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VIA EMAIL and COURIER

January 13, 2009

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street
27th Floor
Toronto, Ontario
M4P 1E4

Dear Ms. Walli:

Re: Board File No.: EB-2008-0408
Consultation on Transition to International Financial Reporting
Standards and Consequent Amendments to Regulatory Instruments

Further to the Board's notice dated December 23, 2008, Enbridge Gas Distribution Inc. will attend the January 27, 2009 issues meeting scheduled in relationship to the IFRS Consultative.

Attending on behalf of EGDI will be Narin Kishinchandani, Sook-Ying Cojita and Kevin Culbert.

Sincerely,

[original signed by]

Lorraine Chiasson
Regulatory Coordinator

cc: Fred Cass, Aird & Berlis (via email)
David Stevens, Aird & Berlis (via email)