

January 31, 2011

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

Dear Ms. Walli:

**Re: Norfolk Power Distribution Inc. EB-2010-0139
2011 Cost of Service Application
Reply Submission on the Preliminary Issue**

NPDI respectfully submits the following Reply Submission to the Preliminary Issue, in accordance with the Board's Decision & Procedural Order No. 1, dated December 16, 2010.

In addition to the electronic copy submitted through RESS, two paper copies will also be couriered to your office.

If any further information is required please feel free to contact me at any time.

Sincerely,



Jody McEachran
Chief Financial Officer
Norfolk Power Distribution Inc.
Phone: 519-426-4440 x2264
Fax: 519-426-9934
Email: jmceachran@norfolkpower.on.ca