

January 14, 2009

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

Attention: Kirsten Walli
Board Secretary

Dear Kirsten:

RE: Consultation on Transition to IFRS and Consequent Amendments to
Regulatory Instruments Board # EB-2008-0408

This is to advise the Ontario Energy Board that Festival Hydro Inc. (ED-2002-0513) plans to participate in the consultation on transition to IFRS File # EB-2008-0408. We plan to attend the issues meeting dated January 27, 2009 via webcast.

Festival Hydro does not request cost eligibility.

Please contact me at 519-271-4703 x. 268 if you have any questions.

Yours truly,
Festival Hydro Inc.

Debbie Reece
Secretary Treasurer
Festival Hydro Inc.
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