

**Ontario Energy  
Board**  
P.O. Box 2319  
27<sup>th</sup> Floor  
2300 Yonge Street  
Toronto ON M4P 1E4  
Telephone: 416- 481-1967  
Facsimile: 416- 440-7656  
Toll free: 1-888-632-6273

**Commission de l'énergie  
de l'Ontario**  
C.P. 2319  
27<sup>e</sup> étage  
2300, rue Yonge  
Toronto ON M4P 1E4  
Téléphone: 416-481-1967  
Télécopieur: 416-440-7656  
Numéro sans frais: 1-888-632-6273



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

June 29, 2010

**To: All Licensed Electricity Distributors  
All Licensed Electricity Transmitters  
All Other Interested Parties**

**Re: Update to Chapter 2 of the Filing Requirements for Transmission and  
Distribution Applications  
Board File Number: EB-2010-0001**

---

Attached is an update of Chapter 2 of the Board's "Filing Requirements for Transmission and Distribution Applications" (the "Filing Requirements"). This chapter outlines the information that the Board expects electricity transmitters and distributors to file for cost of service rate applications, based on a forward test year.

The updates to the Filing Requirements which have been made this year are less extensive than those which were made last year. The key changes relate to additions in areas where there have been significant developments in the past 12 months. These include sections discussing filing requirements arising out of the Green Energy Act and the International Financial Reporting Standards. In addition, the cost allocation section has been revised to make the requirements clearer, based on the Board's review of the 2010 cost of service applications.

No information has been included in this update regarding the introduction of the Harmonized Sales Tax ("HST"). The Board may issue guidance with respect to the treatment of the impacts arising out of the implementation of the HST in a future correspondence.

The majority of the appendices incorporated into the Filing Requirements are available in Word versions on the Board's web site, while the remainder are available on the web site in Excel. The Revenue Requirement Work Form, tax model based on the Board's methodology and Deferral Account Continuity Schedule are also available on the Board's website.

The Board reminds distributors that cost of service applications for 2011 rates to be effective May 1, 2011 are expected to be received no later than Friday August 27, 2010.

Yours truly,

*Original signed by*

Kirsten Walli  
Board Secretary

Encl.