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March 14, 2018

Ms. Kirsten Walli Board Secretary Ontario Energy Board PO Box 2319 2300 Yonge Street, 27th 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.

Parl Bto

Paul Blythin, CPA, CGA Director of Regulatory Affairs

