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January 10, 2019

## BY EMAIL AND FILED VIA RESS

Kirsten Walli Board Secretary Ontario Energy Board 2300 Yonge Street Suite 2700 Toronto, ON M4P 1E4

Dear Ms. Walli:

## Re: Niagara-on-the-Lake Hydro Inc. - EB-2018-0056

Please find attached updated evidence from Niagara-on-the-Lake Hydro Inc. related to Exhibit 5 (Cost of Capital) and Exhibit 9 (Deferral and Variance Accounts).

The updated evidence will also be filed on RESS.

Please contact me should you have any questions.

Yours truly,

AIRD & BERLIS LLP

David Stevens

DS/pa Attachment

cc: All parties registered in EB-2018-0056

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