AIRD & BERLIS LLP

Barristers and Solicitors

Scott Stoll Direct: 416.865.4703 E-mail: sstoll@airdberlis.com

April 7, 2015

VIA COURIER & EMAIL

CONFIDENTIAL FILING

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

Dear Ms. Walli:

Re: Essex Powerlines Corporation Response to Interrogatories – CONFIDENTIAL FILING Board File No. EB-2014-0072 & EB-2014-0301

We are co-counsel to the Applicant, Essex Powerlines Corporation ("**EPL**"), in the above noted proceeding.

In the Partial Decision and Procedural Order No. 3 dated March 25, 2015, the Board permitted other parties to seek additional information from EPL. In a separate filing, EPL filed complete responses to all but one information request on the public record. The Schools Energy Coalition ("**SEC**") posed several interrogatories including the following:

4. When was the last time the Ontario Energy Board Staff audited Essex Powerlines deferral and variance accounts? Please provide copies of any relevant audit reports.

EPL provided the response to the first question on the public record. However, EPL is filing the requested audit report pursuant to the Board's *Practice Direction on Confidential Filings* (the "**Practice Direction**").¹ The Practice Direction requires that EPL provide the basis for the treatment of the information as confidential.

EPL submits there are two principles upon which the Board should treat the report confidentially.

The first principle involves the explicit confidential characterization by the authors of the audit report, Board Staff. The audit report prepared by Board Staff has been stamped as confidential. As such, Board Staff clearly did not intend for this report to be made public.

Second, the Practice Direction, Appendix B (see excerpt below), contemplates that certain documents should be treated as confidential. The preamble confirms it is the information

¹ Revised April 24, 2014.

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contained in the document that the Board will consider in a decision regarding confidentiality. Further, the list provided in the Practice Direction is illustrative only and EPL submit documents that contain similar or portions of such information should be accorded the same confidential treatment.

Appendix B

Types of Information that Have Previously Been Held Confidential

This Appendix contains an illustrative list of the types of information previously assessed or maintained by the Board as confidential, and parties may anticipate that the Board will accord confidential treatment to these types of information in the normal course.

8. Information Filed Under the RRR

Information identified in the Board's Natural Gas Reporting & Record Keeping Requirements: Rule for Natural Gas Utilities, Natural Gas Reporting and Record Keeping Requirements: Gas Marketer Licence Requirements and Electricity Reporting and Record Keeping Requirements as being treated as confidential.

The audit report provides a discussion of information the Board has required to be filed and has treated confidentially in the past. Permitting disclosure of this report would provide disclosure of the underlying information. Further, EPL is concerned about the potential effect public disclosure of the document could have in communications between regulated entities and the Board's audit group.

As such, EPL submits restricted disclosure of the requested report pursuant to the declaration and undertaking is sufficient for the fulfillment of the Board's objectives and broader dissemination would impair future communications between regulated entities and the Board's audit group.

EPL is prepared to discuss this further at the April 14th, 2015 oral hearing if required. If there are any questions, please contact the undersigned.

Aird & Berlis llp

Yours very truly,

AIRD & BERLIS LLP

Scott Stoll SAS/bm

cc: Case Manager, Georgette Vlahos (via email) Board Counsel, Richrad Lanni (via email) All Intervenors (via email) Co-Counsel, George Vegh (via email)

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