

27 May 2011

Ontario Energy Board  
2300 Yonge St., 27<sup>th</sup> Floor  
Toronto, ON  
M4P 1E4

Attn: Ms Kirsten Walli  
Board Secretary

By electronic filing and e-mail

Dear Ms Walli:

**Re: EB-2010-0279 – OPA 2011 Revenue – GEC Final Argument**

Attached is GEC's final argument in this matter.

Sincerely,

A handwritten signature in black ink, appearing to read 'David Poch', with a stylized flourish at the end.

David Poch  
Cc: all parties, Michael Bell