



January 13, 2009

Ms. Kirsten Walli  
Ontario Energy Board  
P.O. Box 2319  
2300 Yonge Street, 27<sup>th</sup> Floor  
Toronto, Ontario  
M4P 1E4

Dear Ms. Walli,

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

Whitby Hydro Electric Corporation ("Whitby Hydro") wishes to advise the Board of its interest in participating in the IFRS consultation process. At this time, Whitby Hydro anticipates sending a representative to the issues meeting on January 27<sup>th</sup>, 2009.

Please send any information related to this proceeding to my attention:

Ramona Abi-Rashed  
Treasurer  
Whitby Hydro Electric Corporation  
100 Taunton Rd. E.  
P.O. Box 59  
Whitby, ON L1N 5R8  
(905) 668-5878 Ext. 256  
[rabirashed@whitbyhydro.on.ca](mailto:rabirashed@whitbyhydro.on.ca)

Whitby Hydro does not request cost eligibility for this process.

Regards,

*Original Signed By*

Ramona Abi-Rashed  
Treasurer