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March 15, 2010

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

Re: EB-2009-0326 MicroFIT Generation rate

Dear Ms. Walli:

In accordance with the Ontario Energy Board Decision and Order dated February 23, 2010, please find attached a completed Appendix D, Specific Cost Element Data from Bluewater Power's Cost Allocation Model.

If you require any further information on this matter, please feel free to contact me at the number indicated below.

Sincerely,

Leslie Dugas

Manager of Regulatory Affairs

L. Dugas

Bluewater Power Distribution Corporation

Phone: 519-337-8201 Ext 255

Email: ldugas@bluewaterpower.com

Name of distributor Year of Cost Allocation Study

Bluewater Power Distribution Corporation 2006 *

		Uniform System					
		of Accounts	Sheet	Row			
#	Cost Element Name	(USoA) Number	Number	Number	Column Name	Data	Input
1	Customer Premises - Operation Labour	5070	O2	111	Residential	\$	-
2	Customer Premises - Materials and Expenses	5075	O2	112	Residential	\$	-
3	Meter Expense	5065	O2	110	Residential	\$	182,410.00
4	Maintenance of Meters	5175	O2	117	Residential	\$	5,167.00
5	Meter Reading Expense	5310	O2	120	Residential	\$	66,064.00
6	Customer Billing	5315	O2	121	Residential	\$	691,246.00
7	Amortization Expense - General Plant assigned to Meters		O2	130	Residential	\$	39,439.00
8	Admin and General		O2	131	Residential	\$	670,418.00
9	Allocated PILs (Directly Related Costs)		O2	132	Residential	\$	51,865.00
10	Allocated PILs (Avoided Costs)		O2	81	Residential	\$	42,229.00
11	Total Number of Customers		16	38	Residential		30,648
					Total costs	\$	1,748,838.00
					\$/year	\$	57.06
					\$/month	\$	4.76

^{*}Note, the above values are from the original 2006 cost allocation study updated in 2009 for Bluewater Power's 2009 Rebasing Application, EB-2008-0221.