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September 27, 2014

Delivered by RESS, Email and Courier

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street
26th Floor, Box 2319
Toronto, ON M4P 1E4

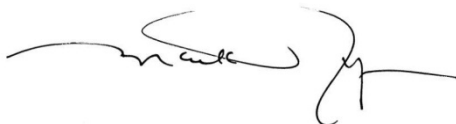
Dear Ms. Walli:

**Re: EB-2014-0002 – Horizon Utilities Corporation – Five Year Custom
Distribution Rate Application**

We are counsel to Horizon Utilities Corporation (“Horizon Utilities”) in the above captioned matter. On September 26, 2014, we advised that Horizon Utilities will present a single witness panel on the unresolved Cost Allocation and Rate Design issues at the hearing, and we confirmed the composition of that panel.

In that letter, we advised that the witness panel will be responsible for Exhibit 7 – Cost Allocation, and Exhibit 8 – Rate Design. Please note that the witness panel will also be responsible for Exhibit 10 – Horizon Utilities’ Supplementary Evidence related to Cost Allocation and Rate Design delivered September 25, 2014. In our cover letter to the Supplementary Evidence, we confirmed that Horizon Utilities and Elenchus witnesses appearing at the hearing on the unresolved Cost Allocation and Rate Design issues will be prepared to answer questions the Board and parties may have concerning this update. The reference to Exhibit 10 was inadvertently omitted from yesterday’s letter on the composition of the witness panel.

Yours very truly,
BORDEN LADNER GERVAIS LLP



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