

December 21, 2017

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

Dear Ms. Walli:

Re: Canadian Niagara Power Inc. ("CNPI")

2018 IRM Distribution Rate Application (EB-2017-0031)

Tariff Confirmation

In its decision and order dated December 14, 2017, the OEB required CNPI to review the Tariff of Rates and Charges set out in Schedule A of the decision, and to file a written confirmation of its completeness and accuracy.

This letter confirms that CNPI has reviewed the Tariff of Rates and Charges and confirms its completeness and accuracy.

Yours truly,

Original Signed By:

Gregory Beharriell, P. Eng. Manager Regulatory Affairs