

October 25, 2010

By E-mail and Courier

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

Dear Ms. Walli:

EB-2010-0142 – Toronto Hydro-Electric System Limited ("THESL") 2011 Electricity Distribution Rates ("EDR") Cost of Service ("COS") Application draft issues list

This letter is in response to the Procedural Order ("PO") #1 issued by the Ontario Energy Board (the "Board") in respect of the above-captioned matter.

Pursuant to PO#1, Horizon Utilities Corporation ("Horizon Utilities") has no amendments to the issues list. Horizon Utilities anticipates participating in the proceeding.

Yours Truly,

Original signed by

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