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February 21, 2020

Ms. Christine E. Long
Registrar and Board Secretary
Ontario Energy Board
P.O. Box 2319
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4

**Regarding: 2020 IRM Application Chapleau Public Utilities Corporation (CPUC)
EB-2019-0026**

Dear Ms. Long:

In CPUC's amended application filed December 17, 2019, page 15 of the manager's summary requested clearance of its Accounts 1588 and 1589 balances on a final basis. CPUC now proposes to amend its application to request clearance of its group 1 DVAs on an interim basis and no longer on a final basis.

CPUC is requesting clearance of amended balances over the 2014-2018 periods. Due to the size of these adjustments, CPUC prefers to wait until its 2019-year end external audit is complete. CPUC will request final disposition of its group 1 balances in its next proceeding for its 2021 rates and will address the outcome of the external audit in its application. CPUC will submit details regarding its principal adjustments in its 2021 rate application. CPUC also will provide summary journal entries that are required for each fiscal year, as confirmed by its external auditor.

Yours truly,

A handwritten signature in black ink, appearing to read 'Alan Morin'.

Alan Morin
General Manager