

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

The purpose of the DSMCEIDA is to record, as a credit in Deferral Account No. 179.04_, the differences between Enbridge Gas Distribution Inc.'s (Enbridge or the Company) annual approved DSM budget and the actual amounts 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, in accordance with the program evaluation results. Any OEB-approved DSMCEIDA amounts will be available to use in meeting the Company's targets in a subsequent year over the 2015-2020 DSM term.

Accounting Entries

1. To record amounts in the DSMCEIDA:

Debit:	Operating & Maintenance	(Various accounts)
Credit:	DSMCEIDA	(Account 179. 04_)

To record any remaining unused portion of the approved DSM budget, for use in a subsequent year, where the Company achieved its total aggregate annual lifetime savings targets, made up of all 100% CCM targets across all programs.