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**Commission de l'énergie
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BY E-MAIL

August 11, 2011

Andrew Sasso
Director, Regulatory Affairs
EnWin Utilities Ltd.
P.O. Box 1625
787 Ouellette Avenue
Windsor, ON
N9A 5T7

Dear Mr. Sasso:

**Re: Review and Final Disposition Application for December 31, 2008 Group 1
Deferral and Variance Account (DVA) balances
Board File No. EB-2011-0276**

EnWin Utilities Ltd. ("EnWin") filed an application on July 26, 2011 seeking a final review and disposition of December 31, 2008 Group 1 DVA balances on an expedited basis in order to facilitate the resolution of this matter prior to EnWin's next rate application filing, which is scheduled for November 25, 2011.

The Board notes that in EnWin's 2010 IRM application (EB-2009-0221) the Board made the following finding:

The Board is however concerned about the difference between the amount sought for disposition and the balances reported in EnWin's audited financial statements. The Board will approve the disposition of the December 31, 2008 balances and projected interest to April 30, 2010 as reported by ENWIN but not on a final basis. Any adjustment to the 2008 Group 1 account balances shall be brought forward to the Board in EnWin's next rate proceeding.

In the current application, EnWin reaffirms the 2008 Group 1 balances as filed in EnWin's 2010 IRM application (EB-2009-0221) and does not propose that any adjustments to the balances are required. Additionally, EnWin does not seek any rate riders or other changes to rates in this proceeding as the original balances were disposed as part of the 2010 IRM process.

The Board recognizes that EnWin filed this application in response to a Board direction in EnWin's 2011 IRM application to resolve this matter in advance of EnWin's next rate application. However, the Board's Regulatory Audit group issued an audit review engagement letter, dated July 5, 2011. The Board is of the view that it would be appropriate to wait for the outcome of that review before proceeding with the review of EnWin's current application and as such the application will be held in abeyance until the completion of the audit.

The Board's expectation is that EnWin will work cooperatively with the Board's Regulatory Audit group in order to ensure the timely collection of information, which will expedite the completion of the audit so that the proceeding can resume without significant delay.

Yours truly,

Original signed by

Kirsten Walli
Board Secretary