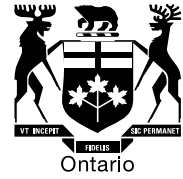


**Ontario Energy
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BY E-MAIL ONLY

June 3, 2009

Attention: Ms. Kirsten Walli, Board Secretary

Dear Ms. Walli:

**Re: Lakeland Power Distribution Ltd.
2009 Cost of Service Electricity Distribution Rates Application
Board File Number EB-2008-0234**

Dear Ms. Walli:

Please see attached Board staff Comments on the Draft Rate Order filed by Lakeland Power Distribution Ltd. on May 26, 2009. Please forward the attached to Lakeland Power Distribution Ltd. and all intervenors in the proceeding.

Yours truly,

Original Signed By

Harold Thiessen
Ontario Energy Board staff
Case Manager, EB-2008-0234