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September 4, 2009

VIA COURIER AND RESS

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

Dear Ms. Walli:

**EB-2009-174 – Application for an Accounting Order Regarding
Variance and Deferral Accounts – OPG Reply Argument**

Please find attached OPG's Reply Argument for its application for an Accounting Order regarding variance and deferral accounts.

Pursuant to the Board's Procedural Order #1, I am proving two (2) hardcopies and one electronic copy in searchable PDF format filed through the Board's web portal (RESS).

Yours truly,

[Original signed by]

Barbara Reuber

Attach.

cc: Michael Penny (Torys) via e-mail
Violet Binette (OEB) via e-mail
Donna Campbell (OEB) via e-mail
EB-2009-0174 Intervenors via e-mail