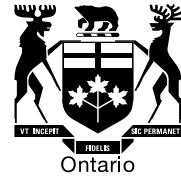


**Ontario Energy Board**  
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**BY E-MAIL**

October 12, 2012

Stephen T. Lund  
Tillsonburg Hydro Inc.  
10 Lisgar Ave.  
Tillsonburg ON N4G 5A5

Dear Mr. Lund:

**Re: Tillsonburg Hydro Inc.  
Application for Rates  
Application Board File Number EB-2012-0168**

A preliminary review of the application has identified that certain sections of the evidence supporting the application do not comply with the Board's Filing Requirements for cost of service applications and/or the associated spreadsheets, models and workforms. As a result the Board is unable to process your application at this time.

The missing information includes:

<b>Chapter 1 Filing Requirement Reference (page #)</b>	<b>Description</b>
3	Each application shall include a certification from a senior officer of the applicant that the evidence filed is accurate to the best of his/her knowledge or belief.
<b>Chapter 2 Filing Requirement Reference (page #)</b>	<b>Description</b>
5	Statement as to when the forecast was prepared and when it was approved by the utility's management and/or Board of Directors for use in the application.

11	Statement as to when the distributor believes the Board's rate order would be required in order to achieve rate implementation by the requested date.
11	Statement as to whether or not the distributor has had any transmission assets (> 50kV) deemed previously by the Board as distribution assets and whether or not there are any such assets for which the distributor is seeking Board approval to be deemed as distribution assets in the present application.
13	Schedule of overall revenue sufficiency/deficiency
13	Schedule providing the most recent Board-approved revenue requirement and breakdown (i.e. OM&A, depreciation, taxes of PILs (grossed-up), return and revenue offsets).
14	Rating agency report(s), if available and applicable.
10 & 13	IFRS transition and adoption dates.
10	Summary of the dollar impacts of MIFRS to each component of the revenue requirement (e.g. rate base, operating costs, etc.).
11	Summary of changes to its accounting policies made since the applicant's last cost of service filing (e.g. capitalization of overhead, capitalization of interest, depreciation, etc.). Revenue requirement impacts of any change must be specifically and separately quantified.
15	The average of the opening and closing balances for accumulated depreciation for the historical actuals, bridge year and test year.
20	Detailed breakdown of starting dates and in-service dates for each project. Written explanation of variances, including that of actuals versus the Board-approved amounts for the applicant's last Board-approved cost of service application.
26	All data used to determine the forecasts should be presented and filed in live MS Excel spreadsheet format.
30	Post-retirement benefit cost accruals should be identified and described separately from current benefits costs. The most recent actuary report(s) should be included in the pre-filed evidence.
32	Identify any Asset Retirement Obligations ("AROs") and associated depreciation or accretion expenses in relation to the AROs, including the basis and calculation of how these amounts were derived. If not applicable, provide a statement to that effect.
42	Hard copy of sheets I-6, I-8, O-1 and O-2 of the cost allocation model.
52	Confirmation that IESO GA charge is pro-rated into RPP and non-RPP; provide explanation if not confirmed.
52	Disposition of Account 1592 – Completed appendix 2-T.
52	HST/OVAL ITC – analysis that supports conformity with Dec 2010 APH FAQ (particularly #4). Applicant must state whether entries to sub-account 1592 cover Jul 1, 2012 up to start of new rate year (year of rebasing).
55 & 18	Applicant should refer to guideline G-2008-0001 or any successor document issued by the Board (e.g. G-2011-0001) with respect to any proposal to dispose, or partially dispose balances in accounts 1555 and 1556. Missing items are: <ul style="list-style-type: none"> <li>• A copy of the letter from the Fairness Commissioner, if applicable,</li> </ul>

	<p>as support that the distributor is authorized for smart meters activities.</p> <ul style="list-style-type: none"><li>• A general description of contractual arrangements with the selected vendors (page 18 of G-2011-0001).</li><li>• The proposed cost allocation methodology for the calculation of the SMDR (page 19 of G-2011-0001).</li><li>• Regarding the Stranded Meter Rate Rider (SMRR): The distributor should determine and support its proposed allocation, based on the principles of cost causality and practicality. The charge determinant for the SMRR should be the number of customers, as the stranded meter costs are invariant to a customer's demand or consumption (page 23 of G-2011-0001).</li></ul>
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The Board expects that Tillsonburg Hydro Inc. will file the above listed required information as soon as possible.

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

Please direct any questions relating to this application to Stephen Vetsis, Analyst at 416-544-5182 or [stephen.vetsis@ontarioenergyboard.ca](mailto:stephen.vetsis@ontarioenergyboard.ca).

Yours truly,

*Original Signed By*

John Pickernell  
Assistant Board Secretary