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November 12, 2012

**VIA COURIER AND RESS**

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

Dear Ms. Walli:

**EB-2012-0002 OPG's Submissions Re: Draft Issues List**

Attached, please find OPG's written submissions regarding the Draft Issues List. Pursuant to the OEB's Procedural Order #1, I am providing two (2) hardcopies and one electronic copy in searchable PDF format filed through the OEB's web portal (RESS).

Best Regards,

[Original Signed by]

Colin Anderson

Encl.

- c. Carlton Mathias, OPG (email)  
Charles Keizer, Torys LLP (email)  
EB-2012-0002 Intervenor (email)

# ONTARIO ENERGY BOARD

**IN THE MATTER OF** the *Ontario Energy Board Act, 1998*;

**AND IN THE MATTER OF** an Application by Ontario Power Generation Inc. for an order or orders approving the disposition of the balances as of December 31, 2012 in its deferral and variance accounts and approving the adoption of USGAAP for regulatory purposes.

## **WRITTEN SUBMISSIONS OF THE APPLICANT, ONTARIO POWER GENERATION INC. RE: Draft Issues List**

1. Ontario Power Generation Inc. (OPG) is in receipt of the OEB's draft Issues List included within Procedural Order #1 in the above referenced proceeding. This filing is OPG's submission in response to that Issues List.
2. With respect to Issue #1, OPG requests that the term "costs" be changed to "amounts". Since some of the accounts in question reflect revenues (such as the Bruce Lease Net Revenues Variance Account) or revenue requirement impacts (such as the Nuclear Liability Deferral Account), a more generic term is more appropriate.
3. With respect to Issue #7, OPG respectfully submits that Issue #7 is redundant, and should be deleted from the Issues List. If the perceived issue is one of mechanics or appropriateness relative to the forecasted amounts to be posted to the Impact for USGAAP Deferral Account by the end of 2012, then it is captured by Issue #1. If the perceived issue is included to inform matters of policy related to OPG's request to adopt USGAAP for regulatory purposes, then it is captured by Issue #6. In OPG's submission, the substance of Issue #7 is already addressed in Issue #1 and/or Issue #6.

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2 All of which is respectfully submitted.

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Ontario Power Generation Inc.

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[Original Signed by]

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Colin Anderson

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Director, Ontario Regulatory Affairs

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Ontario Power Generation