



August 25, 2025

Ritchie Murray
Acting Registrar
Ontario Energy Board
2300 Yonge Street, P.O. Box 2319
Toronto ON, M4P 1E4

Dear Mr. Murray,

**RE: EB-2025-0214 Accounting Procedures Handbook Update Working Group
Participation and Cost Eligibility Request of CCMBC**

In its letter of August 11, 2025, the OEB announced that it was initiating a consultation and a working group to review and update the OEB's Accounting Procedures Handbook (APH) for electricity distributors and electricity transmitters. The Coalition of Concerned Manufacturers and Businesses of Canada (CCMBC) is requesting to participate in the working group and to be eligible to be eligible for the recovery of costs if its participation is accepted.

Statement of Interest

The CCMBC was formed in 2016 with a mandate to advocate for proactive and innovative policies that are conducive to manufacturing and business retention and safeguarding job growth in Canada. The creation of the organization was sparked by the high cost of electricity in Ontario and the negative impact it was having on business competitiveness in the province. The CCMBC has more than 400 members, most but not all of which are manufacturers in Ontario. Although it is active on a range of business issues, energy-related matters are of particular importance. The interest of the CCMBC in this consultation is the impact that the update of the APH may have on the distribution rates paid by its members.

Cost Eligibility

CCMBC is a non-profit organization which relies on membership fees and individual donations to help protect the interests of its member manufacturers and other businesses who are Ontario electricity consumers. CCMBC will be requesting an award of costs for its participation in this working group and believes that, as a coalition representing the direct interests of electricity consumers, it meets the eligibility criteria

set out in the Ontario Energy Board's Rules of Practice and Procedure and its Practice Direction on Cost Awards.

Working Group Participation

CCMBC is nominating its consultant, Tom Ladanyi P.Eng., CPA, CMA, to the working group. Mr. Ladanyi is a retired engineer and accountant who has been involved in more than two hundred OEB regulatory applications, consultations, forums, and proceedings as case manager, consultant, participant, and witness on behalf of various parties. He was Manager Regulatory Accounting at Consumers Gas from 1991 to 1994 and participated in the OEB committee for the update of Uniform System of Accounts for Gas Utilities in 1995. While working for Ontario Power Generation he was involved in the implementation of IFRS. He has significant experience regarding the application of the APH as it relates both directly and indirectly to the OEB's rate-setting process. His CV is on file with the OEB, and his contact information is below.

Respectfully submitted on behalf of CCMBC.

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CC. Fiona O'Connell (OEB Staff)
Catherine Swift (CCMBC)