

November 17, 2010

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

Dear Kirsten:

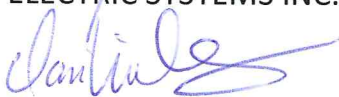
Re: EB-2008-0408

Please accept this letter as Guelph Hydro Electric Systems Inc.'s interest in participating in the IFRS IRM Working Group.

We are interested in participating in this collaborative process to share insights we have uncovered with respect to our own IFRS transition and gain insights from others.

Yours sincerely,

GUELPH HYDRO
ELECTRIC SYSTEMS INC.



Ian Miles
Chief Financial Officer