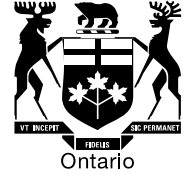


**Ontario Energy
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BY E-MAIL ONLY

April 27, 2009

Attention: Ms. Kirsten Walli, Board Secretary

Dear Ms. Walli:

**Re: ENWIN Utilities Ltd.
2009 Cost of Service Electricity Distribution Rates Application
Board File Number EB-2008-0227**

Dear Ms. Walli:

Please see attached Board staff Comments on the Draft Rate Order filed by Enwin Utilities Ltd. on April 20, 2009. Please forward the attached to ENWIN Utilities Ltd. and all intervenors in the proceeding.

Yours truly,

Original Signed By

Harold Thiessen
Ontario Energy Board staff
Case Manager, EB-2008-0227