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February 17, 2016

VIA RESS, EMAIL and COURIER

Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street
Suite 2700
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: Enbridge Gas Distribution Inc. (the “Company” or “Enbridge”)
Ontario Energy Board (the “Board”) File: EB-2015-0049
Multi-Year Demand Side Management Plan (2015 to 2020)
Revised Accounting Order**

The Board issued its Decision and Order in the above noted proceeding on January 20, 2016, wherein the Board invited Enbridge to file a revised Accounting Order for the Demand Side Management Cost-Efficiency Incentive Deferral Account (“DSMCEIDA”) no later than February 17, 2016.

Enclosed please find Enbridge's Accounting Order. Enbridge has largely accepted the language proposed by Board Staff in their submission dated February 10, 2016 with two exceptions:

- i) Enbridge has stated that “Such DSMCEIDA amounts will be made available in accordance with program evaluation results...” This revision is meant to recognize that the process for the review of evaluation results for the purpose of the DSMCEIDA will be the subject of discussion at the Board's Evaluation Advisory Committee (“EAC”), with the goal of proposing appropriate evaluation protocols which will allow DSMCEIDA amounts to be accessed in the year following a credit to the account.
- ii) Enbridge has also modified the final sentence of Board Staff's proposed accounting order to remove the word “approved”. This revision has been made for the same reason listed above and given that this sentence acknowledges that this will all be “as determined by the Board”.

Ms. Kirsten Walli
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The submission has been filed through the Board's Regulatory Electronic Submission System ("RESS") and will be available on the Company's website under the "Other Regulatory Proceedings" tab at www.enbridgegas.com/ratecase.

If you require further information, please contact the undersigned.

Yours truly,

(Original Signed)

Bonnie Jean Adams
Regulatory Coordinator

Encl.

cc: Mr. Dennis O'Leary, Aird & Berlis
EB-2015-0049 Intervenors

ACCOUNTING TREATMENT FOR A
DEMAND SIDE MANAGEMENT COST-EFFICIENCY DEFERRAL ACCOUNT
("DSMCEIDA")

The purpose of the DSMCEIDA is to record, as a credit in Deferral Account No. 179-XXX, the differences between Enbridge Gas Distribution Inc.'s (Enbridge or the Company) annual approved DSM budget and the actual amount spent to achieve the total aggregate annual lifetime savings (cumulative cubic metres of natural gas, or CCM) targets made up of all 100% CCM targets across all programs. Such DSMCEIDA amounts will be available in accordance with program evaluation results and will be available to use in meeting the Company's targets in a subsequent year over the 2015-2020 DSM term as determined by the OEB.