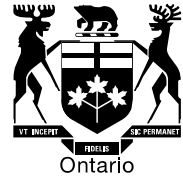


**Ontario Energy
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BY E-MAIL

January 3, 2012

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

Dear Ms. Walli:

**Re: Enersource Hydro Mississauga Inc.
Application for the Disposition of Group 1 Deferral and Variance Accounts
Comments on Draft Rate Order
Board File No. EB-2011-0266**

In accordance with Decision and Order, please find attached Board Staff comments related to the draft Rate Order filed in the above proceeding. Please forward the following to Enersource Hydro Mississauga Inc.

Yours truly,

Original Signed By

Georgette Vlahos
Analyst – Applications & Regulatory Audit

Encl.