



**FINANCIAL SERVICES DEPARTMENT
KITCHENER UTILITIES**

James A. (Jim) Gruenbauer, CMA
Manager, Regulatory Affairs & Supply
City Hall, P.O. Box 1118
200 King St. West, 5th Floor
Kitchener, Ontario
Canada, N2G 4G7
Phone: 519-741-2616
Cell: 519-580-3568
Fax: 519-741-2633
TDD: 519-741-2385
e-mail: jim.gruenbauer@kitchener.ca

BY E-MAIL & COURIER

January 14, 2009

Ontario Energy Board
Attn: Ms. Kirsten Walli, Board Secretary
P.O. Box 2319
2300 Yonge Street, 27th Floor
Toronto, Ontario, M4P 1E4

Dear Ms. Walli:

Re: EB-2008-0408 – Consultation on Transition to IFRS and Consequent Amendments to Regulatory Instruments – Request to Participate by City of Kitchener (“Kitchener”)

Pursuant to the Ontario Energy Board’s (“Board’s”) Notice and Invitation dated December 23, 2008, Kitchener wishes to participate in this consultation process.

Kitchener expects to participate remotely in the issues meeting to be held on January 27, 2009. We will likely be a passive observer as opposed to an active participant. Kitchener does not expect to seek costs in this consultation process.

If there are any questions or concerns with this request for participation, please contact me at your earliest convenience.

Sincerely,

James A. Gruenbauer, CMA
Manager, Regulatory Affairs and Supply

Cc: W. Malcolm (Kitchener)
J. Alick Ryder, Q.C. (RWBH)