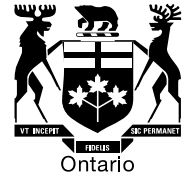


**Ontario Energy
Board**
P.O. Box 2319
26th. Floor
2300 Yonge Street
Toronto ON M4P 1E4
Telephone: 416- 481-1967
Facsimile: 416- 440-7656
Toll free: 1-888-632-6273

**Commission de l'Énergie
de l'Ontario**
C.P. 2319
26e 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 ONLY

November 30, 2005

To: All parties of record from RP-2005-0449 & EB-2005-0001

**Re: Minimum Filing Requirements for Natural Gas Distribution Cost of
Service Applications Board file number EB-2005- 0494**

The Ontario Energy Board's report from the Natural Gas Forum outlines the regulatory framework for the sector and lays the groundwork for improved efficiency and effectiveness in the regulation of natural gas. As part of the findings of the report, the Board initiated a process to review the gas utility filing guidelines for the rate hearing process.

In October 2005, the Board presented stakeholders with filing guidelines first produced by the Board in 1988. As part of the first phase of the development process, it invited stakeholders to make submissions and to participate in a one-day consultation session held at the Board's offices. Based on stakeholder submissions and comments, these guidelines were amended.

In the second phase, the guidelines were changed to minimum filing requirements. A draft of these minimum filing requirements was posted on the Board's website in November for a two week comment period. The Board has considered all of the material presented on the public record in the finalization of these requirements.

The Minimum Filing Requirements are to be used for filing a cost of service application for 2007 rates. The requirements provide a standard by which the utility applications must be developed and filed. Applications will not be considered complete and will not be processed until such time as the minimum filing requirements are met.

Yours truly,

A handwritten signature in black ink, appearing to read 'P. O'Dell', written over a horizontal line.

Peter H. O'Dell
Assistant Board Secretary