



Direct Energy™

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ONTARIO ENERGY BOARD

May 3, 2006

VIA COURIER

Mr. Peter O'Dell
Assistant Board Secretary
ONTARIO ENERGY BOARD
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4

Dear Mr. O'Dell,

**Re: Multi-year Electricity Distribution Rates Setting Plan
Cost of Capital (EB-2006-0088) and 2nd Generation Incentive
Regulation Mechanism (EB-2006-0089).**

Please be advised that Direct Energy will be participating in the above captioned process.

Should you have any questions, please feel free to contact the undersigned.

Sincerely,
DIRECT ENERGY

Per:

Christine Dade
Manager, Government & Regulatory Affairs – Eastern Canada