



Representing Ontario's Electricity Distributors

January 11, 2012

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
2300 Yonge Street  
P.O. Box 2319  
Toronto, ON M4P 1E4

*Via Board's Web portal and by e-mail*

Dear Ms. Walli:

**Re: EB-2011-0428, Revision of Accounting Procedures Handbook for Electricity Distributors**

The Electricity Distributors Association (EDA) is the voice of Ontario's electricity distributors. The EDA appreciates the Board's initiative to revise the Accounting Procedures Handbook (APH).

The EDA's Finance Council members at a recent meeting discussed the proposed revisions to the APH, issued by the Ontario Energy Board ("The Board") on December 21, 2011. The members have expressed that they have not been able to review the revised APH comprehensively, especially due to the fact that there has been no red lined version provided by the Board.

In the past when changes were made to the APH, proposed change items were bolded and highlighted with grey fill to indicate the changes being proposed. However, unfortunately, this has not been the case this time. Due to the non-availability of a redlined version with track changes, we have to review each section of the new handbook and compare it with the existing handbook to understand what has changed. In other words, we will need to review both the old and new versions, each comprising of about 500 pages, to gain an understanding of the changes.

Since APH is an important document and that the distributors would be required to abide by the rules made therein, distributors want a fair opportunity to review the document more thoroughly. In addition, members also stated that it would be beneficial if the consultant, who assisted the Board with making the draft revised version of APH, can provide an overview of the proposed changes and provide clarifications during a question and answer (Q&A) session.

As a result the EDA requests the Board:

- To provide a redlined version of APH with track changes as is usually done by the Board in all consultations, so as distributors can review the changes easily;
- To arrange for a stakeholder session to permit distributors to engage the Board's consultant that assisted with making draft revised version of APH, to seek clarifications on several revisions being proposed.

Further, most LDCs at this time are engaged in completing their year-end accounting processes and are also involved in other scheduled Board consultations such as regulatory renewal project thus limiting the opportunity to thoroughly review the proposed revisions to the APH. Therefore, we request for an extension of the deadline for submission of comments by at least 30 days from the date a redline version is provided by the OEB. This extension of due date would provide an opportunity for the distributors to thoroughly review the revised APH in order to provide a more comprehensive submission.

Please note that correspondence to the EDA on this proceeding should be directed to the attention of Dev Pasumarty, Policy Analyst, at [dpasumarty@eda-on.ca](mailto:dpasumarty@eda-on.ca).

Yours truly,

A handwritten signature in black ink, appearing to read "Maurice Tucci". The signature is fluid and cursive, with a large initial "M" and a stylized "T".

Maurice Tucci  
Policy Director, Distribution and Regulation  
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