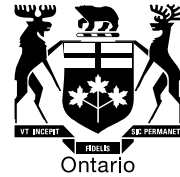


Ontario Energy Board
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Facsimile: 416-440-7656
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BY E-MAIL

December 28, 2007

Ms. Lynne Anderson
Hydro Ottawa Limited
3025 Albion Road North
P.O. Box 8700
Ottawa ON K1G 3S4

Dear Ms Anderson:

**Re: Hydro Ottawa Limited application for an accounting order to
establish a variance account called 2007 Capitalized Overhead
Board File No. EB-2007-0770**

The Ontario Energy Board has now issued its Decision and Order relating to your accounting order application.

Yours truly,

Original signed by

Kirsten Walli
Board Secretary

Enclosures

c. Intervenor