



January 05, 2009

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

Dear Ms. Walli:

RE: Transition to International Financial Reporting Standards and Consequent Amendments to Regulatory Instruments EB-2008-0408

Chatham-Kent Hydro would like to participate in the consultation on Transition to International Financial Reporting Standards and Consequent Amendments to Regulatory Instruments. If you could register Jim Hogan for the meeting and Jim will not be making a presentation and will not be seeking cost recovery.

The contact information:

Jim Hogan, CGA, MBA
Chief Financial and Regulatory Officer
Chatham-Kent Energy Inc.
PO Box 70, 320 Queen St
Chatham ON N7M 5K2
519-352-6300 extension 277
Email: jimhogan@ckenergy.com

If you have any questions or concerns, please do not hesitate to contact me.

Yours truly,

Cheryl Decaire
Coordinator of Regulatory and Rates
(519)352-6300 ext 405
Email: cheryldecaire@ckenergy.com