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BY EMAIL and RESS

November 22, 2010

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

Dear Ms. Walli:

Re: EB-2010-0136 – Kingston Hydro Corporation

We are writing to update the response to Board staff interrogatory #28 in the above-referenced matter, where Board staff asked the following:

"Has Kingston Hydro undertaken any studies or analysis to ensure that the cost allocation criteria currently used are appropriate? If so, please provide a copy of any such study or analysis."

Kingston Hydro had responded that a report was available. A cost allocation report prepared by BDR has now been completed and is attached.

Sincerely,



Andrew Taylor