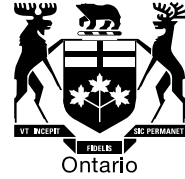


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December 13, 2004

Via Hardcopy and e-mail

Mr. John Zych  
Board Secretary  
Ontario Energy Board  
2300 Yonge Street, Suite 2601  
Toronto ON M4P 1E4

Mr. Zych:

**Re: Board staff Evidence on Comparators and Cohorts  
2006 Electricity Distribution Rates - RP-2004-0188**

In accordance with the requirements set out in Procedural Order No. 2, please find attached eight (8) copies of the Board staff evidence, prepared by Mr. Robert Camfield of Laurits R. Christensen Associates, with respect to the topic of Comparators and Cohorts. An electronic version of this submission is also being provided by e-mail.

Sincerely,

[Original signed by K. Ritchie]

Project Advisor - Rates

Att.