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To: 2013 Cost of Service Rate Application filers

Re: July 19, 2012 MIFRS Webinar – 2013 Cost of Service Rate Applications

Regulatory Audit and Accounting of Ontario Energy Board ("Board") conducted a Webinar on Thursday July 19, 2012 from 9:30 am to 12:00 pm related to modified International Financial Reporting Standards ("Modified IFRS" or "MIFRS") with respect to MIFRS appendices in Chapter 2 of the Filing Requirements for Electricity Transmission and Distribution Applications (the "Filing Requirements").

The MIFRS Webinar was not intended as a training session on the Filing Requirements; rather the MIFRS Webinar was limited to answering questions related to MIFRS appendices of 2013 cost of service rate applications.

All material related to the MIFRS Webinar have been posted on the Board's 2013 Cost of Service Rate Applications webpage as well as the webpage for Regulatory Audit and Accounting.