



May 18, 2018

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
2300 Yonge Street  
Suite 2700, P.O. Box 2319  
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: Algoma Power Inc. ("API") / Dubreuil Lumber Inc. ("DLI")  
Deferral Account Report; EB-2018-0136**

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As per the OEB's Decision and Order dated April 3, 2018, please find accompanying this letter, a report summarizing the amounts recorded in a deferral in relation to API's operation of the distribution assets in the Township of Dubreuilville.

If you have any questions in connection with the above matter, please do not hesitate to contact the undersigned at (905) 871-0330 x3278.

Yours truly,

*Original Signed by*

Greg Beharriell, P.Eng.  
Manager, Regulatory Affairs