



Andrew Mandyam
Director, Regulatory Affairs
and Financial Performance

tel 416-495-5499
fax 416-495-6072
EGDRegulatoryProceedings@enbridge.com

Enbridge Gas Distribution
500 Consumers Road
North York, Ontario M2J 1P8
Canada

February 8, 2016

BY EMAIL, COURIER AND RESS

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street
27th Floor
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: Enbridge Gas Distribution Inc. (“Enbridge”)
2015-2020 Multi-Year DSM Plan - Board File: EB-2015-0049
SEC Letter dated February 5, 2016**

Enbridge is writing in response to SEC’s letter dated February 5, 2016 which related to the February 3, 2016 submissions (“Submissions”) of the two gas utilities. SEC requests that the Ontario Energy Board (“Board”) deem the Submissions to be Motions for Review under Rule 40. Enbridge submits that SEC’s request in this regard is inappropriate and should not be accepted.

The Board at page 93 of its January 20, 2016 Decision and Order (“Decision”) ordered that the gas utilities may provide written comments related to the calculation of target metrics and allocation of the shareholder incentive amounts included in the schedules attached to the Decision. Enbridge availed itself of this right and filed its Submission. Enbridge was not relying upon Rule 40 for the purposes of this Submission.

It is clear that the intention of allowing the two utilities to make the Submissions was to allow the Board to consider same for the purposes of it making appropriate changes and issuing its final decision and order. Enbridge believes that its Submission responded appropriately identifying related issues and filing, as directed by the Board, a draft accounting order in respect of the new cost-efficiency incentive deferral account. A further final decision and order was clearly contemplated by the Decision to deal with matters raised in the Submissions. It was therefore not open to Enbridge on February 3rd to file a Rule 40 Motion for Review as the Hearing Panel’s role in the proceeding was not functus.

Enbridge submits that it would be inappropriate to treat its Submission as a Motion for Review as it might thereby deprive it of the ability to consider exercising its right

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under Rule 40 once the Board issues its final decision and order in this matter after having considered the Submissions.

Yours truly,

[original signed]

Andrew Mandyam

Director Regulatory Affairs and Financial Performance

cc Lawrie Gluck, Case Manager, Ontario Energy Board
Michael Millar, Legal Counsel, Ontario Energy Board
Dennis O'Leary, Legal Counsel, Aird & Berlis
Intervenors EB-2015-0029 / EB-2015-0049