



January 28, 2011

Ms. Kirsten Walli
Ontario Energy Board
PO Box 2319
27th Floor, 2300 Yonge Street
Toronto, Ontario M4P 1E4

**Re: Middlesex Power Distribution Corporation – Dutton, 2011 IRM2 Application
Board File No.: EB-2010-0274**

Dear Ms. Walli,

In accordance with the Notice of Application and Written Hearing, Middlesex Power Distribution Corporation – Dutton (“MPDC – Dutton”) has reviewed the Board Staff submission. MPDC – Dutton agrees with those comments.

MPDC - Dutton has no further submissions and thanks the Board Staff for their assistance in this IRM2 Application.

If you have any further questions please do not hesitate to contact David Ferguson at (519) 352-6300, extension 558 or davidferguson@ckenergy.com.

Regards,

[Original Signed By]

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CC: Dave Kenney, President of Chatham-Kent Hydro & Middlesex Power Distribution
Chris Cowell, Chief Financial and Regulatory Officer
David Ferguson, Director of Regulatory Affairs and Risk Management