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

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**BY E-MAIL** 

## July 12, 2013

Mr Graig Pettit Manager Erie Thames Powerlines Corporation 282 Elm St. Aylmer ON N5H 3G6

Dear Mr Pettit:

## Re: Erie Thames Powerlines Corporation Application for Electricity Rates Board File Number EB-2013-0225

A preliminary review of the application has identified that certain sections of the evidence do not comply with the Board's expectations regarding the information that is to accompany and support applications for the disposition of Account 1562 Deferred PILs balances.

The missing or insufficient information for each of the former service areas of Erie Thames Powerlines Corporation (Erie Thames), Clinton Power Corporation (CPC) and West Perth Power Inc. (WPPI) is presented below.

#### Erie Thames

The filed evidence for Erie Thames is missing the following:

- Signed Board decisions (2002 & 2004)
- Notices of assessment
- Notices of reassessment and/or Statements of adjustments
- Financial statements submitted with tax returns (2001)

While this information may have been filed in prior proceedings, the Board expects that as a matter of normal procedural practice, the evidence supporting this application for the disposition of Account 1562 balances formally include it.

## CPC:

The filed evidence for CPC is missing the following:

- T2 and CT23 Tax returns
- Notices of assessment
- Notices of reassessment and/or Statements of adjustments
- Financial statements submitted with tax returns (2003)

Erie Thames indicated that it used its audited financial statements to source the tax information, that otherwise would be contained in the T2 and CT23 Tax returns, since it was unable to find a copy of the tax returns. Erie Thames provides no details on the actual efforts made to obtain a copy of the aforementioned tax returns and assessments. For the Board to proceed with an application that lacks supporting information that would normally be included, the application must describe the specific actions Erie Thames undertook to obtain it and the reasons the expected source was unable to provide it.

The Board notes that Erie Thames may be able to locate the missing financial statements, be it for CPC or WPPI, by visiting the Board's Resource Centre on the 25th floor. The missing tax returns and other tax documents may be available at the Ministry of Finance Corporations Tax Branch for Ontario utilities that pay PILs.

# <u>WPPI</u>

The filed evidence for WPPI is missing the following:

- Excel RAM model (active) (2004)
- T2 and CT23 Tax returns
- Notices of assessment
- Notices of reassessment and/or Statements of adjustments
- Financial statements submitted with tax returns (2001 -2005)
- Excel SIMPL model with TAXREC3 (active) (models not completed)

Similar to the CPC evidence, Erie Thames provides no details on the actual efforts made to obtain a copy of the aforementioned tax returns and assessments. For the Board to proceed with an application that lacks supporting information that would normally be included, the application must describe the specific actions Erie Thames undertook to obtain it and the reasons the expected source was unable to provide it.

Accordingly, the Board considers your application to be incomplete and therefore it will not be processed at this time. The Board expects that Erie Thames will file the required information as soon as possible, but no later than 30 days after receiving this letter.

Please direct any questions relating to this application to Richard Battista, Project Advisor at +1 (416) 544-5174 or e-mail, <u>Richard.Battista@ontarioenergyboard.ca</u>.

Yours truly,

Original Signed By

John Pickernell Assistant Board Secretary