

BY RESS AND COURIER

January 4, 2011

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4

Dear Ms. Walli:

Re: Niagara West Transformation Rate Application (EB-2010-0234)

Enclosed you will find the Independent Electricity System Operator's (the "IESO") notice of late intervention for its participation in the hearing of the above-captioned matter. The IESO was notified late of the application.

Two paper copies of the intervention notification will also be filed by way of courier.

Yours truly,

Original signed by

Carl Burrell
Senior Regulatory Analyst
Regulatory Affairs
Independent Electricity System Operator

cc.

Encl.