



March 10, 2010

Ontario Energy Board
P.O. Box 2319,
2300 Yonge Street
TORONTO, Ontario
M4P 1E4
Attn: Ms. Kirsten Walli, Board Secretary

Dear Ms. Walli,

**Re: Fort Frances Power Corporation
Specific Cost Element Data Submission
Board File No. EB-2009-0326**

Attached are the two paper copies required as per OEB EB-2009-0326 Decision and Order dated February 23, 2010. One electronic copy in searchable / unrestricted PDF format was filed today as directed through the Board's web portal.

Sincerely,

A handwritten signature in blue ink, which appears to read 'Joerg Ruppenstein', followed by a long horizontal flourish.

Joerg Ruppenstein, E. Eng
President and CEO

Att. (2)

