

23 May 2006

Mr Peter O'Dell
Assistant Board Secretary
Ontario Energy Board

By E-Mail

Dear Sir:

Re: RP-2004-0203 - Review of LDC CDM 2005 Annual Reports

We are in receipt of your letter inviting interested parties to comment on LDC 2005 CDM annual reports prior to the Board's audit. Unfortunately, given competing demands on our resources at this time we are not in a position to review these reports.

We look forward to receiving the results of the Board's audit.

Sincerely,



David Poch