

**Ontario Energy Board**  
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**Commission de l'énergie de l'Ontario**  
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**BY EMAIL**

January 10, 2012

Randy Pugh  
Director, Ontario Regulatory Affairs  
Ontario Power Generation Inc.  
700 University Avenue  
Toronto ON M5G 1X6

Dear Mr. Pugh:

**Re: Ontario Power Generation Inc.  
Application for Accounting Order  
Board File No. EB-2011-0432**

This letter acknowledges the Board's receipt, on December 29, 2011, of your application for an accounting order establishing a deferral account to capture the financial impacts of the transition to and implementation of the Generally Accepted Accounting Principles of the United States. The Board has assigned File Number EB-2011-0432 to this application. Please refer to this file number in all future correspondence to the Board regarding this matter. All information related to this matter must be filed with the Board Secretary.

Please direct any questions relating to this application to Violet Binette at 416-440-7674 or [violet.binette@ontarioenergyboard.ca](mailto:violet.binette@ontarioenergyboard.ca).

Yours truly,

*Original Signed By*

John Pickernell  
Assistant Board Secretary

cc: Charles Keizer, Torys LLP  
Carlton Mathias, OPG