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## **BY E-MAIL AND WEB POSTING**

June 30, 2009

To: All Participants in the IFRS Consultation

**Re: Notice of Hearing for Cost Awards  
Board File No.: EB-2008-0408**

### **Background**

On December 23, 2008, the Ontario Energy Board initiated a consultation process to examine issues relating to the transition to International Financial Reporting Standards ("IFRS"). In its letter of that date inviting participation in the consultation, the Board indicated that cost awards would be available to eligible participants under section 30 of the *Ontario Energy Board Act, 1998* for their participation. In its decision dated January 28, 2009, the Board found the following participants to be eligible for a cost award in the consultation:

- Association of Major Power Consumers in Ontario
- Building Owners and Managers Association of the Greater Toronto Area
- Canadian Manufacturers & Exporters
- Consumers Council of Canada
- Energy Probe Research Foundation
- Industrial Gas Users Association
- London Property Management Association
- School Energy Coalition
- Vulnerable Energy Consumers Coalition

In its letter of December 23, 2008, the Board indicated that any costs awarded would be recovered from all rate-regulated electricity and gas distributors. Appendix A to the letter indicated that the Board would use the process set out in section 12 of the Board's *Practice Direction on Cost Awards* and act as a clearing house for all payments of cost awards. Attachment A to this letter lists the eligible activities and corresponding number of hours for that activity.

### **Notice of Hearing**

The Board is initiating this hearing on its own motion in order to determine the cost awards that will be made in accordance with section 30 of the *Ontario Energy Board Act, 1998* for the stakeholder consultation activities. The file number for this hearing is EB-2008-0408.

The Board intends to proceed by way of written hearing unless a party can satisfy the Board that there is a good reason for not holding a written hearing. If a party wants to object to a written hearing, the objection must be received by the Board no later than **7 days** after the date of this Notice.

Assuming that the Board does not receive any objections to a written hearing, the hearing will follow the process set out below.

1. The eligible participants shall submit their cost claims by **July 17, 2009**. A copy of the cost claim must be filed with the Board. All cost claims received will be posted on the Board's website. The cost claims must be completed in accordance with section 10 of the Board's *Practice Direction on Cost Awards*. In addition, to expedite the review of cost claims, the Board asks eligible participants to submit a cost claim summary as illustrated in Attachment B.
2. Distributors will have until **August 4, 2009** to object to any aspect of the costs claimed. A copy of the objection must be filed with the Board and one copy must be served on the eligible participant against whose claim the objection is being made.
3. The eligible participant whose cost claim was objected to will have until **August 18, 2009** to make a reply submission as to why its cost claim should be allowed. A copy of the reply submission must be filed with the Board and one copy is to be served on the objecting distributor.

4. The Board will then issue its decision on cost awards. The Board's costs to may also be addressed in the cost awards decision.

Service of cost claims, objections and reply submissions on other parties may be effected by courier, registered mail, facsimile or e-mail.

All submissions in this hearing (i.e., cost claims, objections and replies) will form part of the public record. Copies of the submissions will be available for inspection at the Board's office and will be published on the Board's website.

In accordance with the filing instructions set out below, parties must file two paper copies, and an electronic copy of their submissions with the Board Secretary by **4:45 pm** on the required dates.

### **Instructions on Filing Material with the Board**

The submissions must quote file number **EB-2008-0408** and include your name, address, telephone number and, where available, an e-mail address and fax number. Two (2) paper copies of each filing must be provided, and should be sent to:

Kirsten Walli  
Board Secretary  
Ontario Energy Board  
P.O. Box 2319  
2300 Yonge Street  
Suite 2700  
Toronto, ON M4P 1E4

An electronic copy of each filing is also required. The Board requests that parties make every effort to provide the electronic copy of their filing in native (e.g., Excel for spreadsheets) and searchable/unrestricted Adobe Acrobat (PDF) formats, and to submit their filings through the Board's web portal at [www.errr.oeb.gov.on.ca](http://www.errr.oeb.gov.on.ca). A user ID is required to submit documents through the Board's web portal. If you do not have a user ID, please visit the "e-filings services" webpage on the Board's website at [www.oeb.gov.on.ca](http://www.oeb.gov.on.ca), and fill out a user ID password request. Additionally, parties are requested to follow the document naming conventions and document submission standards outlined in the document entitled "RESS Document Preparation – A Quick

Guide” also found on the "e-filing services" webpage. If the Board's web portal is not available, electronic copies of filings may be filed by e-mail at [boardsec@oeb.gov.on.ca](mailto:boardsec@oeb.gov.on.ca).

Those who do not have internet access are required to submit all filings on a CD or diskette in PDF format, along with two paper copies. Those who do not have computer access are required to file seven paper copies.

**If you do not file a letter objecting to a written hearing or do not participate in the hearing by filing written submissions in accordance with this Notice, the Board may proceed without your participation and you will not be entitled to further notice in this proceeding.**

Yours truly,

*Original Signed By*

John Pickernell  
Assistant Board Secretary

Attachments

**Attachment A: Eligible Activities and Maximum Number of Hours**  
**EB-2008-0408**

Activity	Total Eligible Hours
Preparation and attendance at the issues meeting of January 27, 2009	Up to 12 hours per participant
Preparation and attendance at the question and answer session of March 24, 2009	Up to 16 hours per participant
Preparation and attendance at the discussion session of April 8, 2009	Up to 12 hours per participant
Preparation and attendance at the discussion session of April 21, 2009	Up to 8 hours per participant
Preparation and attendance at the stakeholder conference on May 4 and 5, 2009.	Up to 60 hours per participant (note conference lasted only 2 days, instead of 5, as anticipated, so claims should reflect this)
Preparing and filing written submissions subsequent to the stakeholder conference (due May 25, 2009)	Up to 10 hours per participant
Preparing and filing reply submissions (due June 3, 2009)	Up to 5 hours per participant
Expert assistance	Up to 150 hours for all eligible participants combined

**EB-2008-0408 Cost Claim Summary for Eligible Consultation Activities**

**EB-2008-0408 Expert Cost Claim Summary for Eligible Consultation Activities**

Eligible	Not eligible
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