

SHIBLEY RIGHTON LLP Barristers and Solicitors

Jay Shepherd Direct Line (416) 214-5224 Direct Fax (416) 214-5424 jay.shepherd@shibleyrighton.com TORONTO OFFICE

250 University Avenue, Suite 700, Toronto, Ontario, M5H 3E5 Main 416 214-5200 Toll free 1-877-214-5200

Facsimile 416 214-5400

WINDSOR OFFICE:

2510 Ouellette Avenue, Windsor, Ontario, N8X 1L4 Main 519 969-9844 Toll free 1-866-522-7988 Facsimile 519 969-8045

www.shibleyrighton.com

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BY EMAIL

December 30, 2008 Our File No. 2070588

Ontario Energy Board 2300 Yonge Street 27th Floor Toronto, Ontario M4P 1E4

Attn: Kirsten Walli, Board Secretary

Dear Ms. Walli:

Re: Hydro One Distribution 2008 – EB-2007-0681

We are writing this letter on behalf of the School Energy Coalition in response to Hydro One's letter of December 23, 2008.

In our view, Hydro One's proposal to spread both riders over 27 months is a reasonable one that would reduce the number of rate changes and thus simplify customer bills.

All of which is respectfully submitted.

Yours very truly,

SHIBLEY RIGHTON LLP

Jay Shepherd

cc: Bob Williams, SEC (email)

Wayne McNally, SEC (email) Susan Frank, Hydro One (email) Michael Millar, OEB (email) Interested Parties (email)



