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March 22, 2016

Mary Neal
Senior Consultant
Daymark Energy Advisors
One Washington Mall, 9th floor
Boston, MA 02108
United States

Dear Ms. Neal:

RE: MANITOBA HYDRO COST OF SERVICE STUDY METHODOLOGY REVIEW- COST OF SERVICE MODEL

By letter dated March 11, 2016, Manitoba Hydro provided additional data and an updated Cost of Service model with additional functionality in response to Daymark Energy Advisors' ("Daymark") request dated March 9, 2016. The additional data provided included a complete PDF copy of PCOSS14 (Amended) Schedules (item 3 in Daymark's March 9th letter).

Manitoba Hydro inadvertently included the PCOSS14 Schedule C12 at page 19 of the above document. Manitoba Hydro has prepared a revised PDF copy of PCOSS14 (Amended) Schedules that includes the correct Schedule C12 at page 19 of the document. No other changes were made to this document.

The revised PDF copy of PCOSS14 (Amended) Schedules can be found in Manitoba Hydro's File Transfer site under the folder named "Additional Data March 11 2016" (document named "PCOSS14-Amended_revised_mar_22.pdf").

Should you have any questions with respect to the forgoing, please do not hesitate to contact the writer at 204-360-5243 or Kelly Derksen at 204-360-5248.

Yours truly,

Per:

A handwritten signature in blue ink, appearing to read 'GBarnlund'.

GREG BARNLUND

Division Manager, Rates & Regulatory Affairs

cc : Kelly Derksen, Department Manager, Manitoba Hydro Cost of Service