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April 8, 2011

Board Secretary Ontario Energy Board P.O. Box 2319 27<sup>th</sup> Floor 2300 Yonge Street Toronto, Ontario M4P 1E4

Dear Ms. Walli:

Re: Oshawa PUC Networks Inc. (ED 2002-0560) 2011 IRM Rate Application (EB-2010-0107)

Oshawa PUC Networks Inc. received the Decision of the Board concerning the above rate application. We have reviewed the Tariff of Rates and Charges set out in Appendix A of that Decision and find it complete and accurate.

Yours truly,

Original Signed by

Phil Martin VP, Finance & Regulatory Compliance Phone: (905) 723-4626 ext 5250

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