



Ontario Regulatory Affairs

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August 7, 2009

VIA COURIER and RESS

Ms. Kirsten Walli Secretary Ontario Energy Board 2300 Yonge Street, Suite 2700 P.O. Box 2319 Toronto, ON M4P 1E4

Dear Ms. Walli:

RE: EB-2009-0174 – Application For An Accounting Order Regarding Variance and Deferral Accounts – OPG Interrogatory Responses

Please find attached OPG's responses to Board Staff, CME and SEC interrogatories in the above-referenced matter.

Pursuant to the Board's Procedural Order No. 1, I am providing two (2) hard copies and one electronic copy in searchable PDF format filed through the Board's web portal (RESS).

Yours truly,

[Original signed by]

Barbara Reuber

Encl.

cc: EB-2009-0174 Intervenors (via e-mail) Michael Penny, Torys (via e-mail)