



**EB-2009-0359**

**IN THE MATTER OF** the *Ontario Energy Board Act*, 1998, S.O. 1998, c.15 (Sched. B),

**AND IN THE MATTER OF** an Application by Enbridge Gas Distribution Inc., pursuant to section 36(2) of the *Ontario Energy Board Act, 1998*, for an order or orders approving or fixing just and reasonable rates and other charges for the sale, distribution, transmission, and storage of gas as of January 1, 2009;

**AND IN THE MATTER OF** Enbridge Gas Distribution Inc.'s request for accounting orders to establish the following deferral accounts: 2009 Change in Purchased Gas Variance Disposition Methodology Deferral Account, 2009 Mean Daily Volume Mechanism Deferral Account, and the 2009 International Financial Reporting Standards Transition Costs Deferral Account.

## **NOTICE OF WRITTEN HEARING AND PROCEDURAL ORDER NO. 1**

On October 1, 2009, Enbridge Gas Distribution Inc. ("Enbridge" or the "Applicant") filed an application with the Ontario Energy Board ("Board") for approval to establish three new deferral accounts.

Enbridge requested accounting orders to establish the following deferral accounts as a result of the Board's Decision and Order in the EB-2008-0106 proceeding:

- 1) 2009 Change in Purchased Gas Variance Disposition Methodology Deferral Account ("CPGVDMDA").
- 2) 2009 Mean Daily Volume Mechanism Deferral Account ("MDVMDA")

The CPGVDMDA will record the one-time implementation costs of changing the Purchase Gas Variance Account disposition methodology. The MDVMDA will record

the costs of implementing the changes to Enbridge's Mean Daily Volume establishment process.

The Canadian Accounting Standards Board ("AcSB") requires that all publicly accountable companies adopt International Financial Reporting Standards ("IFRS") in place of Canadian Generally Accepted Accounting Principles ("CGAAP") for interim and annual reporting for the fiscal years beginning on or after January 1, 2011, including the 2010 annual statements for comparative purposes. Enbridge is a publicly accountable enterprise and therefore must comply with the accounting changes required by the AcSB.

The Report of the Board in the EB-2008-0408 proceeding stated that the Board would permit the establishment of a deferral account for distributors to record the administrative costs related to the transition to IFRS. Enbridge has requested the establishment of the following deferral account to record the one-time administrative costs of transitioning its financial reporting requirements and statements from current compliance with CGAAP to future compliance with IFRS:

3) 2009 International Financial Reporting Standards Transition Costs Deferral Account ("IFRSTCDA")

Copies of the application will be available for public inspection at the Board's offices and at Enbridge's head office.

The Board adopts the intervenors in EB-2009-0172 as intervenors in this proceeding. Intervenors that were eligible for costs in EB-2009-0172 are deemed eligible for costs in this proceeding. A list of intervenors for EB-2009-0359 is attached as Appendix A to this order. Enbridge is directed to serve this Notice of Written Hearing (the "Notice") and Procedural Order No. 1 on all parties listed in Appendix A.

### **Written Hearing**

The Board intends to proceed in this matter by way of a written hearing and will establish dates for the filing of written submissions. The Board will consider reasons provided by any party as to why it should proceed by way of an oral hearing. The Board emphasizes that this proceeding is in no way related to the issue of whether or not these amounts will be recoverable from ratepayers.

**THE BOARD THEREFORE ORDERS THAT:**

1. Enbridge shall immediately serve a copy of the Notice and Procedural Order No. 1 on all parties listed in Appendix A, and serve a copy of the Application to all intervenors listed in Appendix A if they have not already been served, and shall file affidavit proof of service with the Board.
2. Any party that objects to proceeding by way of a written hearing may file written comments with the Board Secretary no later than 4:45 pm, **October 30, 2009**. If any such objections are received by the Board, the Board may amend the deadlines below.
3. Parties to this proceeding wishing to make comments on the Application may do so by filing such submissions with the Board Secretary and serving a copy on Enbridge no later than 4:45 pm, **November 6, 2009**.
4. Enbridge shall reply to any comments received by filing such replies with the Board Secretary and serving a copy on all parties who make submissions no later than 4:45 pm, **November 11, 2009**.

All filings to the Board must quote file number **EB-2009-0359**, be made through the Board's web portal at [www.errr.oeb.gov.on.ca](http://www.errr.oeb.gov.on.ca), and consist of two paper copies and one electronic copy in searchable / unrestricted PDF format. Filings must clearly state the sender's name, postal address and telephone number, fax number and e-mail address. Please use the document naming conventions and document submission standards outlined in the RESS Document Guideline found at [www.oeb.gov.on.ca](http://www.oeb.gov.on.ca). If the web portal is not available you may email your document to the address below. Those who do not have internet access are required to submit all filings on a CD or diskette in PDF format, along with two paper copies. Those who do not have computer access are required to file 7 paper copies.

All communications should be directed to the attention of the Board Secretary at the address below, and be received no later than 4:45 p.m. on the required date.

All parties must also provide the Case Manager, Lawrie Gluck, [lawrie.gluck@oeb.gov.on.ca](mailto:lawrie.gluck@oeb.gov.on.ca), with an electronic copy of all comments and correspondence related to this case.

**IMPORTANT:** If you do not file any comments in response to this notice, the Board may proceed without your participation and you will not be entitled to any further notice of these proceedings.

**ISSUED** at Toronto, October 23, 2009

**ONTARIO ENERGY BOARD**

*Original Signed By*

Kirsten Walli  
Board Secretary

## **APPENDIX A**

**NOTICE OF WRITTEN HEARING AND PROCEDURAL ORDER NO. 1**

**APPLICANT AND LIST OF INTERVENORS**

**BOARD FILE No: EB-2009-0359**

**DATED October 23, 2009**

**Enbridge Gas Distribution Inc.  
EB-2009-0359**

**APPLICANT & LIST OF INTERVENORS**

October 23, 2009

**APPLICANT**

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