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September 8, 2009

VIA COURIER AND RESS

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
2300 Yonge Street, 27th Floor
Toronto, ON
M4P 1E4

Dear Ms. Walli:

EB-2009-0084 – Consultation on Cost of Capital

Please find attached OPG's written comments to the OEB's issues list regarding the Cost of Capital Consultation, EB-2009-0084.

Pursuant to the filing instructions contained in the Board's letter of August 11, 2009, I am providing three (3) paper copies and one electronic copy in searchable PDF format filed through the Board's web portal (RESS).

Yours truly,

[Original signed by]

Randy Pugh

Attach.