

**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



**VIA E-MAIL AND WEB POSTING**

October 2, 2009

To: All Licensed Electricity Distributors

**Re: 2010 IRM Process Update # 2**

The following items have been posted to the OEB website for the 2010 IRM applications.

1. Updated version #3 of the IRM Deferral and Variance Account Workform

Applicants expressed confusion with respect to the reporting and handling of the 2006 Regulatory Asset process in the module. This version of the model summarizes the 2006 on a separate sheet and imports only the account 1590 amounts onto the continuity schedules. The zip file includes a memo regarding 2006 Regulatory Asset process which explains the principles to be employed in the updated version #3 of the IRM Deferral and Variance Account Workform

2. Updated Version#2 of 2010 OEB IRM3 Supplemental Filing Module

The change in the module affects 2008 COS applicants only. The modification corrects a logical error in the calculation of the revenue cost ratio adjustment. Affected sheets are B2.1 and C1.7 through C1.10 (one new sheet added).

Note 2009 COS applicants are not affected by the above change and therefore not expected to use this version of the module in their application.

3. Fix 2010 OEB IRM3 Supplemental Filing Module

2009 COS Applicants not using Version #2 of the 2010 OEB IRM3 Supplemental Filing Module should run this fix program. Currently the original version applies the applicants license number as application number on all worksheet headers.

4. Fix 2010 OEB IRM2 Rate Generator

The adjusted fixed rates for K-Factor on D1.2 do not carry forward. This fix routine corrects that problem.

Please go to [2010 Electricity Distribution Rate Applications](#)

Yours truly,

*Original Signed By*

Kirsten Walli  
Board Secretary