

April 27, 2011

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

Re: Fort Frances Power Corporation 2011 Electricity Distribution IRM2 Application Board File No. EB-2010-0128

Dear Ms. Walli:

In accordance with the Direction received by the Ontario Energy Board, Fort Frances Power Corporation has reviewed the Decision and Order and the Draft Tariff of Rate and Charges issued on April 14, 2011, for new rates effective May 1, 2011.

FFPC has found the Decision and Order to be accurate and complete. Please contact me if there are any questions or concerns at 807-274-9291.

Regards,

Lori Cain Cost and Regulatory Analyst