



Albert P. Singh, MBA, CGA  
Vice-President, Finance & CFO

## WATERLOO NORTH HYDRO INC.

PO Box 640  
300 Northfield Drive East  
Waterloo ON N2J 4A3  
Telephone 519-888-5542  
Fax 519-886-8592  
E-mail [asingh@wnhydro.com](mailto:asingh@wnhydro.com)  
[www.wnhydro.com](http://www.wnhydro.com)

November 18, 2010

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

**Attention: Ms. Kirsten Walli, Board Secretary**

Dear Ms. Walli:

**Re: EB-2008-0408 Transition to IFRS - IFRS IRM Working Group**

Further to the Board's November 17, 2010 letter, Waterloo North Hydro Inc. (WNH) is expressing its interest in participating in the Board's Transition to International Financial Reporting Standards – IRM Working Group.

WNH believes that participating in the determination of the treatment of IFRS during the IRM period is an essential piece of the regulatory framework and submits that it has the experience and ability to assist in this matter. WNH would be represented by Chris Amos, a Chartered Accountant, who has experience in implementation of IFRS in our utility, participated in the Board's Initial IFRS Consultation and has been directly involved in Regulatory matters for a number of years. WNH submits the combination of this financial and regulatory experience would provide relevant and beneficial input to the Working Group.

If there are any questions, please do not hesitate to contact Chris Amos at 519-888-5541 or [camos@wnhydro.com](mailto:camos@wnhydro.com) or myself at 519-888-5542 or [asingh@wnhydro.com](mailto:asingh@wnhydro.com).

Yours truly,

***Original Signed By***

Albert P. Singh, MBA, CGA  
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