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**File No. 339583/000194**

March 13, 2015

**By Electronic Filing**

Kirsten Walli  
Board Secretary  
Ontario Energy Board  
2300 Yonge Street  
27<sup>th</sup> floor  
Toronto, ON M4P 1E4

Dear Ms Walli,

<b>Ontario Power Generation Inc. (OPG)</b>	
<b>Deferral and Variance Accounts</b>	
<b>Board File No.:</b>	<b>EB-2014-0370</b>

Please find enclosed the Interrogatories of Canadian Manufacturers & Exporters ("CME"), in this proceeding.

Yours very truly,

A handwritten signature in blue ink, appearing to be 'V. DeRose', with a long horizontal flourish extending to the right.

Vincent J. DeRose  
VJD/kt  
Encl.

c. Garry Hendel and Carlton Mathias (OPG)  
Charles Keizer (Torys LLP)  
All Interested Parties EB-2014-0370  
Paul Clipsham and Ian Shaw (CME)

OTT01: 6875679: v1

**Ontario Power Generation Inc. (OPG)  
Application to Dispose of Balances in Certain  
Deferral and Variance Accounts**

**INTERROGATORIES OF  
CANADIAN MANUFACTURERS & EXPORTERS (CME)**

**March 13, 2015**

**CME 1**

Ref: Exhibit H1, Tab 1, Schedule 2, Table 5

*Hydroelectric Surplus Baseload Generation Variance Account*

Note 1 to Table 5 states that OPG's spill reporting methodology has undergone a "refinement". CME would like to better understand the nature of that refinement.

- (a) Board Staff IR No. 4 requests that OPG explain further the spill reporting refinement. In answering Board Staff IR No. 4, please ensure that you identify the drivers for the refinement, and the material changes which have occurred; and
- (b) Please identify the amount that would be recorded in the Hydroelectric Surplus Baseload Generation Variance Account if that "refinement" to the spill reporting methodology was not implemented.

**CME 2**

Ref: Exhibit H1, Tab 2, Schedule 1, page 4 of 5

*Pension and OPEB Cost Variance Account – Post 2012 Additions*

OPG proposes that the Pension and OPEB Cost Variance Account – Post 2012 Additions be amortized over 24 months commencing July 1, 2015. Please provide a more detailed explanation for the reasons why this variance account should be amortized over 24 months instead of the 18 months.

**CME 3**

Ref: Exhibit H1, Tab 2, Schedule 2, page 1 of 5

*Pension and OPEB Cash Versus Actual Differential Deferral Account and the Pension and OPEB Cash Payment Variance Account*

OPG states that it will bring forward the Pension and OPEB Cash Versus Actual Differential Deferral Account and the Pension and OPEB Cash Payment Variance Account in a future application. Please provide a more detailed explanation as to why clearance of these deferral and variance accounts are to be dealt with in a future application instead of this application.