1.7 RRR submission form.
27
- 28 2. The variance for 1588 Power and 1589 Global Adjustment in the amount of (\$1,568,692)
29 and \$2,129,192 respectively, is the result of the following items not reflected in the
30 2.1.7 RRR submission form:
31
 - 32 • True-up of GA charges based on actual GA rate – current year and prior years

- 1 • True-up of actual kWh sales volumes for RPP settlements – current year and
- 2 prior years
- 3 • True-up of GA charges based on actual Non-RPP volumes – current year and
- 4 prior years
- 5 • Unbilled to actual revenue differences – current year and prior years

6 Please refer to the following files for detailed calculations of the variance:

- 7 • InnPower_2021_GA_Analysis_Workform_v1_20200817
- 8 • InnPower_2021_EB-2020-033_Principal_Adjustments_20200817 (Tabs 1 to 6)

- 9
- 10 3. The variance for 1595 – Disposition and Recovery/Refund of Regulatory Balances (2014
- 11 and pre-2014) in the amount of (\$13,371), is a result of balances for the 2012 IRM DVA
- 12 Interest and the 2013 COS DVA Interest accounts reported as \$0 in the 2.1.7 RRR
- 13 column in the model.
- 14

15 As requested by the OEB in EB-2018-0045 and EB-2019-0047, IPC began a Group 1 DVA balance

16 audit by the OEB's Audit and Investigation Unit. Please refer to Appendix C for the OEB Notice

17 of Inspection – Group 1 Deferral and Variance Accounts letter dated February 3, 2020. The

18 audit began in February 2020 and is still ongoing as of the date of submission of EB-2020-0033.

19 As such, IPC has submitted the Continuity Schedule with understanding that the adjustments

20 identified as a result of the Group 1 DVA balances audit will be made by IPC and the supporting

21 models will be updated and resubmitted as part of EB-2020-0033. The expected completion

22 date of the Group 1DVA balances audit is the end of the third quarter or beginning of the fourth

23 quarter of 2020.

24

25 IPC's current rates, were approved by the Board in its Decision and Order, (dated December 12,

26 2019), for IPC's IRM Application EB-2019-0047 for rates effective January 1, 2020.

27

28 IPC requests an Order or Orders approving:

- 29 1. Monthly Service Charge adjusted by the Board's price cap formula effective January 1,
- 30 2021.
- 31
- 32 2. A Rate Rider for Disposition of all Group 1 Accounts. As outlined in Section 1.0, Point 3,
- 33 IPC has not had disposition of Account 1588/1589 since EB-2015-0081 for rates effective
- 34 January 1, 2016.

- 1 a. EB-2015-0081 IRM for rates effective January 1, 2016
- 2 b. EB-2016-0085 for rates effective January 1, 2017, not implemented until July 1,
- 3 2018. No disposition of Accounts 1588/1589
- 4 c. No IRM was filed for 2018 rates due to the delay in implementation of EB-2016-
- 5 0085, thus no disposition of Group 1 Accounts
- 6 d. EB-2018-0045 for rates effective January 1, 2019, no disposition of Group 1
- 7 Accounts
- 8 e. EB-2019-0047 for rates effective January 1, 2020, disposition of Group 1
- 9 Accounts with the exception of Account 1588/1589, 1580 CBR B and residual
- 10 balances in Accounts 1595
- 11
- 12 3. Updated Retail Transmission Service Rates effective January 1, 2021.
- 13
- 14 4. An order declaring IPC's current (i.e. 2020) rates as interim rates effective January 1,
- 15 2021, if and only if the preceding approvals cannot be issued in time to implement final
- 16 approved rates, effective January 1, 2021.
- 17
- 18

1 1.2 Contact Information
2

3 The primary contact for this EB-2020-0033 Application is:
4

5 Laura Hampton

6 Finance & Regulatory Specialist

7 InnPower Corporation

8 7251 Yonge Street, Innisfil, Ontario, L9S 0J3

9 Telephone: 705-431-6870 Ext. 226

10 E-mail: laurah@innpower.ca
11

12 The secondary contact for this application is:
13

14 Glen McAllister

15 CFO

16 InnPower Corporation

17 7251 Yonge Street, Innisfil, Ontario, L9S 0J3

18 Telephone: 705-431-6870 Ext. 236

19 E-mail: glenm@innpower.ca
20
21
22

2.0 Elements of the Price Cap IR

2.1 Annual Adjustment Mechanism

The rates and tariffs entered in the Rate Generator Model are taken from the Board approved 2020 Tariff of Rates and Charges, as per the Board Rate Order (EB-2019-0047).

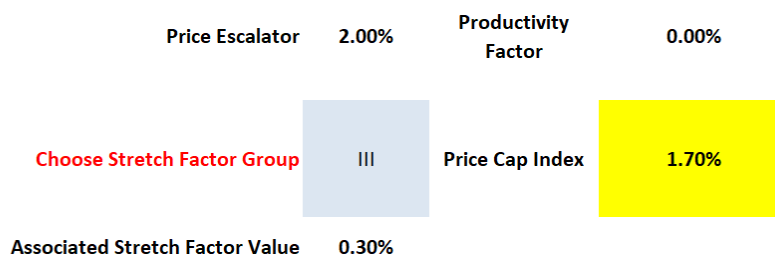
IPC has the following rate classes:

- Residential
- General Service Less Than 50 kW
- General Service 50 to 4,999 kW
- Unmetered Scattered Load
- Street Lighting
- Sentinel Lighting

The price Cap Index of 1.70% is calculated in the Board's Rate Generator model based on 2019 values and IPC's Cohort of Group III for 2019.

IPC acknowledges that Board staff will update the Rate Generator model with the 2021 price cap parameters once they are available.

2021 Price Cap Parameters



2.2 Revenue to Cost Ratio Adjustments

IPC has no Cost Ratio adjustments resulting from the Boards Decision EB-2016-0085, which will affect the outcome of Tab 16. Rev2Cost_GDPIPI, in the Rate Generator model.

Revenue to Cost Ratio Adjustments

Rate Class	Current MFC	MFC Adjustment from R/C Model	Current Volumetric Charge	DVR Adjustment from R/C Model	Price Cap Index to be Applied to MFC and DVR	Proposed MFC	Proposed Volumetric Charge
RESIDENTIAL SERVICE CLASSIFICATION	44.48				1.70%	45.24	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	42.74		0.0103		1.70%	43.47	0.0105
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	218.58		4.4295		1.70%	222.30	4.5048
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	13.23		0.0222		1.70%	13.45	0.0226
SENTINEL LIGHTING SERVICE CLASSIFICATION	13.94		63.5243		1.70%	14.18	64.6042
STREET LIGHTING SERVICE CLASSIFICATION	4.26		29.4537		1.70%	4.33	29.9544
microFIT SERVICE CLASSIFICATION	5.4					5.4	

2.3 Rate Design for Residential Electricity Customers

The OEB released Board Policy, EB-2014-0210, A New Rate Design for Residential Electricity Customers. The report required that electricity distributor's transition to a fully fixed monthly distribution service charge for residential customers over a four-year period commencing in 2016.

IPC commenced the transition to a fully fixed month distribution charge effective January 1, 2016 with EB-2015-0081. IPC's 2016 rates were made interim in 2017 until a Decision was issued on IPC's COS application EB-2016-0085 and no IRM was submitted for 2018. IPC entered its 4th and final year of transition for the Rate Design for Residential Electricity Customers with IRM EB-2019-0047 rates effective January 1, 2020.

IPC has completed Tab 16 within the Rate Generator model. Based on the current fixed rate of \$44.48, this methodology (including the GDPI adjustment) adjusts the fixed rate to \$45.24. The transition to fixed rate consists of an incremental fixed charge of \$0.76.

2.4 Retail Transmission Service Rates

IPC has calculated the adjustment to the current retail transmission service rates (RTSR) within the Rate Generator model. 2020 RTR rates have been utilized to calculate 2021 RTSR rates. IPC acknowledges that once any January 1, 2021 UTR adjustments have been determined that Board staff will adjust the Rate Generator to incorporate the change.

The proposed RTSR Network and Connection and/or Line and Transformation Connection rates have decreased by 8.05% to 9.36% from the current OEB approved rates. As noted in the EB-2019-0047 application analysis response, IPC's cost of power in 2018 was significantly increased due to a number of months where IPC was the recipient of double peak billing from Hydro One. In 2019, the Hydro One charges have "normalized" with less occurrences of double peak billing, which has resulted in a significant decrease in rates.

Proposed 2021 RTSR

The purpose of this table is to update the re-aligned RTS Network Rates to recover future wholesale network costs.

Rate Class	Rate Description	Unit	Adjusted RTSR-Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR-Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0057	171,026,105	0	974,979	52.0%	974,979	0.0057
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0051	45,046,495	0	231,948	12.4%	231,948	0.0051
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.0205		164,137	331,632	17.7%	331,632	2.0205
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	2.0205		164,137	331,632	17.7%	331,632	2.0205
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0051	514,916	0	2,651	0.1%	2,651	0.0051
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	1.5812		286	455	0.0%	455	1.5812
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	1.5733		1,983	3,120	0.2%	3,120	1.5733

The purpose of this table is to update the re-aligned RTS Connection Rates to recover future wholesale connection costs.

Rate Class	Rate Description	Unit	Adjusted RTSR-Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR-Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0043	171,026,105	0	728,610	45.1%	728,610	0.0043
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0039	45,046,495	0	175,576	10.9%	175,576	0.0039
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2208		164,137	364,523	22.6%	364,523	2.2208
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.0809		164,137	341,552	21.1%	341,552	2.0809
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0039	514,916	0	2,507	0.1%	2,507	0.0039
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7356		286	500	0.0%	500	1.7356
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.1707		1,983	2,321	0.1%	2,321	1.1707

2.5 Group 1 Deferral and Variance Account Balances

IPC has completed the DVA worksheets included in the 2021 Rate Generator model. The receivable balance for Group 1 accounts is \$960,335, excluding Global Adjustment.

The following Table provides a breakdown of the Group 1 accounts:

EB-2020-0033								
Group 1	Account No.	Principal Balance up to December 31, 2019		Interest Balance	Total Claim	Last Year Disposed		
LV Variance Account	1550	\$	414,043	\$	34,691	\$	448,734	EB-2019-0047
Smart Metering Entity Charge Variance Account	1551	\$	(9,097)	\$	(603)	\$	(9,700)	EB-2019-0047
RSVA- Wholesale Market Charge	1580	\$	(37,927)	\$	(35,059)	\$	(72,986)	EB-2019-0047
Variance WMS - Sub Account CBR Class A	1580	\$	(17)	\$	7	\$	(11)	
Variance WMS - Sub Account CBR Class B	1580	\$	(48,372)	\$	(1,866)	\$	(50,238)	
RSVA - Retail Transmission Network Charge	1584	\$	266,783	\$	23,889	\$	290,673	EB-2019-0047
RSVA - Retail Transmission Connection Charge	1586	\$	339,615	\$	27,826	\$	367,441	EB-2019-0047
RSVA - Power	1588	\$	567,545	\$	(36,912)	\$	530,633	EB-2015-0081
RSVA - Global Adjustment	1589	\$	(90,828)	\$	68,267	\$	(22,561)	EB-2015-0081
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$	-	\$	13,231	\$	13,231	
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$	-	\$	140	\$	140	
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$	-	\$	-	\$	-	
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	\$	(126,863)	\$	20,571	\$	(106,293)	
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	\$	(353,673)	\$	(97,616)	\$	(451,290)	
Total of Group 1 Balances		\$	921,208	\$	16,565	\$	937,774	
RSVA - Global Adjustment						\$	(22,561)	
Total of Group 1 Balances w/o Global Adjustment						\$	960,335	
EB-2015-0081 for rates effective January 1, 2016								
EB-2019-0047 interim disposition of Group 1 accounts for rates effective January 1, 2020. No disposition of 1588/1589, 1580 CBR B and 1595(2016)								

The threshold test resulting from the Group 1 balance is \$0.0035. As this meets the threshold limit, IPC is requesting a 1-year disposition (or 12 months) on the Group 1 deferral/variance accounts.

The resulting Deferral/Variance Account Rate Riders by rate class for the 2021 DVA is as follows, based on a 12- month disposal:

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes ²	Allocation of Group 1 Account Balances to Non-WMP Classes Only (If Applicable) ²	Default Rate Rider Recovery Period (in months)		Deferral/Variance Account Rate Rider ²	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) ²	Account 1568 Rate Rider	Revenue Reconciliation ¹
								DVA Proposed	LRAM Proposed				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	161,284,520	0	161,284,520	0	579,114		12	12	0.0036		0.0000	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	42,480,663	0	42,480,663	0	170,040		12	12	0.0040		0.0000	
GENERAL SERVICE 50 to 4,999 KW SERVICE CLASSIFICATION	kW	65,090,125	164,137	65,090,125	164,137	259,029		12	12	1.5781		0.0000	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	485,587	0	485,587	0	2,577		12	12	0.0053		0.0000	
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	103,804	288	103,804	288	(2,471)		12	12	(8,5783)		0.0000	
STREET LIGHTING SERVICE CLASSIFICATION	kW	653,653	1,983	653,653	1,983	2,295		12	12	1.1572		0.0000	1,011,969.31

1 **Adjustments of Deferral and Variance Accounts**

2 ***Interim Disposition Balances***

3 The Group 1 variance accounts, excluding the commodity pass-through accounts 1588 and 1589
4 were disposed on an interim basis (EB-2019-0047) as of January 1, 2020. Subsequent to the
5 disposition, the following issues were noted:

- 6 • The 1580 WMS transactions were not recorded in accordance with the OEB
7 Accounting Guidance on Capacity Based Recovery, requiring a correction journal
8 entry (a noted in 1. below)
- 9 • The Group 1 interest account balances for the period of 2017 to 2018 were
10 under/overstated, requiring a correction journal entry (as noted in 2. below)

11 As such, the year 2015 is referenced in the Rate Generator Model as the last year the Group 1
12 DVA accounts were disposed on a final basis.

13

14 ***Principal and Interest Adjustments on Continuity Schedule***

15 The items listed below provide further explanations for the principal and interest amounts
16 included in the Continuity Schedule in the Rate Generator Model:

- 17 1. Principal and interest adjustments for the 1580 RSVA – Wholesale Market Service
18 Charge (WMS), WMS Sub-Account CBR Class A and WMS Sub-Account CBR Class B are
19 included for the years 2016 to 2018. During this period, IPC did not record WMS
20 transactions in accordance with the OEB Accounting Guidance on Capacity Based
21 Recovery. A subsequent correction entry was recorded in the general ledger on January
22 2019, to allocate funds to the appropriate accounts.

23

24 Please note the WMS Sub-Account CBR Class A account balance as of December 31,
25 2019 is (\$17.09). IPC recognizes under the OEB Account Guidance on Capacity Based
26 Recovery, the account should reflect a \$0 balance and is not seeking disposition through
27 rate proceedings. The discrepancy is due to timing differences, which IPC seeks to
28 rectify in future applications.

29 Please refer to the following file for detailed calculation of the principal adjustments:

- 30 • InnPower_2021_EB-2020-033_Principal_Adjustments_20200817 (Tabs 10 to 11)

31

- 32 2. Interest adjustments for all of the Group 1 accounts (excluding 1595) are included for
33 the years 2017 and 2018. During this period, the opening balances in the RSVA

1 reconciliation did not correctly account for the accumulated interest amounts to date.
2 As a result, the entries for interest were miscalculated and the interest balances were
3 over/understated. A subsequent correction entry was recorded in the general ledger on
4 January 2019, to revise the interest balances.

5 Please refer to the following file for detailed calculations of the subsequent adjustment:

- 6 • InnPower_2021_EB-2020-033_Principal_Adjustments_20200817 (Tab 9)

7
8 3. Principal adjustments for the 1588 Power and 1589 Global Adjustment accounts are
9 included for the years 2015 to 2018. During this period, IPC did not complete a true-up
10 of GA charges based on actual Non-RPP volumes. As a result, the GA charges were not
11 allocated appropriately between the 1588 and 1589 accounts. A subsequent correction
12 entry was recorded in the general ledger on December 2018, to revise the principal
13 balances.

14 Please refer to the following file for detailed calculations of the subsequent adjustment:

- 15 • InnPower_2021_EB-2020-033_Principal_Adjustments_20200817 (Tab 7)

16
17 4. Interest adjustments for the 1588 Power and 1589 Global Adjustment accounts are
18 included for the years 2015 to 2018. Based on the principal adjustments noted in 3.
19 above, an interest adjustment was required to appropriately reflect carrying charges on
20 corrected balances. A subsequent correction entry was recorded in the general ledger
21 on December 2019, to revise the interest balances.

22 Please refer to the following file for detailed calculations of the subsequent adjustment:

- 23 • InnPower_2021_EB-2020-033_Principal_Adjustments_20200817 (Tab 8)

24
25 5. Principal adjustments for the 1588 Power and 1589 Global Adjustment are included for
26 the years 2014 to 2019. During this period, the GA unbilled revenue entries incorrectly
27 allocated the Non-RPP portion to the RPP account. As a result, the GA unbilled revenues
28 were not allocated appropriately between the 1588 and 1589 accounts. A subsequent
29 correction entry has not been recorded in the general ledger, but has been accounted
30 for on the Continuity Schedule in the Rate Generator Model and GA Analysis Workform.

31 Please refer to the following files for detailed calculations of the subsequent adjustment:

- 32 • InnPower_2021_GA_Analysis_Workform_v1_20200817
- 33 • InnPower_2021_EB-2020-033_Principal_Adjustments_20200817 (Tabs 1 to 6)

1 Please note, as a result of the ongoing Group 1 DVA balances audit, IPC may be required to
2 make further adjustments to balances previously approved by the OEB on a final basis.

3

4 2.5.1 1595 Analysis

5

6 As directed, IPC has completed the 1595 Analysis Workform, which is included as Appendix A of
7 this document.

8

9 **1595 (2016) Distribution Between Rate Classes**

10 In the Decision and Rate Order EB-2019-0047, it was noted that further clarification was
11 required for disposition of 1595 (2016) to ensure the appropriate customers would be affected
12 by the disposition of the account.

13 IPC has resubmitted the IRR Staff Question 7a EB-2019-0045 model, which appropriately
14 allocates the elements of the account balance by rate class to RPP and Non-RPP customers.

15 InnPower has also submitted the 1595 (2016) balances and explanation of adjustments
16 (Appendix A) consistent with prior year submissions for continuity, with the understanding that
17 the adjustments identified as a result of the Group 1 DVA balances audit will be made by
18 InnPower and the supporting models will be updated and resubmitted as part of EB-2020-0033.

19

20 **Additional Disposition Requests**

21 IPC is requesting disposition of 1595 (2012) and 1595 (2013) interest account balances in the
22 amount of \$13,371. The OEB previously approved disposition in (EB-2015-0081) and (EB-2018-
23 0045). The amounts requested for disposition did not appropriately capture interest, which has
24 resulted in residual balances in the accounts.

25 IPC is also requesting disposition of 1595 (2015) principal and interest account balances in the
26 amount of (\$106,293). The OEB previously approved disposition in (EB-2016-0085) for the
27 principal and interest in the amount of \$203,730, for balances up to December 31, 2015. As
28 IPC's billing entries are recorded in the post month period, the December billing entries (posted
29 in January 2016) were omitted from the balance. Subsequent entries were also recorded in the
30 principal account related to the Hydro One Long-term Load Transfer, as well as associated
31 interest amounts based on the residual account balance.

1 An extensive review is currently underway for the above-mentioned 1595 accounts in the
 2 Group 1 audit from the OEB's Audit and Investigation Unit.

3

4 **2.5.2 Wholesale Market Participants**

5

6 At the time of submission, IPC has no wholesale market participants.

7 **2.5.3 Global Adjustment**

8

9 **Class A – Class B Customers**

10 With respect to Class A and Class B customers, IPC has had two customers who have
 11 transitioned to Class A or the Industrial Conservation Initiative ("ICI"). This has been reflected
 12 on Tab 6 – Class A consumption Data:

The year Account 1589 GA was last disposed

The year Account 1580 CBR Class B was last disposed Note that the sub-account was established in 2015.

Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from the year after the balance was last disposed per #1a above to the current year requested for disposition)? (If you received approval to dispose of the CBR Class B account balance as at December 31, 2016, the period the GA variance accumulated would be 2017 to 2019.)

Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580 CBR Class B balance accumulated (i.e. from the year after the balance was last disposed per #1b above to the current year requested for disposition)? (If you received approval to dispose of the CBR Class B account balance as at December 31, 2016, the period the GA variance accumulated would be 2017 to 2019.)

Enter the number of transition customer you had during the period the Account 1589 GA or Account 1580 CBR B balance accumulated (i.e. from the year after the balance was last disposed per #1a/1b above to the current year requested for disposition).

Customer	Rate Class	2019		2018		2017		
		January to June	July to December	January to June	July to December	January to June	July to December	
Customer 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	3,137,618	2,813,336	2,822,232	2,661,917	2,349,059	2,316,040
		kW	6,579	6,391	6,289	6,355	6,121	6,273
	Class A/B		A	A	A	A	B	A
Customer 2	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	2,570,943	2,503,121	2,736,147	2,573,980		
		kW	4,911	5,075	5,152	5,269		
	Class A/B		A	A	B	A		

Enter the number of rate classes in which there were customers who were Class A for the full year during the period the Account 1589 GA or Account 1580 CBR B balance accumulated (i.e. from the year after the balance was last disposed per #1a/1b above to the current year requested for disposition).

In the table, enter the total Class A consumption for full year Class A customers in each rate class for each year (including transition customers identified in table 3a above if they were a full year Class A customer for a particular year).

Rate Class	Rate Class	2019		2018		2017	
		kWh	kW	kWh	kW	kWh	kW
Rate Class 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	11,025,018	22,956	5,484,149	12,644		

13

14 **Global Adjustment**

15 IPC has undertaken a total review of the 1588/1589 account settlement and reconciliation
 16 processes and has fully implemented the OEB's February 21, 2019 guidance effective from
 17 January 1, 2019. To this end, IPC is confident that the preparation, review, verification and
 18 oversight of the processes resulting in the balances presented for disposition are valid.

19 In review of IPC's GA Reconciliation process, the following discrepancies were discovered:

- 1 • The process omitted the true-up of GA charges based on actual Non-RPP
2 volumes. As a result, the GA charges were not appropriately allocated between
3 the 1588 and 1589 accounts.
- 4 • The GA unbilled revenue entries incorrectly allocated the Non-RPP portion to
5 the RPP account. As a result, the GA unbilled revenues were not appropriately
6 allocated between the 1588 and 1589 accounts.

7 In response, IPC has made adjustments to the submitted models and accounts to rectify the
8 balances accordingly (as noted in 2.5 above) and has updated procedures to ensure future
9 allocations are correct.

10 IPC has also considered the historical balances that have yet to be disposed of on a final basis in
11 the context the Feb 21, 2019 accounting guidance. As such, the following items for 1588 Power
12 and 1589 Global Adjustment have been reconciled for prior years:

- 13 • True-up of GA charges based on actual GA rate
- 14 • True-up of actual kWh sales volumes for RPP settlements
- 15 • True-up of GA charges based on actual Non-RPP volumes
- 16 • Unbilled to actual revenue differences

17 Please refer to the following files for detailed calculations of adjustments:

- 18 • InnPower_2021_GA_Analysis_Workform_v1_20200817
- 19 • InnPower_2021_EB-2020-033_Principal_Adjustments_20200817 (Tabs 1 to 6)

20

21 As directed, IPC has undertaken and completed the GA Analysis Work form with this application
22 for the years of 2015, 2016, 2017, 2018 and 2019, which include the above-mentioned principal
23 adjustments. The resulting variance of Unresolved Difference as percentage of Expected GA
24 payments to IESO for 2015 is 4.0%, 2016 is 0.0%, 2017 is -0.9%, 2018 is -0.6% and 2019 is -0.9%.

25 The completed GA Workform model has been filed through portal. IPC has also provided its
26 revised settlement/reconciliation process in Appendix B.

27 Please note, the account balances may be subject to change, pending the audit findings of the
28 Group 1 accounts from the OEB's Audit and Investigation Unit.

29

30 2.6 LRAM Variance Account (LRAMVA)

31

32 IPC has no LRAMVA claims in this application.

1 2.7 Tax Changes

2

3 IPC has completed Tab 8.STS – Tax Change that has identified a Shared Tax amount of \$0. The
 4 resulting amount did not produce a Rate Rider in all of IPC’s rate classes.

Rate Class		Total kWh (most recent RRR filing)	Total kW (most recent RRR filing)	Allocation of Tax Savings by Rate Class	Distribution Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh	161,284,520		0	0.00 \$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	42,480,663		0	0.0000 kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	65,090,125	164,137	0	0.0000 kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	485,587		0	0.0000 kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	103,804	288	0	0.0000 kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	653,653	1,983	0	0.0000 kW
Total		270,098,352	166,408	\$0	

5

6

7 2.8 Z Factor Changes

8

9 IPC has no Z-Factor claims in this application.

10

1 3.0 Rate Change Summary and Bill Impacts

2

3 The following table present a summary of the proposed rates and the associated bill impacts by
 4 Rate Class.

RATE CLASSES / CATEGORIES <i>(eg: Residential TOU, Residential Retailer)</i>	Units	Sub-Total						Total	
		A		B		C		Total Bill	
		\$	%	\$	%	\$	%	\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ -	0.0%	\$ 2.55	5.1%	\$ 1.83	3.1%	\$ 1.49	1.2%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	\$ 1.13	1.8%	\$ 8.73	9.0%	\$ 6.82	5.8%	\$ 5.54	1.8%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - RPP	kWh	\$ 11.25	1.7%	\$ 161.68	15.4%	\$ 121.06	8.0%	\$ 136.80	2.4%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	\$ 0.25	1.7%	\$ 0.59	3.7%	\$ 0.53	3.2%	\$ 0.43	2.0%
SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP	kW	\$ 1.32	1.7%	\$ (7.33)	-8.9%	\$ (7.65)	-8.9%	\$ (6.21)	-7.2%
STREET LIGHTING SERVICE CLASSIFICATION - RPP	kW	\$ 298.99	1.7%	\$ 444.46	2.4%	\$ 410.06	2.2%	\$ 463.37	1.6%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ -	0.0%	\$ 0.98	2.3%	\$ 0.71	1.6%	\$ 0.57	0.8%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ -	0.0%	\$ 2.25	4.5%	\$ 1.53	2.6%	\$ 1.73	0.9%

5

6

7 The calculated total bill impacts for this EB-2020-0033 IRM application reflect no rate class
 8 greater than 10% of the overall bill. The total bill impacts show increases between 0.8% and
 9 2.4%, excluding Sentinel Lighting, which shows a decrease of 7.2%.

10 The following bill impacts by rate class are presented.

1 Residential Rate Class

2

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 44.48	1	\$ 44.48	\$ 45.24	1	\$ 45.24	\$ 0.76	1.71%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
DRP Adjustment	\$ -	750	\$ (7.62)	\$ -	750	\$ (8.38)	\$ (0.76)	9.97%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 36.86			\$ 36.86	\$ -	0.00%
Line Losses on Cost of Power	\$ 0.1280	45	\$ 5.80	\$ 0.1280	45	\$ 5.80	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0065	750	\$ 4.88	\$ 0.0101	750	\$ 7.58	\$ 2.70	55.38%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ 0.0002	750	\$ (0.15)	\$ (0.15)	-
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0025	750	\$ 1.88	\$ 0.0025	750	\$ 1.88	\$ -	0.00%
Smart Meter Entity Charge (if Additional Fixed Rate Riders)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 49.98			\$ 52.53	\$ 2.55	5.10%
RTSR - Network	\$ 0.0062	795	\$ 4.93	\$ 0.0057	795	\$ 4.53	\$ (0.40)	-8.06%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0047	795	\$ 3.74	\$ 0.0043	795	\$ 3.42	\$ (0.32)	-8.51%
Sub-Total C - Delivery (including Sub-Total B)			\$ 58.65			\$ 60.48	\$ 1.83	3.13%
Wholesale Market Service Charge (WMSQ)	\$ 0.0034	795	\$ 2.70	\$ 0.0034	795	\$ 2.70	\$ -	0.00%
Rural and Remote Rate Protection (RRPP)	\$ 0.0005	795	\$ 0.40	\$ 0.0005	795	\$ 0.40	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.1280	480	\$ 61.44	\$ 0.1280	480	\$ 61.44	\$ -	0.00%
TOU - Mid Peak	\$ 0.1280	135	\$ 17.28	\$ 0.1280	135	\$ 17.28	\$ -	0.00%
TOU - On Peak	\$ 0.1280	135	\$ 17.28	\$ 0.1280	135	\$ 17.28	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 158.00			\$ 159.83	\$ 1.83	1.16%
HST	13%		\$ 20.54	13%		\$ 20.78	\$ 0.24	1.16%
Ontario Electricity Rebate	31.8%		\$ (50.24)	31.8%		\$ (50.63)	\$ (0.58)	-
Total Bill on TOU			\$ 128.30			\$ 129.78	\$ 1.49	1.16%

3

1 **General Service Less than 50KW**

2

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

	Current DEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 42.74	1	\$ 42.74	\$ 43.47	1	\$ 43.47	\$ 0.73	1.71%
Distribution Volumetric Rate	\$ 0.0103	2000	\$ 20.60	\$ 0.0105	2000	\$ 21.00	\$ 0.40	1.94%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 63.34			\$ 64.47	\$ 1.13	1.78%
Line Losses on Cost of Power	\$ 0.1280	121	\$ 15.46	\$ 0.1280	121	\$ 15.46	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0066	2,000	\$ 13.20	\$ 0.0106	2,000	\$ 21.20	\$ 8.00	60.61%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -0.0002	2,000	\$ (0.40)	\$ (0.40)	
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0024	2,000	\$ 4.80	\$ 0.0024	2,000	\$ 4.80	\$ -	0.00%
Smart Meter Entity Charge (if Additional Fixed Rate Riders)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 97.37			\$ 106.10	\$ 8.73	8.97%
RTSR - Network	\$ 0.0056	2,121	\$ 11.88	\$ 0.0051	2,121	\$ 10.82	\$ (1.06)	-8.93%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0043	2,121	\$ 9.12	\$ 0.0039	2,121	\$ 8.27	\$ (0.85)	-9.30%
Sub-Total C - Delivery (including Sub-Total B)			\$ 118.37			\$ 125.19	\$ 6.82	5.76%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	2,121	\$ 7.21	\$ 0.0034	2,121	\$ 7.21	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,121	\$ 1.06	\$ 0.0005	2,121	\$ 1.06	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.1280	1,280	\$ 163.84	\$ 0.1280	1,280	\$ 163.84	\$ -	0.00%
TOU - Mid Peak	\$ 0.1280	360	\$ 46.08	\$ 0.1280	360	\$ 46.08	\$ -	0.00%
TOU - On Peak	\$ 0.1280	360	\$ 46.08	\$ 0.1280	360	\$ 46.08	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 382.89			\$ 389.71	\$ 6.82	1.78%
HST	13%		\$ 49.78	13%		\$ 50.66	\$ 0.89	1.78%
Ontario Electricity Rebate	31.8%		\$ (121.76)	31.8%		\$ (123.93)	\$ (2.17)	
Total Bill on TOU			\$ 310.91			\$ 316.45	\$ 5.54	1.78%

3

1 **General Service 50 to 4,999 KW**

2

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	1.0604	
Proposed/Approved Loss Factor	1.0604	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 218.58	1	\$ 218.58	\$ 222.30	1	\$ 222.30	\$ 3.72	1.70%
Distribution Volumetric Rate	\$ 4.4295	100	\$ 442.95	\$ 4.5048	100	\$ 450.48	\$ 7.53	1.70%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 661.53			\$ 672.78	\$ 11.25	1.70%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	\$ 2.5622	100	\$ 256.22	\$ 4.1403	100	\$ 414.03	\$ 157.81	61.59%
CBR Class B Rate Riders	\$ -	100	\$ -	\$ 0.0738	100	\$ (7.38)	\$ (7.38)	-
GA Rate Riders	\$ -	25,000	\$ -	\$ -	25,000	\$ -	\$ -	-
Low Voltage Service Charge	\$ 1.3285	100	\$ 132.85	\$ 1.3285	100	\$ 132.85	\$ -	0.00%
Smart Meter Entity Charge (if Additional Fixed Rate Riders)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,050.60			\$ 1,212.28	\$ 161.68	15.39%
RTSR - Network	\$ 2.1974	100	\$ 219.74	\$ 2.0205	100	\$ 202.05	\$ (17.69)	-8.05%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.4501	100	\$ 245.01	\$ 2.2208	100	\$ 222.08	\$ (22.93)	-9.36%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,515.35			\$ 1,636.41	\$ 121.06	7.99%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	26,510	\$ 90.13	\$ 0.0034	26,510	\$ 90.13	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	26,510	\$ 13.26	\$ 0.0005	26,510	\$ 13.26	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.1280	16,966	\$ 2,171.70	\$ 0.1280	16,966	\$ 2,171.70	\$ -	0.00%
TOU - Mid Peak	\$ 0.1280	4,772	\$ 610.79	\$ 0.1280	4,772	\$ 610.79	\$ -	0.00%
TOU - On Peak	\$ 0.1280	4,772	\$ 610.79	\$ 0.1280	4,772	\$ 610.79	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 5,012.27			\$ 5,133.33	\$ 121.06	2.42%
HST	13%		\$ 651.59	13%		\$ 667.33	\$ 15.74	2.42%
Ontario Electricity Rebate	31.8%		\$ -	31.8%		\$ -	\$ -	-
Total Bill on TOU			\$ 5,663.86			\$ 5,800.66	\$ 136.80	2.42%

3

1 **Unmetered Scattered Load**

2

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 13.23	1	\$ 13.23	\$ 13.45	1	\$ 13.45	\$ 0.22	1.66%
Distribution Volumetric Rate	\$ 0.0222	68	\$ 1.51	\$ 0.0226	68	\$ 1.54	\$ 0.03	1.80%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	68	\$ -	\$ -	68	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 14.74			\$ 14.99	\$ 0.25	1.68%
Line Losses on Cost of Power	\$ 0.1280	4	\$ 0.53	\$ 0.1280	4	\$ 0.53	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0066	68	\$ 0.45	\$ 0.0119	68	\$ 0.81	\$ 0.36	80.30%
CBR Class B Rate Riders	\$ -	68	\$ -	\$ 0.0002	68	\$ (0.01)	\$ (0.01)	-
GA Rate Riders	\$ -	68	\$ -	\$ -	68	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0024	68	\$ 0.16	\$ 0.0024	68	\$ 0.16	\$ -	0.00%
Smart Meter Entry Charge (if Additional Fixed Rate Riders)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	68	\$ -	\$ -	68	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 15.88			\$ 16.47	\$ 0.59	3.74%
RTSR - Network	\$ 0.0056	72	\$ 0.40	\$ 0.0051	72	\$ 0.37	\$ (0.04)	-8.93%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0043	72	\$ 0.31	\$ 0.0039	72	\$ 0.28	\$ (0.03)	-9.30%
Sub-Total C - Delivery (including Sub-Total B)			\$ 16.59			\$ 17.12	\$ 0.53	3.19%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	72	\$ 0.25	\$ 0.0034	72	\$ 0.25	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	72	\$ 0.04	\$ 0.0005	72	\$ 0.04	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.1280	44	\$ 5.57	\$ 0.1280	44	\$ 5.57	\$ -	0.00%
TOU - Mid Peak	\$ 0.1280	12	\$ 1.57	\$ 0.1280	12	\$ 1.57	\$ -	0.00%
TOU - On Peak	\$ 0.1280	12	\$ 1.57	\$ 0.1280	12	\$ 1.57	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 25.83			\$ 26.36	\$ 0.53	2.05%
HST	13%		\$ 3.36	13%		\$ 3.43	\$ 0.07	2.05%
Ontario Electricity Rebate	31.8%		\$ (8.21)	31.8%		\$ (8.38)	\$ (0.17)	-
Total Bill on TOU			\$ 20.97			\$ 21.40	\$ 0.43	2.05%

3

1 **Sentinel Lighting**

2

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

	Current DEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 13.94	1	\$ 13.94	\$ 14.18	1	\$ 14.18	\$ 0.24	1.72%
Distribution Volumetric Rate	\$ 63.5243	1	\$ 63.52	\$ 64.6042	1	\$ 64.60	\$ 1.08	1.70%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 77.46			\$ 78.78	\$ 1.32	1.70%
Line Losses on Cost of Power	\$ 0.1280	9	\$ 1.16	\$ 0.1280	9	\$ 1.16	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 2.3776	1	\$ 2.38	\$ 6.2007	1	\$ (6.20)	\$ (8.58)	-360.80%
CBR Class B Rate Riders	\$ -	1	\$ -	\$ 0.0694	1	\$ (0.07)	\$ (0.07)	-
GA Rate Riders	\$ -	150	\$ -	\$ -	150	\$ -	\$ -	-
Low Voltage Service Charge	\$ 1.0383	1	\$ 1.04	\$ 1.0383	1	\$ 1.04	\$ -	0.00%
Smart Meter Entity Charge (if Additional Fixed Rate Riders)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 82.04			\$ 74.71	\$ (7.33)	-8.93%
RTSR - Network	\$ 1.7197	1	\$ 1.72	\$ 1.5812	1	\$ 1.58	\$ (0.14)	-8.05%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.9148	1	\$ 1.91	\$ 1.7356	1	\$ 1.74	\$ (0.18)	-9.36%
Sub-Total C - Delivery (including Sub-Total B)			\$ 85.67			\$ 78.03	\$ (7.65)	-8.92%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	159	\$ 0.54	\$ 0.0034	159	\$ 0.54	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	159	\$ 0.08	\$ 0.0005	159	\$ 0.08	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.1280	96	\$ 12.29	\$ 0.1280	96	\$ 12.29	\$ -	0.00%
TOU - Mid Peak	\$ 0.1280	27	\$ 3.46	\$ 0.1280	27	\$ 3.46	\$ -	0.00%
TOU - On Peak	\$ 0.1280	27	\$ 3.46	\$ 0.1280	27	\$ 3.46	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 105.74			\$ 98.10	\$ (7.65)	-7.23%
HST	13%		\$ 13.75	13%		\$ 12.75	\$ (0.99)	-7.23%
Ontario Electricity Rebate	31.8%		\$ (33.63)	31.8%		\$ (31.20)	\$ 2.43	-
Total Bill on TOU			\$ 85.86			\$ 79.66	\$ (6.21)	-7.23%

3

1 **Street Lighting**

2

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	46,770	kWh
Demand	133	kW
Current Loss Factor	1.0604	
Proposed/Approved Loss Factor	1.0604	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 4.26	3320	\$ 14,143.20	\$ 4.33	3320	\$ 14,375.60	\$ 232.40	1.64%
Distribution Volumetric Rate	\$ 29.4537	133	\$ 3,917.34	\$ 29.9544	133	\$ 3,983.94	\$ 66.59	1.70%
Fixed Rate Riders	\$ -	3320	\$ -	\$ -	3320	\$ -	\$ -	
Volumetric Rate Riders	\$ -	133	\$ -	\$ -	133	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 18,060.54			\$ 18,359.54	\$ 298.99	1.66%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 2.1761	133	\$ 289.42	\$ 3.3333	133	\$ 443.33	\$ 153.91	53.18%
CBR Class B Rate Riders	\$ -	133	\$ -	\$ 0.0635	133	\$ (8.45)	\$ (8.45)	
GA Rate Riders	\$ -	46,770	\$ -	\$ -	46,770	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.7003	133	\$ 93.14	\$ 0.7003	133	\$ 93.14	\$ -	0.00%
Smart Meter Entirety Charge (if Additional Fixed Rate Riders)	\$ -	3320	\$ -	\$ -	3320	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	133	\$ -	\$ -	133	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 18,443.10			\$ 18,887.56	\$ 444.46	2.41%
RTSR - Network	\$ 1.7111	133	\$ 227.58	\$ 1.5733	133	\$ 209.25	\$ (18.33)	-8.05%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.2915	133	\$ 171.77	\$ 1.1707	133	\$ 155.70	\$ (16.07)	-9.35%
Sub-Total C - Delivery (including Sub-Total B)			\$ 18,842.45			\$ 19,252.51	\$ 410.06	2.18%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	49,595	\$ 168.62	\$ 0.0034	49,595	\$ 168.62	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	49,595	\$ 24.80	\$ 0.0005	49,595	\$ 24.80	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	3320	\$ 830.00	\$ 0.25	3320	\$ 830.00	\$ -	0.00%
TOU - Off Peak	\$ 0.1280	31,741	\$ 4,062.81	\$ 0.1280	31,741	\$ 4,062.81	\$ -	0.00%
TOU - Mid Peak	\$ 0.1280	8,927	\$ 1,142.67	\$ 0.1280	8,927	\$ 1,142.67	\$ -	0.00%
TOU - On Peak	\$ 0.1280	8,927	\$ 1,142.67	\$ 0.1280	8,927	\$ 1,142.67	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 26,214.02			\$ 26,624.08	\$ 410.06	1.56%
HST		13%	\$ 3,407.82		13%	\$ 3,461.13	\$ 53.31	1.56%
Ontario Electricity Rebate		31.8%	\$ -		31.8%	\$ -	\$ -	
Total Bill on TOU			\$ 29,621.84			\$ 30,085.21	\$ 463.37	1.56%

3

1 Residential Rate Class 10th Percentile

2

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	289 kWh
Demand	kW
Current Loss Factor	1.0604
Proposed/Approved Loss Factor	1.0604

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 44.48	1	\$ 44.48	\$ 45.24	1	\$ 45.24	\$ 0.76	1.71%
Distribution Volumetric Rate	\$ -	289,2085	\$ -	\$ -	289,2085	\$ -	\$ -	-
DRP Adjustment	\$ -	289,2085	\$ (7.62)	\$ -	289,2085	\$ (8.38)	\$ (0.76)	9.97%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	289,2085	\$ -	\$ -	289,2085	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 36.86			\$ 36.86	\$ -	0.00%
Line Losses on Cost of Power	\$ 0.1280	17	\$ 2.24	\$ 0.1280	17	\$ 2.24	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0065	289	\$ 1.88	\$ 0.0101	289	\$ 2.92	\$ 1.04	55.38%
CBR Class B Rate Riders	\$ -	289	\$ -	\$ 0.0002	289	\$ (0.06)	\$ (0.06)	-
GA Rate Riders	\$ -	289	\$ -	\$ -	289	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0025	289	\$ 0.72	\$ 0.0025	289	\$ 0.72	\$ -	0.00%
Smart Meter Entity Charge (if Additional Fixed Rate Riders)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	289	\$ -	\$ -	289	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 42.27			\$ 43.25	\$ 0.98	2.33%
RTSR - Network	\$ 0.0062	307	\$ 1.90	\$ 0.0057	307	\$ 1.75	\$ (0.15)	-8.06%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0047	307	\$ 1.44	\$ 0.0043	307	\$ 1.32	\$ (0.12)	-8.51%
Sub-Total C - Delivery (including Sub-Total B)			\$ 45.61			\$ 46.32	\$ 0.71	1.55%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	307	\$ 1.04	\$ 0.0034	307	\$ 1.04	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	307	\$ 0.15	\$ 0.0005	307	\$ 0.15	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.1280	185	\$ 23.69	\$ 0.1280	185	\$ 23.69	\$ -	0.00%
TOU - Mid Peak	\$ 0.1280	52	\$ 6.66	\$ 0.1280	52	\$ 6.66	\$ -	0.00%
TOU - On Peak	\$ 0.1280	52	\$ 6.66	\$ 0.1280	52	\$ 6.66	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 84.08			\$ 84.78	\$ 0.71	0.84%
HST	13%		\$ 10.93	13%		\$ 11.02	\$ 0.09	0.84%
Ontario Electricity Rebate	31.8%		\$ (26.74)	31.8%		\$ (26.96)	\$ (0.22)	-
Total Bill on TOU			\$ 68.27			\$ 68.84	\$ 0.57	0.84%

3

1 Residential Rate Class – Non-RPP

2

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 44.48	1	\$ 44.48	\$ 45.24	1	\$ 45.24	\$ 0.76	1.71%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
DRP Adjustment	\$ -	750	\$ (7.62)	\$ -	750	\$ (8.38)	\$ (0.76)	9.97%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 36.86			\$ 36.86	\$ -	0.00%
Line Losses on Cost of Power	\$ 0.1368	45	\$ 6.20	\$ 0.1368	45	\$ 6.20	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0065	750	\$ 4.88	\$ 0.0101	750	\$ 7.58	\$ 2.70	55.38%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ 0.0002	750	\$ (0.15)	\$ (0.15)	-
GA Rate Riders	\$ -	750	\$ -	\$ 0.0004	750	\$ (0.30)	\$ (0.30)	-
Low Voltage Service Charge	\$ 0.0025	750	\$ 1.88	\$ 0.0025	750	\$ 1.88	\$ -	0.00%
Smart Meter Entity Charge (if Additional Fixed Rate Riders)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 50.38			\$ 52.63	\$ 2.25	4.47%
RTSR - Network	\$ 0.0062	795	\$ 4.93	\$ 0.0057	795	\$ 4.53	\$ (0.40)	-8.06%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0047	795	\$ 3.74	\$ 0.0043	795	\$ 3.42	\$ (0.32)	-8.51%
Sub-Total C - Delivery (including Sub-Total B)			\$ 59.05			\$ 60.58	\$ 1.53	2.60%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	795	\$ 2.70	\$ 0.0034	795	\$ 2.70	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	795	\$ 0.40	\$ 0.0005	795	\$ 0.40	\$ -	0.00%
Standard Supply Service Charge	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Non-RPP Retailer Avg. Price	\$ 0.1368	750	\$ 102.60	\$ 0.1368	750	\$ 102.60	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 164.75			\$ 166.28	\$ 1.53	0.93%
HST	13%		\$ 21.42	13%		\$ 21.62	\$ 0.20	0.93%
Ontario Electricity Rebate	31.8%		\$ (52.39)	31.8%		\$ (52.88)	\$ (0.49)	-0.93%
Total Bill on Non-RPP Avg. Price			\$ 186.16			\$ 187.90	\$ 1.73	0.93%

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~Respectfully Submitted~

1 Appendices

2

3

1 A: 1595 (2016) Variance Explanations

2

InnPower Explanation to Account 1595 – Work form

EB-2015-0081 IRM for January 1, 2016 Rates

1595-2016 Analysis

The total claim amounts as of December 31, 2015 and approved for disposition in the EB-2015-0081 Decision and Orderⁱ, were as follows (principle and interest balances),

Total Group 1 Balance (excluding GA)	\$157,287
RSVA Global Adjustment	\$445,782
Total Claim	\$603,069

Group 1 Balance 1595 – 2016 Explanation

The total claim value of \$603,069 equals the value in the 1595 2016 Work form in cell F15. The issues at hand for the collection of the disposition or 1595 2016 are as follows,

Total Group 1 Balance (excluding GA)

1. Due to an error on Tab 4 in the Rate Generator model IPC did not populate the 1595 Recovery Share portion. As a result, the calculated DVA for the Group 1 Accounts (excluding GA) was \$39,140 versus \$157,287 or a shortfall of \$118,147. The enclosed table reflects the accounts in yellow that were not allocated to rate classes thus resulting in a lower Rate Rider.

EB-2015-0071 Disposition				
Group 1	Account No.	Principal	Interest	
LV Variance Account	1550	\$ 101,817	\$ 1,907	
Smart Metering Entity Charge Variance Account	1551	\$ (4,677)	\$ (83)	
RSVA- Wholesale Market Charge	1580	\$ 6,164	\$ 2,148	
Variance WMS - Sub Account CBR Class B	1580	\$ -	\$ -	
RSVA - Retail Transmission Network Charge	1584	\$ (96,692)	\$ (1,891)	
RSVA - Retail Transmission Connection Charge	1586	\$ (157,935)	\$ (3,006)	
RSVA Power	1588	\$ 183,234	\$ 8,154	
RSVA - Global Adjustment	1589	\$ 443,215	\$ 2,567	
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$ (267)	\$ 622	
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$ 61,748	\$ (37,469)	
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$ -	\$ -	
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$ 148,981	\$ (55,468)	
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$ 1,254,861	\$ (1,254,861)	
Total of Group 1 Balances		\$ 1,940,449	\$ (1,337,380)	
Total Claim for Group 1 Balances		\$ 603,069		
	1550-1588	\$ 31,911	\$ 7,229	\$ 39,140
	1595	\$ 1,465,323	\$ (1,347,176)	\$ 118,147

2. This issue was brought to IPC's attention during the COS application via letter from the OEB named "InnPower EB-2016-0081 Error in Calculation" received on May 6, 2016. A copy of this letter is enclosed.

3. In addition to the incorrect calculated DVA's, (lower than the approved disposition) the DVA was collected for a 24-month timeframe versus a 12-month timeframe. IPC's 2016 tariff was deemed interim until a Decision was rendered on EB-2017-0085. IPC was directed in December 2017 to end all sunset rate riders effective December 31, 2017.

4. The two-year recovery period did not capture the originally approved balance for disposition of \$157,287. The variance between the original balance and the collected DVA's is \$48,740, which is still owing to IPC.

Components of the 1595 Account Balances	Approved in Decision for EB-2015-0071				As Allocated in Rate Generator Model		
	Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition		Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition
	\$ 1,497,234	\$ (1,339,947)	\$ 157,287		\$ 31,911	\$ 7,229	\$ 39,140
Difference from the Approved to Allocated	\$ 118,147		\$ 118,147				
DVA Collected	\$ 108,547		\$ 108,547				\$ 108,547
Variance			\$ 48,740 (E4-E8)				\$ 69,407
Balance owing to IPC for the Total Approved for Disposition			\$ 48,740				

5. In undertaking the 1595 Work form IPC was unsure as to where to reflect the misallocation in bullets 1 – 4, thus the creation of this document. The text box provided in the work form is limiting in explaining the circumstance of the variance.

RSVA Global Adjustment Portion of 1595 - 2016

The principal and interest balance approved for disposition in 2016 for Account 1589 (Global Adjustment) was \$445,782.

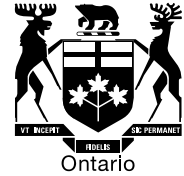
1. The calculation of the GA Rate Rider included the full balance of \$445,782 for an approved timeframe of 12 months.
2. The contributing factor to the GA Rate Rider was that the RR was collected for a 24-month timeframe versus a 12-month timeframe. IPC's 2016 tariff was deemed interim until a Decision was rendered on EB-2017-0085 (Decision and Order was issued on March 8, 2018). IPC was directed in December 2017 to end all sunset rate riders effective December 31, 2017.
3. To this end, the GA Rate Rider was over collected by (\$484,559). The Net amount owing to customers is (\$438,430).

Supporting OEB Correspondence

ⁱ EB-2015-0081 Decision and Rate Order, December 10, 2015, Page 9

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BY E-MAIL

May 6, 2016

Brenda L. Pinke
InnPower Corporation
7251 Yonge St.
Innisfil, ON L8S 0J3

Dear Ms. Pinke:

**Re: InnPower Corporation
Application for Rates
OEB File Number EB-2015-0081**

A Final Rate Order in the above-noted proceeding was issued by the OEB on December 10, 2015.

The OEB has discovered an error in the final IRM model upon which the 2016 rates were based. Specifically, InnPower did not enter recovery share proportions for Account 1595 in the applicable columns on Sheet 4 of the model. This has resulted in the calculation of rate riders on Sheet 6 for Deferral and Variance Accounts which fail to recover the balance approved for disposition in Account 1595 of \$118,147.

As per the Accounting Procedures Handbook, amounts collected from rate riders are recorded in Account 1595 to offset the amount approved for disposition. The residual balance in Account 1595 is then addressed in a future application. On that basis, no action is required. However, InnPower may wish to propose a resolution in order to address this matter more quickly. You can contact Martha McQuat at 416-440-7606 to discuss any alternatives.

Yours truly,

Original Signed By

Lynne Anderson
Vice President, Applications

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January 9, 2018

**To: All Parties in the EB-2016-0085 InnPower Corporation (InnPower)
Application for Rates**

**Re: InnPower Application for Rates Ontario Energy Board (OEB) File Number:
EB-2016-0085**

This letter addresses certain rate riders approved by the OEB and implemented by InnPower. In undertaking response J2.6 filed with the OEB on October 6, 2017, InnPower confirmed that it had rate riders with an expiry date of December 31, 2016, but which “continued into 2017 per the Interim Rate Order”. The OEB had issued an Interim Rate Order on December 21, 2016, declaring InnPower’s current rates interim effective January 1, 2017 pending a final decision by the OEB in the proceeding.

This letter addresses three rate riders, each with a December 31, 2016 expiry date:

- Rate Rider for Disposition of Capital Gains - approved in EB-2014-0086
- Rate Rider for Disposition of Deferral/Variance Accounts (2016) – approved in EB-2015-0081
- Rate Rider for Disposition of Global Adjustment Account (2016) – approved in EB-2015-0081

The start and end dates for these rate riders were established to dispose of specific approved account balances. To the extent that these rate riders remain in effect as of the date of this letter, the OEB expects InnPower to end these riders effective end of day December 31, 2017, if possible, to avoid further collections and refunds in excess of the approved account balances.

InnPower should inform the OEB in writing when these three rate riders are ended. The OEB will address all rate riders in its final decision in the proceeding.

Please direct any questions relating to this application to the Case Manager, Fiona O'Connell at Fiona.oconnell@oeb.ca and OEB Counsel, Ljuba Djurdjevic at ljuba.djurdjevic@oeb.ca.

Yours truly,

Original signed by

Kirsten Walli
Board Secretary

1 B: IPC GA Allocation Process

2



INNPOWER

Policy and Procedures Manual

1588/1589 Monthly Process

Page 1 of 8

Procedure Number:	Regulatory Accounts	Revision Number: _1__
Title:	1588/1589 Monthly Process	Policy: _001__
Issued by:	Finance and Regulatory Specialist	Approved by: _CFO
Date:	Approved June, 2019	

Policy: Refer to _____

Purpose: Outlines the procedure for recording, filing and reconciling the 1588/1589 account transactions.

Responsibilities:

The Finance and Regulatory Specialist is responsible for preparing the monthly filing reports, inputting data through the IESO portal and the monthly reconciliations.

The VP of Corporate Services is responsible for reviewing and approving the monthly IESO filing.

Definition: Not Applicable

Frequency: Monthly

Trigger: Filing performed in the first four business days of the month. Reconciliation is performed once data is available.

Procedure:

Harries GA Entries

During the calendar month, the CIS posts entries for Class B Global Adjustment for applicable accounts (i.e. Non-RPP) to accounts:

- **1.10.4025.120.800** (Street Lighting Energy Sales – GA)
- **1.10.4035.115.800** (General Energy Sales > 50kW – GA)
- **1.10.4035.110.800** (General Energy Sales < 50kW – GA)
- **1.10.4055.XXX.800** (Energy Sales Resale (Retail) – GA)

The amounts charged is at the IESO 1st **estimate** GA rate.

These revenue amounts are typical representative of the **previous** calendar month.

Example: December usage is recorded in January (the following month)



Cost of Power Accrual

Distributors are expected to be accruing the cost of power bill each month.

The monthly cost of power accrual amounts are calculated as follows:

- Estimated wholesale volumes purchased for RPP and non-RPP customers
- 2nd estimate for GA price

The accrual amount will be recorded at the beginning of the month. As the actual IESO invoice is received later in the month, the accrual amount will be reversed and actuals will be recorded in the following month.

Accounting Entry:

The entry will be recorded to following accounts:

1.10.4705.900.000 (Power Purchased)		\$DR
1.10.4708.900.000 (Charges – WMS)		\$DR
1.10.4708.900.001 (Charges – WMS OESP)		
1.00.1110.902.001 (AR Other – IESO OESP)		
1.00.1110.902.002 (AR Other – OREC)		\$CR
1.00.1110.902.003 (AR Other – IESO GA Modifier)		\$CR
1.00.1110.902.004 (AR Other – DRP)		\$CR
1.10.4751.900.000 (Charges – Smart Meter Entity Charge)		\$CR
1.10.4708.900.002 (IESO CBR amount for Class A Loads)		\$DR
1.10.4708.900.003 (IESO CBR amount for Class B Loads)		\$DR
1.10.4707.000.801 (IESO Global Adjustment Class A)		\$DR
1.10.4707.000.800 (IESO Global Adjustment Class B)		\$DR
1.00.2256.900.000 (IESO Fees and Penalties Payable)		\$CR

Unbilled Revenue Accrual

Distributors must accrue all revenues (all components of the customer bills) they expect to invoice their customers, embedded distributors, and short term and long term load transfers for all energy and demand consumed but not billed and recorded in the accounts, by the end of each month. All USoA accounts are to be used for the unbilled revenue accrual, i.e. the same revenue accounts that are used for billing purposes.

The monthly unbilled amounts are calculated as follows:

- A monthly % change in consumption is calculated using preliminary data from Kinetiq.
- This monthly % change in consumption is multiplied by the current month billed, to determine unbilled.



INNPOWER

Policy and Procedures Manual

Note: The above applies to Energy, WMS, Network, Connection and Distribution revenue. Class A GA accrual calculated as the difference between current month actuals and previous month IESO charges.

Example: To calculate February unbilled

January consumption:	20,369,107
February consumption:	20,416,973
Monthly % change in consumption:	0.23%
February billed (actual):	\$2,102,076
February unbilled (estimate):	\$2,102,076 x (1 + 0.23%) = <u>\$2,150,424</u>

Accounting Entry:

The following entry is made on a monthly basis for unbilled revenue:

1.00.1120.900.000 (Accrued Utility Revenues)	\$X DR	
1.10.4050.900.000 (Revenue Adjustment)		\$X CR
1.10.4062.900.000 (Billed - WMS)		\$X CR
1.10.4062.900.002 (Billed – WMS CBR Class A)		\$X CR
1.10.4062.900.003 (Billed – WMS CBR Class B)		\$X CR
1.10.4066.900.000 (Billed – NW)		\$X CR
1.10.4068.900.000 (Billed – CN)		\$X CR
1.10.4075.900.000 (Billed – LV Charges)		\$X CR
1.10.4076.900.000 (Billed – SME Charges)		\$X CR
1.20.4080.900.000 (Distribution Service Revenue)		\$X CR
1.30.4235.900.000 (Miscellaneous Service Revenue)		\$X CR
1.10.4035.115.801 (General Service Energy Sales >50kv Class A GA)		\$X CR

IESO Filing

Distributors are required to make RPP settlement claims with the IESO for each trade month. Through these claims, distributors will recover/return the differences between amounts billed to RPP customers for commodity costs, and amounts charged by IESO to distributors based on the HOEP plus GA.

Estimates for costs and revenues are made, as the actual customer consumption volume data is not available until the billings have been completed.

Volume

Estimates are made for the following kWh consumption **volume** data:

- RPP customer kWh sales consumption volumes

- RPP TOU
 - On-Peak
 - Mid-Peak
 - Off-Peak
- Non-RPP customer kWh sales consumption volumes

Example: See Appendix I

Rates/Pricing

The following **rates/pricing** and **unit cost** data are used when performing initial RPP settlement calculations:

- Each of the three RPP TOU periods:
 - RPP TOU
 - On-Peak
 - Mid-Peak
 - Off-Peak
- Estimated Average Energy Price for RPP customers
- GA 2nd estimate

Example: See Appendix II

IESO Invoice Reconciliation

When the monthly IESO invoice is received, the GA settlement amount is allocated to the following:

- Charge type 147 (Class A Global Adjustment) is recorded in GL account **1.10.4707.000.801** (IESO Global Adjustment Class A)
- Charge type 148 (Class B Global Adjustment) is divided into 2 segments:
 - 25% of CT 148 is recorded in **1.10.4707.000.800** (IESO Global Adjustment Class B) (**1589**)
 - The balance is recorded in **1.10.4705.900.000** (Power Purchased) (**1588**)

Note: At this stage, it is estimated that 25% of charge type 148 is for Class B Global Adjustment, a true-up is required once actuals are known.

RSVA Reconciliation

The monthly Non-RPP GA variance is calculated by taking the difference between:

- The monthly Non-RPP Cost of GA (25% allocated to 1.10.4707.000.800) and

- The monthly Non-RPP GA revenue
 - **1.10.4025.120.800** (Street Lighting Energy Sales – GA)
 - **1.10.4035.115.800** (General Energy Sales > 50kW – GA)
 - **1.10.4035.110.800** (General Energy Sales < 50kW – GA)
 - **1.10.4055.XXX.800** (Energy Sales Resale (Retail)) – GA

Using this variance calculation, an entry is recorded to:

- **1.00.1589.800.000** (RSVA Global Adjustment) and
- Either **1.10.4710.902.000** (Cost of Power Adjustment RSVA) or **1.10.4050.902.000** (Revenue Adjustment RSVA) based on whether the variance is a debit or credit.

Reconciliation

IESO RPP True-up

Actual data must be used to perform RPP settlement true-up claims with the IESO once it is available. The most recent initial RPP settlement claim for the trade month must be reversed and an updated RPP settlement claim must be calculated. The net difference between the most recent RPP settlement claim and the updated RPP settlement claim must be trued up with the IESO through an adjustment made to the RPP settlement claim the next month.

Two RPP settlement true-up claims are to be performed:

1. The first true-up is done the **month following** the initial RPP settlement claim. This would true-up:
 - a. GA 2nd estimate price with the actual GA price
 - b. Estimated wholesale power cost to actual at the HOEP

2. The second true-up claims is done **two months following** the initial RPP settlement claim. This would true-up:
 - a. Estimated kWh sales volumes to actuals

Example: For January Consumption

<i>January</i>	<i>February</i>	<i>March</i>
<i>ESTIMATES</i>	<i>1st TRUE-UP</i>	<i>2nd TRUE-UP</i>
<i>Consumption Volume</i>	<i>GA 2nd estimate to GA Actual</i>	<i>Estimated to actual kWh</i>
<ul style="list-style-type: none"> • <i>RPP TOU</i> • <i>Non-RPP</i> 	<i>Estimated to actual wholesale power cost at HOEP</i>	<i>volumes for RPP</i>
<i>Average Energy Price for RPP</i>		

Rate – GA 2nd estimate

IESO Entry:

Variances identified from true-up analysis would be added to monthly IESO filing amounts.

Accounting Entry:

Variances will be incorporated as part of the IESO invoice, therefore, a separate accounting journal entry would not be required.

Internal GA True-up

Actual calendar month kWh consumption sales volumes for RPP and Non-RPP customers must be used to update the apportionment of the wholesale kWh purchase volumes to the appropriate commodity variance account. Once actual data is available, distributors are to journalize the differences between the two cost accounts 4705 and 4707.

One Non-RPP GA true-up claim is to be performed internally:

1. The true-up is done **two months following** the initial RPP settlement claim. This would true-up:
 - a. The estimated ratio of Non-RPP Cost of GA (25% allocated to 1.10.4707.000.800) with the actuals.

To determine the variance amount, the following will be calculated:

- i. Total billed consumption – total negate billed consumption = net GA Non-RPP
- ii. Total GA (\$) + total negate GA (\$) = net GA Non-RPP
- iii. Net GA Non-RPP Consumption x IESO actual GA/1,000 (\$) = Actual Non-RPP GA
- iv. Variance = iii. (above) – ii. (above)

Note:

- Because the 1st estimate rate is updated at the first of each month in the NS CIS, calendar month prorated usage by bill code date is stored in the pu_stats table.
- Only the global adjustment negate stat codes are used as this represents RPP billed customers.
- The estimated ratio is 25% Non-RPP to 75% RPP customers, which will be reviewed annually.

IESO Entry:

There is no IESO entry required for the GA allocation.

Accounting Entry:

Based on the variance calculated above, an entry is required to adjust for the actual proportion of costs allocated between RPP and non-RPP customers within the GL accounts.

The entry would debit/credit the following accounts:

- **1.10.4707.000.800** (IESO Global Adjustment Class B) **(1589)**
- **1.10.4705.900.000** (Power Purchased) **(1588)**

The set-up of the entry will depend on whether the allocations are under or over estimated.

Example:

1.10.4707.000.800 ((IESO Global Adjustment Class B)	\$1,000	DR
1.10.4705.900.000 (Power Purchased)		\$1,000 CR

To adjust allocation of CT 148 per IESO bill relating to actual RPP and Non-RPP kWh proportions.

Note: The entry above will adjust the 1588/1589 accounts when the RSVA entries are calculated and posted.

Note that actual calendar month customer kWh sales volumes adjusted for the relevant Total Loss Factor (TLF) will not be the same as purchased volumes from the IESO. Differences exist between actual system losses and TLF billed to customers. The resulting differences are defined as unaccounted for energy (UFE) and such differences will be tracked in Account 1588 – RSVA power and Account 1589 – RSVA GA.

Appendix I

Estimates for kWh consumption volume data

1. Usage data files are received from Savage for the month
2. Total Net System Load Shape (NSLS) for the month calculated using:
 - a. Actual NSLS data for the first half of the month plus;
 - b. Calculated NSLS using actual interval metered consumption (not adjusted by a loss factor) less interval metered customer consumption for the remaining half of the month
3. To determine RPP consumption, deduct consumption of Non-RPP in NSLS for the month.
Calculated as:
 - a. Pass through customer consumption plus;
 - b. Retailer consumption (previous month)
4. RPP consumption amount is then allocated to TOU periods:
 - a. On-peak, Mid-peak and Off-peak percentages for the month are calculated based on Smart Meter unbilled data from Savage for the month

- b. RPP consumption is prorated based on calculated TOU percentages

Appendix II

Rates/pricing and unit cost data

- Each of the three RPP TOU periods use ACTUAL rates
- Estimated average energy price for RPP customers:
 - WAP without GA calculated as:
 - Total market price costs calculated as sum of Hourly Ontario Energy Price (HOEP) x Hourly kWh consumption for each period (hourly)
 - Total market price costs (calculated above) is then divided by estimated NSLS consumption for the month
 - WAP with GA calculated as:
 - Total market price costs calculated as sum of Hourly Ontario Energy Price (HOEP) + 2nd estimate preliminary global adjustment rate x Hourly kWh consumption for each period (hourly)
 - Total market price costs (calculated above) is then divided by estimated NSLS consumption for the month
- GA 2nd Estimate
 - From IESO website

1 C: OEB Audit Notice of Inspection

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Ontario
Energy
Board | Commission
de l'énergie
de l'Ontario

BY EMAIL

February 3, 2020

Mr. Glen McAllister
Chief Financial Officer
InnPower Corporation
7251 Yonge Street
Innisfil, ON, L9S 0J3

glenm@innpower.ca

Dear Mr. McAllister:

Re: Notice of Inspection – Group 1 Deferral and Variance Accounts

The Ontario Energy Board's Inspection & Enforcement Department (OEB Staff) is initiating an inspection of InnPower Corporation's (InnPower) Group 1 Deferral and Variance Accounts. The inspection is being conducted as a result of the OEB's concerns with InnPower's accounting procedures and controls for Group 1 DVA balances during InnPower's 2019 IRM rate proceeding EB-2018-0045.

The main objective of the inspection is to examine the balances of InnPower's Group 1 Deferral and Variance Accounts and determine whether:

- 1) accounting policies and procedures for these accounts are properly and consistently applied in accordance with the OEB's Accounting Procedures Handbook, Reporting and Record-Keeping Requirements, and related regulatory guidelines; and
- 2) adequate systems and processes are in place to ensure that settlements with the IESO are in compliance with relevant legislation, regulations, and OEB and IESO guidance.

The inspection is being carried out under Part VII of the *Ontario Energy Board Act, 1998* (the Act). To the extent that the inspection requires the examination of documents,

records or information that are not already in the OEB's possession, OEB staff will be acting under Part VII of the Act. The results of the inspection will be shared with InnPower. In accordance with sections 109 and 111 of the Act, the results of the inspection may also be shared within the OEB and filed as evidence by OEB staff in a future InnPower proceeding before the OEB.

OEB staff will be contacting you to discuss the inspection, including key activities, associated timelines, and next steps.

OEB staff thanks you in advance for your cooperation and assistance in the conduct of this inspection. Please do not hesitate to contact the undersigned directly should you have any questions.

Yours truly,

A handwritten signature in blue ink, appearing to read 'Tony Stanco', with a stylized flourish at the end.

Tony Stanco
Manager - Inspection & Enforcement

1 D: IPC Current Tariff
2

Schedule A

To Decision and Rate Order

Tariff of Rates and Charges

OEB File No: EB-2019-0047

DATED: December 12, 2019

InnPower Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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

EB-2019-0047

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 distributor'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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	44.48
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$	0.17
Low Voltage Service Rate	\$/kWh	0.0025
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2021 - Approved on an Interim Basis	\$/kWh	0.0065
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)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0062
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	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

InnPower Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2020
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EB-2019-0047

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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 50 kW. Further servicing details are available in the distributor'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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	42.74
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0103
Low Voltage Service Rate	\$/kWh	0.0024
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2021 - Approved on an Interim Basis	\$/kWh	0.0066
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	0.0056
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0043

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

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 50 kW but less than 5,000 kW. Further servicing details are available in the distributor'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.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	218.58
Distribution Volumetric Rate	\$/kW	4.4295
Low Voltage Service Rate	\$/kW	1.3285
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2021 - Approved on an Interim Basis	\$/kW	2.5622
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kW	0.5644
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020 - Applicable only for Non-Wholesale Market Participants	\$/kW	(0.4027)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kW	0.0766
Retail Transmission Rate - Network Service Rate	\$/kW	2.1974

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Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.4501
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	2.1974
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.2957

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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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 distributor'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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	13.23
Distribution Volumetric Rate	\$/kWh	0.0222
Low Voltage Service Rate	\$/kWh	0.0024
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2021 - Approved on an Interim Basis	\$/kWh	0.0066
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	0.0056
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0043

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

InnPower Corporation
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SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor'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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	13.94
Distribution Volumetric Rate	\$/kW	63.5243
Low Voltage Service Rate	\$/kW	1.0383
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2021 - Approved on an Interim Basis	\$/kW	2.3776
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kW	0.4703
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020 - Applicable only for Non-Wholesale Market Participants	\$/kW	(0.4019)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kW	0.0764
Retail Transmission Rate - Network Service Rate	\$/kW	1.7197
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9148

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

InnPower Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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EB-2019-0047

STREET LIGHTING SERVICE CLASSIFICATION

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 distributor'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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	4.26
Distribution Volumetric Rate	\$/kW	29.4537
Low Voltage Service Rate	\$/kW	0.7003
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2021 - Approved on an Interim Basis	\$/kW	2.1761
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kW	0.5991
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020 - Applicable only for Non-Wholesale Market Participants	\$/kW	(0.3919)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kW	0.0745
Retail Transmission Rate - Network Service Rate	\$/kW	1.7111
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2915

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

InnPower Corporation
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EB-2019-0047

microFIT SERVICE CLASSIFICATION

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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for transformer losses - applied to measured demand and energy	%	(1.00)

InnPower Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2020
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2019-0047

SPECIFIC SERVICE CHARGES

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 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.

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 Global Adjustment and the HST.

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 (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at meter - during regular hours	\$	65.00
Reconnection at meter - after regular hours	\$	185.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00

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

InnPower Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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EB-2019-0047

RETAIL SERVICE CHARGES (if applicable)

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 Global Adjustment and the HST.

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	\$	102.00
Monthly Fixed Charge, per retailer	\$	40.80
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.02
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.61
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.61)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.51
Processing fee, per request, applied to the requesting party	\$	1.02
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)	\$	4.08
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.04

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

- 1 E: IPC Certification
- 2

August 17, 2020

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
PO Box 2319
2300 Yonge Street
Toronto ON M4P 1E4

Dear Ms. Walli

Re: InnPower Corporation Application for Rates – OEB File Number EB-2020-0033

Glen McAllister, Interim Chief Financial Officer for InnPower Corporation certifies that, to the best of my knowledge;

- the evidence filed in application EB-2020-0033 is accurate consistent and complete
- InnPower has robust processes and internal controls in place for the preparation, review, verification and oversight of the account balances being disposed.

Respectively submitted,

Original signed by Glen McAllister

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