

April 10, 2012

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

Dear Ms. Walli:

RE: 2012 IRM3 ELECTRICITY DISTRIBUTION RATE APPLICATION

CNPI – EASTERN ONTARIO POWER & CNPI – FORT ERIE (EB-2011-0158)

Canadian Niagara Power Inc. confirms the completeness and accuracy of the Decision and Order issued on April 4, 2012 in 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

Doug Bradbury Director, Regulatory Affairs