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## Via courier

February 13, 2006

Mr. Michel Mantha Secretary of the Board National Energy Board 444 – Seventh Avenue S.W. Calgary, Alberta T2P 0X8

Re: Comments of Coral Energy Canada Inc.

175-A000-72-2 - Proposed Cost Recovery Concept for the Electricity Sector

Dear Sir,

Coral Energy Canada Inc. ("Coral") provides these comments in response to the Proposal made by the National Energy Board ("NEB") in Toronto on January 19, 2006.

Coral supports the proposed amendments to the NEB cost recovery regulations, and appreciates the attention NEB Staff have given the matter. We are confident that extra work by Staff in communicating with other government departments in preparation of the Proposal will expedite the completion and implementation of this concept.

Sincerely.

Paul Kerr

Manager, Market Affairs