



BY EMAIL & RESS

December 19, 2014

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
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Independent Electricity
System Operator
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Dear Ms. Walli:

**Re: Board File No.: EB-2014-0140 and EB-2014-0357
IESO Comments**

On December 12, 2014 the Board granted the IESO an extension for the filing of comments to determine whether the newly proposed allocation factor in relation to the B2MLP (the Bruce to Milton line), asset out in Exhibit 6 of the Draft Order can be implemented by January 1, 2015.

The IESO has determined it can implement the newly proposed allocation factors set out in Exhibit 6 of the Draft Order which will be effective January 1 2015. For the IESO to be able to process payments to any transmitter it must be a fully registered Market Participant. Hydro One is aware of this requirement and is working with the IESO to complete the registration process for B2MLP.

Yours truly,



Paula L. Lukan
Senior Regulatory Analyst
Independent Electricity System Operator