Sack Goldblatt Mitchell LLP Avocat(e)s/Lawyers

500 – 30 rue Metcalfe St. Ottawa (Ontario) K1P 5L4 T 613.235.5327 F 613.235.3041 www.sgmlaw.com Steven Shrybman Direct Line: 613.482.2456 sshrybman@sgmlaw.com Our File No. 13-840

May 23, 2014

Via E-mail

Ms. Kirsten Walli Board Secretary Ontario Energy Board 2300 Yonge St., 27th Floor Toronto, ON, M4P 1E4

Aird & Berliss LLP Brookfield Place, 181 Bay Street Suite 1800, Box 754 Ottawa, ON M5J 2T9

Mr. Fred Cass

Mr. Crawford Smith and Ms. Myriam Seers Torys LLP 79 Wellington St. W., Suite 3000 Box 270, TD Centre Toronto, ON M5K 1N2

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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