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May 24, 2011

Ms. Kirsten Walli, Board Secretary  
Ontario Energy Board  
P.O. Box 2319  
2300 Yonge Street, 27<sup>th</sup> Floor  
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: EB-2010-0039 – Declaratory Order in Respect of Deferral Account No. 179-121 and 179-122 – Comments on Cost Claims**

Union has received cost claims from the Canadian Manufacturers and Exporters (“CME”), the Consumers Council of Canada (“CCC”) and the Federation of Rental-housing Providers of Ontario (“FRPO”) in the above noted proceeding.

Union does not have any concerns with the cost claims of CCC or FRPO. Union does, however, have concerns with the cost claim of CME.

The CME cost claim includes approximately \$20K for argument incurred after the April 6<sup>th</sup> hearing. This amount would be significant in any hearing, but particularly in this hearing when parties had been advised to be prepared to argue orally at the hearing. In addition, upon review of the CME cost claim, it is apparent that close to half the time spent on argument was claimed after the Board deadline of April 15<sup>th</sup> and after having reviewed the submissions of Board staff, CCC and FRPO. In Union’s view, the Board should have regard to this timing in its review of the cost claim.

Should you have any questions or concerns, please do not hesitate to contact me at 519-436-5476.

Yours truly,

*[original signed by]*

Karen Hockin  
Manager, Regulatory Initiatives

cc: Peter Thompson (CME)  
Crawford Smith (Torys)  
Mark Kitchen (Union)