



March 24, 2011

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

**Re: Middlesex Power Distribution Corporation – Newbury 2011 IRM2 Application
Board File No.: EB-2010-0275**

Dear Ms. Walli,

Middlesex Power Distribution Corporation – Newbury (“MPDC – Newbury”) 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 – Newbury 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.

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