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June 3, 2009

VIA RESS AND COURIER

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

Dear Ms. Walli:

**EB-2008-0408 – OEB's Consultation on
International Financial Reporting Standards
Reply Comments of Ontario Power Generation Inc.**

Please find attached two paper copies of OPG's reply comments.
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.