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January 21, 2009

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319 - 27th Floor
2300 Yonge Street
Toronto, Ontario 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**

Enersource Hydro Mississauga Inc. ("Enersource") requests late status as a participant in the issues meeting of the above-noted consultation, scheduled to take place on January 27, 2009. Enersource apologizes for this tardy request which is a result of recent personnel additions to the regulatory function.

Enersource's representative at the issues meeting will be:

Mr. James Macumber, Controller
Enersource Hydro Mississauga Inc.
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Enersource does not request cost eligibility for its participation in this consultation.

Sincerely,


Gia M. DeJulio
Director, Regulatory Affairs

cc. James Macumber, Enersource