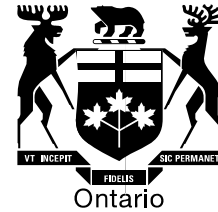


**Ontario Energy
Board**
P.O. Box 2319
27th. Floor
2300 Yonge Street
Toronto ON M4P 1E4
Telephone: 416- 481-1967
Facsimile: 416- 440-7656
Toll free: 1-888-632-6273

**Commission de l'Énergie
de l'Ontario**
C.P. 2319
27e étage
2300, rue Yonge
Toronto ON M4P 1E4
Téléphone; 416- 481-1967
Télécopieur: 416- 440-7656
Numéro sans frais: 1-888-632-6273



BY EMAIL

December 24, 2007

Mr. Wayne Armstrong
Welland Hydro-Electric System Corp.
P.O. Box 280
950 East Main Street
Welland ON L3B 5P6

Dear Mr. Armstrong:

**Re: Welland Hydro-Electric System Corp.
Application to Amend 2007 Distribution Rates (Recovery of 2007 PILs
Expense)
Decision and Order
Board File No. EB-2007-0663**

The Board has issued its Decision and Order in the above proceeding and a copy is enclosed herewith.

Yours truly,

Original signed by

Kirsten Walli
Board Secretary

cc Mr. James Sidlofsky, BLG
Mr. John De Vellis, Shibley Righton LLP
Ms. Rachel Chen, IEAI