

November 15, 2012

File 21169

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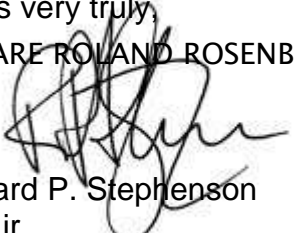
**Re: Ontario Power Generation Inc. - Deferral and Variance Account
Clearance and Adoption of USGAAP (EB-2012-0002) – Reply
Submission on Draft Issues List**

On November 6, 2012, the OEB issued Decision and Procedural Order No. 1 in which it provides opportunity for reply submissions on parties' submissions on the draft Issues List.

The PWU has reviewed Ontario Power Generation Inc.'s ("OPG") and other intervenors' submissions on the draft issues list.

The PWU confirms its November 12, 2012 submission on the draft issues. In addition the PWU agrees with OPG's submission that the term "costs" in Issue # 1 be changed to "amounts". The PWU also agrees with OPG's proposal for the deletion of Issue # 7 as it is subsumed in Issue # 1 and/or Issue # 6.

Yours very truly,
PALIARE ROLAND ROSENBERG ROTHSTEIN LLP


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