

January 12, 2009

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
2300 Yonge Street  
P.O. Box 2319  
Toronto, ON M4P 1E4

*Via Board's Web portal and by mail*

Dear Ms. Walli:

**Re: Board File No. EB-2008-0408  
Consultation on Transition to International Financial Reporting Standards**

The Electricity Distributors Association (EDA) is the voice of Ontario's local distribution companies (LDCs). The EDA represents the interests of over 80 publicly and privately owned LDCs in Ontario.

The EDA intends to participate in the Board's Consultation on Transition to International Financial Reporting Standards. As the representative of the LDCs in Ontario, and in the interests of consumers, the EDA wishes to participate in the consultation.

Please note that correspondence to the EDA on this proceeding should be directed to the attention of Dev Pasumarty, Financial Policy Analyst ([dpasumarty@eda-on.ca](mailto:dpasumarty@eda-on.ca)).

Yours truly,

"original signed"

Richard Zebrowski  
Vice President, Policy and Corporate Affairs

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