



March 24, 2009

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

Dear Ms. Walli,

**RE: Whitby Hydro Electric Corporation
2009 2nd Generation Incentive Regulation Distribution Rate Adjustment
Board File No.: EB-2008-0251**

As requested, Whitby Hydro Electric Corporation ("Whitby Hydro") has reviewed the draft Tariff of Rates and Charges issued by the Board on March 11, 2009 for completeness and accuracy. At this time, we confirm that all information appears to be in order.

Please contact me if you have any questions.

Yours truly,

Original signed by

Ramona Abi-Rashed
Treasurer