

120 Adelaide Street West, Suite 2500 Toronto, ON M5H1T1 Tel: (416) 644-1568 Email: ataylor@energyboutique.ca

May 7, 2012

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

Dear Ms. Walli:

Re: EB-2011-0140

In accordance with Procedural Order No. 2 in the above-referenced proceeding, we have enclosed the submissions of Canadian Niagara Power Inc.

Sincerely,

Andrew Taylor