



ENERGY+ INC.

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March 27, 2017

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

Dear Ms. Walli :

**Re: EB-2016-0060 Energy+ Inc.
Comments on Draft Rate Order
2017 Electricity Distribution Rate Application**

Energy+ Inc. has received and reviewed the draft Decision and Rate order dated March 22, 2017 and provides the following comments:

- As a result of the Decision and Order dated March 23, 2017 with respect to Ontario Energy Support Program ("OESP") (EB-2017-0135), the OESP charge of \$0.0011 per kWh should be removed from the final Tariff Schedules for both service territories.
- Energy+ Inc. acknowledges, and will comply with, the Board's direction to (i) review all of its Group 1 Account balances, complete corrections, and bring balances forward for disposition at its next rate application; and (ii) to conduct an external special purpose audit engagement for the period January 1, 2015 to December 31, 2016 with respect to Accounts 1588 and 1589.

If you require any additional information or clarification, please contact the undersigned at (519) 621-8405, ext 2340.

Yours truly,

Energy+ Inc.

A handwritten signature in blue ink, appearing to be "Sarah Hughes", written over a light blue circular stamp or watermark.

Sarah Hughes, CPA, CA, C. Dir
Chief Financial Officer