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May 25, 2009

**VIA RESS AND COURIER**

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
P.O. Box 2319  
2300 Yonge Street, 27<sup>th</sup> Floor  
Toronto, ON  
M4P 1E4

Dear Ms. Walli:

**EB-2008-0408 – Submission in respect of the OEB's  
Consultation on International Financial Reporting Standards**

Please find attached two paper copies of OPG's written submissions for Consultation on Transition to International Financial Reporting Standards. Electronic copy in searchable PDF format has already been filed through the Board's web portal (RESS).

If you have any questions regarding this submission, please contact Randy Pugh at 416-592-3546

Yours truly,

[original signed by]

Andrew Barrett

Attach.