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November 30, 2007

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

filed via OEB e-filing services

Dear Ms. Walli:

**Re: THESL Comments on IPSP Proposed Issues List
Board File No. EB-2007-0707**

Toronto Hydro-Electric System Limited (“THESL”) is a registered intervenor in the EB-2007-0707 proceeding. In the Board’s Notice of Application for this proceeding, the Board invited comments from intervenors on the proposed Issues List, the subject of Phase I of this proceeding.

THESL has reviewed the proposed Issues List and is satisfied that it is appropriate and comprehensive.

Yours truly,

[original signed by]

Colin McLorg
Manager, Regulatory Affairs

Copy: Miriam Heinz, Ontario Power Authority