

700 University Avenue, Toronto, Ontario M5G 1X6

February 13, 2012

**VIA COURIER AND RESS**

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

Dear Ms. Walli:

**EB-2011-0432– Application for an Accounting Order – OPG Reply Submission**

Please find attached OPG's Reply Submission for its application for an Accounting Order establishing a deferral account to capture the financial impacts of the transition to and implementation of U.S. GAAP.

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

Yours truly,

[Original signed by]

Andrew Barrett

Attach.

cc: Charles Keizer (Torys) via e-mail  
Carlton Mathias (OPG) via e-mail