



January 8, 2008

By RESS and courier

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street
27th Floor
Toronto, ON
M4P 1E4

**Re Horizon Utilities Corporation Notice of Participation
 Consultation on Transition to International Financial Reporting Standards
 OEB File Number EB-2008-0408**

Horizon Utilities Corporation ("Horizon Utilities") is a licensed distribution company operating under Electricity Distribution Licence ED-2006-0031. Horizon Utilities is writing to the Ontario Energy Board ("OEB") to advise of its intention to participate in the consultation process on the Transition to International Financial Reporting Standards ("IFRS") and attend the issues meeting on January 27, 2009.

Horizon Utilities will not be requesting cost eligibility.

The contact information is provided below.

Yours truly,

Original signed by Cameron McKenzie

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