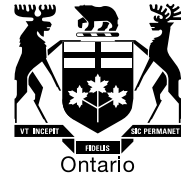


**Ontario Energy
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Facsimile: 416- 440-7656
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BY E-MAIL

March 27, 2015

Suzanne Wilson
Niagara Peninsula Energy Inc.
7447 Pin Oak Dr.
P.O. Box 120
Niagara Falls ON L2E 6S9

Dear Ms. Wilson:

**Re: Niagara Peninsula Energy Inc.
Application for Distribution Rates
Board File No. EB-2014-0096**

Attached is OEB staff's submission on the two unsettled issues in the above proceeding.

Yours truly,

Original Signed by

Richard Battista
Project Advisor
+1 (416) 544-5174

CC: All Parties
Scott Stoll