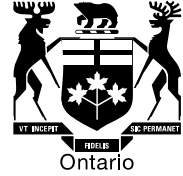


**Ontario Energy
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BY EMAIL

January 14, 2008

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
27th. Floor
2300 Yonge Street
Toronto ON M4P 1E4

Dear Ms. Walli:

**Re: Northern Ontario Wires Inc.
2008 Incentive Regulation Mechanism Rate Application
Board File Number EB-2007-0853**

Please find attached Board staff's submission for the above proceeding for distribution to the applicant and any intervenors.

Yours truly,

Original signed by

Alexandre Ruest
Policy Advisor, Regulatory Policy Development

Encl.