



PO Box 815 • Winnipeg, Manitoba Canada • R3C 2P4  
Street Location for DELIVERY: 22<sup>nd</sup> floor 360 Portage Ave

Telephone / N° de téléphone : (204) 360-3363 • Fax / N° de télécopieur : (204) 360-6147 • [baczarnecki@hydro.mb.ca](mailto:baczarnecki@hydro.mb.ca)

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December 4, 2015

Mr. D. Christle  
Secretary and Executive Director  
Public Utilities Board  
400-330 Portage Avenue  
Winnipeg, Manitoba  
R3C 0C4

Dear Mr. Christle:

**RE: MANITOBA HYDRO COST OF SERVICE STUDY REVIEW SUBMISSION**

The Public Utilities Board of Manitoba (“PUB”) has indicated that it intends to convene a process to review Manitoba Hydro’s Cost of Service Study (“COSS”) Methodology. Enclosed please find nine (9) copies of Manitoba Hydro Cost of Service Study Submission.

Manitoba Hydro awaits further direction from the PUB as to the distribution of this submission, and the consideration of a public review process to be scheduled.

Should you have any questions with respect to this submission, please contact the writer at 204-360-3363 or Greg Barnlund at 204-360-5243.

Yours truly,

**MANITOBA HYDRO LAW DIVISION**

Per:

A handwritten signature in blue ink, appearing to read 'Odette Fernandes', written over a light blue circular stamp.

**ODETTE FERNANDES**  
Barrister & Solicitor

Att.