



EB-2014-0370

Ontario Power Generation

**Application to dispose of balances in certain
deferral and variance accounts**

ISSUES LIST DECISION

April 15, 2015

Ontario Power Generation Inc. (OPG) filed an application with the Ontario Energy Board (OEB) on December 18, 2014 under section 78.1 of the *Ontario Energy Board Act, 1998*, S.O. 1998, c. 15, (Schedule B), seeking approval for an order or orders related to deferral and variance accounts, including disposition of account balances as at December 31, 2014.

Procedural Order No. 1 made provision for the establishment of an issues list prior to the settlement conference. On April 13, 2015, OEB staff filed a proposed issues list, which was agreed to by parties and OEB staff, for the OEB's consideration. The OEB has reviewed the proposed issue list and finds that it is appropriate for this proceeding. The final issues list is attached as Appendix A.

DATED at Toronto, April 15, 2015

ONTARIO ENERGY BOARD

Original signed by

Kirsten Walli
Board Secretary

APPENDIX A

**ONTARIO POWER GENERATION INC.
DEFERRAL AND VARIANCE ACCOUNTS**

EB-2014-0370

FINAL ISSUES LIST

**Ontario Power Generation Inc.
Deferral and Variance Accounts
EB-2014-0370**

FINAL ISSUES LIST

1. Are the amounts recorded in the deferral and variance accounts appropriate?
2. Are the balances for recovery in each of the deferral and variance accounts appropriate?
3. Are the proposed rate riders and disposition periods for the account balances appropriate?
4. Is the proposed continuation of deferral and variance accounts appropriate?