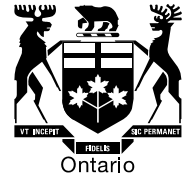


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BY E-MAIL AND WEB POSTING

March 22, 2010

**To: All Licensed Electricity Distributors
All Other Interested Parties**

Re: Instructions for Attending the Smart Meter Audit Review Webinar

On March 12, 2010, Regulatory Audit and Accounting ("Regulatory Audit") issued a letter to all licensed electricity distributors and all other interested parties to conduct a Webinar related to the regulatory accounting treatment for smart meters on **March 25, 2010**.

This Webinar is intended to provide assistance to electricity distributors to help improve conformity with the Accounting Procedures Handbook (APH) and other Board guidance. The Webinar will cover issues related to the accounting treatment for the smart meter accounts 1555 and 1556.

Date and Time of Webinar:

Date: March 25, 2010

Time: 10:00 a.m. to 11:30 a.m., Eastern Standard Time.

Webinar Participation:

To participate in the Webinar, please click on the event URL:

http://www.snwebcastcenter.com/event/?event_id=829

System Requirements:

To learn more about the system requirements for this event, please conduct the system check:

<http://www.snwebcastcenter.com/event/page/SystemRequirements/SystemTest.htm>

Test your System Before Webinar:

It is highly recommended that you test your system prior to the start of the Webinar, so as to avoid any possible delay due to the system incompatibility. In addition, please ensure that you have headphones or external speakers on your PC. MAC, Fire Fox 3 and Google Chrome users should view this event in Microsoft Silverlight.

Questions and Answers (Q&A):

To help maximize the efficiency and effectiveness of the Webinar, please direct any prior questions you may have on the subject matter to market.operations@oeb.gov.on.ca with the subject “**Smart Meter Webinar**”. You may also contact us through our Market Operations Hotline at (416) 440-7604. These questions will be addressed during the Webinar.

To ask a speaker a question during a session, click on the “Ask A Question” button. Your question will be sent to the Regulatory Audit staff via a text message. After the presentation, there will be time when the panelists can address your questions. All questions and answers will be posted at the Board’s website after the session.

DATED at Toronto, March 22, 2010

ONTARIO ENERGY BOARD

Original Signed By

John Pickernell
Assistant Board Secretary