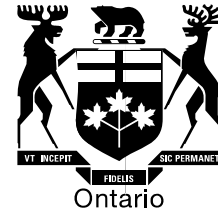


**Ontario Energy
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BY EMAIL

April 8, 2008

Wayne Armstrong
Welland Hydro-Electric System Corp.
P.O. Box 280
950 East Main Street
Welland ON L3B 5P6

Dear Mr. Armstrong:

**Re: Welland Hydro-Electric System Corp.
Decision and Order on Costs
Board File No. EB-2007-0663**

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

Yours truly,

Original signed by

Kirsten Walli
Board Secretary

cc Intervenor of record