EB-2008-0411

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

AND IN THE MATTER OF an Application by Union Gas Limited pursuant to section 43(1) of the Act, for an Order or Orders granting leave to sell 11.7 kilometers of natural gas pipeline running between the St. Clair Valve Site and Bickford Compressor Site in the Township of St. Clair, all in the Province of Ontario.

BEFORE: Gordon Kaiser
Vice Chair and Presiding Member

Cynthia Chaplin
Member

Cathy Spoel
Member

DECISION AND ORDER

Introduction

[1] On November 27, 2009 the Board issued a Decision granting Union Gas Limited ("Union") leave to sell 11.7 kilometers of 24 inch diameter steel natural gas pipeline running between the St. Clair Valve Site and the Bickford Compressor Site in the Township of St. Clair (the "St. Clair Line")[1]. The Decision was subject to the following conditions:

[1] November 27, 2009 – EB-2008-0411

a) The sale price for ratemaking purposes shall be the fair market value which is defined as the replacement cost of the line.

b) The ratepayer will receive a credit for ratemaking purposes equal to the amount of the cumulative under-recovery from 2003 until the time of the transaction which amount shall be placed in a deferral account for disposition in a rates proceeding.

c) Union shall file with the Board, with a copy to all intervenors, its calculation of the cumulative under-recovery from 2003 to the current time and its estimate as of the closing date of the transaction. Union at its discretion may file its estimate of the replacement cost of the line.

[2] This Decision determines the fair market value of the St. Clair Line, the cumulative under-recovery, and the appropriate amount to be credited to ratepayers.

[3] The Board received written submissions from Board staff, Union, Canadian Manufacturers and Exporters ("CME"), and the Federation of Rental-housing Providers of Ontario ("FRPO"). Additional evidence regarding the replacement cost was received in confidence.

The Transaction

[4] Union has proposed to sell the St. Clair Line to Dawn Gateway LP, a limited partnership owned jointly by Spectra Energy Corp. ("Spectra") and DTE Pipeline Company ("DTE") through various affiliates. Union is a subsidiary of Spectra.

[5] Spectra and DTE have formed a joint venture to develop a 34 km pipeline (the "Dawn Gateway Pipeline") that will commence at the Belle River Mills storage facility in Michigan, owned by a DTE subsidiary, Michigan Consolidated Gas Company ("Michcon"), and will terminate at the Dawn Compressor Site in Ontario owned by Union.

[6] When the transactions are completed, the Dawn Gateway pipeline will have four components. The first three components are existing pipelines. The last component is a new pipeline to be constructed by the joint venture.

[7] The first component is a 4.74 km pipeline owned by Michcon which runs from the Belle River Mills compressor station in St. Clair County, Michigan, to the international border between the United States and Canada in the middle of the St. Clair River. Known as the Belle River Mills Pipeline, this pipeline is currently regulated by the Michigan Public Service Commission. As part of this transaction this pipeline will be leased to Dawn Gateway Pipeline LLC.

[8] The second component of the Dawn Gateway Line is .873 km of pipe presently owned by St. Clair Pipelines LP which commences at the international border between the United States and Canada in the St. Clair River and terminates at Union's St. Clair valve site in Lambton County, Ontario. Known as the St. Clair River Crossing, this line is currently regulated by the NEB. St. Clair Pipelines LP is owned by Westcoast Energy Inc. (which is a subsidiary of Spectra).

[9] The third component is the St. Clair Line, which is the subject of this proceeding. The St. Clair Line is currently regulated by the Ontario Energy Board.

[10] The last component of the Dawn Gateway Line is a proposed new 17 km pipeline running from the St. Clair Line near Union's Bickford station to the Dawn Compressor Station in Lambton County, Ontario.

The Fair Market Value of the St. Clair Line

[11] In its November 27, 2009 Decision, the Board stated that the sale price of the St. Clair Line, for ratemaking purposes, shall be the fair market value which was defined as the replacement cost of the line. The Board directed that the replacement cost of the St. Clair Line is the cost of the most economical alternative to purchasing the St. Clair Line.

[12] Union argued that if DGLP does not purchase the St. Clair Line, then the most economical way for DGLP to transport gas from the St. Clair River to Dawn would be for DGLP to build a new pipeline directly between these two points. Union stated that the replacement cost of the St. Clair Pipeline is equal to the difference between the cost of a hypothetical direct pipeline from the St. Clair River to Dawn and the cost of the proposed Bickford to Dawn Pipeline.

[13] Union filed, in confidence, its most recent estimate of the costs to construct the Bickford to Dawn Pipeline.[2] Union utilized these pipeline construction costs to estimate the cost of the most economical alternative to the St. Clair Line. Union estimated that the cost of the most economic alternative to purchasing the St. Clair Line (or in other words, the replacement value) is $11.4 million. This replacement value results in a deemed net gain on the sale of the St. Clair Line of approximately $6.2 million.[3]

[14] CME and FRPO submitted that there was a threshold concern related to the inability of intervenors to test all elements of the updated pipeline construction costs that Union provided in its confidential filing. The updated cost estimate is significantly lower than the estimate that Union provided during the hearing for the construction of the Bickford to Dawn Pipeline. CME and FRPO requested that the Board strike the evidence related to the updated estimated cost of replacing the St. Clair Line from the record. The Board instead allowed parties to make further submissions on the updated evidence.

[15] CME and FRPO argued that the updated pipeline construction cost estimate used by Union does not accurately reflect the land-related costs involved in constructing a direct route pipeline from the St. Clair River to Dawn because neither Union nor DGLP currently have any rights or interests over the property affected. FRPO noted that the proposed Bickford to Dawn Pipeline will run through previously acquired easements and therefore the land, easement and consultant costs used in the Bickford to Dawn direct route cost estimate do not reflect all of the relevant costs. FRPO concluded that including these costs would substantially increase the estimated pipeline construction costs.

[16] Board staff, CME, and FRPO also submitted that Union’s methodology for calculating the estimated replacement cost of the St. Clair Line is incorrect. CME and FRPO argued that the direct pipeline option proposed by Union to estimate the replacement cost of the St. Clair Line should include the cost of the consequential write-off by Union of the $5.2 million Net Book Value (“NBV”) of the no longer useful St. Clair Line.

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[2] This was an update to the estimate of pipeline construction costs filed by Union in Confidential Undertaking X1.1.

[3] $11.4M - $5.2M (Net Book Value of the St. Clair Line) = $6.2M

[17] CME asserted that DGLP has two options to transport gas from the St. Clair River to Dawn:

a) Purchase the 11.7 km St. Clair Line and construct a 17 km pipeline from Bickford to Dawn; or
b) Construct a shorter direct line from the St. Clair River to Dawn with the accompanying write-off for Union of the NBV of the St. Clair Line.

[18] Board staff, CME, and FRPO submitted that the “Proportional Approach” is the appropriate methodology to follow to determine the replacement cost of the St. Clair Line. In the Proportional Approach, the proportion of the St. Clair Line to the total pipeline is determined. That proportion is then applied to the total cost of the direct route pipeline to determine the replacement cost of the St. Clair Line. Using this approach results in a significantly higher replacement cost and therefore a significantly higher deemed net gain.

[19] Union argued that the Proportional Approach is completely hypothetical. Union noted that a real purchaser would never use the Proportional Approach to make a rational decision as to whether to buy the St. Clair Line because the result has no relevance to whether or not it would be less expensive to build a pipeline on an alternative route.

Board Findings

[20] The Board finds that Union’s methodology for calculating the estimated replacement cost of the St. Clair Line is appropriate and in accordance with the principles the Board set out in its Decision. The Board notes that the estimate provided by Union reflects the costs of an actual economic alternative to using the St. Clair Line while the estimate proposed by Board staff, CME, and FRPO is hypothetical in nature.

[21] The Board finds that the appropriate pipeline construction cost estimate to be used in the calculation of the estimated replacement cost of the St. Clair Line is the cost estimate originally provided by Union in Confidential Undertaking X1.1 as this cost estimate represents the information available to the parties closer to the time when the commercial parameters of the transaction were established and therefore more closely matches the value at that time. Although the date of the transaction is some time in the future, the commercial aspects of the transaction have already been established. Costs

of construction may fluctuate further between now and the time of actual construction; however the Board concludes that the value is appropriately fixed at the time the commercial parameters were established, or close to that time. Using the original cost estimate in the calculation of the replacement cost of the St. Clair Line the Board finds that the estimated replacement cost is $13.17 million and the net gain is $7.97 million.[4]

The Cumulative Under-Recovery of the St. Clair Line

[22] In its Decision, the Board concluded that the sale of the St. Clair Line would be approved on the condition that ratepayers are allocated a portion of the deemed net gain equivalent to the cumulative under-recovery of the St. Clair Line. The Board directed Union to file the necessary evidence to substantiate the cumulative under-recovery of the asset since 2003 until the estimated closing date of the transaction.

[23] Union estimated that for the period January 1, 2003 to March 1, 2010 the cumulative under-recovery of the St. Clair Line will be $3.951 million. Union calculated the cumulative under-recovery of the St. Clair Line as the difference between estimated net revenue and estimated actual cost of service.

[24] Board staff, CME and FRPO submitted that Union's estimate is incorrect and does not reflect the actual cumulative under-recovery of the St. Clair Line. Board staff, CME and FRPO challenged three aspects of Union's estimate: the transaction date, the interest calculation, and the St. Clair River Crossing tolls.

The Transaction Date

[25] Union estimated that the closing date of the transaction for the sale of the St. Clair Line will be March 1, 2010 because DGLP indicated in its December 23, 2009 Application, under Board File No. EB-2009-0422, that it is seeking leave to construct the Bickford Dawn Pipeline by February 26, 2010 and that the project will not likely proceed if it does not receive approval by this date. Union also noted that the hearing in the EB-2009-0422 proceeding is scheduled for early March, 2010 and Union will proceed with the sale of the St. Clair Line immediately thereafter (assuming that the Board grants DGLP leave to construct the Bickford to Dawn Line and authorizes a regulatory framework that is satisfactory to DGLP).

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[4] $13.17M - $5.2M (NBV of St. Clair Line) = $7.97M

[26] Board staff, CME and FRPO disputed Union's estimated transaction date. CME and FRPO argued that Union's estimated transaction date of March 1, 2010 is based on Union's presumption that the transaction will not proceed if DGLP does not receive approval of its leave to construct the Bickford Dawn Pipeline in the requested time frame. Both parties submitted that this statement is incompatible with Union's initial filing where Union stated that it may take several years to obtain all the requisite regulatory approvals to put the Dawn Gateway pipeline into service.

[27] CME and FRPO claimed that Union's 2010 rates have already been set and there is no evidence that the St. Clair Line will not continue to under-recover until the Dawn Gateway Pipeline is put in service. Therefore, CME and FRPO believe that the most equitable date for the purposes of calculating the cumulative under-recovery is December 31, 2010.

[28] Board staff submitted that Union's estimated transaction date is unrealistic and noted that the Board has established metric dates for the release of Board Decision for both written and oral hearings. The metric schedule for a leave to construct application requires the Board to issue a Decision within 130 calendar days of the date the application was filed when a written proceeding is held and 210 days if it is an oral proceeding. Board staff submitted that for the purpose of establishing a timeframe for the EB-2009-0422 proceeding, the shortest expected date for a decision should be 130 days. This means that the earliest assumed date for a Decision in that proceeding should be early May 2010. Therefore, Board staff submitted that the estimate of the cumulative under-recovery of the St. Clair Line should be made as of May 1, 2010.

Interest Expenses

[29] Board staff, CME and FRPO all argued that Union did not include interest carrying charges in its estimate of the cumulative under-recovery of the St. Clair Line. All three parties suggested that in order to accurately calculate the cumulative under-recovery of the St. Clair Line, interest must be included in the calculation.

[30] CME and FRPO submitted that interest should be included in the calculation of the cumulative under-recovery because Union's owner has enjoyed the use of subsidy burden money that ratepayers have provided to the St. Clair Line since 2003. Both parties noted that if the situation were reversed and Union's owner had absorbed part of this subsidy burden, Union would have included an interest component in any subsidy

burden calculation that its owner was authorized to recover from the gain on the sale of assets.

[31] Board staff stated that interest charges must be applied to the cumulative under-recovery balances to ensure that ratepayers recover the full value, which includes the time value of money, of the subsidy that they have been providing to the St. Clair Line since 2003. Board staff submitted that Union should apply the Board approved Accounting Interest Rate Methodology as set out in the Board's letter of November 28, 2006, under Board File No. EB-2006-0117, to the cumulative under-recovery of the St. Clair Line for the period January 1, 2003 to May 1, 2010.

[32] In its reply submission Union noted that the Board's November 27, 2009 Decision did not direct Union to include interest in the calculation of the cumulative under-recovery. Union stated that there is no basis for the intervenors' speculation that Union would be seeking interest if the circumstances were reversed. Union noted that the intervenors could provide no example of Union requesting interest be included in a deferral account prior to the establishment of a deferral account approved by the Board. Union noted that the normal treatment for a deferral account is that interest does not accrue until it has been approved by the Board.

[33] Union noted that the investment in the St. Clair Line was made in 1988 with the approval of the Board, and no one has alleged that the investment was imprudent or the facilities were not used or useful. Union stated that from the time of construction to the time of the eventual sale of the regulated utility asset (assuming a sale occurs) Union will have only received a fair return on an investment that benefited ratepayers and was made in the public interest. Union believes that in these circumstances, there is no reason why the Board's Decision should be implemented retroactively by requiring Union to pay interest on returns it earned in the past.

[34] Union also noted that paragraph 92 of the Board's Decision states that the cumulative under-recovery amount is intended to compensate for the harm that the ratepayers may suffer in the future if the sale of the St. Clair Line takes place. Union submitted that considering the harm that is being compensated for is meant to address a future impact after the time of the sale, there is no basis for applying interest prior to the sale.

[35] In its final reply submission, CME stated that Union's reply submission implies that CME relies on the Board's creation of a deferral account for the recording of the ratepayer's share of compensation to justify the claim for interest. CME submitted that this is incorrect and that the creation of a deferral account is not the rationale for the interest claim. Rather, it is the method that the Board adopted for determining compensation that is the principled basis for the claim. In CME's view, the Board has determined that ratepayers are to be compensated for the St. Clair Line subsidy burden they have paid since January 1, 2003. CME noted that the past subsidy burden payment should attract pre-judgment interest in the same way that the prior payment of any other out-of-pocket expenses attract pre-judgment interest.

St. Clair River Crossing Tolls

[37] Union did not include the cost of the NEB-regulated St. Clair River Crossing toll in its calculation of the cumulative under-recovery. Union stated that any cumulative under-recovery amount payable to customers should be limited to the revenues and costs directly attributable to the St. Clair Line itself, and exclude the cost of any upstream pipeline (including the St. Clair River Crossing).

[38] Board staff, CME and FRPO all submitted that this is incorrect and the St. Clair River Crossing toll for the period 2003 to the closing date of the transaction should be included in the calculation of the cumulative under-recovery.

[39] Board staff, CME and FRPO noted that Union had initially acknowledged in its evidence in this proceeding[5] that St. Clair River Crossing tolls are operating expenses related to the St. Clair Line.

[40] CME and FRPO stated that the Board, in rendering its November 27, 2009 Decision, relied on Union's original evidence which included the St. Clair River Crossing costs as part of the subsidy burden calculation. CME and FRPO submitted that Union cannot now effectively make a material change to the evidence by eliminating the St. Clair Crossing costs from the subsidy burden estimate for the purpose of implementing the Board's November 27, 2009 Decision and Order.

[5] See Exhibit J1.1

[41] Board staff, CME and FRPO also noted that the St. Clair River Crossing costs are clearly attributable to the St. Clair Line as the St. Clair Crossing tolls are embedded in Union's rates and are costs that Union incurs to generate revenues on the St. Clair Line.

[42] In its reply submission, Union reiterated its position that the Board directed Union to calculate an amount equivalent to the cumulative under-recovery of the asset. Union believes that the asset is the St. Clair Line itself, and does not include the St. Clair River Crossing which is owned by St. Clair Pipelines LP. Therefore, Union believes that the cumulative under-recovery amount related to the St. Clair Line should be limited to the revenues and costs directly attributable to the St. Clair Line, and should exclude the cost of the St. Clair River Crossing which is not part of the asset.

Final Positions of the Parties

[43] Union estimated that for the period January 1, 2003 to March 1, 2010 the cumulative under-recovery of the St. Clair Line will be $3.951 million. This estimate assumes a transaction date of March 1, 2010, no interest applied to the balances of the cumulative under-recovery, and the exclusion of costs related to the St. Clair River Crossing.

[44] Board staff estimated that for the period January 1, 2003 to May 1, 2010 the cumulative under-recovery of the St. Clair Line will be $6.577 million plus interest. This estimate assumes a transaction date of May 1, 2010, interest applied to the balances of the cumulative under-recovery, and the inclusion of costs related to the St. Clair River Crossing.

[45] CME and FRPO estimated that for the period January 1, 2003 to December 31, 2010 the cumulative under-recovery of the St. Clair Line will be $8.101 million (including interest). This estimate assumes a transaction date of December 31, 2010, interest applied to the balances of the cumulative under-recovery, and the inclusion of costs related to the St. Clair River Crossing.

Board Findings

[46] The Board finds that the March 1, 2010 transaction date proposed by Union is appropriate for purposes of determining the cumulative under-recovery, because the

Board will also establish a mechanism whereby the St. Clair Line will be effectively removed from rate base and rates (via deferral account) as of the same date.

[47] The Board finds that Union's exclusion of interest in its estimate of the cumulative under-recovery of the St. Clair Line is appropriate. The Board did not address interest carrying charges in its November 27, 2009 Decision and did not envision the inclusion of interest in the calculation.

[48] The Board finds that Union's exclusion of the costs related to the St. Clair River Crossing is inappropriate. The St. Clair River Crossing toll should be included in the estimate of the under-recovery of the St. Clair Line as the St. Clair Crossing tolls are embedded in Union's rates and are costs that Union incurs to generate revenues on the St. Clair Line through the provision of service under Rate C1. In addition, these costs were included in the original Union estimate of the level of subsidy provided as evidence in the proceeding.

[49] The Board's Decision increases the estimate of the under-recovery of the St. Clair Line from $3.951 million to $6.402 million.[6] The under-recovery amount of $6.402 million means the ratepayers are allocated approximately 80.32%[7] of the deemed net gain of the sale of the St. Clair Line.

Removal of Assets from Rate Base

[50] CME and FRPO argued that there are other ratemaking consequences related to the sale of the St. Clair Line. There is the issue of removing the St. Clair Line assets from Union's utility rate base and Cost of Service.

[51] The parties agree that the net book value of the St. Clair Line should be removed from rate base, the question is when. Union takes the position it should be removed after Union's 5-year IRP ends on December 31, 2012. CME and FRPO say the amount should be removed as of December 31, 2010 and reflected in Union's 2011 rates.

[6] $3.951M (Union's estimate of the under-recovery of the St. Clair Line) + $2.451M (St. Clair River Crossing tolls January 1, 2003 – March 1, 2010)

[7] $6.402M (estimated cumulative under-recovery of the St. Clair Line) / $7.97M (deemed net gain)

Board Findings

[52] The Board finds that the net book value and associated expenses should be removed from rate base and rates as of March 1, 2010, so as to coincide with the deemed transaction date. The Board directs that the reduction in the revenue requirement going forward from that date will be captured in a deferral account for later disposition to ratepayers. The underlying rates will also be adjusted in due course.

2009 Earnings Sharing

[53] Union argued that the amount of the cumulative under-recovery should be considered in calculating Union's 2009 regulated earnings for the purpose of calculating any earnings sharing under the incentive regulation framework. CME and FRPO argued that the Board has decided to compensate ratepayers for harm by allocating ratepayers a portion of the deemed net gain. Union's proposal infers that the ratepayers' portion of the net gain would serve to reduce the earnings sharing available to ratepayers for the 2009 period. CME and FRPO submitted that for Union to recover part of the deemed harm by having ratepayers co-fund the compensation in the earnings sharing proceeding would be unfair and contrary to the intent of the Board's decision. They request that the Board reject Union's proposition that the amount of gain allocated to ratepayers can be treated as a reduction to regulated earnings for the purposes of earnings sharing. CME and FRPO requested that the Board address this issue in the current proceeding.

[54] Union's response to CME and FRPO is that the EB-2009-0101 Settlement Agreement in respect of Union's Incentive Rate mechanism, approved by the Board on June 8, 2009, provides that Union may include in the earnings sharing calculation those expenses that would be allowable as deductions from earnings in a cost of service application. On this basis, Union argues that any allocation to ratepayers in respect of the cumulative under-recovery is an allowable expense in the earnings sharing calculation. Union stated that this matter should be determined in its next earnings sharing proceeding.

Board Findings

[55] The Board finds that these issues are appropriately addressed in the relevant Union rates proceeding. The Board notes that Union intends to address this issue in its

upcoming application, which it expects to make on or about March 31, 2010 and that intervenors in that proceeding will be able to test the related evidence and make submissions.

Deferral Accounts

[56] The Board finds it appropriate to establish the following deferral accounts.

1) Union will establish a deferral account to record the amount of $6.402 million, which represents the ratepayers' share of the deemed net gain on disposition of the utility asset as compensation for harm as a result of the transaction. The amount recorded in the deferral account will attract interest carrying charges based on the Board's approved methodology until the time of disposition. The Board directs Union to file a Draft Accounting Order as presented in Appendix A of its December 23, 2009 Submission.

2) Union will establish a deferral account which will capture the effect of removing the St. Clair Line (and related St. Clair River Crossing) from rates (including all rate base and OM&A consequences, including return) beginning March 1, 2010 . The amounts recorded in the deferral account will attract interest carrying charges based on the Board's approved methodology until the time of disposition. Union shall file a Draft Accounting Order that reflects the Board's Decision.

Cost Awards

[57] Due to the length of this proceeding, the Board adopted a two-phase cost award process. (1) costs incurred up to and including November 30, 2009; (2) costs incurred from December 1, 2009 until the conclusion of the proceeding.

[58] The phased cost award process was available to all intervenors determined to be eligible for cost awards. Eligible intervenors had the option of requesting cost claims for each phase of the proceeding or making a single cost claim for the entire proceeding in Phase 2 of the cost award process.

[59] Cost claims, and any objections to the cost claims, for Phase 2 of the proceeding shall be made in the timeframe set out below.

[60] Note that when determining the amount of the cost awards, the Board will apply the principles set out in section 5 of the Board's Practice Direction on Cost Awards. The maximum hourly rates set out in the Board's Cost Awards Tariff will also be applied.

THEREFORE THE BOARD ORDERS THAT:

1) The deemed sale price of the St. Clair Line for ratemaking purposes shall be $13.17M. The deemed net gain on sale of the St. Clair Line shall be $7.97 million.

2) Union's ratepayers shall be allocated $6.402 million of the deemed net gain on the sale of the St. Clair Line.

3) Union shall file the following with the Board and forward a copy to all intervenors by **March 15, 2010**:

    a) the Draft Accounting Order which was filed as Appendix A to Union's December 23, 2009 Submission; and

    b) a Draft Accounting Order reflecting the Board's Decision to establish a deferral account to record the impact of removing the St. Clair Line (and related St. Clair River Crossing) from rates (including all rate base and OM&A consequences) beginning March 1, 2010.

4) Board staff and intervenors wishing to make comments on Union's Draft Accounting Orders may do so by filing such submissions with the Board Secretary and serving a copy on Union by **April 1, 2010**.

5) Union shall file reply to any comments received by filing such replies with the Board Secretary and serving a copy on all parties by **April 15, 2010**.

6) Intervenors shall file with the Board and forward their respective cost claims for Phase 2 of the proceeding by **April 30, 2010**.

7) Union shall file with the Board and forward to the applicable intervenor any objections to the claimed costs by **May 14, 2010**.

8) The applicable intervenor shall file with the Board and forward to Union any responses to any objections for cost claims by **May 28, 2010.**

9) All filings to the Board must quote the file number, EB-2008-0411, be made through the Board's web portal at www.errr.oeb.gov.on.ca, and consist of two paper copies and one electronic copy in searchable / unrestricted PDF format. Filings must clearly state the sender's name, postal address and telephone number, fax number and email address. Please use the document naming conventions and document submission standards outlined in the RESS Document Guideline found at www.oeb.gov.on.ca. If the web portal is not available you may email your document to the address below. 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 7 paper copies. All communications should be directed to the attention of the Board Secretary office at BoardSec@oeb.gov.on.ca, and be received no later than 4:45 p.m. on the required date.

DATED at Toronto, March 2, 2010.

ONTARIO ENERGY BOARD

Original signed by

Kirsten Walli
Board Secretary