

March 1, 2019

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

RE: 2019 IRM Rate Application EB-2018-0054

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 2019 IRM Rate Application (EB-2018-0054).

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

Yours truly,
NIAGARA PENINSULA ENERGY INC.



Paul Blythin, CPA, CGA
Director of Regulatory Affairs