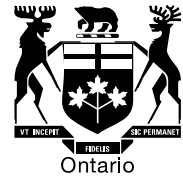


**Ontario Energy
Board**
P.O. Box 2319
27th. Floor
2300 Yonge Street
Toronto ON M4P 1E4
Telephone: 416- 481-1967
Facsimile: 416- 440-7656
Toll free: 1-888-632-6273

**Commission de l'énergie
de l'Ontario**
C.P. 2319
27e étage
2300, rue Yonge
Toronto ON M4P 1E4
Téléphone: 416- 481-1967
Télécopieur: 416- 440-7656
Numéro sans frais: 1-888-632-6273



BY E-MAIL ONLY

January 26, 2009

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

Dear Ms. Walli:

**Re: Whitby Hydro Electric Company
2009 Incentive Regulation Mechanism (2009 IRM) Rate Application
Board File No. EB-2008-0251**

Board staff has reviewed Whitby Hydro Electric Company's 2009 IRM application and will not be making a submission. Please forward this letter to Whitby Hydro Electric Company and all other parties in this proceeding.

Yours truly,

Original Signed by

Birgit Armstrong
Analyst