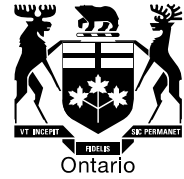


**Ontario Energy
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BY E-MAIL

April 16, 2012

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street, Ste. 2701
Toronto ON M4P 1E4

Dear Ms. Walli:

**Re: Kitchener-Wilmot Inc.
2012 Distribution Rate Application
Comments on Draft Rate Order
Board File No. EB-2011-0179**

Please find attached Board Staff's comments on the draft Rate Order filed by Kitchener-Wilmot Hydro Inc. on April 11, 2012. Please forward the comments to Kitchener-Wilmot Hydro Inc. and to all other registered parties to this proceeding.

Sincerely,

Original signed by

Georgette Vlahos
Analyst – Applications & Regulatory Audit

Encl.