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**BY EMAIL**

April 11, 2013

Ed Glasbergen  
Chief Executive Officer  
Brant County Power Inc.  
65 Dundas St. E.  
Paris, ON N3L 3H1

Dear Mr. Glasbergen:

**Re: Audit Review of Brant County Power Inc.'s  
Administration of its 2001 Foregone Revenue**

In its Decision and Order EB-2011-0425 dated August 30, 2012, the Ontario Energy Board (the "Board") expressed concerns regarding the clearance of Brant County Power Inc.'s ("Brant") Account 1562 Deferred Payments in Lieu of Taxes.

Brant had been authorized by the Board in RP-2000-0259 to recover \$236,102 of foregone revenue applicable to the period April 1, 2001 to January 1, 2002 via a revenue rate rider commencing March 1, 2002 and ending February 28, 2003. However, there was evidence in the EB-2011-0425 proceeding that indicated that Brant may have continued to collect the revenue rate rider until rates were changed on April 1, 2004.

Given this inconsistency in the evidence, the Board was of the view that a further review of revenue from the 2001 foregone revenue rate rider was required. The Board stated that it would conduct an audit of Brant's administration of its 2001 foregone revenue rate rider. Upon completion of the audit, the Board stated that it would determine whether further action is required.

By letter dated January 9, 2013, the Regulatory Audit and Accounting division ("Regulatory Audit") of the Board conducted an audit review (the "Audit") of Brant to assess Brant's administration of its 2001 foregone revenue rate rider.

Regulatory Audit has now concluded its Audit. During the Audit process, Regulatory Audit assessed whether the rates charged on the selected billing history data agreed to the Appendix B<sup>1</sup> rate riders for customers from each rate class. Regulatory Audit also assessed whether the Appendix B rate riders were charged from the period March 1, 2002 to February 28, 2003 and not beyond February 28, 2003.

The Audit has found no significant issues related to the Appendix B rate riders charged to customers. Furthermore, the Audit determined that in general Brant ceased charging its customers the Appendix B rate riders on February 28, 2003.

The Board, through this letter hereby declares that no further action related to Brant's administration of its 2001 foregone revenue rate rider is required.

Yours truly,

*Original Signed By*

Kirsten Walli  
Board Secretary

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<sup>1</sup> RP-2002-0091/EB-2002-0100 Decision and Order