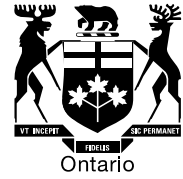


**Ontario Energy
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BY E-MAIL

December 31, 2008

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

Attention: Ms. Kirsten Walli, Board Secretary

Dear Ms. Walli:

**Re: Board Staff Submission
Niagara-on-the-Lake Hydro Inc. - EB-2008-0237
Application for Approval of 2009 Electricity Distribution Rates**

Please see attached Board Staff Submissions for the above mentioned proceeding.
Please forward the attached to Niagara-on-the-Lake Hydro Inc. and all other parties in
this proceeding.

Yours truly,

Original signed by

Daria Babaie
Manager

Encl.