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2010 March 4

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
2300 Yonge St
Toronto, ON M4P 1E4

via RESS and courier

Dear Ms. Walli:

**RE: EB-2009-0180, 0181, 0182, 0183
Toronto Hydro Application re Streetlighting**

On February 11, the Board issued its Decision in the above proceeding. Toronto Hydro has carefully reviewed all aspects of the Decision, and in particular the Board's findings concerning the demarcation between the assets which may, and those which may not, be transferred, as well as the Board's requirements concerning the filing of further evidence as set out at pages 20 and 21 of the Decision.

In its Decision, the Board has defined a novel basis of distinction between distribution assets and streetlighting assets. The information required for such a distinction has not existed historically, and does not now exist, in the plant records of Toronto Hydro. In order to identify and value, in accordance with the Decision, the total assets of the SEL system as well as the distribution and non-distribution sub-categories, a comprehensive, detailed survey must be conducted.

Toronto Hydro intends to proceed with the asset transfer applications. However, it is clear to Toronto Hydro that it cannot complete the asset categorization and valuation, on the basis set out in the Decision, within the 90 days specified at page 20 of the Decision. Therefore, this letter is to advise the Board and intervenors in this proceeding of this fact.

Toronto Hydro will make every reasonable effort to complete the survey, categorization, and valuation process by the end of 2010 (or sooner if possible), and to file the evidence specified by the Board shortly thereafter. Toronto Hydro trusts that this will be acceptable in the circumstances. However, if for any reason this is not acceptable to the Board, Toronto Hydro will be obliged to reconsider its plans and therefore requests that the Board indicate its acceptance or otherwise of Toronto Hydro's proposed timeline by March 15, 2010.

Yours truly,

A handwritten signature in blue ink, appearing to read "Pankaj Sardana". The signature is fluid and cursive, with a prominent initial "P".

Pankaj Sardana
VP, Treasurer and Regulatory Affairs,
Toronto Hydro-Electric System Limited

Copy: Registered intervenors