



April 30, 2012

Ontario Energy Board
P.O. Box 2319
2300 Yonge Street
27th Floor
Toronto, ON M4P 1E4
Attention: Ms. Kirsten Walli, Board Secretary

Dear Ms. Walli:

**Re: 2012 IRM Rate Application
EB-2011-0165
Draft Rate Order**

EnWin is in receipt of the Board's PO No. 1 and corrected Decision and Order, both dated April 26, 2012.

EnWin appreciates the Board's correction of all of the issues associated with the Tariff of Rates and Charges and many of the issues associated with the Decision and rate model.

EnWin also appreciates the clarification by the Board that the bill impacts published by the Board through the public release of the rate model are not necessarily reflective of the approved rates.

EnWin reiterates its willingness to work with the Board, Board Staff and Intervenors in future proceedings to help catch issues with draft tariffs and other materials prior to their finalization and publication.

Yours very truly,

EnWin Utilities Ltd.

A handwritten signature in blue ink, reading "Andrew J. Sasso".

Per: Andrew J. Sasso
Director, Regulatory Affairs