

January 5, 2009

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Kirsten Walli
Board Secretary
Ontario Energy Board
Suite 2701
2300 Yonge Street
Toronto ON M4P 1E4

Dear Ms Walli:

**Re: Consultation on Transition to International Financial Reporting Standards and
Consequent Amendments to Regulatory Instruments/
Board File No.: EB-2008-0408**

We are counsel to the Consumers Council of Canada ("Council"). We have been instructed by our client to indicate its intention to participate in this consultation process.

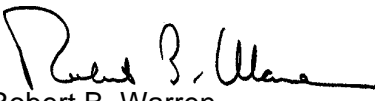
The Council represents the interests of residential consumers of electricity and natural gas in Ontario. The transition to IFRS will almost certainly have significant rate-making implications, including the possibility that there will be substantial increases in rates to residential consumers. Accordingly, the Council intends to attend the issues meeting on January 27, 2009.

Our client intends to ask for an award of costs for its participation in the consultation. The Council is a non-profit public interest organization that has no funds of its own to support its intervention in the consultation. As noted above, our client represents the interests of residential consumers of natural gas and electricity. The outcome of the consultation process will have an impact on the rates to be paid by those consumers for the services of the natural gas distributors. In all of the Board proceedings related to the activities of Union Gas Limited and Enbridge Gas Distribution Inc., including those proceedings dealing with the demand side management activities of those two utilities, our client has been found to be eligible for an award of costs.

Copies of all materials related to the consultation should be send to the writer, and to the CCC's representative, Julie Girvan. Ms Girvan's contact information is: 2 Penrose Road, Toronto, ON M4S 1P1, telephone: (416) 322-7936, fax: (416) 322-9703, e-mail: jgirvan@ca.inter.net. In addition, we ask that a copy of the materials be sent to Ms Girvan's associate, Allison Duff, by email at aduff1@sympatico.ca.

Yours very truly,

WeirFoulds LLP



Robert B. Warren

cc: Joan Huzar
cc: Christina Bisanz
cc: Allison Duff
cc: Julie Girvan

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