

April 9, 2010

Ontario Energy Board  
P.O. Box 2319  
27<sup>th</sup> Floor  
2300 Yonge Street  
Toronto, ON M4P 1E4

**Attention: Ms. Kirsten Walli, Board Secretary**

**Re: Niagara Peninsula Energy Inc. (ED-2007-0749)  
Application to Ontario Energy Board for 2010 Distribution Rate Adjustment  
EB-2009-0205 (Niagara Falls), EB-2009-0206 (Peninsula West)**

Dear Ms. Walli:

Niagara Peninsula Energy Inc. ("NPEI") has reviewed the draft Tariff of Rates and Charges for each service area, Niagara Falls and Peninsula West, for completeness and accuracy as directed by the Board in the Decision and Order dated April 8, 2010.

NPEI has not noted any errors or omissions in the draft Tariffs.

Sincerely,



Suzanne Wilson,  
VP Finance

SW/pb