APPENDIX "C"

RP-2001-0034 RP-2001-0035 RP-2001-0036 RP-1999-0044

APRIL 30, 2002

ONTARIO ENERGY BOARD

Accounting Order to Record Export Transmission Service (ETS) Tariff Revenues for Ontario Transmitters

In section 3.8.25 of the Board's Decision with Reasons on RP-1999-0044 dated May 26, 2000, the Board approved Hydro One Networks' proposal for a fixed ETS (formerly called EWT) charge of \$1/MWh. As outlined in section 4.2.3, Hydro One Networks was required to make an application for an accounting order to record ETS revenues. The specifics of the accounting order were approved in the Board's January 15, 2001 Order for Hydro One Networks.

As indicated in the current Decision and Order, the Board has found that the same treatment of ETS revenues is appropriate for the joint applicants. ETS revenues will be collected through a Board-approved Export Transmission Service Rate of \$1.00/MWh.

The proposed accounting order entries to record the Export Transmission Service revenues are indicated below:

Export Transmission Service (ETS) Revenues

To record ETS revenues received.

<u>Name</u> ETS Revenue US of A Number 4110