

**Ontario Energy
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**Commission de l'énergie
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BY E-MAIL

December 6, 2011

Mr. Pasquale Catalano
Regulatory Coordinator – Regulatory Affairs
Hydro One Networks Inc.
8th Floor, South Tower
483 Bay Street
Toronto ON M5G 2P5

Dear Mr. Catalano:

**Re: Hydro One Networks Inc.
Application for Approval to use US GAAP for Rate Setting, Regulatory
Accounting and Reporting for Distribution
Board File Number EB-2011-0399**

This will acknowledge receipt on December 1, 2011 of your application for approval to use US GAAP as the accounting standard for Rate Setting, Regulatory Accounting and Reporting for your Distribution Business as of January 1, 2012. The Board has assigned File Number EB-2011-0399 to this application. Please refer to this file number in all future correspondence with the Board regarding this matter. All information related to this matter must be filed with the Board Secretary.

Please direct any questions related to this application to Harold Thiessen, Senior Advisor, Applications at (416) 440-7637 or harold.thiessen@ontarioenergyboard.ca.

Yours truly,

Original Signed By

John Pickernell
Assistant Board Secretary

cc: Donald Rogers, Q.C., Rogers Partners LLP