KINGSTON HYDRO CORPORATION

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January 15, 2009

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

Attention: Kirsten Walli, Board Secretary

RE: Consultation on Transition to International Financial Reporting Standards and Consequent Amendments to Regulatory Instruments

The following representatives of Kingston Hydro Corporation would like to attend the issues meeting on January 27, 2009:

- Randy Murphy
- Kate Halligan

Kingston Hydro Corporation does not wish to request cost eligibility.

Please contact the undersigned if you have any questions regarding this matter.

Yours truly,

Randy Murphy, CA

Treasurer

613-546-1181 ext. 2317