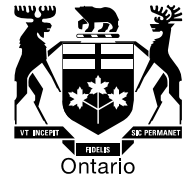


**Ontario Energy
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BY EMAIL

December 16, 2010

Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street
27th Floor
Toronto ON M4P 1E4

Dear Ms. Walli:

**Re: Board Staff's Comments on Draft Rate Order
Renfrew Hydro Incorporated
EB-2009-0146**

Please find attached Board staff's comments on the Draft Rate Order filed by Renfrew Hydro Incorporated.

Please forward the attached to Renfrew Hydro Incorporated and the intervenor in this proceeding.

Yours truly,

Original signed by

Stephen Shields
Case Manager

Enclosure