

**IFRS Consultation Agenda  
North Hearing Room  
September 16, 2008  
9:30 a.m. to 3:00 p.m.**

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|-------------------------|---|
| 9:30 a.m. – 9:35 a.m.   | <b>Introduction:</b> Board Staff  |
| 9:35 a.m. – 9:45 a.m.   | <b>Information update:</b> Board Staff  |
| 9:45 a.m. – 10:15 a.m.  | <b>Present pro-forma before/after IFRS financial statements:</b> Board Staff  |
| 10:15 a.m. – 10:45 a.m. | <b>Present reconciliation of before/after IFRS income statements to regulatory income and revenue requirement:</b> Board Staff  |
| 10:45 a.m. – 11:00 a.m. | <b>Break:</b> Refreshments not provided   |
| 11:00 a.m. – 12:15 p.m. | <b>General discussion of above financial statements and reconciliations</b>   |
| 12:15 p.m. – 1:15 p.m.  | <b>Lunch:</b> Provided in North Hearing room  |
| 1:15 p.m. – 1:30 p.m.   | <b>Discuss other regulatory instruments requiring change:</b> Board Staff   |
| 1:30 p.m. – 1:45 p.m.   | <b>Present potential changes to the Accounting Procedures Handbook:</b> Board Staff   |
| 1:45 p.m. – 2:45 p.m.   | <b>Roundtable discussion on material presented and other input from participants regarding IFRS Transition Plan development</b> |
| 2:45 p.m. – 3:00 p.m.   | <b>Closing remarks and agenda of future meeting:</b><br>Board Staff   |

**Note:** Board staff has posted material on the webpage for this consultation at <http://www.oeb.gov.on.ca/OEB/Industry+Relations/OEB+Key+Initiatives/Transition+of+Regulatory+Accounting+to+IFRS/Transition+of+Regulatory+Accounting+to+IFRS>

We ask those participants who would like hardcopies of the material presented to please print the material from the Board's web site.