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December 6, 2019

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

**RE: 2020 IRM Rate Application EB-2019-0054**

Dear Ms. Long:

Niagara Peninsula Energy Inc. ("NPEI") is in receipt of the Board's Draft Decision and Rate Order in respect of NPEI's 2020 IRM Rate Application (EB-2019-0054).

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.

A handwritten signature in blue ink that reads 'Paul Blythin' with a long horizontal flourish extending to the right.

Paul Blythin, CPA, CGA  
Director of Regulatory Affairs