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Our File No. 174515

VIA EMAIL AND COURIER

Ontario Energy Board
2300 Yonge Street
27th Floor
Toronto, Ontario
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Attention: Kirsten Walli,
Board Secretary

Dear Ms. Walli:

Re: EB-2017-0024: Alectra Utilities Corporation, 2018 EDR Application

BOMA is writing to urge the Board to add Alectra's proposed change to its capitalization policy, set out in its response to HRZ-SEC-6, to the issues list in this proceeding. BOMA supports the rationale for considering this issue in the current proceeding provided in Board Staff's submission of November 3, 2017, and School's letter of the same date. BOMA believes that the issue should be framed as suggested by Mr. Shepherd at page 2 of his letter.

In BOMA's view, the directed change in accounting policy is a Z-factor event which meets the Board's Z-factor criteria set out in EB-2012-0459 Decision with Reasons at page 19, and accordingly, the impact of the Z-factor should be reviewed by the Board at this time. Moreover, the Board has customarily included significant changes in accounting policy and frameworks on issues lists when such changes arise. BOMA also supports the submissions of those parties that have asked for a technical conference.

Yours truly,

FOGLER, RUBINOFF LLP

Thomas Brett

TB/dd

cc: All Parties (*via email*)