Ontario Energy Board P.O. Box 2319

27th. Floor 2300 Yonge Street Toronto ON M4P 1E4 Telephone: 416- 481-1967 Facsimile: 416- 440-7656 Toll free: 1-888-632-6273 Commission de l'énergie de l'Ontario

C.P. 2319 27e étage 2300, rue Yonge Toronto ON M4P 1E4 Téléphone: 416- 481-1967 Télécopieur: 416- 440-7656 Numéro sans frais: 1-888-632-6273



BY E-MAIL

April 22, 2010

Ian MacLellan
Vice President / Partner
M3 & W Inc.
120 Newkirk Road
Unit 41
Richmond Hill ON L4C 9S7

Dear Mr. MacLellan:

Re: Application for Gas Marketer Licence Board File Number EB-2010-0171

The Board has reviewed your application for a gas marketer licence. Your application is currently incomplete and cannot be processed until the following has been filed:

In support of your application, you submitted unaudited financial statements. Section 12 – Finance states that unaudited financial statements must be signed by one key individual. Please provide a copy of your unaudited financial statements that has been signed by either Greg Scott or Ian MacLellan, the key individuals listed in your application.

The Board will resume processing your application once the above information has been filed. If the above information is not filed within 30 days of the date of this letter, the Board may close the file for this application.

Upon receipt of the required information the Board will issue an acknowledgement letter indicating the expected date on which a decision and/or order may be rendered.

Please file two paper copies of the additional material and an electronic version in Word and in searchable Adobe Acrobat (if available) with the Board Secretary. Electronic copies may be submitted on CD or by e-mail to boardsec@oeb.gov.on.ca.

Please direct any questions relating to this application to Lenore Dougan, Advisor at (416) 440-8141 or e-mail, Lenore.Dougan@oeb.gov.on.ca.

Yours truly,

Original signed by

John Pickernell Assistant Board Secretary