



April 20, 2009

Ontario Energy Board
P.O. Box 2319
2300 Yonge Street
27th Floor
Toronto, ON M4P 1E4

Attention: Ms. Kirsten Walli, Board Secretary

Dear Ms. Walli:

Re: EB-2008-0227, Draft Rate Order, Calculations

On April 9, 2009, the Board ordered EWU to file a Draft Rate Order, a proposed Tariff of Rates and Charges, customer rate impact information, and supporting information within 14 days.

Draft Rate Order and Proposed Tariff of Rates and Charges

Please see the enclosed "DRO" file, which includes the proposed tariff as an appendix.

EWU's only modifications of the tariff sheet used for the 2008 Rate Order, were:

- updating the monthly, volumetric and retail transmission service rates,
- adding the Regulatory Asset rate riders to dispose of the approved deferral and variance account amounts,
- adding the LRAM and SSM rate riders to collect the approved amounts, and
- updating the Board file number and date references.

Customer Rate Impact Information

Enclosed as the "Impact" file are rate impact sheets for each customer class based on the same format and methodology as used throughout this Application process.

Supporting Information

The rate calculations associated with EWU's application were provided through the rate model and PILs model filed in response to SEC interrogatory 5. The Application's calculations have been updated to reflect the terms of the Settlement Agreement. A summary of those terms are set out in Appendix B the Settlement Agreement.

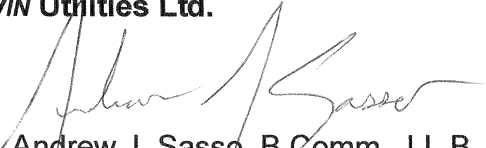
The Application's calculations have also been updated to reflect the Decision on cost allocation.

Finally, the Application's calculations have been updated, according to the terms of the Settlement Agreement, to reflect the most updated tax rate (33.0%) and deemed cost of capital rates (STD 1.33%; LTD 7.62%; ROE 8.01%). EWU notes that the Board is

engaged in EB-2009-0084 and that matter's resolution may require EWU's rates to be further modified to reflect the rates applicable to the 2009 rate year.

All of these calculations are reflected in the enclosed rate calculation work forms provided by Board Staff and completed by EWU.

Yours very truly,
ENWIN Utilities Ltd.



Per: Andrew J. Sasso, B.Comm., LL.B.
Director, Regulatory Affairs
P: 519-255-2735
F: 519-973-7812
E: regulatory@enwin.com