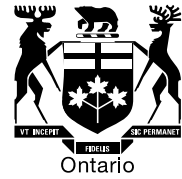


**Ontario Energy
Board**
P.O. Box 2319
27th. Floor
2300 Yonge Street
Toronto ON M4P 1E4
Telephone: 416- 481-1967
Facsimile: 416- 440-7656
Toll free: 1-888-632-6273

**Commission de l'énergie
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BY EMAIL

December 24, 2009

Ms. Susan Frank
Vice President and Chief Regulatory Officer
Hydro One Networks Inc.
8th Floor, South Tower
483 Bay Street
Toronto, ON M5G 2P5

Dear Ms. Frank:

**Re: Hydro One Networks Inc.
Application to Amend Approved Deferral Account for IPSP & Other Long
Term Projects Preliminary Planning Costs
Board File No. EB-2009-0416**

This will acknowledge receipt on December 15, 2009 of your request to amend the Deferral account established in the transmission revenue requirements proceeding for 2009 and 2010. Please refer to the above Board file number in all future correspondence with the Board regarding this matter.

Please direct any questions relating to this application to David Richmond, Manager Electricity Facilities and Infrastructure at 416-440-7654 or david.richmond@oeb.gov.on.ca.

Yours truly,

Original signed by

John Pickernell
Assistant Board Secretary