

April 4, 2011

Ms. Kirsten Walli Board Secretary Ontario Energy Board 2300 Yonge Street, 27<sup>th</sup> Floor Toronto, ON M4P 1E4

Dear Ms. Walli:

RE: 2011 IRM3 ELECTRICITY DISTRIBUTION RATE APPLICATION

CNPI – PORT COLBORNE; EB-2010-0069

Canadian Niagara Power Inc. confirms the completeness and accuracy of the draft Tariff of Rates and Charges issued with the Decision and Order dated March 28, 2011 in the matter of the above captioned application.

If you have any questions in connection with the above matter, please do not hesitate to contact the undersigned at (905) 994 3634.

Yours truly,

Original Signed by

Douglas Bradbury Director, Regulatory Affairs