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VIA COURIER & E-MAIL

January 12, 2005

Mr. John Zych
Board Secretary
Ontario Energy Board
2300 Yonge Street
26th Floor
Toronto, ON
M4P 1E4

Dear Mr. Zych:

**Re: Board File No. RP-2004-0188;
2006 Electricity Distribution Rate Handbook**

I am writing to file with you, on behalf of the Coalition of Issue Three Distributors, the Report of Kathleen McShane entitled *The Disposition of Tax Savings on Disallowed Expenses* (issue no. 3, Schedule A, Procedural Order No. 2). I am also filing a list of the Coalition's membership (in alphabetical order).

I am providing eight hard copies of Ms. McShane's report, by courier, and one electronic copy (Boardsec@gov.on.ca). I am also providing one electronic copy to Keith Ritchie (Keith.Ritchie@oeb.gov.on.ca) and, at her request, to Jennifer Lea (Jennifer.Lea@oeb.gov.on.ca).

Yours very truly,

(signed) J. H. Farrell

JHF/ko
Encls.

cc: Coalition Members
(via e-mail)
2518418_1.DOC

ONTARIO ENERGY BOARD
RP-2004-0188
2006 Electricity Distribution Rate Handbook

Coalition of Issue Three Distributors

1. Aurora Hydro Connections Limited
2. Barrie Hydro Distribution Inc.
3. Cambridge and North Dumfries Hydro Inc.
4. Chatham-Kent Hydro Inc.
5. ENWIN Powerlines Ltd.
6. Guelph Hydro Electric Systems Inc.
7. Halton Hills Hydro Inc.
8. Hydro One Networks Inc.
9. Innisfil Hydro Distribution Systems Limited
10. Kitchener-Wilmot Hydro Inc.
11. Newmarket Hydro Ltd.
12. Orangeville Hydro Limited
13. Orillia Power Distribution Corporation
14. Tay Hydro Electric Distribution Company Inc.
15. Toronto Hydro-Electric System Limited
16. Waterloo North Hydro Inc.
17. Westario Power Inc.
18. Whitby Hydro Electric Corporation