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June 3, 2009

Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
2300 Yonge Street
27th floor
Toronto ON M4P 1E4

Dear Ms Walli

**Consultation on Transition to International Financial Reporting Standards
("IFRS") and Consequent Amendments to Regulatory Instruments**

Board File No.: EB-2008-0408

Our File: 339583-000035

On behalf of our client, Canadian Manufacturers & Exporters ("CME"), we have reviewed the comments of other stakeholders on the Transition to IFRS.

CME will not be making any reply comments.

CME thanks the Board for providing it with the opportunity to participate in this important consultative process.

Yours very truly

A handwritten signature in black ink, appearing to read 'Peter C.P. Thompson', is written over a horizontal line.

Peter C.P. Thompson, Q.C.

PCT\slc

c. Parties in EB-2008-0408
Paul Clipsham (CME)

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Borden Ladner Gervais LLP
Lawyers • Patent & Trade-mark Agents
World Exchange Plaza
100 Queen Street, Suite 1100
Ottawa ON K1P 1J9
tel.: (613) 237-5160 fax: (613) 230-8842
www.blgcanada.com

PETER C.P. THOMPSON, Q.C.
direct tel.: (613) 787-3528
e-mail: pthompson@blgcanada.com