

April 10, 2012

Kirsten Walli, Board Secretary Ontario Energy Board P.O. Box 2319, 27th Floor 2300 Yonge Street Toronto, ON M4P 1E4

Attention: Ms. Walli

Re: PUC Distribution Inc.'s (PUC) 2012 3rd Generation IRM Rate Application Board File No. EB-2011-0101

As per the Decision and Order issued by the Ontario Energy Board April 4th 2012, Section 2, PUC reviewed the draft Tariff of Rates and Charges set out in Appendix A. PUC is filing this letter as written confirmation of the completeness and accuracy of the Tariff of Rates and Charges. PUC did not find any inaccuracies or missing information. This confirmation letter has been electronically filed through the Board's web portal and emailed to the Board Secretary.

Sincerely,

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Jennifer Uchmanowicz Rates and Regulatory Affairs Officer PUC Distribution Inc. Sault Ste. Marie Ont. Email: Jennifer.uchmanowicz@ssmpuc.com Phone: 705-759-3009