



**Coopérative Hydro Embrun  
821 Rue Notre Dame  
Embrun, ON, K0A 1W1**

December 2, 2009

**Ms. Kirstin Walli (OEB)**  
Board Secretary  
Ontario Energy Board  
P.O. Box 2319  
2300 Yonge Street, 27th Floor  
Toronto, ON M4P 1E4

**Christie Clark, P. Eng.(OEB)**  
Project Advisor  
Market Operations  
Ontario Energy Board  
416-440-7683  
1-888-632-6273  
Christie.Clark@oeb.gov.on.ca

**Wayne McNally (SEC)**  
Ontario Education Services Corp.  
439 University Avenue  
18th Floor  
Toronto ON M5G 1Y8  
Tel: 416-340-2540  
wmcnally@opsba.org

**Michael Buonaguro (VECC)**  
Public Interest Advocacy Centre  
34 King St. E. Suite 1102  
Toronto ON M5C 2X8  
Tel: 416-767-1666  
Fax: 416-348-0641  
mbuonaguro@piac.ca

**William Harper (VECC)**  
Senior Consultant  
Econalysis Consulting Services Inc.  
34 King Street E.  
Suite 1102  
Toronto ON M5C 2X8  
Tel: 416-348-0193 Ext: 29  
bharper@econalysis.ca

**John De Vellis (SEC)**  
Shibley Righton LLP  
250 University Ave.  
Suite 700  
Toronto ON M5H 3E5  
Tel: 416-214-5232  
Fax: 416-214-5432  
john.devellis@shibleyrighton.com

### **Re: Delay in filing responses to IRs**

CHE has been working diligently with ERA and BDO to complete its responses to Board Staff and VECC Interrogatories; however CHE will not be able to meet the December 2, 2009 deadline. The major contributor to the delay in completing these responses was the questions relating to the accounting and rebasing treatment of GA sub-account of 1588-RSVA Power. Upon review of the Board's October 15, 2009 bulletin - *Regulatory Accounting & Reporting of Account 1588 RSVA Power and Account 1588 RSVA Power Sub-account Global Adjustment*, CHE determined that its quarterly RRR filings were based on the cash/billed method whereas the annual filing was based on the accrual method for consistency with their statutory financial statements. Consequently, CHE must restate its annual balances going back to 2005 to reflect the cash/billed method. In view of the changes to its historical annual balances, the information in the rate application also needs to be revised. This process is requiring more time and resources than first anticipated.

Having reviewed the status of the work still outstanding, CHE is confident that it will be able to complete and submit its responses by December 9, 2009. CHE regrets any inconvenience that this delay may cause and appreciate the Board, VECC and SEC's understanding in this matter.

Benoit Lamarche  
General Manager  
Cooperative Hydro Embrun  
821 Rue Notre Dame  
Embrun, ON, K0A 1W1  
Tel: 613-443-5110