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February 17, 2017

VIA COURIER, EMAIL AND RESS

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

Dear Ms. Walli:

**Re: Niagara Peninsula Energy Inc. ("NPEI") 2017 IRM Rate Application
Board File No.: EB-2016-0094**

We are counsel to NPEI in this matter.

We are writing in response to a request from Board Staff for certain additional information in respect of the balances to be disposed of in respect of the Accounts #1588 RSVA-Power and #1589 RSVA-Global Adjustment. Given the detailed nature of the request, NPEI requires additional time to respond and will file a complete response prior to March 24, 2017.

On February 3, 2017, Board Staff posed certain questions to NPEI in respect of Account #1588 RSVA-Power and #1589 RSVA-Global Adjustment. The balances in these accounts seemed high to Board Staff when the balances were compared to other distributors. Board Staff requested NPEI provide a quantitative analysis to support the balances in both Account #1588 RSVA-Power and #1589 RSVA-Global Adjustment.

NPEI immediately began the process of gathering the information requested by Board Staff. In order to properly respond to the information request, NPEI began an in-depth review of the accounts. It was during this review process that NPEI determined it was appropriate to obtain an independent report to support the balances in the accounts.

In respect of the two accounts in question, NPEI has engaged KPMG to provide a Section 9100, *Report on the Results of Applying Specified Auditing Procedures to Financial Information Other than Financial Statements*. NPEI has expedited this work and expects to be able to file the results of the Section 9100 Report along with other supporting evidence with the OEB prior to March 24, 2017.

NPEI is seeking to ensure that the Board has the best evidence available to it to render a decision in this matter. Please contact the undersigned if there is any concern with the approach described above.

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Yours very truly,

AIRD & BERLIS LLP



Scott Stoll

SAS/ar

cc: S. Wilson, NPEI (email only)
P. Blythin, NPEI (email only)
C. Wong, OEB Staff (email only)

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