

**Ontario Energy
Board**

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**Commission de l'Énergie
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BY E-MAIL

December 31, 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: Guelph Hydro Electric Systems Inc.
2009 Incentive Regulation Mechanism (2009 IRM) Rate Application
Board File Number EB-2008-0180**

Please find attached Board staff interrogatories in the above proceeding. Please forward the attached documents to Guelph Hydro Electric Systems Inc. and all other parties in this proceeding.

Yours truly,

Original Signed By

Sonja Reid-Weston
Analyst, Rate Applications

Encl.