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**Commission de l'énergie  
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By E-mail

December 10, 2007

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
P.O. Box 2319, 27<sup>th</sup> Floor  
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: Hydro Ottawa Limited**  
**2007 Electricity Distribution Rates - Variance Account for Capitalized**  
**Overhead**  
**Board File No. EB-2007-0770**

In accordance with the Notice of Application and Hearing / Procedural Order No. 1, issued on October 30, 2007, please find enclosed Board staff's submission prepared by Ontario Energy Board technical staff on the evidence submitted by Hydro Ottawa Limited in its application.

Yours truly,

*Original signed by*

Martin Benum  
Advisor - Applications

Enclosures

cc: Ms. Lynne Anderson, Hydro Ottawa Limited  
Mr. J.H. Farrell, Fraser Milner Casgrain LLP  
Intervenors of Record