

January 14, 2009

Kirsten Walli, Board Secretary
Ontario Energy Board
P.O. Box 2319
2300 Yonge Street, Suite 2700
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: Consultation on Transition to IFRS and Consequent Amendments to
Regulatory Instruments
Board File No.: EB-2008-0408**

Great Lakes Power Limited (GLPL) would like to participate in the above-noted consultation process. Our intention at this time is to participate remotely via webcast. However, given the intricacies around this particular subject, it may become prudent to attend one or more sessions in the future.

If GLPL determines it is prudent to attend any part of the consultation, our intentions will be communicated to the Board Secretary.

GLPL will be participating as a licensed distributor and operator of transmission assets, and will not be seeking cost awards in this proceeding.

Yours Truly,



Scott Seabrook
Regulatory Accounting Analyst

