



January 2, 2009

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street
Suite 2700
Toronto, Ontario, M4P 1E4

Dear Ms. Walli:

Re: EB-2008-0408 – Notice of Participation and Request for Cost Eligibility Determination for the Building Owners and Managers Association of the Greater Toronto Area - Consultation on Transition to International Financial Reporting Standards and Consequent Amendments to Regulatory Instruments

This letter is in response to the Board's December 23, 2008 letter related to the Consultation on Transition to International Financial Reporting Standards and Consequent Amendments to Regulatory Instruments (EB-2008-0408). Two paper copies have been provided to the Board and an electronic version has been filed through the Board's web portal at www.errr.oeb.gov.on.ca.

Statement of Interest

The Building Owners and Managers Association of the Greater Toronto Area ("BOMA Toronto") is an international organization of 18,000 commercial real estate professionals. BOMA Toronto, with a network of over 750 members, represents the association in the Greater Toronto area. BOMA Toronto has consistently represented the voice of large commercial energy consumers in Ontario. Our volunteer Strategic Energy Committee operates to develop policy and solicit input from our broader membership on energy matters affecting them. This structure provides for a robust and inclusive representation of the views of large commercial customers.

BOMA Toronto represents more than 400 companies serving the commercial real estate market. Member companies manage over 150 million square feet of industrial, commercial and institutional properties throughout the Greater Toronto Area and beyond.

BOMA Toronto wishes to participate in this consultative because the Board's determination in this proceeding may have an effect on the prices to be paid by the BOMA members that currently receive regulated distribution services from gas and electricity distributors.

Attendance at Issues Meeting

BOMA expects that it will be attending the issues meeting scheduled for January 27, 2009.

Cost Eligibility

BOMA Toronto intends to seek an award of costs. BOMA Toronto is a not for profit entity. It undertakes to serve its members utilizing volunteer committee work to the greatest extent possible. However, participating in more substantive proceedings, such as that involved here, requires us to engage outside consultants, the cost of which are not included in the operating budget for the organization.

As indicated above, BOMA Toronto is comprised of commercial customers of gas and electricity distributors that take regulated services from these utilities. Its members have a substantial interest in these proceedings, including all issues that affect rates and services available to them.

The Board's cost eligibility criteria, found in Section 3 of the Practice Directions on Cost Awards includes a number of criteria related to BOMA Toronto. Specifically, Section 3.03 states that a party is eligible to apply for a cost award where the party primarily represents the direct interests of consumers (e.g. ratepayers) in relation to regulated services. As indicated above, BOMA Toronto is intervening on behalf of its members which are consumers (i.e. ratepayers) in relation to regulated services provided by Enbridge. As such, the BOMA Toronto submits that it is eligible for a cost award under Section 3.03.

BOMA Toronto notes that it has been found to be eligible for an award of costs in other proceedings before the Ontario Energy Board.

Costs of an Expert

BOMA may wish to retain an expert to prepare a report on the impact of IFRS on rate regulation. BOMA believes that the costs for a separate expert report should be considered for this consultation. BOMA expects that it will be consulting with other ratepayer groups to investigate the possibility of participating in the preparation of a jointly sponsored expert report.

Communications

All communications related to this process should be directed to:

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Yours truly,



Chuck Stradling
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BOMA Toronto