

February 23rd, 2010

**Ontario Energy Board
Toronto, ON**

Attention: Board Secretary

Per Case EB-2009-0326 attached please find the Board mandated cost elements as outlined in Appendix D for Welland Hydro-Electric System Corp.

Yours very truly,

Gordon Smith

cc: Wayne Armstrong

EB-2009-0326**APPENDIX D**Name of distributor **Welland Hydro Electric System Corp**Year of Cost Allocation Study **2006 CA Model Version 1.2 Run 1**

#	Cost Element Name	Uniform	Sheet	Row	Data Input	
		System of Accounts (USoA) Number				
1	Customer Premises - Operation Labour	5070	O2	111	Residential	1,396
2	Customer Premises - Materials and Expenses	5075	O2	112	Residential	-
3	Meter Expense	5065	O2	110	Residential	138,017
4	Maintenance of Meters	5175	O2	117	Residential	5,907
5	Meter Reading Expense	5310	O2	120	Residential	68,329
6	Customer Billing	5315	O2	121	Residential	271,833
7	Amortization Expense - General Plant assigned to Meters		O2	130	Residential	7,657
8	Admin and General		O2	131	Residential	326,489
9	Allocated PILs (Directly Related Costs)		O2	132	Residential	3,276
10	Allocated PILs (Avoided Costs)		O2	81	Residential	3,019
11	Total Number of Customers		I6	38	Residential	19,142