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**From:** Shuttleworth, Cindy <CShuttleworth@epcor.com>  
**Sent:** Tuesday, August 12, 2025 12:06 PM  
**To:** Office of the Registrar <Registrar@oeb.ca>  
**Subject:** EB-2025-0214: APH Update Consultation Participation

Please consider the following for participation in the APH Working Group

Organization: **EPCOR Electricity Distribution Ontario Inc.**  
Contact: **Cindy Shuttleworth**  
cshuttleworth@epcor.ca  
705-994-7573  
705-445-1800 EXT 2270

Experience:

**June 2011 to Present - Finance & Regulatory**  
**(Previously the CFO prior to EPCOR purchase)**  
**EPCOR Electricity Distribution Ontario Inc. / Collus PowerStream Corp. / Collus Power Corp.**  
(Collingwood LDC has had a number of owners/names during my time with the same company)

High degree of experience with the APH through 20+ years experience working in the electricity industry or auditing LDC's.

- Experience with preparing f/s under the original CGAAP
- Then transitioned to IFRS using IFRS 14 in 2014/2015.
- Experienced with full IFRS not using IFRS 14 through the parent company EPCOR.
- Keeping up-to-date with the new IFRS standards that will replace IFRS 14 and is expected to be effective for annual reporting periods beginning on or after Jan 1, 2029.

Strong application of APH to account system set-up, ability to follow and adapt to new APH updates

- Previously involved with CHEC group 2011-2019
- Currently serving on EDA finance group

Oversee the regulatory accounting process and monthly continuity schedules, dispositions and recoveries of reg balances.  
File annual RRR financial information sections.

Historical experience with accounting for large projects such as:

- the OEB implementation of smart meters and compliance with reporting, accounting
- OEB Kinectrics depreciation study implementation 2013

**Feb 2001 to June 2011 - Manager - Audit & Assurance  
BDO Canada**

Global Public Accounting service firm - accounting, tax  
Specialized in regulatory audits for a number of LDC's.  
Prepared Corporate tax returns

My working hours may not be your working hours. Please do not feel obligated to respond to this e-mail outside of your normal working hours.



Cindy Shuttleworth-Dobson, CPA  
**Senior Manager - Finance Collingwood**  
**EPCOR Electricity Distribution Ontario Inc.**

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