



EB-2008-0408

IN THE MATTER OF the *Ontario Energy Board Act, 1998*,
S.O. 1998, c. 15, Schedule B;

AND IN THE MATTER OF cost award eligibility for
interested parties in a consultation process to examine
issues relating to the transition to International Financial
Reporting Standards.

BEFORE: Paul Sommerville
Presiding Member

Ken Quesnelle
Member

DECISION AND ORDER ON COST AWARDS

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 December 23, 2008 letter, the Board stated that cost awards would be available to eligible persons under section 30 of the *Ontario Energy Board Act, 1998* (the "Act") in relation to their participation in this consultation process, and that any costs awarded would be recovered from all rate-regulated licensed electricity distributors and gas distributors. The costs will be divided equally between the classes of gas and electricity distributors, and apportioned within the classes on the basis of distribution revenue. Appendix A to the December 23, 2008 letter indicated that the Board would use the process set out in section 12 of the Board's *Practice Direction on Cost Awards* (the "Practice Direction") and act as a clearing house for all payments of cost awards.

In accordance with the Board's January 28, 2009 Decision on Cost Eligibility, and the Board's Supplemental Decision on Cost Eligibility issued on February 13, 2009, the following participants were found to be eligible for an award of costs:

- the Association of Major Power Consumers in Ontario ("AMPCO");
- the Building Owners and Managers Association ("BOMA");
- the Canadian Manufacturers & Exporters ("CME");
- the Consumers Council of Canada ("CCC");
- the Energy Probe Research Foundation ("Energy Probe");
- the Industrial Gas Users Association ("IGUA");
- the London Property Management Association ("LPMA"),
- the School Energy Coalition ("SEC"); and
- the Vulnerable Energy Consumer Coalition ("VECC")

Altogether, these parties will be referred to as the "eligible participants".

In the same letter, the Board indicated that it will make provision for an interim payment of a cost award provided that a cost claim for the costs of the jointly-sponsored expert is filed by April 17, 2009 to include work performed by that expert up to that date. The claim should be restricted to the costs of the expert and be filed in accordance with the Board's "Practice Direction on Cost Awards".

On June 30, 2009, the Board issued a Notice of Hearing for Cost Awards initiating a 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 cost claims filed by the eligible participants were attached to the Notice. Included in the Notice was a listing of the eligible activity and the maximum number of hours eligible for cost awards for that activity. On July 27, 2009, the Board issued a revised Notice of Hearing setting new dates for filing of cost claims. The new filing date was July 28, 2009.

The following eligible parties submitted cost claims by July 28, 2009: AMPCO, BOMA, CME, CCC, Energy Probe, IGUA, LPMA, SEC and VECC.

LPMA and BOMA submitted a claim for joint costs.

Objections to the filed cost claims of CCC and IGUA were received from Hydro One Networks Inc. and Enbridge Gas Distribution Inc. CCC and IGUA filed responses to these objections.

Board Findings on the Cost Claims of the Eligible Participants

The Board reviewed the cost claims filed by AMPCO, BOMA, CME, CCC, Energy Probe, IGUA, LPMA, SEC and VECC, and found that CME claimed a total of \$1,869.18 for disbursements excluding GST. The review of the claims indicated that one cost claim of \$24 was not supported by receipts. The Board has reduced the CME claim for expenses accordingly.

Subject to this reduction, the Board finds that each of the eligible participants is entitled to 100% of its claimed costs for participating in this consultation. The amount payable by each individual licensed electricity and gas distributor in relation to costs awarded to each eligible participant is listed in Appendix A to this Decision and Order.

Process for Paying Cost Awards

The Board has determined that costs should be apportioned between gas distributors and licensed electricity distributors based on the Board's Cost Assessment Model and in accordance with the Board's letter of December 23, 2008. This results in an allocation of 50% of costs to gas distributors, and 50% of costs to licensed electricity distributors. These costs are then allocated to each distributor based on their respective distribution revenues.

In accordance with the process set out in section 12 of the Practice Direction, the Board will act as a clearing house for all payments of cost awards relating to this consultation process. Invoices will be issued to distributors at the same time as are invoices for cost assessments made under section 26 of the *Ontario Energy Board Act, 1998* (the "Act").

The practice of the Board is to issue to each distributor one invoice that covers all cost awards payable by the distributor for the relevant period. As a result, the invoice may cover cost awards payable in relation to a number of consultations, including this one.

THE BOARD THEREFORE ORDERS THAT:

1. The amounts to be paid by each individual distributor in relation to the costs awarded to each eligible participant are as set out in Appendix A to this Decision and Order.
2. The individual distributors listed in Appendix A to this Decision and Order shall pay the cost amounts awarded to each of the eligible participants as set out in Appendix A.
3. The individual distributors listed in Appendix A to this Decision and Order shall pay the Board's costs of, and incidental, to this consultation.
4. Payment of cost awards and of the Board's costs referred to in paragraphs 2 and 3 shall be made to the Ontario Energy Board in accordance with the invoice issued to the individual distributor, and shall be due at the same time as cost assessments under section 26 of the Act are due.

DATED at Toronto, September 16, 2009

ONTARIO ENERGY BOARD

Original Signed By

Kirsten Walli
Board Secretary

Appendix A

To the Board's Decision and Order on Cost Awards

Dated September 16, 2009

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Consultation related to the transition to International Financial Reporting Standards

Gas/Electricity Distributor	AMPCO	BOMA	CME	CCC	Energy Probe	IGUA	LPMA	SEC*	VECC	Total Intervenor Costs	Board Costs**
Gas Distributor, Transmitter, Storage Company											
ENBRIDGE GAS DISTRIBUTION INC.	2,784.16	3,072.40	6,344.29	6,600.90	3,920.65	5,126.60	3,810.53	22,641.17	4,995.44	59,296.14	81,018.46
UNION GAS LTD.	2,216.36	2,445.82	5,050.44	5,254.72	3,121.07	4,081.08	3,033.41	18,023.74	3,976.67	47,203.31	64,495.63
NATURAL RESOURCE GAS	8.41	9.28	19.16	19.94	11.84	15.49	11.51	68.39	15.09	179.11	244.72
Total, Gas Distributors	5,008.93	5,527.50	11,413.89	11,875.56	7,053.56	9,223.17	6,855.45	40,733.30	8,987.20	106,678.56	145,758.81

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Electricity Distribution System Owner/Operator										Total Intervenor Costs	Board Costs**
	AMPCO	BOMA	CME	CCC	Energy Probe	IGUA	LPMA	SEC*	VECC		
ATIKOKAN HYDRO INC.	1.69	1.87	3.86	4.02	2.39	3.12	2.32	13.78	3.04	36.09	49.31
ATTAWAPISKAT POWER CORP.	1.65	1.82	3.76	3.91	2.32	3.04	2.26	13.43	2.96	35.15	48.04
BARRIE HYDRO DISTRIBUTION INC.	54.22	59.83	123.54	128.54	76.35	99.83	74.20	440.90	97.28	1,154.69	1,577.70
BLUEWATER POWER DISTRIBUTION CORP.	30.49	33.65	69.49	72.30	42.94	56.15	41.74	247.99	54.71	649.46	887.39
BRANT COUNTY POWER INC.	11.40	12.57	25.97	27.02	16.05	20.98	15.60	92.67	20.45	242.71	331.59
BRANTFORD POWER INC.	29.47	32.52	67.16	69.87	41.50	54.27	40.33	239.66	52.88	627.66	857.59
BURLINGTON HYDRO INC.	53.29	58.81	121.44	126.35	75.05	98.13	72.94	433.40	95.62	1,135.03	1,550.85
CAMBRIDGE AND NORTH DUMFRIES HYDRO INC.	41.08	45.34	93.62	97.40	57.85	75.65	56.23	334.09	73.71	874.97	1,195.52
CANADIAN NIAGARA POWER INC.	28.31	31.24	64.50	67.11	39.86	52.12	38.74	230.18	50.79	602.85	823.68
CENTRE WELLINGTON HYDRO LTD.	4.77	5.26	10.86	11.30	6.71	8.78	6.52	38.76	8.55	101.51	138.68
CHAPLEAU PUBLIC UTILITIES CORP.	1.11	1.23	2.53	2.63	1.56	2.04	1.52	9.03	1.99	23.64	32.31
CHATHAM-KENT HYDRO INC.	26.48	29.22	60.34	62.78	37.29	48.76	36.24	215.35	47.51	563.97	770.61
CLINTON POWER CORP.	1.02	1.12	2.32	2.41	1.43	1.87	1.39	8.26	1.82	21.64	29.57
COLLUS POWER CORP.	9.07	10.01	20.67	21.51	12.77	16.70	12.42	73.77	16.28	193.20	263.97
COOPERATIVE HYDRO EMBRUN INC.	1.16	1.28	2.64	2.75	1.63	2.14	1.59	9.43	2.08	24.70	33.75
DUTTON HYDRO LTD.	0.24	0.26	0.54	0.56	0.33	0.43	0.32	1.91	0.42	5.01	6.85
E.L.K. ENERGY INC.	7.30	8.05	16.63	17.30	10.28	13.44	9.99	59.34	13.09	155.42	212.34
ENERSOURCE HYDRO MISSISSAUGA INC.	223.93	247.11	510.27	530.91	315.34	412.33	306.48	1,821.03	401.78	4,769.18	6,516.30
ENWIN POWERLINES LTD.	84.94	93.74	193.56	201.39	119.62	156.41	116.26	690.77	152.41	1,809.10	2,471.82

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	AMPCO	BOMA	CME	CCC	Energy Probe	IGUA	LPMA	SEC*	VECC		
ERIE THAMES POWERLINES CORP.	14.42	15.92	32.87	34.20	20.31	26.56	19.74	117.30	25.88	307.20	419.74
ESPANOLA REGIONAL HYDRO DISTRIBUTION CORP.	2.38	2.62	5.42	5.64	3.35	4.38	3.25	19.33	4.27	50.64	69.17
ESSEX POWERLINES CORP.	18.93	20.89	43.14	44.88	26.66	34.86	25.91	153.95	33.97	403.19	550.88
FESTIVAL HYDRO INC.	18.03	19.90	41.10	42.76	25.40	33.21	24.68	146.66	32.36	384.10	524.82
FORT ALBANY POWER CORP.	1.06	1.17	2.41	2.51	1.49	1.95	1.45	8.61	1.90	22.55	30.80
FORT FRANCES POWER CORP.	2.69	2.97	6.14	6.39	3.79	4.96	3.69	21.92	4.84	57.39	78.42
GREAT LAKES POWER LTD.	25.09	27.69	57.17	59.49	35.33	46.20	34.34	204.04	45.02	534.37	730.14
GREATER SUDBURY HYDRO INC.	40.88	45.12	93.16	96.93	57.57	75.28	55.95	332.47	73.35	870.71	1,189.70
GRIMSBY POWER INC.	6.43	7.10	14.65	15.25	9.06	11.84	8.80	52.30	11.54	136.97	187.13
GUELPH HYDRO ELECTRIC SYSTEMS INC.	45.61	50.33	103.93	108.13	64.23	83.98	62.42	370.90	81.83	971.36	1,327.22
HALDIMAND COUNTY HYDRO INC.	23.12	25.51	52.68	54.81	32.56	42.57	31.64	188.02	41.48	492.39	672.79
HALTON HILLS HYDRO INC.	16.31	18.00	37.16	38.66	22.97	30.03	22.32	132.62	29.26	347.33	474.56
HORIZON UTILITIES CORPORATION	164.63	181.68	375.15	390.33	231.84	303.15	225.33	1,338.83	295.39	3,506.33	4,790.82
HYDRO HAWKESBURY INC.	2.36	2.61	5.38	5.60	3.32	4.35	3.23	19.20	4.24	50.29	68.70
HEARST POWER DISTRIBUTION COMPANY LTD.	1.74	1.92	3.97	4.13	2.45	3.20	2.38	14.15	3.12	37.06	50.64
HYDRO 2000 INC.	0.47	0.52	1.07	1.12	0.66	0.87	0.64	3.83	0.84	10.02	13.69
HYDRO ONE BRAMPTON NETWORKS INC.	118.95	131.26	271.05	282.02	167.51	219.03	162.80	967.32	213.42	2,533.36	3,461.42
HYDRO ONE NETWORKS INC.	1,733.68	1,913.17	3,950.55	4,110.36	2,441.37	3,192.31	2,372.80	14,098.57	3,110.64	36,923.45	50,449.88
HYDRO OTTAWA LTD.	241.01	265.96	549.19	571.40	339.39	443.78	329.86	1,959.93	432.43	5,132.95	7,013.34
INNISFIL HYDRO DISTRIBUTION SYSTEMS LTD.	12.72	14.04	28.99	30.17	17.92	23.43	17.41	103.47	22.83	270.98	370.26

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	AMPCO	BOMA	CME	CCC	Energy Probe	IGUA	LPMA	SEC*	VECC		
KASHECHEWAN POWER CORP.	0.98	1.08	2.23	2.32	1.38	1.80	1.34	7.95	1.75	20.83	28.44
KENORA HYDRO ELECTRIC CORPORATION LTD.	3.82	4.21	8.70	9.05	5.37	7.03	5.22	31.03	6.85	81.28	111.05
KINGSTON ELECTRICITY DISTRIBUTION LTD.	19.74	21.78	44.98	46.80	27.80	36.35	27.02	160.52	35.42	420.41	574.39
KITCHENER-WILMOT HYDRO INC.	64.37	71.04	146.69	152.62	90.65	118.53	88.10	523.49	115.50	1,370.99	1,873.25
LAKEFRONT UTILITIES INC.	6.39	7.05	14.55	15.14	8.99	11.76	8.74	51.92	11.46	136.00	185.81
LAKELAND POWER DISTRIBUTION LTD.	7.59	8.37	17.29	17.99	10.68	13.97	10.38	61.69	13.61	161.57	220.76
LONDON HYDRO INC.	101.29	111.77	230.81	240.14	142.63	186.51	138.63	823.69	181.74	2,157.21	2,947.48
MIDDLESEX POWER DISTRIBUTION CORP.	5.52	6.09	12.58	13.09	7.77	10.17	7.56	44.90	9.91	117.59	160.66
MIDLAND POWER UTILITY CORP.	5.51	6.08	12.55	13.06	7.75	10.14	7.54	44.78	9.88	117.29	160.24
MILTON HYDRO DISTRIBUTION INC.	20.11	22.19	45.82	47.67	28.31	37.02	27.52	163.50	36.07	428.21	585.08
NEWBURY POWER INC.	0.14	0.15	0.31	0.32	0.19	0.25	0.19	1.11	0.24	2.90	3.96
NEWMARKET - TAY POWER DISTRIBUTION LTD.	29.88	32.97	68.09	70.84	42.08	55.02	40.90	242.99	53.61	636.38	869.51
NIAGARA PENINSULA ENERGY INC.	50.42	55.64	114.89	119.54	71.00	92.84	69.01	410.01	90.46	1,073.81	1,467.17
NIAGARA-ON-THE-LAKE HYDRO INC.	9.02	9.96	20.56	21.39	12.71	16.61	12.35	73.38	16.19	192.17	262.57
NORFOLK POWER DISTRIBUTION INC.	17.60	19.42	40.10	41.72	24.78	32.40	24.08	143.09	31.57	374.76	512.05
NORTH BAY HYDRO DISTRIBUTION LTD.	19.38	21.39	44.16	45.95	27.29	35.68	26.52	157.59	34.77	412.73	563.93
NORTHERN ONTARIO WIRES INC.	4.30	4.74	9.79	10.18	6.05	7.91	5.88	34.93	7.71	91.49	124.99
OAKVILLE HYDRO ELECTRICITY DISTRIBUTION INC.	55.64	61.41	126.80	131.93	78.36	102.46	76.16	452.51	99.84	1,185.11	1,619.24
ORANGEVILLE HYDRO LTD.	8.47	9.35	19.31	20.09	11.93	15.60	11.60	68.90	15.20	180.45	246.56
ORILLIA POWER DISTRIBUTION CORP.	12.16	13.42	27.71	28.83	17.12	22.39	16.64	98.88	21.82	258.97	353.81

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	AMPCO	BOMA	CME	CCC	Energy Probe	IGUA	LPMA	SEC*	VECC		
OSHAWA PUC NETWORKS INC.	34.82	38.42	79.33	82.54	49.03	64.11	47.65	283.12	62.47	741.49	1,013.12
OTTAWA RIVER POWER CORP.	6.78	7.49	15.46	16.09	9.55	12.49	9.29	55.17	12.17	144.49	197.44
PARRY SOUND POWER CORP.	3.50	3.86	7.98	8.30	4.93	6.45	4.79	28.48	6.28	74.57	101.91
PETERBOROUGH DISTRIBUTION INC.	23.97	26.46	54.63	56.84	33.76	44.15	32.81	194.97	43.02	510.61	697.67
POWERSTREAM INC.	224.05	247.25	510.56	531.21	315.51	412.56	306.65	1,822.05	402.01	4,771.85	6,519.96
PUC DISTRIBUTION INC.	23.34	25.75	53.18	55.33	32.86	42.97	31.94	189.77	41.87	497.01	679.07
RENFREW HYDRO INC.	3.06	3.38	6.98	7.26	4.31	5.64	4.19	24.90	5.49	65.21	89.11
RIDEAU ST. LAWRENCE DISTRIBUTION INC.	2.98	3.29	6.79	7.07	4.20	5.49	4.08	24.24	5.35	63.49	86.73
ST. THOMAS ENERGY INC.	11.86	13.09	27.02	28.11	16.70	21.83	16.23	96.43	21.28	252.55	345.06
SIOUX LOOKOUT HYDRO INC.	2.83	3.12	6.44	6.70	3.98	5.20	3.87	22.97	5.07	60.18	82.21
THUNDER BAY HYDRO ELECTRICITY DISTRIBUTION INC.	31.46	34.72	71.69	74.59	44.30	57.93	43.06	255.83	56.45	670.03	915.47
TILLSONBURG HYDRO INC.	4.91	5.42	11.19	11.64	6.91	9.04	6.72	39.92	8.81	104.56	142.86
TORONTO HYDRO-ELECTRIC SYSTEM LTD.	867.63	957.44	1,977.11	2,057.03	1,221.80	1,597.62	1,187.49	7,055.82	1,556.75	18,478.69	25,248.27
VERIDIAN CONNECTIONS INC.	83.15	91.76	189.47	197.13	117.09	153.10	113.80	676.17	149.19	1,770.86	2,419.57
WASAGA DISTRIBUTION INC.	6.37	7.03	14.52	15.11	8.97	11.73	8.72	51.82	11.43	135.70	185.43
WATERLOO NORTH HYDRO INC.	48.39	53.40	110.27	114.73	68.15	89.11	66.23	393.53	86.83	1,030.64	1,408.20
WELLAND HYDRO-ELECTRIC SYSTEM CORP.	14.23	15.70	32.42	33.73	20.03	26.19	19.47	115.69	25.52	302.98	413.97
WELLINGTON NORTH POWER INC.	2.35	2.60	5.36	5.58	3.31	4.33	3.22	19.14	4.22	50.11	68.49
WEST COAST HURON ENERGY INC.	3.08	3.40	7.01	7.30	4.33	5.67	4.21	25.03	5.52	65.55	89.58
WEST PERTH POWER INC.	1.44	1.59	3.28	3.41	2.03	2.65	1.97	11.71	2.58	30.66	41.91

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WESTARIO POWER INC.	15.24	16.82	34.72	36.13	21.46	28.06	20.86	123.92	27.34	324.55	443.44
WHITBY HYDRO ELECTRIC CORP.	36.38	40.14	82.89	86.25	51.23	66.98	49.79	295.83	65.27	774.76	1,058.58
WOODSTOCK HYDRO SERVICES INC.	12.64	13.95	28.80	29.97	17.80	23.27	17.30	102.79	22.68	269.20	367.81
Total, Electricity Distributors	5,008.92	5,527.50	11,413.90	11,875.56	7,053.57	9,223.16	6,855.45	40,733.31	8,987.20	106,678.57	145,758.80

*Costs for SEC include the expert services of John T. Browne

**Board costs are comprised of Consulting and Court Reporting (\$287,451.87) and Meetings (\$4,065.74)