



Nancy Marconi,
Registrar
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto ON M4P 1E4

April 14, 2022
By Email and RESS

Dear Ms. Marconi:

**RE: Brantford Power Inc. and Energy+ Inc. MAADs Application, OEB Case No: 2021-0280
Reply Submissions on Accounting Orders**

In accordance with the Ontario Energy Board (OEB)'s Decision and Order in the above-mentioned matter, the Applicants have reviewed the submissions of OEB Staff, dated April 5, 2022. Please see the attached reply submissions

Sincerely

Oana Stefan

Manager, Regulatory Affairs | Brantford Power Inc.
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cc: Intervenor of Record
Ian Miles, Energy+ Inc.
Paul Kwasnik, Brantford Power Inc.
Sarah Hughes, Energy + Inc.
Brian D'Amboise, Brantford Power Inc.
Dan Molon, Energy + Inc.
Applicants' Counsel



EB-2021-0280

**ONTARIO ENERGY BOARD
BRANTFORD POWER INC. AND ENERGY+INC. REPLY SUBMISSIONS
Accounting Orders**

Introduction:

Brantford Power Inc. (“BPI”) and Energy+ Inc. (“E+”) (collectively the “Applicants”) filed an Application with the Ontario Energy Board(OEB) for the amalgamation of BPI and E+ on November 1, 2021. The OEB issued its Decision and Order in this Application on March 17th, 2022.

In the Decision and Order, among other items, the OEB ordered the Applicants to file an updated Accounting Order for Account 2435-Accrued Rate-Payer Benefit relating to the ESM and to file a draft Accounting Order for an account to track rate base impact arising from Brantford Power’s adoption of Energy+’s accounting policies.

The Applicants submitted these draft Accounting Orders on March 31, 2022. In Accordance with the Decision and Order, OEB Staff submitted comments on the Applicants’ draft Accounting Orders on April 5, 2022. No other parties made submissions on the draft Accounting Orders.

OEB Staff had no submissions regarding Account 2435. OEB Staff submitted that the Accounting Order for **Account 1508 – Other Regulatory Assets, Sub Account Impact of Post-Merger Accounting Policy Changes** should be revised to include references to changes to depreciation policy as well as changes to capitalization policy. OEB Staff submitted that the accounting order should include an effective date for the account (coinciding with the merger date). OEB staff submitted that the reference to “rate of return component” should be replaced with “return component”.

Reply Submissions:

The Applicants agree with the submissions of OEB Staff. For efficiency, the Applicants provide the attached revised draft Accounting Order for **Account 1508 – Other Regulatory Assets, Sub Account Impact of Post-Merger Accounting Policy Changes** which incorporates these changes.

All of which is respectfully submitted.