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Vice-President and Chief Regulatory Officer
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BY COURIER

January 12, 2005

Mr. John Zych
Secretary
Ontario Energy Board
Suite 2601, 2300 Yonge Street
P.O. Box 2319
Toronto, ON.
M4P 1E4

Dear Mr. Zych:

**RP-2004-0188 - Preparation of Handbook for 2006 Electricity Distribution Rate Handbook –
Hydro One Networks Comparators and Cohorts Reply Evidence**

Attached please find eight copies of Hydro One Networks' reply evidence related to the comparators and cohorts issue.

Hydro One will be making an oral submission in this matter through its expert witness Dr. Mark Lowry.

Other member utilities of the Coalition of Large Distributors (CLD) are currently reviewing this submission and the individual CLD utilities, which support this submission, will do so by way of separate letter.

Also included is an electronic version of the above document.

Yours truly,

Brian Gabel

Attach.