



Gerry Hilhorst, P. Eng.
VP, Regulatory Affairs

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Ontario Energy Board
P.O. Box 2319
27th Floor
2300 Yonge Street
Toronto, Ontario
M4P 1E4

Attention: Ms. Kirsten Walli, Board Secretary

Dear Ms. Walli:

**Re: EB-2008-0408 Consultation on Transition to IFRS and Regulatory
Instruments Amendments**

Waterloo North Hydro Inc. (WNH) is interested in participating in the Board Consultation on Transition to International Financial Reporting Standards and Consequent Amendments to Regulatory Instruments.

WNH will have one person attend the IFRS Issues Meeting on January 27, 2009.

WNH will not be submitting a request for cost eligibility for this consultation process.

If there are any questions, please do not hesitate to contact Chris Amos at 519-888-5541 or camos@wnhydro.com.

Yours truly,

Gerry Hilhorst, P.Eng
VP, Regulatory Affairs