

March 3, 2014

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

**Niagara Peninsula Energy Inc.
Application for Final Disposition of Smart Meter Costs
Board File No. EB-2013-0359**

Dear Ms. Walli,

Pursuant to the Board's Decision and Rate Order, issued February 27, 2014, NPEI has reviewed the Draft Tariff of Rates and Charges, as set out in Appendix A and Appendix B of the Decision.

NPEI has not identified any inaccuracies or missing information in the Draft Tariff.

Please contact myself should anything further be required, I can be reached at 905-353-6004.

Sincerely,



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