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

WATERLOO NORTH HYDRO INC.

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April 5, 2012

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

Attention: Ms. Kirsten Walli, Board Secretary

Dear Ms Walli:

Re: May 1, 2012 IRM Rate Filing Response to Review of Decision and Order / EB-2011-0201

Pursuant to the Board Decision and Order of April 4, 2012, Waterloo North Hydro Inc. (WNH) hereby submits its response to its review of the Decision and Order. We enclose two (2) hard copies of this Response.

On the Appendix A to the Decision and Order, the Draft Tariff of Rates and Charges has included the following for the Embedded Distributor Rate Class:

Retail Transmission Rate – Network Service Rate – Interval Metered \$/kW 2.9335 Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered \$/kW 0.9804

The Board Approved RTSR Model of April 4, 2012, shows a rate of \$0.00/kW for each of the above rates. Sheet 20 in the Board Approved Rate Generator Model of April 4, 2012 also does not show these rates. It is unclear as to the reason as to why the two rates above were included. In addition, the billing structure with the Embedded Distributor is such that neither of the above rates is charged.

WNH requests that its Draft Tariff of Rates and Charges for the Embedded Distributor Rate Class be amended to remove the two rates above as they are not applicable.

WNH has previously forwarded the PDF version of this document via the Board's web portal.

If there are any questions, please contact Chris Amos at 519-888-5541, camos@wnhydro.com or myself at 519-888-5542, asingh@wnhydro.com .

Yours truly,

Original Signed By

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