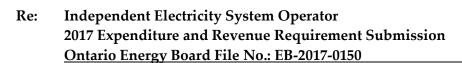
VIA Email, Courier and RESS

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

Dear Ms. Walli:



In accordance with the Ontario Energy Board's ("OEB") Decision and Order dated December 14, 2017, the Independent Electricity System Operator ("IESO") is writing to file comments on cost claims filed in this proceeding of the following eligible intervenors:

- Association of Major Power Consumers of Ontario ("AMPCO"),
- Association of Power Producers of Ontario ("APPrO"),
- Building Owners and Managers Association, Greater Toronto ("BOMA"),
- Canadian Manufacturers & Exporters ("CME"),
- Energy Probe,
- Environmental Defence ("ED"),
- Ontario Sustainable Energy Association ("OSEA"),
- School Energy Coalition ("SEC"), and
- Vulnerable Energy Consumers Coalition ("VECC").

The IESO has reviewed the cost claims and, with the exception of BOMA, has no specific concerns. The cost claim submitted by BOMA is more than double the next highest claim and more than triple the approximate average of the other claims.

Based on the foregoing, the IESO has concerns with BOMA's cost claim.

Should you have any further questions, please do not hesitate to contact me.

Yours truly,

Tam Wagner

Senior Manager, Regulatory Affairs

ann

cc: Mr. Fred Cass, Aird & Berlis (email)
Thomas Brett, Fogler, Rubinoff LLP (email)
Michael Lesychyn, Case Manager, OEB (email)



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