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March 21, 2014

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

Dear Ms. Walli,

Re: 2014 IRM4 Rate Application EB-2013-0146

Kingston - Review of Draft Tariff of Rates and Charges

Per the Ontario Energy Board's order in item 2 of the Decision and Order for EB-2013-0146, issued March 13, 2014, Kingston Hydro has reviewed the draft Tariff of Rates and Charges set out in Appendix A of the Decision and Order. Kingston confirms the draft Tariff is complete and accurate.

Yours truly,

Randy Murphy,

CFO