

By RESS and Courier

April 22, 2010

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

Re: Horizon Utilities Corporation. Draft Tariff of Rates and Charges 2010 3rd Generation Incentive Rate Mechanism ("IRM") Board File Number EB-2009-0228

Horizon Utilities (OEB licence ED-2006-003) filed a 2010 3rd Generation IRM application. In the Board's Decision and Order dated April 16, 2010 on page 14, point 2, it states; "Horizon shall review the draft Tariff of Rates and Charges set out in Appendix A. Horizon shall file with the Board a written confirmation assessing the completeness and accuracy of the draft Tariff of Rates and Charges, or provide a detailed explanation of any inaccuracies or missing information, within seven (7) calendar days of the date of this Decision and Order."

Horizon Utilities agrees with and confirms the completeness and accuracy of the draft Tariff of Rates and Charges as listed in Appendix A of the Board Decision and Order.

Two hard copies of this letter will follow. Please contact me if any further information is required.

Yours truly,

Original signed by Indy Butany-DeSouza

Indy J. Butany-DeSouza Vice President, Regulatory & Government Affairs Horizon Utilities Corporation