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January 8, 2009

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
2300 Yonge Street, 27th Floor  
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  
Board File No. EB-2008-0408***

In accordance with the Board's letter dated December 23, 2008, please be advised that Guelph Hydro Electric Systems wishes to participate, via webcast, in the issues meeting to be held on January 27, 2009.

Guelph Hydro will not be requesting cost eligibility.

Please forward the list of proposed issues and instructions for webcast participation to me at my email address: [imiles@guelphhydro.com](mailto:imiles@guelphhydro.com).

Yours sincerely,

GUELPH HYDRO  
ELECTRIC SYSTEMS INC.

A handwritten signature in black ink, appearing to read "Ian Miles", with a long horizontal flourish extending to the right.

Ian Miles  
Vice-President of Finance

:bb