

MANITOBA HYDRO

2012/13 & 2013/14 ELECTRIC GENERAL RATE APPLICATION

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Manitoba Hydro Undertaking # 43

Manitoba Hydro to provide the written materials from IASB related to the recent decision regarding the interim standard for rate regulated accounting or a link to the information.

Response:

The IASB information is copyrighted.

Please see page 10 of 15 titled “Rate-regulated Activities” of the following link for the information pertaining to IASB update on the rate-regulated accounting project.

<http://media.ifrs.org/2012/Updates/IASB-Update-December-2012.pdf>