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November 19, 2010

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

Dear Ms. Walli:

**Re: Transition to International Financial Reporting Standards ("IFRS") -
Incentive Rate Making ("IRM") Working Group (EB-2008-0408)**

In its letter dated November 17, 2010, the Board invited expressions of interest from parties to participate in the IFRS IRM Working Group. Enersource Hydro Mississauga Inc. ("Enersource") would like to participate and nominates Mr. James Macumber as its representative. James will bring a unique perspective to the Working Group as he is not only Enersource's Controller, but also leads Enersource's transition to the adoption of IFRS and oversees the Rates Group. Following is his contact information:

James Macumber
Controller
Enersource Hydro Mississauga Inc.
Tel: 905 283-4028
Fax: 905 566-2737
Email: jmacumber@enersource.com

If further information is required, please do not hesitate to contact me at (905) 283-4098 or gdejulio@enersource.com.

Sincerely,

Original signed by

Gia M. DeJulio
Director, Regulatory Affairs