

February 10, 2014

Ontario Energy Board
2300 Yonge Street
Suite 2700
Toronto, Ontario
M4P 1E4

Attention: Ms. Kirsten Walli, Board Secretary

RE: EB-2012-0451 – Greater Toronto Area (“GTA”) LTC Project
EB-2012-0433 – Parkway West Project
EB-2013-0074 – Brantford – Kirkwall/Parkway D Project
Union Gas Limited – Draft Accounting Orders

Dear Ms. Walli,

Please find attached Union’s Draft Accounting Orders as per the Board Decision and Order dated January 30, 2014. In its Decision the Board approved the creation of a Parkway West variance account, and approved the creation of a Brantford-Kirkwall/Parkway D variance account.

Attached are:

- i. Draft Accounting Order for the Parkway West Project (Account number 179-136) as previously filed at Schedule 12-7 in Union’s July 3, 2013 updated evidence.
- ii. Draft Accounting Order for the Brantford-Kirkwall/Parkway D Project (Account number 179-137) as previously filed in Union’s prefiled evidence at Schedule 10-8.

Union requests that Account number 179-136 be effective January 1, 2014 and Account number 179-137 be effective January 1, 2015 to align with the timing of including the revenue requirements in rates.

If you have any questions with respect to this submission please contact me at (519) 436-5473.

Yours truly,

[original signed by]

Karen Hockin
Manager, Regulatory Initiatives

cc: Crawford Smith, Torys
Myriam Seers, Torys
All Intervenors

UNION GAS LIMITED

**Accounting Entries for
Parkway West Project Costs
Deferral Account No. 179-136**

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A prescribed under the Ontario Energy Board Act.

Debit	-	Account No.179-136 Other Deferred Charges – Parkway West Project Costs
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Credit	-	Account No. 579 Miscellaneous Operating Revenue
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To record, as a debit (credit) in Deferral Account No. 179-136, the difference between the actual revenue requirement related to the costs for the Parkway West Project and the revenue requirement included in rates as approved by the Board.

Debit	-	Account No.179-136 Other Deferred Charges – Parkway West Project Costs
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Credit	-	Account No. 323 Other Interest Expense
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To record, as a debit (credit) in Deferral Account No. 179-136, interest on the balance in Deferral Account No. 179-136. Simple interest will be computed monthly on the opening balance in the said account in accordance with the methodology approved by the Board in EB-2006-0117.

UNION GAS LIMITED

**Accounting Entries for
Brantford-Kirkwall/Parkway D Project Costs
Deferral Account No. 179-137**

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A prescribed under the Ontario Energy Board Act.

Debit	-	Account No.179-137 Other Deferred Charges – Brantford-Kirkwall/Parkway D Project Costs
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Credit	-	Account No. 579 Miscellaneous Operating Revenue
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To record, as a debit (credit) in Deferral Account No. 179-137, the difference between the actual revenue requirement related to the costs for the Brantford-Kirkwall/Parkway D Project and the revenue requirement included in rates as approved by the Board.

Debit	-	Account No.179-137 Other Deferred Charges – Brantford-Kirkwall/Parkway D Project Costs
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Credit	-	Account No. 323 Other Interest Expense
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To record, as a debit (credit) in Deferral Account No. 179-137, interest on the balance in Deferral Account No. 179-137. Simple interest will be computed monthly on the opening balance in the said account in accordance with the methodology approved by the Board in EB-2006-0117.