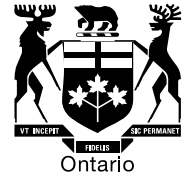


**Ontario Energy
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BY E-MAIL ONLY

February 17, 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: Horizon Utilities Corporation
2009 Incentive Regulation Mechanism (2009 IRM) Rate Application
Board File Number EB-2008-0183**

Please find attached Board staff's submission for the above proceeding for distribution to the applicant and all other parties in this proceeding.

Yours truly,

Original Signed by

John Vrantsidis
Policy Advisor,
Regulatory Policy and Compliance

Encl.