

Energizing Our Community

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January 13, 2009

Ms. Kirsten Walli Board Secretary 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 - Board File No.: EB-2008-0408

Orillia Power Distribution Corporation intends to attend the issues meeting to be held January 27, 2009 at the Board office. We do not wish to request cost eligibility.

Please contact myself at pwelsh@orilliapower.ca or by phone (705)326-2495 ext 222 with further details.

Yours truly,

Pauline Welsh

Regulatory Officer

Farlin Welch

Orillia Power Distribution Corporation

