

October 26, 2009

**VIA COURIER AND RESS**

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

Dear Ms. Walli:

**EB-2009-0084 – Consultation on Cost of Capital**

Please find attached OPG's final written comments in respect of the Board's Cost of Capital Consultation, EB-2009-0084. OPG submits the attached comments for the OEB's consideration.

Pursuant to the filing instructions contained in the Board's letter of October 5, 2009, I am providing three (3) paper copies and one electronic copy in searchable PDF format filed through the Board's web portal. As requested, OPG's submission conforms to the document naming conventions and document submission standards outlined in the RESS e-Filing Guides.

Yours truly,

[Original signed by]

Randy Pugh

Attach.