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February 22, 2013

PUBLIC UTILITIES BOARD OF MANITOBA  
400-330 Portage Avenue  
Winnipeg, Manitoba  
R3C 0C4

ATTENTION: Mr. H. M. Singh, Board Secretary and Executive Director

Dear Mr. Singh:

**Re: Centra Gas Manitoba Inc.  
2013/14 General Rate Application**

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Please find attached nine (9) copies of Volume II of Centra Gas Manitoba Inc.'s ("Centra") 2013/14 General Rate Application ("GRA" or "Application").

Volume II includes materials on Centra's customer and volume forecast (Tab 8), rate base and rate of return (Tab 9), Centra's gas supply, transportation & storage portfolio and related costs (Tab 10), cost allocation & rate design (Tab 11), proposed rates and customer impacts (Tab 12), Fixed Rate Primary Gas Service (Tab 13), proposed changes to the Terms & Conditions of Service (Tab 14), responses to a number of Public Utilities Board ("PUB") directives and other matters (Tab 15).

Enclosed please also find Appendix 5.9, entitled Deferred Costs, to be included under Tab 5 of Volume I, and an updated Tab 5 Index page. Centra plans to file Appendix 5.7, on Operating, Maintenance & Administrative Expense, on Monday, February 25, 2013.

Centra would like to take this opportunity to provide the PUB with an update on matters related to International Financial Reporting Standards ("IFRS"). Centra had adopted the optional deferrals of the implementation of IFRS that have been extended by the Canadian Accounting Standards Board ("AcSB") and planned to transition to IFRS effective April 1, 2014. The AcSB decided on February 13, 2013, that it would extend the existing deferral of the IFRS changeover date for Canadian rate-regulated entities by an additional year to January 1, 2015. This development is very recent and the Corporation will continue to monitor the situation; however Centra can advise on a preliminary basis that it intends to adopt the further deferral and would, as a result, transition to IFRS during its 2015/16 fiscal year. Centra would like to note that this decision does not impact the current rate application before the PUB for the 2013/14 fiscal year, as IFF12 had assumed IFRS implementation during the 2014/15 fiscal year.

Copies of Centra's submission have also been provided to the PUB advisors and Interveners of past record. Should you have any questions with respect to this submission or require paper copies, please contact the writer at 204-360-3468 or Greg Barnlund at 204-360-5243.

Yours truly,

**MANITOBA HYDRO LAW DEPARTMENT**

Per:



Marla D. Boyd  
Barrister and Solicitor

cc: Mr. B. Peters, Fillmore Riley  
Mr. R. Cathcart, Cathcart Advisors Inc.  
Mr. B. Ryall, Ryall Engineering  
Interveners of Past Record