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February 27, 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 2015/16 & 2016/17 General Rate Application – MHEB Quarterly Report and Depreciation Directives

On February 4, Manitoba Hydro filed with the Public Utilities Board of Manitoba ("PUB") Minimum Filing Requirements ("MFRs") as Tab 11 of its 2015/16 & 2016/17 General Rate Application ("Application").

As part of Financial Information MFR 4, Manitoba Hydro indicated that it would file the Manitoba Hydro-Electric Board Quarterly Report for the nine months ended December 31, 2014 once it is publicly released. Please find nine (9) copies of the Quarterly Report which has been incorporated in Appendix 11.10 of Tab 11. Please include the paper copy of this Quarterly Report behind Appendix 11.10.

As part of Capital Expenditures-Depreciation MFR 7, Manitoba Hydro indicated that it anticipates filing with the PUB its response to Directives 8 and 9 of Order 43/13 by the end of February 2015. Please find nine (9) copies of Appendix 11.49 which provides a comparison of the impacts of using the Equal Life Group ("ELG") and Asset Service Life ("ASL") depreciation methodologies. Manitoba Hydro has also included as part of Appendix 11.49 correspondence related to these directives.

Should you have any questions with respect to the foregoing, please do not hesitate to contact the writer at 204-360-3257.

Yours truly,

MANITOBA HYDRO LAW DIVISION

Per:

BRENT A. CZARNECKI Barrister & Solicitor

cc: All Registered Interveners

Att.