



CENTRE WELLINGTON HYDRO LTD.
730 Gartshore St. P.O. Box 217, Fergus, Ontario, N1M 2W8
PHONE: (519) 843-2900 FAX: (519) 843-7601

March 26, 2013

Kirsten Walli, Board Secretary
Ontario Energy Board
2300 Yonge Street, 27th Floor
P.O. Box 2319
Toronto, ON M4P 1E4

Dear Ms. K. Walli:

**Re: Centre Wellington Hydro Ltd. Licence ED-2002-0498
2013 Cost of Service Application, EB-2012-0113**

Centre Wellington is proposing a change to its current application to use CGAAP as the basis for accounting standards for the 2013 rate year and that the proposed rates be based on CGAAP and is requesting the Board approve the change from MIFRS to CGAAP.

Throughout the interrogatory phase of the 2013 Cost of Service application, Centre Wellington Hydro has come to the conclusion the application should have been submitted in CGAAP rather than MIFRS. In 2013 Centre Wellington is not forecasting any change to its capitalization policy.

Centre Wellington has however changed its depreciation policy to align with the Kinectrics Report effective January 1, 2013 prospectively, therefore, the schedule for Account 1576 no longer applies. Submitting a 2013 Cost of Service application based on CGAAP also does not require the use of Account 1575, therefore, Centre Wellington is requesting to withdraw the disposition of Account 1575.

Centre Wellington has also revised the Board's Chapter 2 Appendices to follow CGAAP Accounting Standards and has included the following files with this letter.

1. FINAL CW Hydro Filing_Requirements_Chapter2_Appendices_V1.1 20130321
2. CWHydro 2013_Rev_Reqt_Work_Form_V3_20130321
3. Summary of changes CWH 2013 20130321
4. CWH RRWF Changes since original submission_20130326



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Please find enclosed two (2) paper copies and a CD with the above mentioned excel files. Please note that this information has been filed in searchable PDF format through the Board's Regulatory Electronic Submission System (RESS) along with the excel spreadsheets.

We trust that this additional information is satisfactory, but if there is any further information required, please contact the undersigned.

Respectfully Submitted,

Original Signed by:

Florence Thiessen, CGA
Vice President / Treasurer
Centre Wellington Hydro Ltd.
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