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September 28, 2012

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board,  
2300 Yonge Street, 27<sup>th</sup> Floor,  
Toronto, Ontario  
M4P 1E4

**Re: EB-2012-0263 Amendment to Evidentiary Record**

Dear Ms. Walli:

Board Staff issued a letter dated September 27, 2012 in relation to Bluewater Power's amendment to its application filed on September 26, 2012. The letter seeks that "Bluewater confirm that the re-classification of software costs from class 46 to class 12 in all years from 2006 to 2011 conforms with the tax treatment in Bluewater's tax filing for each year during this period."

Bluewater Power responds as follows:

Confirmed. The Application Software investments from 2006 to 2011 were cumulated and treated as CCA class 12 assets in the 2011 Tax Return.

Thank you for this opportunity to clarify by letter, and we trust the foregoing is clear.

Sincerely,

A handwritten signature in black ink, appearing to be "APL".

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