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**BY E-MAIL AND WEB POSTING**

May 14, 2009

**To: All IFRS Consultation Participants**

**Re: Written Submissions for Consultation on Transition to  
International Financial Reporting Standards  
Board File No.: EB-2008-0408**

On December 23, 2008, the Ontario Energy Board initiated a consultation process to examine issues associated with the transition to International Financial Reporting Standards ("IFRS"). A Stakeholder Conference was held May 4 and 5, 2009. As indicated at the conference, the Board is inviting written submissions from participants on the subject matter of the consultation. This letter gives filing instructions for those submissions.

Any participant who wishes to make a written submission to the Board must file that submission with the Board no later than 4:30 p.m. on **Monday, May 25, 2009**. Participants who have filed a written submission on May 25, 2009 and wish to respond to a written submission from another participant may do so by way of written submission filed with the Board no later than 4:30 p.m. on **Wednesday June 3, 2009**.

All submissions filed with the Board must quote file number **EB-2008-0408** and include your name, postal address and telephone number and, if available, e-mail address and fax number. Two paper copies of each submission must be provided. The Board asks that participants make every effort to provide an electronic copy of their submission in searchable/unrestricted Adobe Acrobat (PDF) format and to submit all filings through the Board's web portal at [www.errr.oeb.gov.on.ca](http://www.errr.oeb.gov.on.ca). If you do not have a user ID, please visit the "e-filing services" webpage on the Board's website at [www.oeb.gov.on.ca](http://www.oeb.gov.on.ca), and fill out a user ID password request. Additionally, interested parties are asked to follow the document naming conventions and document submission standards outlined in the document entitled "RESS Document Preparation – A Quick Guide" also found on the "e-filing services" webpage. If the Board's web portal is not available, electronic copies of submissions may be filed by e-mail at [BoardSec@oeb.gov.on.ca](mailto:BoardSec@oeb.gov.on.ca). Those who do not have internet access should submit the electronic copy of their submission on CD or diskette.

Participants filing submissions are not required to copy all other participants in the consultation, as all submissions will be posted on the IFRS page of the Board's web site at [www.oeb.gov.on.ca](http://www.oeb.gov.on.ca). The submissions will also be available for public inspection at the Board's office during normal business hours.

Questions relating to the submissions or the consultation can be directed to:

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E-mail: [jennifer.lea@oeb.gov.on.ca](mailto:jennifer.lea@oeb.gov.on.ca) .

Yours truly,

*Original Signed By*

Kirsten Walli  
Board Secretary