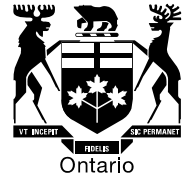


**Ontario Energy
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BY EMAIL

April 16, 2010

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

Dear Ms. Walli:

**Re: Haldimand County Hydro Inc. 2010 Cost of Service Application
Board File No. EB-2009-0265**

Dear Ms. Walli:

Pursuant to the Decision and Order issued by the Board on March 31, 2010, please find attached Board Staff comments on Haldimand's Draft Rate Order. Please immediately forward the attached document to Haldimand County Hydro Inc. and all intervenors in this proceeding.

Yours truly,

Original Signed By

Khalil Viraney
Case Manager

/ attach.