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BY E-MAIL

November 23, 2010

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

Dear Ms. Walli:

Re: Board staff Submission on the Preliminary Issue of Early Rebasing Horizon Utilities Corporation
Board File No. EB-2010-0131

In accordance with Procedural Order No. 3, please find attached Board staff submission in the above proceeding with respect to the Preliminary Issue of early rebasing. Please forward the following to Horizon Utilities Corporation and its legal counsel and to all other registered parties to this proceeding.

Sincerely,

Original Signed By

Keith C. Ritchie Project Advisor - Applications

Attachment