



2000 – 10423 101 St NW,  
Edmonton, Alberta  
T5H 0E8 Canada  
[epcor.com](http://epcor.com)

October 8, 2019

**Sent by Electronic Mail, Courier & RESS Electronic Filing**

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

Dear Ms. Walli:

**RE: EB-2018-0331: EPCOR Natural Gas Limited Partnership (EPCOR) Application for the Disposition of Cap and Trade-Related Deferral and Variance Accounts for the Period 2017-2018 – Comments on Participant Cost Claims**

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Further to the Board's Decision and Rate Order dated September 12, 2019 for the above-noted proceeding, EPCOR has reviewed cost claims related to this proceeding from the following participants:

- Association of Power Producers of Ontario ("APPo");
- Building Owners and Managers Association of Greater Toronto ("BOMA");
- Consumers Council of Canada ("CCC");
- Canadian Manufacturers & Exporters ("CME");
- Industrial Gas Users Association ("IGUA");
- London Property Management Association ("LPMA");
- Ontario Sustainable Energy Association ("OSEA"); and
- School Energy Coalition ("SEC").

EPCOR's has no objections with respect to the above-noted cost claims. In terms of cost payment, EPCOR notes that in similar circumstances the Board has ordered payment by Enbridge and EPCOR based on their respective number of customers.<sup>1</sup> While such matters are in the Board's discretion, EPCOR proposes that this is an appropriate approach for the current proceeding.

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<sup>1</sup> See Decision and Order on Cost Awards: EB-2017-0224/EB-2017-0255/EB-2017-0275 and EB-2016-0296/EB-2016-0300/EB-2016-0330.

Yours truly,

A handwritten signature in black ink, appearing to read "Vince Cooney", is placed on a light grey rectangular background.

Vince Cooney, P.Eng, MBA

Senior Manager, Regulatory Affairs, Ontario  
EPCOR Utilities Inc.

[vcooney@epcor.com](mailto:vcooney@epcor.com)

(647) 730-0013

cc: All parties to EB-2018-0331