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**BY COURIER & RESS**

Ms. Kirsten Walli, Board Secretary  
ONTARIO ENERGY BOARD  
2300 Yonge Street, 26<sup>th</sup> Floor, P.O. Box 2319  
TORONTO, ON M4P 1E4

**Re: Board File No. EB-2014-0255 Consultation on the Development of Corporate Governance Guidance for OEB Rate-Regulated Utilities**

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Dear Ms. Walli:

The Ontario Energy Board recently commenced a Consultation on the Development of Corporate Governance Guidance for OEB Rate-Regulated Utilities, indicating that interested parties should express their intention to participate in the process by letter to the OEB.

Please accept this letter as notification of KWHI's intention to participate.

Respectfully submitted,

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