

January 7, 2009

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

Attention: Board Secretary

Re: EB-2008-0408

Dear Ms. Walli:

Please be advised that Jan Howard from Orangeville Hydro Limited would like to participate and attend the in the IFRS consultation on January 27^{th} , 2009.

Orangeville Hydro Limited is not requesting cost eligibility.

If you have any questions, please do not hesitate to contact me at 519-942-8000 or jhoward@orangevillehydro.on.ca.

Orangeville Hydro Limited

Jan Howard Manager of Finance & Rates

Encl.