



**PUBLIC INTEREST ADVOCACY CENTRE**  
**LE CENTRE POUR LA DEFENSE DE L'INTERET PUBLIC**

**ONE Nicholas Street, Suite 1204, Ottawa, Ontario, Canada K1N 7B7**

Tel: (613) 562-4002. Fax: (613) 562-0007. e-mail: [piac@piac.ca](mailto:piac@piac.ca). <http://www.piac.ca>

Michael Janigan  
Counsel for VECC  
(613) 562-4002 ext 26

September 28, 2012

**VIA MAIL and E-MAIL**

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
P.O. Box 2319  
2300 Yonge St.  
Toronto, ON  
M4P 1E4

Dear Ms. Walli:

**Re: Vulnerable Energy Consumers Coalition (VECC)**  
**Bluewater Power Distribution Corporation**  
**Amendment to Evidentiary Record**  
**EB-2012-0263**

VECC has reviewed the amendment to the evidence filed by Bluewater Power Distribution Corporation (Bluewater) on September 26, 2012.

Subject to Bluewater's response to Board Staff's request for Bluewater to 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 the period, VECC submits that there is no need for interrogatories or submissions on the amendment.

Yours truly,

Michael Janigan  
Counsel for VECC

cc: Bluewater Power Distribution Corporation  
L. Dugas