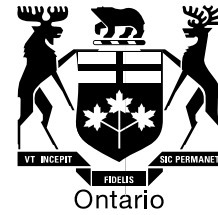


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BY EMAIL ONLY

January 4, 2008

Mr. Andrew Sasso
EnWin Utilities Ltd.
787 Ouellette Ave.,
P.O. Box 1625, Station A,
Windsor ON N9A 5T7

Dear Mr. Sasso;

**Re: EnWin Utilities Ltd. - 2007 Distribution Rate Application
Decision and Order
Board File No. EB-2007-0522**

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

Yours truly,

Original Signed By

Kirsten Walli
Board Secretary

cc: Mr. Charles Keizer, Ogilvy Renault LLP
Mr. John De Vellis, Shibley Righton LLP
Ms. Rachel Chen, IEAI
Mr. Michael Buonaguro, PIAC
Mr. Bill Harper, Econalysis Consulting Services