



Albert P. Singh, MBA, CGA  
Vice-President, Finance & CFO

## WATERLOO NORTH HYDRO INC.

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April 6, 2011

Ontario Energy Board  
P.O. Box 2319  
27<sup>th</sup> Floor  
2300 Yonge Street  
Toronto, Ontario  
M4P 1E4

**Attention: Ms. Kirsten Walli, Board Secretary**

Dear Ms. Walli:

**Re: EB-2010-0219 Cost Allocation Working Group**

Further to the Board's March 31, 2011 letter, Waterloo North Hydro Inc. (WNH) is expressing its interest in participating in the Board's Cost Allocation (CA) Working Group.

WNH believes that participating in assisting Board Staff in developing the changes to the CA Model is an essential piece of the regulatory framework and submits that it has the experience and ability to assist in this matter. WNH would be represented by Chris Amos, a Chartered Accountant, who participated in the Cost Allocation Working Groups in 2003 and 2005-2006. In addition, Mrs. Amos was a tester/providing input for the Current CA model and the Load Data Inputs. Mrs. Amos' financial background would also assist in the expansion of the CA model to ensure that the USoA accounts are accommodated once the transition to IFRS has been finalized. Mrs. Amos also participated in the recent IFRS IRM Working Group. WNH submits the combination of this financial and regulatory experience would provide relevant and beneficial input to the Working Group.

If there are any questions, please do not hesitate to contact Chris Amos at 519-888-5541 or [camos@wnhydro.com](mailto:camos@wnhydro.com) or myself at 519-888-5542 or [asingh@wnhydro.com](mailto:asingh@wnhydro.com).

Yours truly,

***Original Signed By***

Albert P. Singh, MBA, CGA  
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