

**Ontario Energy  
Board**

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**Commission de l'énergie  
de l'Ontario**

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May 11, 2011

Mr. Andrew Taylor  
Andrew Taylor, Energy Law  
120 Adelaide Street West, Suite 2500  
Toronto ON M5H 1T1

Dear Mr. Taylor:

**Re: Canadian Niagara Power Inc.  
Request for Approval to Establish a Deferral Account  
Board File Number: EB-2010-0250**

This is in response to your letter dated May 6, 2011 which requested that the Board issue a decision in this proceeding as soon as possible, in light of some recent developments related to the initiation of a designation process for the East-West Tie.

Please be advised that this matter is before the Board panel that will decide on the case and that the decision will be issued in due course.

Yours truly,

*Original Signed By*

Kirsten Walli  
Board Secretary

cc: Mr. Douglas Bradbury, CNPI