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January 12, 2009

Ontario Energy Board
P.O. Box 2319
2300 Yonge Street 26th Floor
Toronto, ON M4P 1E4
Attention: Kirsten Walli, Board Secretary

Re: EB-2008-0408 Consultation on Transition to International Financial Reporting Standards and Consequent Amendments to Regulatory Instruments

In response to your letter of December 23rd, 2008, Hydro Ottawa would be pleased to participate in the consultation process to examine issues associated with the transition to International Financial Reporting Standards ("IFRS"). Please add the following people to your notification/information distribution list.

The following individuals will attend at the OEB office at 2300 Yonge Street.

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The following individual will participate by webcast.

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If you have any questions, please contact me at lynneanderson@hydroottawa.com or 613-738-5499 ext 527.

Yours truly,

(Original signed by)

Lynne Anderson
Chief Regulatory Affairs & Government Relations Officer
Hydro Ottawa