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January 12, 2009

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
2300 Yonge Street, 27<sup>th</sup> Floor  
Toronto, Ontario  
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**

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The Ontario Power Authority ("OPA") is writing the Ontario Energy Board (the "Board") to express its interest in participating in the above noted proceeding. The OPA does not intend to participate in the issues meeting scheduled for January 27, 2009, but will monitor the proceedings remotely in anticipation of attending the subsequent stakeholder conference.

The OPA will not require costs.

Please provide a copy of all relevant communications to my attention at the address above or by email at [martha.mcouat@powerauthority.on.ca](mailto:martha.mcouat@powerauthority.on.ca).

Yours truly,

A handwritten signature in black ink, appearing to read "Martha McOuat", is written over a horizontal line.

Martha McOuat  
Senior Regulatory Analyst  
Ontario Power Authority  
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