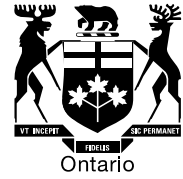


**Ontario Energy
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BY E-MAIL

January 21, 2008

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

Dear Ms. Walli:

**Re: West Coast Huron Energy Inc.
2008 Incentive Regulation Mechanism Rate Application
Board File Number EB-2007-0892**

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

Yours truly,

Original Signed By

John Vrantidis
Policy Advisor, Regulatory Policy Development