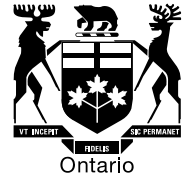


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BY E-MAIL

May 26, 2015

Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: Niagara Peninsula Energy Inc.
2015 Distribution Rate Application
Board Staff Submission on Draft Rate Order
Board File No. EB-2014-0096**

In accordance with the Decision and Order issued on May 14, 2015, please find attached the OEB Staff comments on the draft rate order filed by Niagara Peninsula Energy Inc.

Please forward the following to Niagara Peninsula Energy Inc., its legal counsel, and to all other registered parties to this proceeding.

Yours truly,

Original Signed By

Christie Clark
Case manager

Att.