



October 29, 2010

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

Dear Ms. Walli:

**Re: 2011 IRM Rate Application
EB-2010-0079**

Enclosed please find *ENWIN's* complete 2011 IRM Rate Application. The Application includes:

- a Manager's Summary,
- a copy of the 2010 Tariff Sheet as provided in the 2010 Rate Order,
- the 2011 IRM3 Rate Generator Model,
- the 2011 IRM3 Shared Tax Savings Workform,
- the 2011 IRM3 Revenue Cost Ratio Adjustment Workform,
- the 2011 IRM3 Deferral and Variance Account Workform,
- the 2011 IRM3 RTSR Adjustment Workform,
- a copy of the 2011 Tariff Sheet from the Rate Generator, and
- a copy of the 2011 Bill Impacts from the Rate Generator.

The Application is being submitted through the Board's web portal (PDF files), by email (Excel files only), by 2 paper copies, and on CD (all PDF and Excel files).

This application continues to enact a directive from the Board's Decision in EB-2008-0227 that EWU adjust its Revenue-to-Cost Ratios for 2011 rates. It also addresses a term of Settlement in EB-2008-0227 whereby *ENWIN* does not increase the fixed component of its Residential distribution rate in 2011.

Yours very truly,

***ENWIN* Utilities Ltd.**

A handwritten signature in blue ink, reading "Andrew J. Sasso".

Per: Andrew J. Sasso
Director, Regulatory Affairs