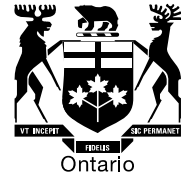


**Ontario Energy
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BY E-MAIL

April 9, 2009

Attention: Ms. Kirsten Walli, Board Secretary

Dear Ms. Walli:

**Re: Board Staff Comments on Draft Rate Order
2009 Electricity Distribution Rates
Niagara-on-the-Lake Hydro Inc.
EB-2008-0237**

Please find the attached Board staff comments regarding the draft Rate Order filed by Niagara-on-the-Lake Hydro Inc. in the above proceeding. Please forward the attached documents to the Niagara-on-the-Lake Hydro Inc. and all other parties in this proceeding.

Sincerely,

Original signed by

Daria Babaie
Manager

Attachment