

LakelandPower

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November 19, 2010

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

Dear Ms. Walli:

Re: Consultation on Transition to IFRS – Board File No. EB-2008-0408

Lakeland Power Distribution Ltd. wishes to participate in the IFRS IRM working group. We do not wish to request cost eligibility. Lakeland Power is directly affect by the effects of IFRS conversion during the IRM process and would appreciate being involved in the formation of the processes the Board wishes to take. As a smaller utility, IFRS conversion is a considerable project and we wish to ensure that it blends well with OEB direction and accounting practices so that it is manageable at the utility level.

Please contact myself at mmaw@lakelandpower.on.ca with any further details.

Respectfully submitted,



Ms. Margaret Maw, CGA
Chief Financial Officer
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