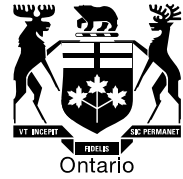


**Ontario Energy
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BY EMAIL

January 24, 2008

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

Dear Ms. Walli:

**Re: Whitby Hydro Electric Corporation
2008 Incentive Regulation Mechanism Rate Application
Board File Number EB-2007-0838**

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

Yours truly,

Original Signed By

George Dimitropoulos
Case Manager, Regulatory Policy Development

Encl.