



PUC Distribution Inc.
765 QUEEN STREET EAST, P.O. Box 9000
SAULT STE. MARIE, ONTARIO, P6A 6P2

March 29, 2011

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

Attention: Ms. Walli

**Re: PUC Distribution Inc.'s 2011 3rd Generation IRM Rate Application
Board File No. EB-2010-0111**

PUC Distribution Inc. ("PUC"), a licensed distributor of electricity, filed an application with the Ontario Energy Board on November 19, 2010, under section 78 of the *Ontario Energy Board Act, 1998*, seeking approval for changes to the rates that PUC charges for electricity distribution, to be effect May 1, 2011. The Ontario Energy Board issued a Decision and Order on March 28, 2011. As per the Board's Decision and Order PUC has reviewed the draft Tariff of Rates and Charges as set out in Appendix A of the Decision. PUC confirms the completeness and accuracy of the draft Tariff of Rates and Charges.

Sincerely,

Jennifer Uchmanowicz
Rates and Regulatory Affairs Officer
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Sault Ste. Marie Ont.
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