



March 16, 2009

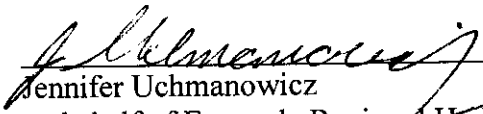
Kirsten Walli, Board Secretary
Ontario Energy Board
P.O. Box 2319, 27th Floor
2300 Yonge Street
Toronto, ON
M4P 1E4

Attention: Ms. Walli

**Re: Espanola Regional Hydro Distribution Corporation's 2009 3rd Generation
IRM Rate Application
Board File No. EB-2008-0173**

Espanola Regional Hydro Distribution Corporation has reviewed the draft Tariff of Rates and Charges set out in Appendix A in the Decision and Order from the Ontario Energy Board dated March 13, 2009 (EB-2008-0173). The draft Tariff of Rates and charges to the best of our knowledge is accurate and complete and reflects the Boards decision.

Sincerely,


Jennifer Uchmanowicz
on behalf of Espanola Regional Hydro Inc
Rates and Regulatory Affairs Officer
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