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**Commission de l'énergie
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BY E-MAIL AND WEB POSTING

February 17, 2010

To: All Licensed Electricity Distributors
All Licensed Electricity Transmitters
All Licensed Retailers
The Independent Electricity System Operator
All Rate-Regulated Natural Gas Distributors
All Licensed Gas Marketers
All Other Interested Parties

Re: Process for Revising Data Filed under the Board's Reporting and Record Keeping Requirements

Compliance with the Board's reporting and record-keeping requirements ("RRR") is an important part of a regulated entity's legal obligations. The Board uses and relies on RRR data for a variety of purposes, and expects that regulated entities will ensure that their data is reported on time and is accurate when reported, such that revisions will only be required in exceptional circumstances.

At present, the technical capability exists for regulated entities to make online revisions to their previously reported RRR data. Continuing after-the-fact revisions cause difficulties for the Board in relation to the performance of its mandate, including with respect to completing analyses and making reliable information about the gas and electricity sectors available to interested parties.

The Board has therefore determined that, effective April 30, 2010, it will eliminate the opportunity for online revisions to previously reported RRR data. After due date, the online forms will be closed for editing and will be available to regulated entities exclusively in read-only format.

A regulated entity that wishes to revise previously reported RRR data will be required to make a written request to the Board to that effect, setting out the following: (a) the data to be changed; (b) the reporting period(s) affected; and (c) the reason for the revision, including an explanation as to why the previously reported data was not or is no longer accurate. Revisions will be allowed only if they are material, either in absolute terms or in terms of impact on the regulated entity or the work of the Board. For example, in the case of financial reporting this

would include changes that qualify as prior period adjustments to the audited financial statements. In addition, where data that differs from reported RRR data is accepted and relied upon in a Board proceeding, the regulated entity will be expected to submit a corresponding RRR revision request.

Where a revision is allowed, the relevant online reporting form will be made available to the regulated entity for a limited period of time to allow the entity to input the necessary changes.

Attached as Appendix A to this letter is a template that regulated entities may use to request a revision to their previously reported RRR data. Requests should be submitted by e-mail to the Board Secretary at BoardSec@ontarioenergyboard.ca, with a copy to Stephanie.Chan@ontarioenergyboard.ca and Anshula.Ohri@ontarioenergyboard.ca.

General inquires should be directed to the Market Operations Hotline at 416-440-7604 or by e-mail addressed to market.operations@ontarioenergyboard.ca. The Board's toll free number is 1-888-632-6273.

Yours truly,

Kirsten Walli
Board Secretary

Attachment: Appendix A : Template for RRR Data Revision Request

APPENDIX A

TEMPLATE FOR RRR DATA REVISION REQUEST

Reporting Entity Name:

Contact Person:

Date of Request:

RRR Section Reference:

Filing Name:

Period(s) to which the revision relates:

Data to be changed

As Filed:

As Revised:

Materiality (describe why/how the revision is material)

Reason for the revision, including an explanation of why/how the data as filed was or has become inaccurate. Where the request relates to a revision to RRR data that was accepted and relied upon in a Board proceeding, include the EB number for the proceeding and the date of the relevant decision or order.