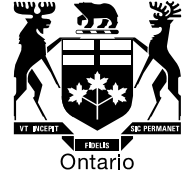


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BY E-MAIL AND WEB POSTING

June 7, 2011

To: All Licensed Electricity Distributors
All Rate-regulated Gas Distributors
All Participants in the IFRS-IRM Working Group

Re: Notice of Hearing for Cost Awards
Board File No.: EB-2008-0408

Background

The Ontario Energy Board (the “Board”) described its multi-phase consultation on the transition to International Financial Reporting Standards (“IFRS”) in a letter of December 23, 2008. One of the outputs of the first phase of the consultation was the *Report of the Board - Transition to IFRS* dated July 28, 2009, EB-2008-0408. In that Report the Board stated that it would convene a working group at an appropriate time to address the particulars of implementing IFRS in an Incentive Regulation Mechanism (“IRM”) environment.

On November 17, 2010, the Board initiated the working group process and solicited expressions of interest for participation in the IFRS-IRM Working Group. On December 15, 2010, the Board identified the following organizations representing consumer groups as participants in the Working Group:

- Canadian Manufacturers & Exporters
- School Energy Coalition
- Vulnerable Energy Consumers Coalition

The Board had identified these organizations as eligible for cost awards in its Decision on Cost Eligibility dated January 28, 2009.

In its letter on November 17, 2010 regarding the Working Group process, the Board indicated that it will apply the same procedure regarding cost awards as outlined in the Board's letter of December 23, 2008 and in Appendix A to that letter. The Board indicated that any costs awarded would be recovered from all rate-regulated electricity and gas distributors, and the Board would use the process set out in section 12 of the Board's *Practice Direction on Cost Awards* and act as a clearing house for all payments of cost awards. Attachment A to this letter lists the eligible activities and corresponding maximum number of hours for that activity.

Notice of Hearing

The Board is initiating this 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 Working Group meetings and consultation activities. The file number for this hearing is EB-2008-0408.

The Board intends to proceed by way of written hearing unless a party can satisfy the Board that there is a good reason for not holding a written hearing. If a party wants to object to a written hearing, the objection must be received by the Board no later than **7 days** after the date of this Notice.

Assuming that the Board does not receive any objections to a written hearing, the hearing will follow the process set out below.

1. The eligible participants shall submit their cost claims by **June 10, 2011**. A copy of the cost claim must be filed with the Board. All cost claims received will be posted on the Board's website. The cost claims must be completed in accordance with section 10 of the Board's *Practice Direction on Cost Awards*. In addition, to expedite the review of cost claims, the Board asks eligible participants to submit a cost claim summary as illustrated in Attachment B. The cost claims will be posted on the Board's website.
2. Electricity and gas distributors will have until **June 17, 2011** to object to any aspect of the costs claimed. A copy of the objection must be filed with the Board and one

copy must be served on the eligible participant against whose claim the objection is being made.

3. The eligible participant whose cost claim was objected to will have until **June 24, 2011** to make a reply submission as to why its cost claim should be allowed. A copy of the reply submission must be filed with the Board and one copy is to be served on the objecting distributor.
4. The Board will then issue its decision on cost awards. The Board's costs may also be addressed in the cost awards decision.

All submissions in this hearing (i.e., cost claims, objections and replies) will form part of the public record. Copies of the submissions will be available for inspection at the Board's office and will be published on the Board's website.

In accordance with the filing instructions set out below, parties must file two paper copies, and an electronic copy of their submissions with the Board Secretary by **4:45 pm** on the required dates.

Instructions on Filing Material with the Board

All filings in relation to this written hearing must quote file number **EB-2008-0408** and include your name, address, telephone number and, where available, an e-mail address and fax number. Two paper copies and one electronic copy of each filing must be provided. Paper copies are to be addressed to the Board Secretary at the Board's mailing address set out above. The electronic copy must be in searchable/unrestricted PDF format, be submitted through the Board's web portal at www.errr.ontarioenergyboard.ca and conform to the document naming conventions and document submission standards outlined in the RESS e-Filing Guides (available on the Board's website at www.ontarioenergyboard.ca on the e-Filing Services web page). A user ID is required for filings through the web portal. If you do not have a user ID, please visit the Board's web site on the e-Filings Services web page and fill out a user ID password request. If the web portal is not available, the electronic copy may be submitted by e-mail to BoardSec@ontarioenergyboard.ca.

If you do not file a letter objecting to a written hearing or do not participate in the hearing by filing written submissions in accordance with this Notice, the Board may proceed without your participation and you will not be entitled to further notice in this proceeding.

Yours truly,

Original Signed By

John Pickernell
Assistant Board Secretary

Attachments

Attachment A: Eligible Activities and Maximum Number of Hours
EB-2008-0408

Activity	Total Eligible Hours
Preparation and attendance, and reporting time for the issues meeting of January 5, 2011	Up to 18 hours per participant
Preparation and attendance, and reporting time for the working group session of February 9, 2011	Up to 18 hours per participant
Preparation and attendance, and reporting time for the working group session of February 24, 2011	Up to 18 hours per participant
Preparing and filing written submissions on the staff Discussion Paper	Up to 12 hours per participant

Attachment B: Cost Claim Summary

EB-2008-0408 Cost Claim Summary for Eligible Consultation Activities

Eligible Participant:

Eligible Participant Making Claim	Hourly Rate	Maximum Allowed -->	Claim								
			Preparation and attendance at the issues meeting of January 5, 2011 (Hours)	Preparation and attendance, and reporting time for the working group session of February 9, 2011 (Hours)	Preparation and attendance, and reporting time for the working group session of February 24, 2011 (Hours)	Preparing and filing written submissions on the staff Discussion Paper (Hours)	Sub-Total (Hours)	Sub-Total (\$)	Disbursements (\$)	HST (\$)	Total (\$)
			Up to 18 hours	Up to 18 hours	Up to 18 hours	Up to 12 hours	Up to 66 hours				
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