

**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

**Commission de l'énergie  
de l'Ontario**  
C.P. 2319  
27e étage  
2300, rue Yonge  
Toronto ON M4P 1E4  
Téléphone: 416- 481-1967  
Télécopieur: 416- 440-7656  
Numéro sans frais: 1-888-632-6273



**BY E-MAIL**

April 2, 2015

Jessy Richard  
Hearst Power Distribution Limited  
925 Alexandra St.  
Hearst ON P0L 1N0

Dear Mr. Richard:

**Re: Hearst Power Distribution Limited  
Application for Rates  
Board File Number EB-2014-0080**

A preliminary review of the application and has identified that certain sections of the evidence supporting the application do not comply with the Board's Filing Requirements<sup>1</sup> 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:

Chapter 2 Filing Requirement Reference (page #)	Description
6	<ul style="list-style-type: none"><li>Clarify Accounting standard used (including headings in continuity tables and appendices) and when (if) IFRS was adopted. Complete Appendix 2-Y in Chapter 2 Appendices file.</li></ul>
14	<ul style="list-style-type: none"><li>Bill impacts for GS &lt;50 kWh at 2000 kWh</li></ul>
15, 16, 17	<ul style="list-style-type: none"><li>Function and Charter for each committee of Board of Directors;</li><li>Audit Committee – number of independent members, whether members are financially literate</li></ul>
18	<ul style="list-style-type: none"><li>Fixed asset continuity schedule for 2014 under old CGAAP</li></ul>
20	<ul style="list-style-type: none"><li>RTSRs are not based on most current UTRs and Sub-Transmission rates</li></ul>
31	<ul style="list-style-type: none"><li>Confirm reporting basis in Appendix 2-H</li><li>2015 variance analysis incomplete in Table 3.41</li></ul>
35	<ul style="list-style-type: none"><li>Pension cost for historical, bridge and test years</li></ul>

<sup>1</sup> Chapter 2 of the *Filing Requirements for Electricity Transmission and Distribution Applications*, dated June 28, 2012 and subsequent Board communications.

36	<ul style="list-style-type: none"> <li>Reconciliation of Appendix 2-N with Other Revenues</li> </ul>
39 & Appendices	<ul style="list-style-type: none"> <li>Recalculation of average service life of opening balance on date of making depreciation changes</li> <li>Depreciation and Amortization schedules for 2014 under both new CGAAP and old CGAAP</li> </ul>
4&44, Appendices	<ul style="list-style-type: none"> <li>Appendix 2-OA inconsistent with RRWF and Rate Base evidence</li> </ul>
56	<ul style="list-style-type: none"> <li>Low Voltage Cost (historical, bridge, test years), variances and explanations for substantive changes</li> </ul>
66	<ul style="list-style-type: none"> <li>Explanation for proposed 4 year recovery period for stranded meter rate rider</li> </ul>

The Board notes that the written evidence throughout the application is largely inconsistent with the tables and appendices that are included within the evidence and/or filed as separate excel files – for example, at Table 2.0 at Exhibit 2, Tab 1, Schedule 1; and Exhibit 7, Tab 3, Schedule 1 in comparison Table 7.9 in the same exhibit. The Board expects that Hearst Power will review its written evidence, ensure consistency throughout and file corrected exhibits as required.

In addition, the Board suggests that, given the timing of the filing of this application, it would be appropriate for Hearst Power to update the application to include 2014 actual information, if it is available at the time of filing the above information. Updating to include 2014 actual information will reduce the number of requests for further information during the discovery process and contribute to a clear record in this proceeding.

The Board reminds Hearst Power that it expects that all updates to evidence filed will be checked for consistency among all affected exhibits to ensure that the evidence is accurate.

The Board expects that Hearst Power will file the above listed required information as soon as possible.

If any of the information that is identified as missing 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 Martha McOuat, Project Advisor at 416-440-7606 or [martha.mcouat@ontarioenergyboard.ca](mailto:martha.mcouat@ontarioenergyboard.ca).

Yours truly,

*Original signed by*

John Pickernell  
Applications Administration