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March 24, 2011

Ms. Kirsten Walli  
Ontario Energy Board  
PO Box 2319  
27<sup>th</sup> 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,

Middlesex Power Distribution Corporation – Dutton (“MPDC – Dutton”) has reviewed the Board’s Decision and Order issued on March 17, 2011 in the above noted file. Pursuant to Paragraph 2 on page 9 of the Decision and Order, MPDC – Dutton confirms that the draft Tariff of Rates and Charges as shown in Appendix A is complete and accurate.

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