

January 8, 2009

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
Suite 2700, 2300 Yonge Street
P.O. Box 2319
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: Consultation on Transition to International Financial Reporting Standards and
Consequent Amendments to Regulatory Instruments (EB-2008-0408)**

In response to the letter dated December 23rd, 2008, for the consultation on the transition to IFRS, PowerStream's attendees at the January 27th session will be:

Lucy Lombardi
Vice President, Corporate Finance
PowerStream Inc.
161 Cityview blvd
Vaughan, ON L4H 0A9
Telephone: (905) 532-4648
Email: lucy.lombardi@powerstream.ca

Colin MacDonald
Vice President, Rates and Corporate Accounting
PowerStream Inc.
161 Cityview blvd
Vaughan, ON L4H 0A9
Telephone: (905) 532-4649
Email: colin.macdonald@powerstream.ca

Norah Dallimore
Accounting Project Manager
PowerStream Inc.
161 Cityview blvd
Vaughan, ON L4H 0A9
Telephone: (905) 532-4621
Email: norah.dallimore@powerstream.ca

PowerStream is not eligible for, and does not seek, an award of costs as per the Board's Cost Award Guidelines.

If you have any questions, or require further information, please contact me.

Sincerely,

[Original Signed By]

Sarah Griffiths
Manager, Regulatory and Government Affairs