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October 29, 2008

**EMAIL**

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
P.O. Box 2319  
2300 Yonge Street, 27<sup>th</sup> Floor  
Toronto, ON M4P 1E4  
Email: [IFRSproject@oeb.gov.on.ca](mailto:IFRSproject@oeb.gov.on.ca)

Dear Ms. Walli:

**Re: Board File No. EB-2008-0104  
Transition of Regulatory Accounting to IFRS Consultation  
("IFRS Consultation") Board Staff Draft Work Plan - OPG's  
Comments**

Please find attached Ontario Power Generation Inc.'s comments on the draft work plan prepared by Board Staff to transition regulatory accounting to IFRS issued October 7, 2008.

Please direct any questions in this matter to Randy Pugh, Manager, Regulatory Accounting at 416-592-3546 or [randy.pugh@opg.com](mailto:randy.pugh@opg.com).

Yours truly,

[Original signed by]

Andrew Barrett

Attach