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March 11, 2011

Delivered by Courier/Email

Ms. Kirsten Walli, Board Secretary
Ontario Energy Board
2300 Yonge Street,
Ste. 2701
Toronto ON M4P 1E4

Dear Ms. Walli

**Re: HQ Energy Marketing Inc. ("HQEM")
OPA 2011 Expenditure and Revenue Requirement Proceeding
OEB File No. EB-2010-0279**

On behalf of HQEM we enclose two paper copies of evidence prepared by Elenchus Research Associates Inc. along with the curriculum vitae of Mr. John Todd and Mr. Mike Roger who will appear as witnesses in support of this report at the oral phase of the above noted hearing.

Yours very truly,

BORDEN LADNER GERVAIS LLP

original signed by Mark Rodger

J. Mark Rodger

Encl.

copy to:

Yannick Vennes, HQEM
Fred Cass, counsel to OPA
Intervenors of Record

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