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March 9, 2017

Ontario Energy Board
P.O. Box 2319
27th. Floor
2300 Yonge Street
Toronto ON M4P 1E4

Dear Ms. Kirsten Walli;

Re: Collus PowerStream Response to Draft Decision and Rate Order EB-2016-0064

On February 28, 2017, the Board Secretary issued a Draft Decision and Rate Order regarding Collus PowerStream Corp.'s Incentive Rate Mechanism Adjustment Application for 2017 Distribution Rates (EB-2016-0064).

In accordance with this letter, the Applicant has reviewed the information and is of the opinion that the Draft Tariff of Rates and Charges are accurate and complete.

The rate order includes the following requirement: ***"In its next rate application, Collus PowerStream shall file the results of a special purpose audit of the balances in its RSVA – Power and RSVA – GA accounts, in compliance with the OEB's instructions as set out in this decision."***

In order to meet the expectations of the Board, Collus PowerStream Corp. respectfully requests further direction on the parameters and expectations of such an audit. Since other utilities have received the same order, clarification would be beneficial for everyone involved. Please also include instruction on the cost recovery of the special purpose audit not currently covered in rates.

Collus PowerStream Corp. has concerns about locating an auditor with the technical skills required to audit balances of this complexity. The current local audit firms do not have such expertise.

An electronic copy of this response has been filed on the OEB's RSS portal.

Please contact Cindy Shuttleworth at cshuttleworth@collus.com or 705-445-1800 (Ext. 2270) with any questions or responses to this matter.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Cindy Shuttleworth".

Cindy Shuttleworth, CGA CPA
Chief Financial Officer