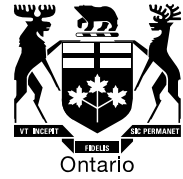


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BY E-MAIL

December 23, 2013

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

Dear Ms. Walli:

**Re: Algoma Power Inc. ("API") & Canadian Niagara Power Inc. ("CNPI")
Application for Deferral and Variance Accounts for Transitional & Annual
Adjustments to its Pension and Other Post-Employment Benefits
Board File Number EB-2013-0368 & EB-2013-0369**

On December 12, 2013, the Board issued a Decision and Order that approved the establishment of specific deferral and variance accounts for API and CNPI, subject to conditions noted in the Decision and Order.

Pursuant to the Decision and Order, API and CNPI filed a draft Accounting Order with the Board on December 20, 2013. Board staff submits that it has reviewed API and CNPI's filing and has no concerns with the draft Accounting Order.

Yours truly,

Original signed by

Fiona O'Connell
Project Advisor

cc: Douglas R. Bradbury, Director, Regulatory Affairs, API & CNPI