



November 18, 2010

By RESS and Courier

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

Dear Ms. Walli:

Re: EB-2008-0408 Horizon Utilities Corporation – Request for Participation on OEB International Financial Reporting Standards (“IFRS”) Incentive Rate Making (“IRM”) Working Group

On November 17, 2010, the Ontario Energy Board (the “Board”) issued a letter (the “Letter”) to interested parties to inform them to file requests for participation in the Board’s IFRS IRM Working Group.

In response to the Letter, Horizon Utilities Corporation (“Horizon Utilities”) nominates Peter Vallieres, Director, Financial Reporting and Accounting, as its representative on the IFRS IRM Working Group. Peter has been the Project Manager on Horizon Utilities’ IFRS implementation project since December 2008 and is a subject matter expert on this topic. Peter has represented Horizon Utilities in previous consultations with the Board with respect to IFRS and actively participates in various industry meetings on this topic.

Peter’s contact information is as follows:

Peter Vallieres, CA
Director, Financial Reporting and Accounting
Horizon Utilities Corporation
Tel: 905-317-4574
Email: peter.vallieres@horizonutilities.com

Should you have questions or concerns, please do not hesitate to contact me.

Yours Truly,

[Original signed by Indy J. Butany-DeSouza]

Indy J. Butany-DeSouza
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