



Fogler, Rubinoff LLP
Lawyers

77 King Street West
Suite 3000, PO Box 95
TD Centre North Tower
Toronto, ON M5K 1G8
t: 416.864.9700 | f: 416.941.8852
foglers.com

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Reply To: Thomas Brett
Direct Dial: 416.941.8861
E-mail: tbrett@foglers.com
Our File No. 174515

VIA RESS, EMAIL AND COURIER

Ontario Energy Board
2300 Yonge Street
27th Floor
Toronto, Ontario
M4P 1E4

Attention: Kirsten Walli,
Board Secretary

Dear Ms. Walli:

**Re: EB-2017-0024: Alectra Utilities Corporation - BOMA Submission on Recording
Details on New Accounts**

BOMA has reviewed the Board's request on the topic set out in Procedural Order No. 3, and has reviewed the Submission of Board staff on this issue dated December 7, 2017. BOMA agrees and adopts the Submission of Board staff on this matter, subject to one caveat. The caveat is that, in the event incremental amounts (either new categories of OM&A or a discrete increase in the amount capitalized) beyond the amount currently included in the 2018 application for any or all of Enersource, Brampton, or Horizon beyond those that were capitalized in the rebasing year will also be captured. In other words, the same process would take place in each rate year, commencing in 2018, prior to the next rebasing year.

BOMA assumes that the Board will direct Alectra to reduce the 2018 OM&A amount entered into the deferral account to reflect the incremental amount of OM&A capitalized due to the change in rules in 2018, and each year beyond 2018.

Yours sincerely,

FOGLER, RUBINOFF LLP

Thomas Brett
TB/dd

cc. All Parties (*via email*)