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**By electronic filing**

November 12, 2012

Kirsten Walli  
Board Secretary  
Ontario Energy Board  
2300 Yonge Street  
27<sup>th</sup> floor  
Toronto, ON M4P 1E4

Dear Ms Walli,

**Ontario Power Generation Inc. ("OPG")**  
**Deferral and Variance Account Clearance and Adoption of USGAAP**  
**Board File No.: EB-2012-0002**  
**Our File No.: 339583-000136**

We have reviewed and agree with the submissions made by Association of Major Power Consumers in Ontario ("AMPCO") and Vulnerable Energy Consumers Coalition ("VECC") with respect to the Draft Issues List.

We also support the wording change OPG proposes to Issue 1 and its proposal to delete Issue 7 on the grounds that it is subsumed by Issues 1 and/or 6.

Yours very truly,

A handwritten signature in blue ink, appearing to read 'Peter C.P. Thompson', with a long horizontal flourish extending to the right.

Peter C.P. Thompson, Q.C.

PCT\slc

c. Colin Anderson (OPG)  
Carlton Mathias (OPG)  
Charles Keizer (Torys)  
Paul Clipsham (CME)

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