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October 31, 2023

Ontario Energy Board
P.O. Box 2319, 27th Floor
2300 Yonge Street
Toronto, ON
M4P 1E4

Attention: Nancy Marconi, Registrar

Dear Ms. Marconi:

**Re: Delay in Filing 2024 IRM Application
EB-2023-0042**

North Bay Hydro Distribution Limited ("NBHDL") has been working to complete the 2024 IRM application, however, cannot meet the November 1, 2023 deadline.

Through the completion of the rate generator model, and the accompanying GA Workform, issues have arisen with respect to the balances in Account 1588 and Account 1589 for 2022 account activity. Additional time is required to work through these accounts and ensure the accuracy of the balances that will be reported through this process.

NBHDL would also like to advise Board Staff that the full review of the Espanola rate zone historical balances in Account 1588 and Account 1589 is pending a more detailed review and, as such, NBHDL will not be seeking disposition of these accounts within this rate application. NBHDL will do so at a later date, once the accounting issues have been fully resolved. This issue was raised in a letter to the Board on March 17, 2023, during the interrogatory process for the 2023 IRM application (EB-2022-0053).

It is NBHDL's intention to submit its application on or before November 22, consistent with the Tranche 4 deadline. NBHDL regrets any inconvenience this delay may cause and appreciates understanding in this matter.

Respectfully Submitted,

Original signed by

Melissa Casson, CPA
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