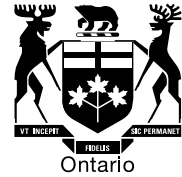


**Ontario Energy  
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**BY E-MAIL**

October 9, 2012

Brenda Pinke  
Innisfil Hydro Distribution Systems Limited  
2073 Commerce Park Drive  
Innisfil ON L9S 4A2

Dear Ms. Pinke

**Re: Innisfil Hydro Distribution Systems Limited  
Application for Rates  
Application Board File Number EB-2012-0139**

A preliminary review of the application has identified that certain sections of the evidence supporting the application do not comply with the Board's Filing Requirements for cost of service applications and/or the associated spreadsheets, models and workforms. As a result the Board is unable to process your application at this time.

The missing information includes:

<b>Chapter 2 Filing Requirement Reference (page #)</b>	<b>Description</b>
5	Statement as to when the forecast was prepared and when it was approved by the utility's management and/or Board of Directors for use in the application <sup>1</sup>
13	Schedule providing the most recent Board-approved revenue requirement and breakdown (i.e. OM&A, depreciation, taxes or PILs (grossed up), return and revenue offsets)
10	Summary of \$ impacts of MIFRS for each component of revenue requirement
26	Data used to determine load forecast should be filed in an Excel format

<sup>1</sup> Innisfil made a reference to E1/T2/S2, however Tab 1 of Exhibit 1 is missing in its entirety.

26	Details of employee benefit programs charged to OM&A – historical, bridge and test year
30	Post-retirement benefits should be identified separately from current benefit costs. Most recent actuary report should be filed <sup>2</sup>
30	Explanations for compensation variances, basis for pay-for-performance plans, any compensation benchmarking studies
31	Corporate Cost Allocation Methodology
32	Shared Services and Corporate Cost – Variance analyses and explanation are required for test year vs. last Board approved and test year vs. most current actuals
32	Explanation for procurement above materiality threshold without competitive tender
34	If applicable, must provide any Notices of Assessment or Statements of Adjustment for the three immediately prior tax years
34-35	Integrity checks as specified at pages 34-35
40	Copies of promissory notes or other debt arrangements with affiliates
48	Calculation of revenues per class under both current and proposed rates

The Board expects that Innisfil Hydro Distribution Systems Limited will file the above listed required information as soon as possible.

If any of the information that is identified as missing or insufficient is located in sections other than those identified in the Filing Requirements, or if any of the information is not applicable in your circumstances, please provide an explanation when filing the remainder of the required information

Please direct any questions relating to this application to Birgit Armstrong, Advisor at (416) 544-5162 or [birgit.armstrong@ontarioenergyboard.ca](mailto:birgit.armstrong@ontarioenergyboard.ca).

Yours truly,

Original Signed By

John Pickernell  
Assistant Board Secretary

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<sup>2</sup> Innisfil made reference to the actuarial Report in Appendix C, however Appendix C is missing from the evidence