

---

**From:** Angelica Urrego <aurrego@grandbridgeenergy.com>  
**Sent:** Friday, August 29, 2025 2:39 PM  
**To:** Office of the Registrar <Registrar@oeb.ca>  
**Cc:** Farheen Ahmed <fahmed@grandbridgeenergy.com>  
**Subject:** EB-2025-0214: APH Update Consultation Participation

Good afternoon,

We are writing with respect to proceeding EB-2025-0214. Unfortunately, we missed the deadline to register as a participant and sincerely apologize for this oversight.

I respectfully request the Board's consideration to allow us late registration. Please see the required information below:

Full name of organization/participant:

- GrandBridge Energy Inc.

A contact name, telephone number and email address:

- Farheen Ahmed, 519-239-9660, [fahmed@grandbridgeenergy.com](mailto:fahmed@grandbridgeenergy.com)

Name(s) of proposed working group member(s)

- Farheen Ahmed
- Arsalan Mahmud

A brief statement describing the participant's level of expertise with the current APH:

- **Farheen Ahmed**, *Manager of Regulatory Affairs and Revenue Assurance*, is a Certified Public Accountant with more than a decade of direct involvement in utility regulation. In her role, she oversees compliance with regulatory accounting standards and ensures GrandBridge Energy's financial reporting aligns with the requirements of the Accounting Procedures Handbook (APH). Her experience includes interpreting APH guidance on deferral and variance accounts, applying the Uniform System of Accounts, and preparing materials that withstand regulatory review.

- **Arsalan Mahmud**, *Senior Rates Analyst*, is responsible for the preparation of regulatory reports and the application of APH principles in GrandBridge Energy's month-end close process. He has hands-on experience translating the APH's requirements into daily accounting practices, including the proper treatment of regulatory balances and reporting obligations. His work ensures that financial results are accurately reflected in compliance filings and rate applications.

A statement as to whether the participant is requesting cost eligibility:

- GrandBridge Energy will not be requesting cost eligibility.

Thank you for your consideration. We look forward to your response.

Regards,



**ANGELICA URREGO**  
*Senior Regulatory Analyst*

**E** [aurrego@grandbridgeenergy.com](mailto:aurrego@grandbridgeenergy.com)  
**T** (519) 751-3522 ext.5481  
**W** [grandbridgeenergy.com](http://grandbridgeenergy.com)  
39 Glebe Street, P.O. Box 1060,  
Cambridge, ON, N1R 5X6



---

**From:** Jessy Serrao <[Jessy.Serrao@oeb.ca](mailto:Jessy.Serrao@oeb.ca)>

**Sent:** Monday, August 11, 2025 3:29 PM

**To:** Office of the Registrar <[Registrar@oeb.ca](mailto:Registrar@oeb.ca)>

**Subject:** \*EXTERNAL\* OEB EB-2025-0214 Consultation – Accounting Procedures Handbook Update

Mimecast Attachment Protection has deemed this file to be safe, but always exercise caution when opening files.

---

**To:**

**All Rate-regulated Electricity Distributors and Transmitters**

**All Registered Intervenors in 2025 and 2026 Rate Applications**

**All Other Interested Parties.**

Please see the attached OEB letter, related to the above-noted consultation.

Regards,

**Jessy Serrao** (she/her), Regulatory Administrator, Office of the Registrar

2300 Yonge Street, 27<sup>th</sup> Floor, Toronto ON M4P 1E4 | [O 416.440.8125](tel:416.440.8125) | [registrar@oeb.ca](mailto:registrar@oeb.ca) | [OEB.ca](http://OEB.ca) |



**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you

recognize the sender and know the content is safe.