Hydro One Networks Inc.

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Brian Gabel Vice-President and Chief Regulatory Officer Regulatory Affairs



BY COURIER

January 10, 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 Reply Evidence

Attached please find eight copies of two submissions of reply evidence related to this subject matter.

The submission entitled, Response of the Coalition of Large Distributors to the Evidence of the Vulnerable Energy Consumer's Coalition Re; the Appropriate Interest Rate for Work in Progress and Deferral Accounts, is being submitted by Hydro One on behalf of the Coalition of Large Distributors (CLD). The CLD group does not intend to provide oral evidence related to this issue. The submission is for the purpose of providing written evidence, for the record.

The submission entitled, Ontario Energy Board in the Matter of the 2006 Electric Distribution Rate Handbook Evidence of PA Consulting Group Derek HasBrouck and James Heidell On Behalf of Hydro One Networks, Inc., is being submitted by Hydro One. Hydro One will be making an oral submission in this matter through its expert witness. The CLD group is currently reviewing this submission and the individual CLD utilities, which support this submission, will do so by way of separate letter.

Also included are the electronic versions of the above documents.

Yours truly,

Brian Gabel Attach.

