



January 15, 2009

VIA RESS & COURIER

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

Dear Ms. Walli:

**Re: Request for Intervenor Status and Cost Award Eligibility
Consultation on Transition to International Financial Reporting Standards
and Consequent Amendments to Regulatory Instruments
Board File No.: EB-2008-0408**

I am writing pursuant to the Board's Notice of Consultation dated December 23, 2008 for the above proceeding, to respectfully request that the Board grant AMPCO intervenor status in this consultation, recognizing that our letter is being submitted one day after the deadline. I am also requesting that the Board confirm AMPCO's eligibility for an award of costs in this matter.

AMPCO is a not-for-profit consumer interest advocacy organization. AMPCO's members represent a cross-section of Ontario's major industries: forestry, chemical, mining and minerals, steel, petroleum products, cement, automotive and manufacturing and business consumers in general. AMPCO members are major investors, major employers and a major part of communities in which we operate, across Ontario.

AMPCO, and its member companies, are well known to the Board. AMPCO participates in many proceedings, working groups, consultations and initiatives of the Ontario Energy Board (OEB). AMPCO works as far as possible with other industry and consumer interest organizations, both outside and within OEB proceedings.

I. Interest

Our interest in the present consultation process is that the adoption and implementation of IFRS is expected to change the manner in which utilities perform their accounting and the reporting of financial results, and this may create impacts on distribution rates or other charges. Any decision of the Board pertaining to this proceeding will directly and fundamentally affect major power consumers across the province. We feel that AMPCO's participation in this proceeding is important and would provide value to the process.

Association of Major Power Consumers in Ontario
www.ampco.org

372 Bay Street, Suite 1702
Toronto, Ontario M5H 2W9

P. 416-260-0280
F. 416-260-0442

II. Notice

AMPCO proposes to have its technical consultant, Ms. Christine Dade participate as its representative in this process. Ms. Dade has experience in financial issues pertaining to the industry and we believe can make a valued contribution to the Board's consultation.

Ms. Dade plans to attend the issues meeting on January 27, 2009. Communications regarding this process should be directed to Ms. Dade.

Ms. Christine Dade
Dade & Associates
1449 Connery Crescent
Oshawa Ontario L1J 8E8
Tel.: (905) 723-9895
E-mail: dade9895@rogers.com

We trust this letter will be sufficient to confirm AMPCO's involvement and eligibility for a cost award. Please do not hesitate to contact me if you have any questions or require any further information.

Sincerely yours,



Adam White

Association of Major Power Consumers in Ontario
www.ampco.org

372 Bay Street, Suite 1702
Toronto, Ontario M5H 2W9

P. 416-260-0280
F. 416-260-0442