

March 14, 2018

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

**RE: 2018 IRM Rate Application EB-2017-0063**

Dear Ms. Walli:

Niagara Peninsula Energy Inc. ("NPEI") is in receipt of the Board's Draft Decision and Rate Order in respect of NPEI's 2018 IRM Rate Application (EB-2017-0063).

In accordance with the cover letter accompanying the Draft Decision, NPEI has reviewed the Draft Rate Order and has not determined any inaccuracies.

Yours truly,  
NIAGARA PENINSULA ENERGY INC.



Paul Blythin, CPA, CGA  
Director of Regulatory Affairs