

December 21, 2010

Mrs. Kirsten Walli Board Secretary Ontario Energy Board P.O. Box 2319, 27th Floor 2300 Yonge Street Toronto ON M4P 1E4

Dear Madam:

Re: Amendment to the IRM Manager Summary

File No: EB-2010-0077

Please note that the point c) at page 2 of Cooperative Hydro Embrun's Manager Summary (EB-2010-0070) should state the following;

"the cessation of the Deferral/Variance Account Disposition Rate Rider, as the recovery period of 1 year will expire on April 30, 2011"

If more information is needed do not hesitate to contact me at 613.443.5110.

Benoit Lamarche

Manager

Cooperative Hydro Embrun Inc.