

April 28, 2011 Sent by courier, email, and RESS

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

Dear Ms. Walli:

Re: Guelph Hydro Electric Systems Inc. (Guelph Hydro) Application for 2012 Cost of Service (COS) - Electricity Distribution Rates effective January 1, 2012

Guelph Hydro is among the group of LDCs scheduled to file its 2012 Cost of Service application for 2012 Electricity Distribution rates by April 29, 2011.

Guelph Hydro is preparing an application that meets the Board's Filing Requirements and we have been working diligently to meet these filling requirements.

Due to a high imposition created by the adoption of IFRS (i.e. financial system changes for IFRS implementation), additional work to file on the basis of modified IFRS, yearend financial reports, new distribution rates tests and implementation for May 1, 2011, Smart Meters installation and TOU implementation, Guelph Hydro is advising the Board that we endeavor to file our 2012 Cost of Service application no later than June 30, 2011.



Should there be any questions, please contact me at the number below.

Respectfully Submitted,

Cristina Birceanu

Manager of Regulatory Affairs Guelph Hydro Electric Systems Inc.

395 Southgate Drive, Guelph, ON N1G 4Y1 Telephone- (519) 837-4735 Mobile- 226-218-2150 Email- cbirceanu@guelphhydro.com