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January 16, 2009

BY EMAIL

Ms. Kirsten Walli, Board Secretary
Ontario Energy Board
2300 Yonge Street, 26th Floor, P.O. Box 2319
TORONTO, ON M4P 1E4

Dear Ms. Walli:

**RE: Consultation on Transition to International Financial Reporting
Standards and Consequent Amendments to Regulatory Instruments
Board File No. EB-2008-0408**

On December 23, 2008, the Ontario Energy Board (the "Board") issued an invitation to all interested stakeholders to participate in the consultation process to examine issues associated with the transition to International Financial Report Standards ("IFRS"). This consultation will examine and set regulatory policy regarding the transition to IFRS.

Kitchener-Wilmot Hydro Inc. ("KWHI") is requesting to participate in this consultation process. KWHI would not be requesting for cost eligibility in this process.

Yours truly,

Original Signed By

cb

Gerry Guthrie, CGA
Vice-President Finance & CFO

cc: Jerry Van Ooteghem, President & CEO