



September 15, 2023

Nancy Marconi
Registrar
Ontario Energy Board
2300 Yonge Street, Suite 2700
P.O. Box 2319
Toronto, ON M4P 1E4

Dear Ms. Marconi,

**RE: GrandBridge Energy Inc.
2024 IRM Distribution Rate Application
OEB File No: EB-2023-0023**

Subsequent to filing GrandBridge Energy Inc.'s 2024 IRM Application it was identified that the review of post-merger related accounting policy changes was omitted in the filed evidence.

Please find attached an amended Manager's Summary that includes the review of accounting policy changes within Section 5.0 Previous Board Directives. We request that the previous version filed be removed from the EB-2023-0023 web drawer.

This amended Manager's Summary has been filed through the OEB's web portal ("RESS").

Respectfully submitted,

A handwritten signature in black ink, appearing to read "DM", is positioned above the typed name and title.

Dan Molon, MBA, CPA, CMA
Director, Regulatory Affairs & Financial Planning



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