

November 6, 2009

Ontario Energy Board  
P.O. Box 2319  
2300 Yonge Street  
Toronto ON, M4P 1E4

Attention: Board Secretary, Kirsten Walli

Via Email: [boardsec@oeb.gov.on.ca](mailto:boardsec@oeb.gov.on.ca)

**RE: Brant County Power Inc. – 2<sup>nd</sup> Generation 2010 IRM Application (EB-2009-0258)**

Brant County Power ("BCP") has previously filed a 2<sup>nd</sup> Generation IRM Application for 2010 Distribution Rates. Part of this filing included deferral and variance account information to be utilized by the OEB to approve disposition of certain variance accounts.

Recently, BCP has reviewed the 2009 variance activity and has some concerns with historical values filed as part of the 2010 IRM application.

This letter is to advise the OEB that BCP will be undertaking an independent regulatory accounting audit to be completed by year end 2009 and this may result in changes to currently filed values.

BCP will provide updated values and information required by the Board as soon as the independent audit is complete.

If you have any questions or concerns please contact me directly.

Sincerely,



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