

May 21, 2015

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

RE: Niagara Peninsula Energy Inc.  
2015 Cost of Service Rate Application (EB-2014-0096) – Draft Rate Order

Dear Ms. Walli:

As directed in the Board's Decision and Order, issued May 14, 2015, Niagara Peninsula Energy Inc. ("NPEI") filed its Draft Rate Order, Draft Accounting Order and supporting files on May 21, 2015.

Board Staff has requested that NPEI file additional supporting information, including cost allocation, revenue-to-cost ratios, fixed/variable splits and volumes and customers that calculate revenues by class.

In response to Board Staff's request, NPEI is submitting via RESS:

- The Board's Cost Allocation Model;
- The Board's Appendix 2-P Cost Allocation;
- An Excel file demonstrating volumes, customers, fixed/variable splits and rates, and revenues by rate class.

Yours truly,  
Niagara Peninsula Energy Inc.



Suzanne Wilson, CPA, CA  
Vice-President, Finance

