



EB-2012-0079

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 Toronto Hydro-
Electric System Limited for an accounting order to establish
a deferral account.

**NOTICE OF APPLICATION AND HEARING
AND
PROCEDURAL ORDER No. 1**

Toronto Hydro-Electric System Limited (“THESL”) filed an accounting order application with the Ontario Energy Board, (the “Board”) on February 28, 2012 under section 78.1 of the *Ontario Energy Board Act, 1998*, S.O. 1998, c.15 (Schedule B). The application seeks approval to establish a deferral account to accumulate the differences between Canadian Generally Accepted Accounting Principles (“CGAAP”) and the Generally Accepted Accounting Principles of the United States (“USGAAP”). The Board has assigned the application File No. EB-2012-0079.

THESL notes in the application that its post retirement benefit difference between CGAAP and USGAAP is estimated to be approximately \$30 million as at January 1, 2011. THESL states that given CGAAP is no longer available beyond December 31, 2011, a transition to a different accounting standard is externally imposed on it and is clearly outside of management’s control. THESL further states that the establishment of a deferral account to manage USGAAP differences is justified and consistent with the Board’s principles governing the transition to a different regulatory accounting standard and will not impact rates for rate payers.

The Board will adopt as intervenors and observers in this proceeding the intervenors and observers from THESL’s electricity distribution rate application for the 2012, 2013

and 2014 rate years (EB-2011-0144). A list of the parties of record in that proceeding is attached as Appendix A. Cost eligibility is addressed below.

The Board considers it necessary to make provision for the following procedural matters. The Board may issue further Procedural Orders from time to time.

THE BOARD ORDERS THAT:

1. Board staff and intervenors shall file with the Board and deliver to Toronto Hydro-Electric System Limited any interrogatories with respect to the application on or before **Wednesday March 28, 2012**.
2. Toronto Hydro-Electric System Limited shall file with the Board and deliver to all intervenors any responses to interrogatories filed with it with respect to the application on or before **Tuesday April 10, 2012**.
3. Board staff and intervenors who wish to file a written submission on this issue shall file the submission with the Board and deliver it to all other parties to the proceeding on or before **Tuesday May 1, 2012**.
4. If THESL wishes to respond to any submissions, it may do so by filing a response with the Board and delivering it to all other parties to the proceeding on or before **Tuesday May 15, 2012**.
5. The Board may order costs in this proceeding. Any party that was determined to be eligible for costs in the EB-2011-0144 proceeding shall be eligible for costs in this proceeding. Any party that is not automatically eligible for costs but expects to seek costs in this proceeding shall file a letter with the Board and copy THESL no later than **Friday March 23, 2012**. The letter shall provide the grounds for the party's eligibility for costs. THESL will have until **Friday March 30, 2012** to object to any new cost eligibility request. Requests for cost eligibility and the determination of cost awards will be addressed in accordance with the Board's *Practice Direction on Cost Awards*. THESL will be ordered to pay costs for this proceeding.

All filings to the Board must quote the file number, EB-2012-0079, be made through the Board's web portal at <https://www.errr.ontarioenergyboard.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 e-mail address. Parties must use the document naming conventions and document submission standards outlined in the RESS Document Guideline found at <http://www.ontarioenergyboard.ca/OEB/Industry>. If the web portal is not available parties may email their documents to the address below. Those who do not have internet access are required to submit all filings on a CD 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 at the address below, and be received no later than 4:45 p.m. on the required date.

With respect to distribution lists for all electronic correspondence and materials related to this proceeding, parties must include the Case Manager, Martin Davies at martin.davies@ontarioenergyboard.ca.

ADDRESS

Ontario Energy Board
P.O. Box 2319
2300 Yonge Street, 27th Floor
Toronto ON M4P 1E4
Attention: Board Secretary
E-mail: boardsec@ontarioenergyboard.ca
Tel: 1-888-632-6273 (Toll free)
Fax: 416-440-7656

ISSUED at Toronto, March 12, 2012

ONTARIO ENERGY BOARD

Original Signed By

Kirsten Walli
Board Secretary

APPENDIX "A"

TO

NOTICE OF APPLICATION AND HEARING AND

PROCEDURAL ORDER NO. 1

BOARD FILE NO: EB-2012-0079

ISSUED: MARCH 12, 2012

Toronto Hydro-Electric System Limited
EB-2012-0079

APPLICANT & LIST OF INTERVENORS

March 12, 2012

APPLICANT

Rep. and Address for Service

**Toronto Hydro-Electric
System Limited**

Glen Winn

Manager of Rate Applications
Toronto Hydro-Electric System Limited
14 Carlton Street
Toronto, ON M5B 1K5

Tel: 416-542-2517

Fax: 416-542-2776

regulatoryaffairs@torontohydro.com

INTERVENORS

Rep. and Address for Service

**Association of Major Power
Consumers in Ontario
(AMPCO)**

Adam White

President
Association of Major Power Consumers in Ontario
(AMPCO)
372 Bay Street
Suite 1702
Toronto ON M5H 2W9
Tel: 416-260-0225
Fax: 416-260-0442
awhite@ampco.org

Shelley Grice

Consultant
Econalysis Consulting Services
34 King Street East
Suite 1702
Toronto ON M5C 2X8
Tel: 416-260-0225
Fax: 416-260-0442
shelley.grice@rogers.com

Toronto Hydro-Electric System Limited
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APPLICANT & LIST OF INTERVENORS

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March 12, 2012

**Building Owners and
Managers Association
Toronto**

Marion Fraser

President
Fraser & Company
502-33 Harbour Square
Toronto ON M5J 2G2
Tel: 416-941-9729
Fax: 416-941-9729
Marion.Fraser@rogers.com

Tom Brett

Fogler, Rubinoff LLP
95 Wellington St. W.
Suite 1200
Toronto-Dominion Centre
Toronto ON M5J 2Z9
Tel: 416-941-8861
Fax: 416-941-8852
tbrett@foglers.com

City of Toronto

Ian Blue

Gardiner Roberts LLP
Suite 3100, Scotia Plaza
40 King St. W.
Toronto ON M5H 3Y2
Tel: 416-865-2962
Fax: 416-865-6636
ibblue@gardiner-roberts.com

Lorraine Searles-Kelly

City of Toronto
55 John St., Metro Hall, Stn. 1260 26th
Toronto ON M5V 3C6
Tel: 416-392-7240
Fax: 416-397-5624
lsearles@toronto.ca

Toronto Hydro-Electric System Limited
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APPLICANT & LIST OF INTERVENORS

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March 12, 2012

City of Toronto

Robert Hatton
Manager
City of Toronto
100 Queen Street West
5th Floor, East Tower
Toronto ON M5H 2N2
Tel: 416-392-9149
Fax: 416-397-4555
rhatton@toronto.ca

**Consumers Council of
Canada**

Julie Girvan
Consultant
Consumers Council of Canada
62 Hillside Ave. East
Toronto ON M4S 1T5
Tel: 416-322-7936
Fax: 416-322-9703
jgirvan@uniserve.com

Robert B. Warren
Counsel
WeirFoulds LLP
The Exchange Tower
Suite 1600, P.O. Box 480
130 King Street West
Toronto ON M5X 1J5
Tel: 416-947-5075
Fax: 416-365-1876
rwarren@weirfoulds.com

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APPLICANT & LIST OF INTERVENORS

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March 12, 2012

**Energy Probe Research
Foundation**

David MacIntosh

Case Manager
Energy Probe Research Foundation
225 Brunswick Avenue
Toronto ON M5S 2M6
Tel: 416-964-9223 Ext: 235
Fax: 416-964-8239
DavidMacIntosh@nextcity.com

David Spence

Energy Probe Research Foundation
225 Brunswick Avenue
Toronto ON M5S 2M6
Tel: 416-964-9223 Ext: 234
Fax: 416-964-8239
david.spence@ryerson.ca

Peter Faye

Counsel
Consultant
42 Eastwood Crescent
Markham ON L3P 5Z7
Tel: 905-294-2013
Fax: Not Provided
pfaye@rogers.com

Hydro One Networks Inc.

Anne-Marie Reilly

Senior Regulatory Coordinator
Hydro One Networks Inc.
483 Bay Street
8th Floor - South Tower
Toronto ON M5G 2P5
Tel: 416-345-6482
Fax: 416-345-5866
regulatory@hydroone.com

Toronto Hydro-Electric System Limited
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APPLICANT & LIST OF INTERVENORS

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March 12, 2012

**Ontario Power Generation
Inc.**

Barbara S. Reuber

Director, Ontario Regulatory Affairs
Ontario Power Generation Inc.
700 University Ave. H18-G2
Toronto ON M5G 1X6
Tel: 416-592-5419
Fax: 416-592-8519
barbara.reuber@opg.com

Tom Ladanyi

Senior Advisor - Regulatory Affairs & Corporate St
Ontario Power Generation Inc.
700 University Avenue, H18-C1
Toronto ON M5G 1X6
Tel: 416-592-3651
Fax: 416-592-8519
tom.ladanyi@opg.com

Pollution Probe Foundation

Basil Alexander

Klippensteins, Barristers & Solicitors
160 John St. Suite 300
Toronto ON M5V 2E5
Tel: 416-598-0288
Fax: 416-598-9520
basil.alexander@klippensteins.ca

Jack Gibbons

Ontario Clean Air Alliance
160 John Street, Suite 300
Toronto on M5V 2E5
Tel: 416-260-2080 Ext: 2
Fax: 416-598-9520
jack@cleanairalliance.org

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Pollution Probe Foundation

Kent Elson
Student-at-law
Klippensteins, Barristers & Solicitors
160 John Street
Suite 300
Toronto ON M5V 2E5
Tel: 416-598-0288
Fax: Not Provided
kent.elson@klippensteins.ca

Murray Klippenstein
Klippensteins, Barristers & Solicitors
160 John St. Suite 300
Toronto ON M5V 2E5
Tel: 416-598-0288
Fax: 416-598-9520
murray.klippenstein@klippensteins.ca

School Energy Coalition

Jay Shepherd
Jay Shepherd Professional Corporation
2300 Yonge St.
Suite 806
Toronto ON M4P 1E4
Tel: 416-483-3300
Fax: 416-483-3305
jay.shepherd@canadianenergylawyers.com

Wayne McNally
SEC Coordinator
Ontario Public School Boards' Association
439 University Avenue
18th Floor
Toronto ON M5G 1Y8
Tel: 416-340-2540
Fax: 416-340-7571
wmcnally@opsba.org

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**Smart Sub-metering Working
Group**

Dennis O'Leary

Aird & Berlis LLP
181 Bay Street
Suite 1800
Box 754
Toronto ON M4J 2T9
Tel: 416-865-4711
Fax: 416-863-1515
doleary@airdberlis.com

**Vulnerable Energy
Consumers Coalition**

Mark Garner

Consultant
Econalysis Consulting Services
34 King Street East
Suite 1102
Toronto ON M5C 2X8
Tel: 647-408-4501
Fax: 416-348-0641
mgarner@econalysis.ca

Michael Buonaguro

Counsel
Public Interest Advocacy Centre
34 King St. E.
Suite 1102
Toronto ON M5C 2X8
Tel: 416-767-1666
Fax: 416-348-0641
mbuonaguro@piac.ca