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**Commission de l'énergie
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BY EMAIL ONLY

August 6, 2009

Mr. Graham Bertrand
President/Chairman, Board of Directors
Chapleau Public Utilities Corporation
110 Lorne Street South
P.O. Box 670
Chapleau ON P0M 1K0

Dear Mr. Bertrand,

RE: ACTION REQUIRED PER AUDIT REVIEW RESULTING FROM EB-2007-0755

As you are aware, the Regulatory Audit staff completed its review of Chapleau Public Utilities Corporation's ("CPUC") deferral and variance accounts and issued its report to CPUC on April 21, 2009. The results of the audit review found that the amount filed for disposition (i.e. a credit of \$261,348) was incorrectly recorded in CPUC's books of accounts, and that the amount dispositioned should be adjusted to a credit of \$215,662, a difference of \$45,686. In effect, the 3-year rate rider put in place under EB-2007-0755 is refunding the customer \$45,686 more than the required amount.

Through this letter, the Board requires CPUC to propose an appropriate adjustment to the rate rider as a part of its next IRM rate application.

Yours truly,

Original Signed By

Kirsten Walli
Board Secretary

cc: Michael Buonaguro, VECC