

June 3, 2009

Ontario Energy Board
2300 Yonge Street, Suite 2700
Toronto, Ontario
M4P 1E4

Attention: Ms. Kirsten Walli, Board Secretary

Re: EB-2008-0408 – Union’s Reply Submission on the Transition to International Financial Reporting Standards (“IFRS”)

Dear Ms. Walli:

Union has reviewed the stakeholder submissions on the transition to IFRS. Union will not be making any reply submissions.

Union’s positions on issues related to the transition to IFRS, as outlined in its May 25, 2009 submission, have not changed as a result of the submissions of other stakeholders.

Should you have any questions, please contact me at 519-436-5275.

Yours truly,

[Original signed by]

Mark Kitchen
Director, Regulatory Affairs

cc: EB-2008-0408 Participants