**Brantford Follow Up Questions Part 2**

In response to 2bi, Brantford indicated that reconciling item 8 represents an adjustment between Account 1588 and 1589.

1. Please explain the reason for the adjustment and how the adjustment was identified.
2. Please explain whether this adjustment is going to be reflected in the Accounts 1588 and 1589 balances requested for disposition. Why or why not.