

**Oshawa**



**PUC Networks Inc.**

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100 Simcoe Street South, Oshawa, Ontario L1H 7M7 • Tel. (905) 723-4623 • Fax (905) 743-5220 • E-mail  
contactus@opuc.on.ca

December 15, 2009

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

Attention: Board Secretary

**Re: Oshawa PUC Networks 2010 Rate Application**  
**Board File No.: EB-2009-0240**

Dear Ms Walli:

On October 21, 2009, Oshawa PUC Networks Inc. (“OPUCN”) submitted an application (File No. EB-2009-0240) to the Ontario Energy Board (“Board”) for an order approving or fixing just and reasonable rates and other charges for the distribution of electricity for the 2010 rate year, effective May 1, 2010. Included as part of the application, OPUCN requested a *Deferral Account Disposition Rate Rider* (“Disposition Rider”) calculated as per the Excel model approved by the Board.

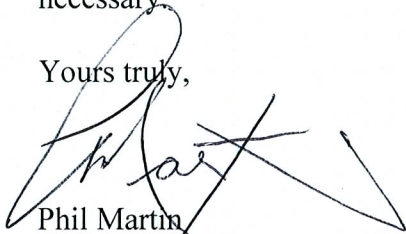
Pursuant to submitting its application, OPUCN in conjunction with Board audit staff initiated a comprehensive review of the applicable *Universal System of Accounts* (“USofA”) included in the request for disposition. The premise of the review is to provide assurance that the account balances for the years 2005 through 2008 inclusively conform to the Board’s *Accounting Procedures Handbook* (“APH”) and effectively substantiate the Disposition Rider included in the application.

OPUCN considers the comprehensive review of its accounts to be an important element of a just and reasonable Disposition Rider for its customers. However, the review is taking longer than expected due to the large amount of data and the complexity of the transactions recorded in the accounts under review.

OPUCN is concerned that its review will not be completed in time and requests approval from the Board to withdraw the Disposition Rider from its 2010 rate application. In addition, OPUCN wishes to extend its review to include the account activity for 2009 and requests approval from the Board to include the Disposition Rider in its 2011 rate application.

I would appreciate the Board's decision on this matter and would be happy to discuss the matter further if necessary

Yours truly,

A handwritten signature in black ink, appearing to read 'Phil Martin', written over a faint circular stamp or watermark.

Phil Martin  
VP, Finance & Regulatory Compliance  
[pmartin@opuc.on.ca](mailto:pmartin@opuc.on.ca)  
(905) 723-4626 ext 5250