



Westario Power Inc.

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February 22, 2010

Ontario Energy Board
P.O. Box 2319
27th Floor
2300 Yonge Street
Toronto, Ontario
M4P 1E4
Attention: Ms. Kirsten Walli, Board Secretary

**Re: Ontario Energy Board File #EB-2009-0256
2010 IRM3 Electricity Distribution Rate Application
Westario Power Inc.**

Dear Ms Walli:

This submission is in response to the Board letter dated February 8, 2010. In particular, Westario Power Inc. (WPI) would like to address the following matters:

- Potential Tax Sharing Rate Rider
- Adjustments to the Retail Transmission Service Rates (RTSR); and

Potential Tax Sharing Rate Rider

Board staff noted that as a result of having kWh Tax Sharing rate adders of \$(0.0000) when rounded to the fourth decimal place and kW Tax Sharing rate adders of \$(0.00) when rounded to the second decimal place, the refund amount of \$22,944 will not be returned to ratepayers. Board staff submitted that the Board may wish to consider directing WPI to record the Tax Sharing refund amount of \$22,944 in the variance account 1595 for disposition in a future rate application.

Westario Power Inc. has no issue recording the Tax Sharing Refund in a deferral account for future disposition.

Adjustments to the Retail Transmission Service Rates (RTSR)

In accordance with the July 22, 2009 RTSR Guideline, Board staff submitted that WPI's proposed rates be revised to reflect the January 1, 2010 values. This will result in an increase of about 15.6% to the RTSR Network Service rate, and an increase of about 5.2% to the RTSR Line and Transformation Connection Service Rate.

Westario Power Inc. agrees that the RTSR should be revised to reflect the January 1, 2010, value.

WPI will file a copy of this letter via e-mail to Boardsec@oeb.gov.on.ca and an electronic version through the Board's web portal.

If there are any questions, please contact myself at 519-507-6666 ext. 211, email alvin.allim@westario.com or Lisa Milne at 519-507-6666 ext. 216, email lisa.milne@westario.com.

Yours truly,

A handwritten signature in blue ink, appearing to read 'Alvin Allim', is positioned above the printed name.

Alvin E. Allim
Chief Financial & Regulatory Officer