



BY EMAIL

November 15, 2019

Ms. Tiija Luttrell
Supervisor - Regulatory
500 Regent Street, PO Box 250
Sudbury ON P3E 4P1
tiija.luttrell@gsuinc.ca

Dear Ms. Tiija Luttrell:

**Re: Greater Sudbury Hydro Inc. (Sudbury Hydro)
2020 Cost of Service Rate Application
Ontario Energy Board File Number: EB-2019-0037**

A preliminary review of the application has identified that certain sections of the evidence supporting the application do not comply with the Ontario Energy Board's Filing Requirements¹ for cost of service applications and/or the associated spreadsheets, models and workforms. As a result, the Ontario Energy Board (OEB) is unable to process Sudbury Hydro's application at this time. The OEB will commence processing the application after the noted information is filed.

The missing information is noted below:

Chapter 2 Filing Requirement Reference	Description
Section 2.0.9 p. 5	The Filing Requirements state: "Applicants that have not rebased under IFRS should consult previous filing requirements for guidance or contact OEB staff." The previous Filing Requirements state: "For applicants rebasing under Modified International Financial Reporting Standards (MIFRS) for the first time, applicants must identify all material changes that impact the application in the adoption of International Financial

¹ Chapter 2 of the *Filing Requirements for Electricity Distribution Applications Rate Applications*, dated July 12, 2018 and the Addendum to Filing Requirements For Electricity Distribution Rate Applications - 2020 Rate Applications, dated July 15, 2019

	<p>Reporting Standards (e.g. pensions and post-employment benefits) and complete Appendix 2-Y. The impact should be quantified, an explanation and details of the changes should also be provided. If no material changes were identified, the applicant should indicate the total dollar value of the change, explain why the change was not material and provide a statement confirming that it has considered all possible impacts.”²</p> <p>Sudbury Hydro is rebasing under MIFRS for the first time and is required to complete Appendix 2-Y of the OEB’s Chapter 2 of the <i>Filing Requirements for Electricity Distribution Applications Rate Applications</i>, dated July 20, 2017. A copy of Appendix 2-Y is attached to this letter.</p>
<p>Section 2.7.1.1 p. 46</p>	<p>The Filing Requirements set out the OEB’s expectations related to information requirements when a change is proposed to the rates and charges of unmetered loads. The Filing Requirements state: “The OEB expects distributors to document their communications with unmetered load customers, including street lighting customers, and how the distributor assisted them in understanding the regulatory context in which distributors operate and how it affects unmetered load customers....” Please provide the information requested in section 2.7.1.1.</p>
<p>Section 2.9.3.1 Addendum pp. 10-11</p>	<p>The OEB’s Addendum to the Filing Requirements state: “All distributors must file the Global Adjustment (GA) Analysis Workform, and responses to the questions in Appendix A of the GA Analysis Workform instructions.” Please file a completed Appendix A.</p>

The OEB expects that Sudbury Hydro 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 re-filing the application.

² Chapter 2 of the *Filing Requirements for Electricity Distribution Applications Rate Applications*, dated July 20, 2017, p. 7 (Section 2.0.10)

Any questions relating to this letter should be directed to Donald Lau at donald.lau@oeb.ca or at 416-440-7681. The Board's toll-free number is 1-888-632-6273.

Yours truly,

Original signed by

Christine E. Long
Registrar and Board Secretary