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Administration
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January 14, 2009

Ms. Kirsten Walli
Ontario Energy Board
P.O. Box 2319
2300 Yonge Street, 27th 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**

North Bay Hydro Distribution Ltd. ("North Bay Hydro") wishes to advise the Board of its interest in participating in the IFRS consultation process. At this time, North Bay Hydro anticipates sending a representative to the issues meeting on January 27th, 2009.

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

Cindy Tennant
Manager, Finance
North Bay Hydro Distribution Ltd.
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P.O. Box 3240
North Bay, Ontario
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ctennant@northbayhydro.com

North Bay Hydro does not request cost eligibility for this process.

Sincerely,

A handwritten signature in black ink that reads "Cindy Tennant".

Cindy Tennant
Manager, Finance