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March 31, 2008

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

Attention: Ms. Kirsten Walli, Board Secretary

Dear Ms. Walli:

**Re: Essex Powerlines Corporation
2008 Incentive Regulation Mechanism Rate Application
Board File Number EB-2007-0878**

Please accept this revised filing of the Essex Powerlines 2008 IRM model for rates to be effective May 1, 2008. Please find enclosed two (2) paper copies and one electronic copy of the application and Tariff Sheet for your approval.

Should you have any questions concerning these matters please do not hesitate to contact the undersigned.

Sincerely,
Essex Powerlines Corporation

A handwritten signature in black ink, appearing to read 'R. E. Dimmel', is written over a light blue horizontal line.

Richard E. Dimmel
General Manager
Essex Powerlines Corporation

CC: J. Vrantidis

