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March 2, 2012

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto ON M4P 1E4

Dear Ms. Walli:

RE: COLLUS Power Corp – IRM3 2012 electricity distribution rate application
Board File No: EB-2011-0161
Final Submission

COLLUS Power Corp (“COLLUS”) is providing with this letter our final submission in response to Board Staff’s and VECC’s final arguments submitted on February 17/12. These items have been filed electronically at the Board as a part of our Distribution Service Rates Application file.

Included with this submission are completed excel models:

1. Updated 2001-2005 SIMPILS (Halton Hills version) models
2. Updated Continuity Schedules calculating carrying charges and balances.

We have also sent a copy of both to VECC.

We appreciate your efforts in this regard and await your response.

Thank you,

Mr. T. (Tim) E. Fryer CMA
Chief Financial Officer
COLLUS Power Corp

cc Michael Buonaguro
Counsel for VECC

COLLUS Power Corp

REPLY SUBMISSION

2012 ELECTRICITY DISTRIBUTION RATES

EB-2011-0161

Submitted March 2, 2012

OVERVIEW/INTRODUCTION

This is the reply submission of COLLUS Power Corp (COLLUS Power) in regards to its 2012 3rd Generation Incentive Regulation Mechanism for an order approving just and reasonable rates for the distribution of electricity effective May 1, 2012. COLLUS Power's submission is filed in reply to submissions filed by Ontario Energy Board Staff ("Board Staff") February 17, 2012 and Vulnerable Energy Consumers Coalition (VECC) February 17, 2012.

COLLUS Power filed the Application on November 25, 2011 under section 78 of the Ontario Energy Board Act, 1998. COLLUS Power submitted its responses to interrogatories from Board Staff and VECC on February 3, 2012.

REPLY SUBMISSION

Board Staff made submissions on the following matters

- Retail Transmission Service Rates ("RTSR") Adjustment Workform;
- Disposition of Group 1 Deferral and Variance Account Balances;
- Account 1521 – Special Purpose Charge ("SPC");
- Account 1562 – PILs Disposition; and
- Lost Revenue Adjustment Mechanism ("LRAM").

In addition, VECC provided a submission on LRAM.

COLLUS Power will address each issue in accordance with the matters listed by Board Staff.

**RETAIL TRANSMISSION SERVICE RATES (“RTSR”) ADJUSTMENT
WORKFORM**

Board staff agreed with COLLUS Power in regards to evidence provided on RTSR. As a result, COLLUS Power would request that Board approve the RTSR as filed.

DISPOSITION OF GROUP 1 DEFERRAL AND VARIANCE ACCOUNTS

As outlined in the application, COLLUS Power submitted that a four year disposition period of the Group 1 Deferral and Variance Account would mitigate rate fluctuations over time. However, COLLUS Power understands the position of Board staff and would agree that the disposition of Group 1 Deferral and Variance Account balances as at December 31, 2010 and interest to April 30, 2012 be disposed of over a two year period commencing May 1, 2012.

ACCOUNT 1521 – SPECIAL PURPOSE CHARGE DISPOSITION (SPC)

COLLUS Power agrees with Board Staff that the Board should authorize the disposition of Account 1521 as of December 31, 2010, plus the amount recovered from customers in 2011, including carrying charges as of April 30, 2012. If the Board decides to dispose of account 1521, the disposition should be on a final basis and account 1521 should be closed.

Consistent with the disposition period for the Group 1 Accounts, a two-year disposition period should be used to clear Account 1521.

**ACCOUNT 1562 DEFERRED PAYMENTS-IN-LIEU OF TAXES (“PILS”)
DISPOSITION**

In the Board staff submission in regard to “Account 1562 Deferred Payments-in-lieu of Taxes (“PILs”) Disposition”, two main issues are raised:

- a) A correction to the rate sliver from the 2004 RAM used to determine PILs collected from customers from April 1, 2004 to March 31, 2005; and
- b) The appropriate tax rate to be used for the purposes of true-up.

With regard to the first issue, COLLUS Power agrees the rate sliver used to determine the collection of PILs from customers during the period April 1, 2004 to March 31, 2005 should reflect the rate recovery allocation of 100% on the variable charge as shown in the approved 2004 RAM. As outlined in the response to Board staff IR#10, 1 a), Appendix G, the 1562 PILs claim was revised from a debit balance of \$283,497 to a debit balance of \$294,609 as a result of using the revised rate sliver. Based on the submission below which supports using the maximum blended tax rate for true-up purposes, it is COLLUS Power submission that the 1562 PILs claim of \$294,609 is the correct value and should be approved by the Board for disposition.

With regard to the second issue, the appropriate tax rate to be used for the purposes of true-up, COLLUS Power strongly disagrees with Board Staff’s submission on this issue. COLLUS Power’s submission on this issue will show that, as of time of preparing this submission, the Board has approved the maximum blended tax rate, not only for all the cases related to the Combined PILs Proceeding EB-2008-0381 (“the Combined Proceeding”), but also for all 2012 approved distribution rate applications that include the disposition of Account 1562. In other words, the Board has approved, to date, the maximum blended tax rate for the purposes of true-up in all cases, whether the distributor was large, medium or small and where all have very different income tax circumstances amongst them.

1 On page 6 of Board staff submission it is stated “COLLUS Power’s amended evidence
2 supports a refund to customers of a credit balance of \$250,601 consisting of a credit
3 principal amount of \$211,682 plus related credit carrying charges of \$38,919”. COLLUS
4 Power respectfully submits that Board staff has not interpreted the response to Board staff
5 IR#10, 3 c) & d) correctly. The response to these interrogatories does indicate a credit
6 balance of \$250,601 and reflects the assumptions outlined in the interrogatory to be used to
7 calculate the balance. However, COLLUS Power did not amend its evidence to suggest a
8 credit balance of \$250,601 was the amended balance for disposition. COLLUS Power was
9 simply answering the interrogatory using the assumption outlined in the interrogatory, that
10 being to “Please make copies of the 2001 to 2005 SIMPIL models and insert the tax rates
11 based on COLLUS Power’ own tax evidence in sheet TAXCALC in the 2001 to 2005
12 SIMPIL models” and to “Please update the PILs continuity schedule for the variances
13 created by the changed income tax rates”. COLLUS Power does realize that in answering
14 Board staff IR#10, 3 c) & d) that it should file the updated 2001 to 2005 SIMPIL models
15 and updated PILs continuity schedule in active Excel format. COLLUS Power will include
16 these files as part of this submission and lists what is provided at the end of the section.

17 In addition, based on the Board staff submission it appears Board staff is suggesting that
18 since COLLUS Power’s 2002 rate base is \$13,535,678 it is subject to the small business
19 deduction. They contend as a result, it should not be allowed to use the maximum blended
20 tax rate for the purposes of true-up. COLLUS Power has reviewed the SIMPIL models of:

- 21 • The three applicants that participated in the Combined Processing; and
- 22 • The 2012 distribution rate applicants that have received a Board Decision, at the
23 time this submission was prepared, that includes a component for the disposition of
24 account 1562.

25 The following is a summary of that review:

<u>Distributor's from the Combined Proceeding</u>						
	2002 Rate Base	2001	2002	2003	2004	2005
Barrie Hydro Distribution Inc.	\$108,021,367					
	Net Taxable Income	(\$3,025,316)	(199,424)	\$2,728,422	\$9,496,972	\$11,824,614
	Total Income Tax	\$0	\$0	\$965,811	\$3,380,364	4,171,784
	Effective Tax Rate when Taxes Paid			35.40%	35.59%	35.28%
	Tax Rate Used in True-Up	40.62%	38.62%	36.62%	36.12%	36.12%
		Maximum Tax Rate				
ENWIN Utilities Ltd.	\$161,325,087					
	Net Taxable Income	Not able to find information on OEB Website	(8,920,950)	\$2,297,179	(9,972,719)	(4,808,709)
	Total Income Tax		\$0	\$0	\$0	0
	Effective Tax Rate when Taxes Paid					
	Tax Rate Used in True-Up		38.62%	36.62%	36.12%	36.12%
		Maximum Tax Rate				
Halton Hills Hydro Inc.	\$25,052,968					
	Net Taxable Income	(\$853,140)	\$693,654	\$2,316,056	\$1,657,774	\$1,575,260
	Total Income Tax	\$0	\$266,198	\$849,284	\$547,618	531,984
	Effective Tax Rate when Taxes Paid		38.38%	36.67%	33.03%	33.77%
	Tax Rate Used in True-Up	40.62%	38.62%	36.62%	36.12%	36.12%
		Maximum Tax Rate				

1

<u>Distributor's with Approved 2012 Rates Including 1562 Disposition</u>						
	2002 Rate Base	2001	2002	2003	2004	2005
Grimsby Power Inc.	\$11,829,863					
	Net Taxable Income	(\$692,024)	\$0	\$641,059	\$731,057	\$383,542
	Total Income Tax	\$0	\$0	\$209,879	\$241,765	105,918
	Effective Tax Rate when Taxes Paid			32.74%	33.07%	27.62%
	Tax Rate Used in True-Up	40.62%	38.62%	36.62%	36.12%	36.12%
		Maximum Tax Rate				

2

Hydro One Brampton Networks Inc.	\$211,672,968					
	Net Taxable Income	\$2,649,611	\$3,092,539	\$16,465,975	\$19,785,187	\$22,614,954
	Total Income Tax	\$1,091,008	\$1,250,466	\$5,973,856	\$7,146,297	8,168,522
	Effective Tax Rate when Taxes Paid	41.18%	40.43%	36.28%	36.12%	36.12%
	Tax Rate Used in True-Up	40.62%	38.62%	36.62%	36.12%	36.12%
		Maximum Tax Rate				
Norfolk Power Distribution Inc.	\$28,259,071					
	Net Taxable Income	(\$938,247)	\$0	\$0	\$0	\$828,541
	Total Income Tax	\$0	\$0	\$0	\$0	281,148
	Effective Tax Rate when Taxes Paid					33.93%
	Tax Rate Used in True-Up	40.62%	38.62%	36.62%	36.12%	36.12%
		Maximum Tax Rate				
Oshawa PUC Networks Inc.	\$52,062,025					
	Net Taxable Income	(\$4,013,774)	\$0	\$5,166,486	\$5,530,539	\$5,027,868
	Total Income Tax	\$0	\$0	\$1,891,968	\$1,996,630	1,789,066
	Effective Tax Rate when Taxes Paid			36.62%	36.10%	35.58%
	Tax Rate Used in True-Up	40.62%	38.62%	36.62%	36.12%	36.12%
		Maximum Tax Rate				
Hydro Ottawa Limited	\$386,493,612					
	Net Taxable Income	Not able to find information on OEB Website	(\$17,737,119)	\$0	(1)	\$4,546,858
	Total Income Tax		\$0	\$0	\$0	1,806,163
	Effective Tax Rate when Taxes Paid					39.72%
	Tax Rate Used in True-Up		38.62%	36.62%	36.12%	36.12%
		Maximum Tax Rate				
Whitby Hydro Electric Corporation	\$56,508,433					
	Net Taxable Income	(\$1,354,846)	\$0	\$352,814	\$1,298,884	\$4,379,711
	Total Income Tax	\$0	\$0	\$129,201	\$469,158	1,581,916
	Effective Tax Rate when Taxes Paid			36.62%	36.12%	36.12%
	Tax Rate Used in True-Up	40.62%	38.62%	36.62%	36.12%	36.12%
		Maximum Tax Rate				

1 Putting aside that in all cases to date, the Board has approved the maximum blended tax
2 rate for the purposes of true-up, COLLUS Power would particularly like to focus on the
3 Grimsby Power Inc. (“Grimsby”) approved application. Grimsby had a 2002 rate base of
4 \$11,829,863 and was subject to the small business deduction since their rate base was
5 between \$10 million and \$15 million. However, final 2012 distribution rates were approved
6 for Grimsby with a disposition of account 1562 component assuming the maximum
7 blended tax rate for true-up purposes. COLLUS Power understands the Grimsby 2012
8 distribution rates were approved based on the Board approving a settlement proposal that
9 included a settlement on the issue of the disposition of account 1562. It is also COLLUS
10 Power’s understanding the Board typically would not approve a settled issue that was not
11 consistent with Board policy. As a result, it is COLLUS Power’s submission that it would
12 not be consistent with Board policy to allow Grimsby the use of the maximum blended tax
13 rates for the purposes of true-up when they are subject to the small business deduction, but
14 then again turn around and suggest COLLUS Power should not use the maximum blended
15 tax rate since they are subject to the small business deduction.

16 In their submission Board staff is recommending that the credit balance of \$250,601 should
17 be used as the balance for account 1562 for purposes of disposition. COLLUS Power would
18 like to make it clear to the Board that this credit balance was determined based on the
19 Board staff’s requested use of the effective tax rate from the tax returns for each of the
20 years 2001 to 2005.

21 In the Board’s Decision on the Combined Process Issue#9 addressed the question - What
22 are the correct tax rates to use in the true-up variance? - the discussion on this issue
23 included comments from various parties and COLLUS Power would like to focus in this
24 submission on the comments of Board staff and SEC.

25 *Board staff submitted that a relatively simple method applicable to most distributors*
26 *should be implemented. Board staff submitted, as an example, that distributors could*
27 *derive the income tax rate for the true-up calculations by dividing the income tax*
28 *actually payable from the final tax returns by the taxable income for each tax year,*

1 *although for some distributors, this will be slightly below the maximum statutory tax*
2 *rates. Parties later referred to a tax rate that would be produced in this manner as*
3 *the “effective tax rate”.*

4 *SEC submitted that it has some difficulty with staff’s proposed “effective tax rate”*
5 *approach as it does not appear that this was part of the methodology at the time and*
6 *adding this now would be inconsistent with the Board’s December 18, 2009 decision.*
7 *SEC argued that it is not obvious that the “effective tax rate” would be the correct*
8 *rate, and it may be that the marginal tax rate (usually the legislated rate) is more*
9 *appropriate. SEC’s interpretation of the April 2003 FAQ is that it refers to the*
10 *“legislated” tax rates, not effective tax rates and that is what the distributors should*
11 *have used.*

12 The Board’s findings on this issue are as follows

13 *The Board notes that the Board staff reply submission differs from its December 24,*
14 *2010 submission and appears to be generally responsive to the concerns raised by the*
15 *parties in their submissions. The Board notes that the application of the staff proposal*
16 *to use the tax rates contained in the tables shown above is compatible with the manner*
17 *in which the parties settled Issue # 4 with regard to tax loss carry-forwards.*

18 *The Board notes that no party raised any specific concerns with proposals on this*
19 *particular issue contained in Board staff’s reply submission. The Board finds that the*
20 *Applicants are to use the applicable tax rate percentages from the applicable table*
21 *above for the purposes proposed by Board staff in its reply submission.*

22 The following outlines the table referenced in the Board Decision

23

1

Maximum Income Tax Rates in Percentages						
	2001 4th Quarter	2002	2003	2004	2005	2006
Federal	27.00	25.00	23.00	21.00	21.00	21.00
Federal Surtax	1.12	1.12	1.12	1.12	1.12	1.12
Ontario	12.50	12.50	12.50	14.00	14.00	14.00
Combined Rate	40.62	38.62	36.62	36.12	36.12	36.12
Gross-up Rate	39.50	37.50	35.50	35.00	35.00	35.00
Minimum Income Tax Rates in Percentages						
	2001 4th Quarter	2002	2003	2004	2005	2006
Federal	12.00	12.00	12.00	12.00	12.00	12.00
Federal Surtax	1.12	1.12	1.12	1.12	1.12	1.12
Ontario	6.00	6.00	5.50	5.50	5.50	5.50
Combined Rate	19.12	19.12	18.62	18.62	18.62	18.62
Gross-up Rate	18.00	18.00	17.50	17.50	17.50	17.50

2

3 A discussion with parties who participated in the Combined Proceeding and a review of the
4 Board's Decision on issue 9 suggests to COLLUS Power that it is the approved level of
5 regulatory taxable income, as used in the PILs Proxy calculation at the time rates were
6 approved, that should be used to determine the appropriate tax rate. The actual effective tax
7 rate, based on actual taxable income, can be impacted by items such as loss carry forwards,
8 expensing of regulatory assets and non-distribution items. As a result, the effective tax rate
9 should not be used for true-up purposes.

From the SIMPIL Models, the following outlines the COLLUS Power's approved regulatory taxable income and the regulatory taxable income that the minimum income tax rate would be applied to

Year	COLLUS Power Approved Regulatory Taxable Income	Regulatory Taxable Income for Minimum Tax Rate
2001 4 th Quarter	167,476	50,000
2002	577,641	200,000
2003	577,641	200,000
2004	577,641	250,000
2005	759,052	250,000

In all years COLLUS Power's approved regulatory taxable income was above the level which the minimum tax rate was applicable to. In COLLUS Power's view it is clear from the Board Decision there are only two choices for which of the tax rates are to be used for true-up purposes – the minimum tax rate or the maximum tax rate. Since in all of the years regulatory taxable income is above the minimum level the minimum tax rate is not applicable. As a result, based on the Board's Decision the maximum tax rate should be used in the case of COLLUS Power for true-up purposes.

COLLUS Power understands that the following comments were provided in the Application, but believe it is important to include them again at this time. COLLUS Power

1 incorporated the maximum blended tax rate in the models for true-up purposes. In support
2 of this methodology, COLLUS Power relied on the OEB's Decision in EB-2008-0381
3 which states, in part:

4
5 *"ALL OTHER DISTRIBUTORS*

6 *Following the approach used in the Regulatory Asset proceeding, the Board will establish*
7 *a process whereby the conclusions from this proceeding may be applied to the remaining*
8 *distributors.*

9
10 *Each remaining distributor will be expected to apply for final disposition of account 1562*
11 *with its next general rates application (either IRM or cost of service). If the distributor files*
12 *evidence in accordance with all the **various decisions made in the course of this***
13 ***proceeding**, including the use of the updated model referenced above and certifies to that*
14 *effect, the distributor may expect that the determination of the final account balance will be*
15 *handled expeditiously and in a largely administrative manner.*

16
17 *Distributors are of course able to file on a basis which differs from that which is*
18 *contemplated by the decisions in this proceeding. In that event, the application can be*
19 *expected to take some time to process, and therefore, should not be made as part of an IRM*
20 *application."*

21
22 In referring to the words "*various decisions made in the course of this proceeding*", the
23 Board decided a certain way to handle the tax rates as per Issue #9 of the Combined
24 Proceeding. To not follow the Board Decision on this issue would not promote the
25 statement of the Board in their Decision that "*the distributor may expect that the*
26 *determination of the final account balance will be handled expeditiously and in a largely*
27 *administrative manner*".

1 In addition, a review of the background on Issue #9 in the Board Decision and outlined
2 above indicates that Board staff initially suggested the effective tax rate method should be
3 used to determine the tax rate for the true up purposes. In response to submissions from
4 other parties, in a later submission Board Staff moved away from the effective tax rate
5 method and towards the use of legislated rates, as shown in the tax rate tables in the
6 Decision. It was this latter approach to use the legislated tax rates and the accompanying
7 tax rate tables that the Board approved.

8
9 It appears that in practice the Board has simplified the process by applying the tax rates
10 from the "Maximum Income tax Rates in Percentages" table in the Decision for true-up
11 purposes. To have each LDC come up with their own rate will not allow the Board to deal
12 with issue "expeditiously and in a largely administrative manner."

13
14 In COLLUS Power's view, it would also appear with recent approvals for 2012 rates, the
15 Board has consistently used a simplified approach by approving the use of the maximum
16 blended tax rate for true-up purposes in all cases to date. It would appear to COLLUS
17 Power Board staff is still trying to argue the same position once again in their submission
18 that was rejected by the Board in the Decision on the Combined Proceeding.

19
20
21 Based on the above, it is COLLUS Power's submission that for the purposes of the account
22 1562 true-up, the Combined Rate from the "Maximum Income Tax Rates in Percentages"
23 from the Decision on issue 9 of the combined proceeding on account 1562 should be used,
24 consistent with Board Decisions to date and the approach taken by COLLUS, and that the
25 debit balance of \$294,609 should be approved for disposition over a one year period as
26 originally proposed on Page 7 of our Application. As noted in the Application COLLUS
27 Power submits that a one year recovery will serve to mitigate the rate change impact during
28 this rate setting period and next year's. Therefore we respectfully submit for this recovery
29 over a one year period.

30

In reference to the indication in the account 1562 disposition submission that the updated excel model documents would be forward the following table lists the Appendix Excel documents that accompany this submission.

LIST OF EXCEL DOCUMENTS PROVIDED

APPENDIX A	Summary Continuity Schedule – Correct 2004 Rate Sliver Summary Continuity Schedule – Correct 2004 Rate Sliver – OEB 10	
APPENDIX B	PILs Carrying Charge Schedule – Correct 2004 Rate Sliver PILs Carrying Charge Schedule – Correct 2004 Rate Sliver – OEB 10	
APPENDIX C	SIMPILS 2001 Halton Hills Model – OEB Q # 10	
APPENDIX D	SIMPILS 2002 Halton Hills Model – OEB Q # 10	
APPENDIX E	SIMPILS 2003 Halton Hills Model – OEB Q # 10	
APPENDIX F	SIMPILS 2004 Halton Hills Model – OEB Q # 10	
APPENDIX G	SIMPILS 2005 Halton Hills Model – OEB Q # 10	

LOST REVENUE ADJUSTMENT MECHANISM (LRAM)

With regards to the LRAM matter, Board staff and VECC submission are very similar and no issues raised by VECC that are not already raised by Board staff. There are three main issues raised.

a) 2010 programs

b) Recovery of persisting impact of 2006 to 2010 programs in 2011

c) Recovery of persisting impact of 2006 to 2009 programs in 2010

Regarding issue one and two, COLLUS Power agrees with Board staff and VECC. On issue one all parties agree that LRAM in 2010 from 2010 program should be recoverable. However, this amount is only \$150 and is immaterial as a stand alone claim.

On issue two, COLLUS Power submits that it agrees with parties that it would not be appropriate to seek a LRAM claim on the persisting impact of 2006 to 2010 programs in 2011. In the Board's draft Guidelines for Electricity Distributor Conservation and Demand Management EB-2012-0003, dated January 5, 2012; section 14 states:

1 14. LRAM & SHARED SAVINGS MECHANISM FOR PRE-CDM CODE ACTIVITIES
2
3
4

5 When making an application for either LRAM or SSM in association with CDM programs
6 delivered before 2011, distributors should continue to follow the 2008 CDM Guidelines. All
7 other aspects of the 2008 CDM Guidelines are superseded by this document and the CDM
8 Code. Based on the above COLLUS Power expects there will be opportunity to address a
9 LRAM claim for 2011 resulting from persisting impact of 2006 to 2010 programs in a
10 future application. Based on the submission below which supports a LRAM claim that
11 includes persisting impact of 2006 to 2009 programs in 2010, it is COLLUS Power
12 submission that the LRAM claim should be the originally requested amount of \$66,095.

13
14 With regards to recovery of persisting impact of 2006 to 2009 programs in 2010, it is Board
15 staff and VECC submissions that such savings should not be recoverable since they have
16 been incorporated in the 2009 load forecast at the time of rebasing.

17
18 In COLLUS Power 2009 COS Application, EB-2009-0226 (i.e.); Exhibit 3; Tab 2 Schedule
19 1 Appendix A Page 1 of 2 it states

20
21 “As required by the OEB’s Filing Requirements, COLLUS Power Corp is providing
22 normalized historical and forecast (Bridge Year and Test Year) throughput data.
23 Weather normalization (where required) is based on normalized average use per
24 customer (“NAC”) calculated from the weather-normalized throughput of the utility
25 from **2004**”.(emphasis added)
26

27 In other words, the 2009 load forecast proposed by COLLUS Power and approved by the
28 Board in EB-2009-0226 was based on 2004 data. Since the 2009 load forecast was based on
29 2004 information, the 2009 forecast would not account for any energy efficiency and
30 energy conservation activities for the period of 2005 to 2009.

1
2 COLLUS Power therefore disagrees with Board Staff and VECC submissions that the
3 recovery of the requested persisting lost revenues from 2006, 2007, 2008 and 2009 CDM
4 programs in 2010 be denied. Based on the method used to determine the 2009 load forecast
5 and from a pure logic perspective, savings from 2006 to 2009 program are clearly not
6 incorporated in the forecast. As a result, COLLUS Power requests that the Board allow
7 recovery of persisting lost revenues from 2006, 2007, 2008 and 2009 CDM programs in
8 2010

9
10
11 All of which is respectfully submitted,
12
13

14 COLLUS POWER CORP
15

A handwritten signature in dark ink, appearing to be 'TF' followed by a long horizontal stroke.

16
17 Mr. T. (Tim) Fryer CMA
18 Chief Financial Officer
19 COLLUS Power Corp