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VIA E-MAIL AND WEB POSTING

July 12, 2012

To: All Licensed Electricity Transmitters and Distributors

Re: Update to the 2013 Cost of Service Filing Requirement Appendices

The orientation session for 2013 Cost of Service filers held on July 9, 2012 provided feedback regarding a number of appendices to the Chapter 2 Filing Requirements, in particular the Depreciation and Amortization Expense schedules – Appendix 2-CA through Appendix 2-CI, and Appendix 2-P, Cost Allocation. Based on the feedback received, the Board has issued an updated version of the Chapter 2 Appendices (Version 1.1). The updated appendices may be found under the “Update” section on the Board’s 2013 Electricity Distribution Rate Applications webpage at <http://www.ontarioenergyboard.ca/OEB/Industry/Regulatory+Proceedings/Applications+Before+the+Board/Electricity+Distribution+Rates/2013+Electricity+Distribution+Rate+Applications>.

The following revisions were made:

1. Appendix 2-CA, 2-CE, 2-CF, 2-CI have been revised:
 - a) The columns on these appendices reflecting “Opening NBV” have been changed to refer to “Opening Regulatory Gross PP&E”; and
 - b) To subtract the fully depreciated assets from “Opening Regulatory Gross PP&E” – this was referenced in a footnote previously – it is now more explicit. New columns have been added (“Less Fully Depreciated” and “Net for Depreciation”)

2. Appendix 2-CB, 2-CC, 2-CG have been revised to subtract depreciation expense on fully depreciated assets to calculate the “2011 Full Year Depreciation Expense” or “2012 Full Year Depreciation Expense” – this was referenced in a footnote previously – it is now more explicit. A new column has been added (“Less Depreciation Expense on Assets Fully Depreciated during the year”).
3. The column on each of Appendix 2-CA through Appendix 2-CI referring to “Depreciation Expense per Appendix 2-B Fixed Assets, Columns K & L” has been changed to refer to “Depreciation Expense per Appendix 2-B Fixed Assets, Column K.”
4. Appendix 2-CD and 2-CH have been revised to delete the last two columns referring to the calculation of “2013 Full Year Depreciation Expense”, as this was needed for information purposes only.
5. Appendix 2-P has been revised to correct a formula error in cells D80 to D90.

Yours truly,

Original Signed By

Kirsten Walli
Board Secretary