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December 23, 2011

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

Re:

Oshawa PUC Networks Inc. (ED-2002-0560)

2012 Cost of Service Rate Application (EB-2011-0073)

Draft Rate Order – Response to Comments

Dear Ms. Walli:

Oshawa PUC Networks Inc. ("OPUCN") has reviewed the comments from Energy Probe Research Foundation ("EP"), received December 21, 2011. In response to EP's submission, whereby it agreed with Boards Staff's comments, OPUCN refers EP to its reply to Board Staff, filed on December 23, 2011.

Yours truly,

Phil Martin

VP, Finance & Regulatory Compliance

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