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April 8, 2013

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

Dear Ms. Walli,

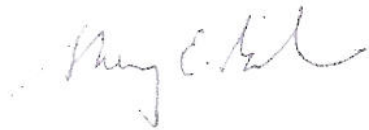
**Re: 2013 IRM3 Rate Application EB-2012-0142
Kingston - Review of Draft Tariff of Rates and Charges**

Per the Ontario Energy Board's order in item 2 of the Decision and Order for EB-2012-0142, issued April 4, 2013, Kingston Hydro has reviewed the draft Tariff of Rates and Charges set out in Appendix A of the Decision and Order and has the following comments to offer:

1. Kingston's review has revealed an inconsistency with the Standby Power - Approved on An Interim Basis rate class applicable charges. The 2013 Tariff section for the Standby rate class includes regulatory components applicable to the Standby rate class whereas in all Kingston's previous Board approved Tariffs for this rate class, regulatory components were not included. For consistency with previous Tariffs, only a standby distribution volumetric charge would apply to this rate class in the 2013 Tariff.
2. Kingston also notes that the description for the Rate Rider for Recovery of Smart Meter Incremental Revenue Requirement (SMIRR) is missing some text from the description ending with regard to the rider's effective until date. Adding the text "next cost of service-based rate order" to the ending would complete the description for both Residential and GS < 50 kW rate class SMIRR riders.

Aside from the above noted issues, all other rates and charges in Kingston's draft 2013 Tariff of Rates and Charges appear to be accurate and complete.

Yours truly,

A handwritten signature in dark ink, appearing to read "Sherry C. Gibson", written in a cursive style.

Sherry Gibson, MBA
Senior Advisor, Rates and Regulatory Affairs