Cambridge & North Dumfries Hydro Inc. 1500 Bishop Street P.O. Box 1060 Cambridge, ON N1R 5X4

January 12, 2009

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

Dear Ms. Walli,

RE: Consultation on transition to IFRS issues meeting on January 27, 2009 (EB-2008-0408)

Based on the letter dated December 23, 2008 from the OEB regarding consultation on transition to IFRS, Cambridge and North Dumfries Hydro Inc. is hereby registering to attend the issues meeting scheduled for January 27, 2009 at the Board's office.

Cambridge and North Dumfries Hydro Inc. wishes not request for cost eligibility for this meeting. Dean Ferraro, Director of Finance and Corporate Services will be attending this meeting on behalf of Cambridge & North Dumfries Hydro Inc.

Thank you,

Yours truly,

Dean Ferraro, CA
Director of Finance and Corporate Service

Phone: 519 621 8405 Ext 2638 E- Mail: dferraro@camhydro.com