

April 21, 2011

Ms. Kirsten Walli Board Secretary Ontario Energy Board P. O. Box 2319 2300 Yonge Street Suite 2700 Toronto, Ontario M4P 1E4

Dear Ms. Walli:

Re: Renfrew Hydro Inc.'s Application for Distribution Rates Effective May 1, 2011 (EB-2010-0112

Renfrew Hydro Inc. has received and reviewed Board staff's submission dated April 21, 2011 with respect to the subject application. Renfrew Hydro Inc. acknowledges the submission as filed and concurs with Boards staff's comments. Renfrew Hydro Inc. wishes to thank Board staff for their assistance in this process.

If you have any questions or concerns with this Final Submission, please do not hesitate to contact Tom Freemark at (613) 432-8785 or jtfreemark@renfrewhydro.com.

Sincerely,

J. Thomas Freemark

Tom Freemark
President
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