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BY EMAIL

October 3, 2025

Ritchie Murray
Acting Registrar
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto ON M4P 1E4

Dear Ritchie Murray:

**Re: InnPower Corporation
Application for 2026 Electricity Distribution Rates
Ontario Energy Board (OEB) File Number: EB-2025-0027**

In accordance with Procedural Order No.1, please find attached the Ontario Energy Board staff interrogatories in the above proceeding. The applicant and intervenor have been copied on this filing.

InnPower Corporation's responses to interrogatories are due by October 16, 2025.

Any questions relating to this letter should be directed to Oluwole (Wolly) Bibiresanmi at Oluwole.Bibiresanmi@oeb.ca. or at 437-880-4352. The OEB's toll-free number is 1-888-632-6273.

Yours truly,

Oluwole (Wolly) Bibiresanmi
Advisor, Incentive Rate-setting

**OEB Staff Interrogatories
InnPower Corporation.
EB-2025-0027**

Please note, InnPower Corporation (InnPower) is responsible for ensuring that all documents it files with the OEB, including responses to OEB staff interrogatories and any other supporting documentation, do not include personal information (as that phrase is defined in the *Freedom of Information and Protection of Privacy Act*), unless filed in accordance with rule 9A of the OEB's *Rules of Practice and Procedure*.

1-Staff- 1

RSVA Variances and True-Up Adjustments

Ref 1: Filing Requirements for Electricity Distribution Rates Applications, June 19, 2025

Ref 2: InnPower_2026-IRM-Rate-Generator-Model_VI

Ref 3: Manager's Summary, p.8

Preamble:

InnPower's 2026 IRM application identified variances in RSVA accounts due to reporting differences in the 2.1.7 RRR submission. A \$188,414 variance in Account 1580 is attributed to the inclusion of CBR Class B sub-account balances within the control account. Variances of \$293,213 in Account 1588 and (\$36,331) in Account 1589 result from true ups related to actual GA rates, RPP settlement volumes, and Non-RPP volumes. No adjustments were made to balances previously approved by the OEB. Supporting calculations are provided in the Commodity Accounts Analysis and Principal Adjustments workforms.

Question(s):

- a. Please provide details to show that the reported variances are consistent with historical trends.
- b. Please provide an explanation to show that the balances in Table 1 below are consistent with prior year-end filings.
- c. Please provide an explanation for any variances or discrepancies that may arise from the information provided above.

Table 1: InnPower Interests 2024-2025

Accounts Descriptions	Account	2024	2025	Difference
		Closing Interest Balances as of Dec 31, 2022 Adjusted for Disposition during 2024	Principal Disposition during 2025 - instructed by OEB	
LV Variance Account	1550			-
Smart Metering Entity Charge Variance Account	1551			-
RSVA - Wholesale Market Service Charge5	1580			-
Variance WMS – Sub-account CBR Class A5	1580			-
Variance WMS – Sub-account CBR Class B5	1580			-
RSVA - Retail Transmission Network Charge	1584			-
RSVA - Retail Transmission Connection Charge	1586			-
RSVA - Power4	1588			-
RSVA - Global Adjustment4	1589			-
Disposition and Recovery/Refund of Regulatory Balances (2020)	1595			-
Disposition and Recovery/Refund of Regulatory Balances (2021)	1595			-
Disposition and Recovery/Refund of Regulatory Balances (2022)	1595			-
Total				

1-Staff- 2

Materiality: Budget

Ref 1: Filing Requirements for Electricity Distribution Rates Applications, June 19, 2025

Ref 2: Manager’s Summary, p.17

Preamble:

In Chapter 3 of the OEB’s Filing Requirements, distributors are required to provide evidence that Z-factor claims meet the criteria of causation, materiality, and prudence. For causation, claimed costs must be directly linked to the Z-factor event and must fall outside the base rates.

InnPower reported incremental operating costs of \$426,794 and capital expenditures of \$798,170 related to electricity service restoration following the ice storm event.

Question(s):

- Please provide details of the emergency response/storm restoration budgets and actual expenditures (capital and operating) between 2022-2025 included in InnPower’s base rates. If none, please provide an explanation on how such costs were historically planned and funded by InnPower.
- Please explain the criteria InnPower uses to determine whether emergency response costs are included in rate-funded budgets or recovered through alternative mechanisms.

1-Staff- 3

Prudence and Materiality: Operating and Capital Expenditures

Ref: Manager's Summary, pp.18 and 20

Preamble:

InnPower is seeking the recovery of \$496,013 in total costs related to storm restoration activities as shown in Table 2 below. This amount includes:

- Operating Expenditures: \$426,794 in principal and \$6,700 in carrying charges, totaling \$433,494
- Capital Expenditures: \$61,554 in principal and \$965 in carrying charges, totaling \$62,519

Restoration efforts involved emergency repairs, pole and conductor replacements, tree removal, and system re-energization. Labour and contractor costs were incurred under existing agreements, and materials were sourced from available inventory. No equipment or material shortages were reported during the restoration process.

Question(s):

- a. Please provide planned and actual detailed breakdown of the \$426,794 in operating expenditures by activity (e.g., labour, contractor services, tree removal).
- b. Please provide planned and actual detailed information on overtime or premium labour rates included in the operating expenditures, how they were applied and justified.
- c. Please provide planned and actual detailed information on specific assets that were replaced or installed under the \$61,554 capital expenditure.
- d. Please confirm whether the capital investments were part of any pre-approved capital plans and provide supporting documentation if available.
- e. Please provide details and explanations on the calculation of the \$7,665 in carrying charges, including the applicable period and methodology used.
- f. Please provide details in Table 3, restoration costs already included in InnPower's base rates and budgets between 2022-2025.
- g. Please provide an explanation on how InnPower distinguishes between regular maintenance and storm-related emergency work in its accounting practices.
- h. Please provide a detailed list of capitalized costs, including the amounts and the rationale or basis for capitalizing each item

Table 2: InnPower Total Z-Factor Relief Requested

Category	Principal \$	Carrying Charges \$	Total \$
Operating Expenditures	\$ 426,794	\$ 6,700	\$ 433,494
Capital Expenditures	\$ 61,554	\$ 965	\$ 62,519
Total	\$ 488,349	\$ 7,665	\$ 496,013

Table 3: Storm Restoration Financial Plans

S/No	Storm Related plans Included in Rates (\$)	Storm Related plans included in Budgeted Amount (\$)	Z-Factor Costs (Actual) - \$
2022			
2023			
2024			
2025			

1-Staff- 4

Causation: Restoration Activities

Ref: Manager's Summary, pp. 20-21

Preamble:

InnPower filed account of storm-related expenditures, such as the incremental operating and capital costs incurred during service restoration efforts.

Operating Expenses

- Scope: Includes overtime labour, contracted services, equipment rentals, materials, tree clearing, and transportation.
- Exclusions: Capital expenditures and routine operating costs already covered by existing rates.
- Incremental Nature: All costs are strictly incremental to InnPower's approved base revenue requirement. Regular wages and base salaries are excluded.

Capital Expenses

- Materials Used: Replacement of damaged infrastructure including poles, transformers (pole-mounted and pad-mounted), and conductors (overhead and underground).

- Restoration Approach: Assets were replaced on a like-for-like basis, with no enhancements or betterments beyond what was necessary for safe and timely restoration.
- Policy Compliance: All capitalized materials comply with InnPower's Capitalization Policy, consistent with MIFRS and OEB regulatory accounting standards.
- Incremental Nature: These costs were not forecasted in InnPower's latest Distribution System Plan¹ and are distinct from scheduled capital projects, reflecting only storm-driven replacements.

Question(s):

- a. Please provide a detailed breakdown to demonstrate that all claimed costs are directly attributable to the ice storm event.
- b. Please provide information about how InnPower distinguished between storm-related costs and routine maintenance or capital renewal activities.
- c. Please provide details of replaced assets already scheduled for renewal or upgrade in the DSP.
- d. Please confirm whether any labour charges have been capitalized. If so, provide a detailed explanation of how these costs are directly attributable to restoration work.
- e. Please outline InnPower's capitalization policy, including the criteria used to determine capitalizable costs.

1-Staff- 5

Causation: Storm Severity

Ref 1: Environment Canada: [Seasonal Forecasts Overview](#), [Deterministic Forecast](#), [Probabilistic Forecasts](#)

Ref 2: Manager's Summary, pp.17-18

Ref 3: OEB's - ICF Resiliency Practices Report, pp.8, 14 and 37

Preamble:

In Reference 1, Environment Canada uses a sophisticated system called the Canadian Seasonal to Inter-annual Prediction System to make forward-looking weather forecasts, including for regions like Innisfil, Barrie, Orillia, and Peterborough in Ontario.

In Reference 2, InnPower states that the additional costs – such as emergency restoration, external crew mobilization, material replacement, and tree clearing – were directly caused by the March 29th ice storm. InnPower also explains that it has

¹ EB-2023-0033, Decision and Order, November 23, 2023

measures in place to manage extreme weather, but that the severity of the ice storm event was beyond reasonable planning or budgeting. Therefore, InnPower considers these costs exceptional and not covered under InnPower's base rates.

In Reference 3, ICF Resiliency Practices Report encourages Ontario electricity distributors to:

- Plan proactively using weather forecasts and risk models.
- Coordinate regionally through mutual aid and shared protocols.
- Invest strategically in infrastructure resilience.
- Communicate transparently with customers during emergencies.

Question(s):

- a. Please provide any internal risk assessment or scenario planning conducted in the months leading up to March 2025 based on seasonal or long-range forecasts indicating a higher-than-normal risk of ice storms.
- b. Please provide contingency budgets InnPower allocated for extreme weather events in its latest cost of service application in comparison to the actual costs incurred during the March 2025 storm.
- c. Please provide detailed information to demonstrate that the storm's impact exceeded what could reasonably be planned for, given historical weather data and Environment Canada's seasonal outlooks.
- d. Please provide detailed information to demonstrate that all costs claimed under the Z-Factor were prudently incurred and not due to operational inefficiencies or delayed maintenance.
- e. Please provide detailed information to demonstrate cost-effective steps InnPower had taken prior to the storm to mitigate the impact of ice storms, such as vegetation management, pole reinforcement, or undergrounding of vulnerable lines.
- f. Please provide detailed information demonstrating that InnPower benchmarked its response and preparedness against the OEB's - ICF Resiliency Practices recommendations.

1-Staff- 6

Prudence: Breakdown of the Ice Storm Restoration Costs

Ref: Manager's Summary, pp.17-18

Preamble:

InnPower states that in accordance with the OEB's guidelines, the materiality threshold for Z-factor claims is set at 0.5% of the approved distribution revenue requirement for utilities with annual revenues between \$10 million and \$200 million.

InnPower states that its approved distribution revenue requirement in its 2024 Cost of Service application² was \$13,883,552, resulting in a materiality threshold of \$69,418.

Table 4 provides a summary of the operating and capital costs incurred by InnPower in response to the March 29, 2025 ice storm. These costs include expenditures related to incremental internal labour, materials, vehicles, and third-party contractor services.

- The total operating costs directly attributable to the Z-factor event amounted to \$426,794.
- The total capital costs incurred were \$798,170.
- Stated Total for Third-Party Contractors: \$772,276
- Actual Sum: \$318,183 (Operating) + \$596,827 (Capital) = \$915,010
- Discrepancy: \$142,734 understated

InnPower states that the figures in Table 4 reflect the financial impact of the emergency response and restoration efforts following the severe weather event.

Table 4: InnPower Total Z-Factor Event Costs

Cost Category	Operating \$	Capital \$	Total \$
Labour/Material/Vehicle	\$ 108,611	\$ 201,343	\$ 309,954
Third-Party Contractors	\$ 318,183	\$ 596,827	\$772,276 /915,010
Total	\$ 426,794	\$ 798,170	\$ 1,224,964

Question(s):

- a. Please provide detailed information to explain the discrepancy between the stated total of \$772,276 and the actual sum of \$915,010 for third-party contractor costs.

² EB-2023-0033, Decision and Order, November 23, 2023

- b. Please explain if this is a typographical error, if it reflects a reclassification or exclusion of certain costs.
- c. Please provide details of the planned and actual labour costs that reflect overtime or emergency premiums showing rates paid to contractors.
- d. Please provide an explanation outlining the rationale for not utilizing only internal staff, along with a justification for engaging third-party contractors in the storm restoration efforts.
- e. Please provide a summary of agreements outlining the rates that were agreed upon with third-party contractors.
- f. Please provide additional information confirming that the capital and operating costs are incremental to those included in approved rates and InnPower's internal budget for the ice storm events.

1-Staff- 7

Prudence: Condition of Assets Before and After the Ice Storm

Ref: Manager's Summary, p. 18

Preamble:

In the above noted reference, InnPower states:

Restoration activities included emergency repairs, pole and conductor replacements, tree removal, and system re-energization. Labour and contractor costs were incurred complying with pre-existing agreements, and materials were sourced primarily from available inventory. InnPower did not experience equipment or material shortages during the storm restoration.

Question(s):

- a. Please summarize the physical damage sustained by InnPower's electricity distribution infrastructure because of the ice storm, using the table provided (e.g., poles, conductors, transformers).

Table 5: Breakdown of Physical Damage to Electricity Distribution Infrastructure

Asset/Equipment	Quantity	Repaired or replaced	Estimated Net Asset Value-\$	Remaining Useful Life

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- b. Please identify any assets that were reconstructed on a like-for-like basis following the storm and provide supporting details.
- c. Please provide information on any equipment replaced or reconstructed that was nearing end-of-life or in poor operating condition prior to the ice storm event.
- d. Please confirm whether all assets replaced on a like-for-like basis were restored without upgrades. If upgrades were implemented, please provide details of the enhancements, associated costs, and indicate whether these upgrades were part of InnPower's operational or capital plans.

1-Staff- 8

Materiality: ROE Impact

Ref: Manager's Summary, pp. 23-24

Preamble:

In the above noted reference, InnPower states:

Restoration InnPower also confirms that its most recent ROE did not surpass the 300-basis point threshold above the OEB-approved deemed ROE. For the 2024 fiscal year, InnPower's actual ROE was 6.77%, which is 2.44% lower than the approved ROE 1 of 9.21%, as set out in its 2024 Cost of Service proceeding.³

The incremental revenue requirement of \$488,349 associated with the restoration efforts is expected to have a material impact on the achieved ROE for 2025. Given the magnitude of these unplanned costs and the fact that they were not reflected in base rates, recovery through the Z-factor mechanism is necessary to mitigate the adverse financial effect on the utility's regulated return and maintain financial stability.

Question(s):

- a. Please provide detailed calculations demonstrating how the incremental revenue requirement of \$488,349 is expected to impact InnPower's 2025 Return on Equity (ROE).
- b. Please confirm whether InnPower conducted any sensitivity analysis or financial modeling to assess the materiality of this impact on its regulated return. If so, kindly provide the supporting details and results.

³ EB-2023-0033, Decision and Order, November 23, 2023

- c. Please outline any cost-saving measures or internal reallocations that were considered or implemented prior to seeking Z-Factor recovery.
- d. Provide detailed analysis which demonstrate how the ice storm costs alone would materially affect InnPower's financial stability.
- e. Please provide a detailed analysis demonstrating how the ice storm-related costs, in isolation, would materially affect InnPower's financial stability.
- f. Please identify any restoration costs that may be attributable to deferred maintenance or asset replacements that were planned for during prior planning cycles.
- g. Please provide InnPower's achieved ROE on a regulated basis and indicate whether this figure is based on audited or unaudited year-end actuals.

1-Staff- 9

Causation: Small cell wireless infrastructure 5G rollout

Ref: Manager's Summary, p. 47

Preamble:

In the above noted reference, InnPower states:

The deployment of small cell wireless infrastructure by telecom carriers and municipalities is accelerating due to 5G rollout and public demand. InnPower has received requests for pole space related to small cell wireless attachments. In the first year, revenue is forecasted at \$17,333 and costs are forecasted at \$18,750. These activities were not anticipated or forecasted in InnPower's last Cost of Service application and are therefore outside of base rates.

Question(s):

- a. Please provide InnPower's detailed breakdown of the incremental costs incurred that are directly attributable to small cell wireless deployment.
- b. Please provide an explanation of how InnPower distinguishes costs associated with small cell wireless attachments from those related to routine pole attachment or general infrastructure maintenance.
- c. Please provide documentation demonstrating the causal link between external demand and the incremental costs incurred by InnPower.
- d. Please clarify whether the identified costs would have been incurred in the absence of small cell wireless deployment requests.

1-Staff- 10

Prudence: Establishment of a Deferral Account for Small Cell Wireless

Ref: Manager's Summary, p. 49

Preamble:

In Reference, InnPower states:

The establishment of a deferral account for small cell wireless attachments meets the OEB's prudence criterion, as the associated costs are reasonable and reflect necessary activities undertaken to support broader public policy objectives, including the expansion of broadband and deployment of 5G technologies. These costs typically include make-ready work, engineering assessments, inspections, and administrative coordination to facilitate safe and effective access to distribution infrastructure. Tracking these expenditures through a deferral account enables transparency, supports regulatory oversight, and ensures that any cost recovery is subject to review for appropriateness, thereby protecting ratepayers and maintaining alignment with sound utility practice.

Question(s):

- a. Please provide a comparative analysis showing that the chosen option balances cost and effectiveness for ratepayers.
- b. Please provide explanation of how the expenditures support broader public policy objectives such as broadband expansion and 5G deployment.

1-Staff- 11

Causation and Materiality: Vegetation Management

Ref 1: Manager's Summary, p.18

Ref 2: Vulnerability Assessment and System Hardening ([VASH Toolkit and Report](#))

Preamble:

In Reference 1, InnPower states:

On March 29, 2025, a severe ice storm impacted InnPower's service territory. Prolonged freezing rain caused significant ice buildup on overhead lines and surrounding vegetation. This led to trees and branches contacting electrical infrastructure, resulting in critical feeder trips and widespread outages across the region.

In Reference 2, the OEB's Vulnerability Assessment and System Hardening Toolkit, along with other resources under the Climate Resiliency and Asset Planning, provides guidance for electricity distributors to:

- Integrate climate resiliency into asset and investment planning
- Conduct regular assessments of distribution system vulnerabilities, including those related to vegetation

Question(s):

- a. Please provide the budgeted and actual vegetation-related damage expenditures during the March 2025 ice storm.
- b. Please provide detailed budget and actual vegetation management expenditures for areas maintained between 2021 and 2025 that were directly impacted by the storm.
- c. Please provide explanations where InnPower exceeded its materiality threshold for vegetation-related costs in any of those years.
- d. Please provide documentation of InnPower's vegetation management program, including maintenance history and tree trimming activities in areas affected by the storm.
- e. Please provide details of pre-storm measures in place to mitigate outages in high-risk areas like Innisfil, Barrie, Orillia, and Peterborough.
- f. Please provide detailed information demonstrating that InnPower adhered to its vegetation management and infrastructure maintenance plans in the regions affected by the ice storm, both prior to and during the event.

1-Staff- 12

Materiality: Customers service disruptions

Ref: Manager's Summary, pp. 17-18

Preamble:

In the above noted reference, InnPower states:

A significant number of customers experienced power outages, with extensive damage reported in areas like Innisfil, Barrie, Orillia, and Peterborough. In total, approximately 21,200 customers, representing 89% of InnPower's customer base, experienced service interruptions.

Question(s):

- a. Please provide details of outages by duration per customers per category in all areas affected.

- b. Please provide InnPower's customer-forecasted restoration times and the actual times.

1-Staff- 13

Causation: Assets Condition

Ref 1: Manager's Summary, p. 62

Ref 2: Manager's Summary, p. 21

Preamble:

In Reference 1, InnPower states:

The extreme conditions caused many trees to fall into the lines, causing critical feeders to trip out. In addition, there were several broken poles, insulators and conductors throughout the area.

In Reference 2, InnPower states:

The capital materials installed as part of storm restoration work fall into the following primary infrastructure categories: Poles, Transformers (pole-mounted and pad-mounted) and Conductor (overhead and underground).

Question(s):

- Please provide the number of poles/transformers that were damaged or broken during the storm.
- Please provide the number of poles/transformers that were installed during restoration.
- Please provide details of the number of poles/transformers and the condition of the replaced or repaired poles/transformers before the storm in Table 6 and 7 in below:

Table 6: Condition of Wooden/Steel Poles Replaced

Description	Type	Condition	Quantity	Percentage	Remaining Useful Life
		Good			
		Fair			
		Fair-Poor			
		Poor			
		No Record			
		Total			

Table 7: List of Major Asset Quantities Replaced due to the Storm

Assets Description	Type	Quantity	Total(\$)	Remaining Useful Life

1-Staff- 14

Quarter 4 Prescribed Interest Rates Confirmation

Ref: Rate Generator Model, Continuity Schedule (Tab 3)

Preamble:

On September 11, 2025, the OEB published the 2025 Quarter 4 prescribed accounting interest rates applicable to the carrying charges of deferral, variance and construction work in progress (CWIP) accounts of natural gas utilities, electricity distributors and other rate-regulated entities.

Question(s):

- a. Please confirm that Tab 3 (Continuity Schedule) of the Rate Generator Model for each rate zone reflects the Quarter 4 2025 OEB-prescribed interest rate of 2.91%. If not, please update, as necessary.

1-Staff- 15

Materiality: Base Revenue Requirements

Ref. 1: EB-2023-0033, Decision and Order, Settlement Proposal, October 13, 2022, p. 7

Ref. 2: Manager's Summary, p. 48

Preamble:

As part of the settlement proposal approved during InnPower's 2024 Cost of Service proceeding, the approved base Revenue Requirement is \$13,894,270. This amount is different from the base Revenue Requirement amount of \$13,883,552 provided in Reference 2.

Question(s):

- a. Please explain the variance and provide the updated materiality threshold based on the approved base revenue requirement as stated in Reference 1.

1-Staff- 16

Materiality: Small Cell Wireless Attachments

Ref.: Manager's Summary, pp. 47-48

Preamble:

InnPower states:

InnPower has received requests for pole space related to small cell wireless attachments. In the first year, revenue is forecasted at \$17,333 and costs are forecasted at \$18,750.

InnPower also provided a Table (see Table 8 below) to summarize the forecasted revenue, costs and net revenue over the period of 2025 to 2028.

InnPower further states:

While the current forecast does not meet the materiality threshold, the projection is subject to a high degree of uncertainty. Given the potential for changes in circumstances and the possibility that number of attachments, revenue and/or costs may increase in future years prior to the next rebasing, it would be premature to withdraw the request on the basis of materiality alone. Instead, the application should note that, although current estimates fall below the threshold, the account remains necessary to capture and track amounts that may, over time, meet or exceed the materiality criterion.

Table 8: Net Revenue for Small Cell Wireless Attachments

	2025*	2026	2027	2028	Total
Net new # of attachments	10	10	10	10	
Accumulated # of attachments	10	20	30	40	40
Revenue	\$ 833	\$ 5,000	\$ 7,500	\$ 10,000	\$ 23,333
Cost recovery (make-ready, inspection)	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	\$ 66,000
Total Revenue	\$ 17,333	\$ 21,500	\$ 24,000	\$ 26,500	\$ 89,333
Make-ready work	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500	\$ 54,000
Inspection	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 12,000
Initial administrative costs	\$ 2,250	\$ 2,250	\$ 2,250	\$ 2,250	\$ 9,000
Ongoing administrative costs		\$ 750	\$ 1,500	\$ 2,250	\$ 4,500
Total Costs	\$ 18,750	\$ 19,500	\$ 20,250	\$ 21,000	\$ 79,500
Net Revenue (Loss)	(\$ 1,417)	\$ 2,000	\$ 3,750	\$ 5,500	\$ 9,833

Question(s):

- Please clarify whether any of the requests for pole space have materialized to date, specifically indicating the number of completed small cell wireless attachments installations.
- Please provide an assessment of the likelihood that the annual amount to be recorded in this variance account will exceed InnPower's materiality threshold.
- Please provide the potential drivers for the changes in circumstances that would result in a material increase in the number of attachments.
- Please provide a calculation to show the number of attachments that would be needed on an annual and cumulative basis from 2025 to 2028 in order to exceed InnPower's materiality threshold.
- Please provide any precedent cases where a similar variance account was requested and approved by the OEB, to InnPower's knowledge.

1-Staff- 17

Materiality: RGM Vs Workform balances

Ref. 1: InnPower_2026-IRM-Rate-Generator-Model_VI

Ref. 2: InnPower_2026_Commodity_Accounts_Analysis_Workform_2.0

Preamble:

In References 1 and 2, OEB staff has observed that the "Transactions Debit / (Credit)" entries for Year 2024 on BD-28 and BD-29 in the Rate Generator Model, do not

reconcile with the expected totals in the Commodity Accounts Workform as stated in Table 9 below.

Table 9: Rate Generator Model and GA Analysis Workform Entries

A/C No	Rate Generator Model	Commodity Accounts_Workform	Diff
1588	(991,168)	328,074	(1,319,242.38)
1589	286,454	315,863	(29,409.20)

Question(s):

- Please explain the difference between the Rate Generator Model and Continuity Workform.
- Please confirm that the identified differences are an error and the impact(s).
- If the response in the above is 'Yes', please explain the nature of the adjustment InnPower intends to make.

1-Staff-18

Question(s):

- In the instance the OEB releases any updates rates / charges (e.g., 2026 Uniform Transmission Rates) before InnPower provides its responses to OEB staff's interrogatories, please update the Rate Generator Model (and any associated models), as applicable, and identify the rates / charges that were updated.