

May 23, 2014

**Via E-mail**

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
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Dear Ms. Walli and Counsel:

**Re: EB-2014-0183 and Re: EB-2012-0451, EB-2012-0433, EB-2013-0074, Decision and Order on Cost Awards- Issued on 31 March 2014 and revised April 3, 2014**

Please find attached the submissions of the COC for the threshold issue we were directed to address in respect of the above noted motions.

Yours very truly,



Steven Shrybman  
SS/kl/  
Encl.

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