

June 17, 2014

VIA RESS AND COURIER

Ms. Kirsten Walli
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Dear Ms. Walli:

**Re: EB-2014-0039 - Enbridge Gas Distribution Inc. (EGD) April 1, 2014 QRAM
Recalculated Rider C.**

Industrial Gas Users Association (IGUA) Comments.

IGUA has, through Aegent Energy Advisors, now had a chance to review EGD's June 13th filing herein, in which EGD presented its revised Rider C recalculated in accord with the Board's May 22, 2014 Decision and Order herein. (IGUA did not, for some reason, receive a copy of this filing directly, but Aegent did notice it when posted to the Board's website yesterday, and promptly completed its review in order to inform this submission.)

Based on Aegent's review, IGUA is satisfied that EGD has appropriately recalculated Rider C in accord with the Board's decision.

In particular, as explained in EGD's filing, IGUA agrees that it is appropriate that only the PGVA balance component of the riders be smoothed (and not; (i) the unit rate riders from the previous three quarters; (ii) the unit rates reflecting the gas in inventory revaluation as a result of the change in the reference price; or (iii) the unit rates that serve to true-up amounts related to the difference from previous quarters between what was forecast to be recovered through the riders and what was actually recovered).

As IGUA understands it, to recalculate the PGVA component of Rider C, EGD took the PGVA balance in the April QRAM, reduced the balance by what is expected to be collected over the period Apr-Jun/14, and then took the result and determined the new PGVA rider component for the 24-month period starting July 1. This recalculation was done for all elements of the PGVA balance (commodity, transportation and load

balancing). The new PGVA components were then combined with the other three Rider C components to arrive at the final unit rate riders.

IGUA believes that EGD's approach is in compliance with the Board's decision on mitigation.

Yours truly,



Ian A. Mondrow

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