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Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street
26th Floor, Box 2319
Toronto, ON M4P 1E4

November 25, 2010

Dear Ms. Walli

Re: EB-2008-0408
Transition to IFRS – “IRM” Working Group
PowerStream Inc. Nomination

In a November 17, 2010 letter, the Board asked for nominations for an upcoming IFRS IRM Working Group. PowerStream would like to nominate Heather Clark, Manager, IFRS and Special Projects as its representative:

Heather Clark, CA
Manager, IFRS and Special Projects
PowerStream Inc.
905-532-1058
heather.clark@powerstream.ca

As can be seen in that attached CV, Heather has the unique experience of having worked on the implementation of IFRS in both Canada and Australia. We believe that Heather would make a significant contribution to the Working Group.

If you have any questions, please do not hesitate to contact the undersigned.

Yours truly,

Original signed by

Colin Macdonald
VP, Rates & Regulatory Affairs

Heather Clark

Manager, IFRS and Special Projects
PowerStream Inc.

Heather Clark is the Manager, IFRS and Special Projects for PowerStream Inc., the local distribution company for the municipalities of Vaughan, Markham, Richmond Hill, Aurora and Barrie. As the Manager of IFRS, Heather is responsible for the IFRS project at PowerStream, as well as the lead on the year end audit. Heather joined PowerStream in May 2010, previous to PowerStream she worked at KPMG and was the lead manager on the PowerStream IFRS project from May 2008 to May 2010. Heather has over 8 years of audit and advisory experience, with 6 of those years auditing and advising clients under IFRS. Her IFRS knowledge was gained through the 3 years that she spent in Australia working for KPMG Sydney auditing large corporations. She has been actively participating in discussions on a number of IFRS surveys and share forums throughout the CLD.

Heather graduated from McMaster University with an Honours Bachelor of Commerce, is a Chartered Accountant and member of the Chartered Accountants Institute of Canada, and Institute of Chartered Accountants of Ontario.