

April 19, 2011

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

Dear Ms. Walli:

RE: 2011 IRM3 ELECTRICITY DISTRIBUTION RATE APPLICATION CNPI – FORT ERIE AND EASTERN ONTARIO POWER; EB-2010-0070 AND EB-2010-0071

Canadian Niagara Power Inc. confirms the completeness and accuracy of the draft Tariff of Rates and Charges issued with the Rate Order dated April 14, 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