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April 4, 2011

Delivered by E-mail and Courier

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

Dear Ms. Walli:

**Re: EB-2010-0131 – Horizon Utilities Corporation
Application to the Ontario Energy Board for Electricity Distribution
Rates and Charges as of January 1, 2011**

Introduction:

We are counsel to Horizon Utilities Corporation (“Horizon Utilities”) in the above captioned matter. Please be advised that Horizon Utilities will present three witness panels at the hearing in this matter, scheduled to begin on Thursday, April 7, 2011. Their areas of responsibility are set out below. We will advise as to the composition of the panels, and will provide the Board with panel members’ CVs, shortly.

Panel 1 will be responsible for the following Exhibits:

- Exhibit 1 – Administration
- Exhibit 2 – Rate Base

Panel 2 will be responsible for the following Exhibit:

- Exhibit 4 – Operating Costs

Panel 3 will be responsible for the balance of the Exhibits, specifically:

- Exhibit 3 – Operating Revenue
- Exhibit 5 – Cost of Capital and Rate of Return
- Exhibit 6 – Calculation of Revenue Deficiency or Surplus
- Exhibit 7 – Cost Allocation
- Exhibit 8 – Rate Design
- Exhibit 9 – Deferral and Variance Accounts

Yours very truly,

BORDEN LADNER GERVAIS LLP

Original Signed by James C. Sidlofsky

James C. Sidlofsky
JCS/ac

- cc. Keith Ritchie, Ontario Energy Board (electronic version only)
John G. Basilio, Horizon Utilities Corporation (electronic version only)
Indy J. Butany-DeSouza, Horizon Utilities Corporation (electronic version only)
Intervenors of Record (electronic version only)

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