

500 Consumers Road
North York ON M2J 1P8
P.O. Box 650
Scarborough, ON
M1K 5E3

Ryan Small
Manager, Regulatory Accounting
Tel 416-495-5046
Fax 416-495-6072
Email ryan.small@enbridge.com



November 28, 2014

VIA RESS, EMAIL, and COURIER

Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street, 26th Floor
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: Enbridge Gas Distribution Inc. – Draft Accounting Order for
EB-2014-0323 – Dawn Access Application & Settlement Agreement**

Enbridge Gas Distribution Inc. ("Enbridge") has provided, attached as Appendix A to this letter, a Draft Accounting Order ("DAO") as per the Decision from the hearing day held on November 20, 2014 for the above noted proceeding.

In its Decision, the Board approved the creation of a deferral account to record and recover the revenue requirement resulting from the costs incurred to implement a Dawn Transportation Service ("DTS"), including particularly the costs of required system changes.

Enbridge requests the approval of a Dawn Access Costs Deferral Account ("DACDA"), (Account number 179-405) for use as described in the DAO, and requests approval for the account to become effective commencing January 1, 2015.

The review of and approval for clearance of the account will be requested by Enbridge in a future proceeding.

2014-11-28
Ms. Kirsten Walli
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The attached document sets out example entries and descriptions of the manner in which these accounts would be used.

Please contact the undersigned if you have any questions.

Yours truly,

(Original Signed)

Ryan Small
Manager, Regulatory Accounting

cc: Mr. Fred Cass, Aird & Berlis
EB-2014-0323 Interested parties

Appendix A

Draft Accounting Order
Enbridge Gas Distribution Inc.
Dawn Access Costs Deferral Account ("DACDA") 179-405

The purpose of the DACDA will be to record and recover the revenue requirement related to the incremental costs incurred to implement the Dawn Transportation Service ("DTS"), inclusive of the costs of any required systems changes.

Accounting Entries

1. Dawn Access Costs Deferral Account

Debit:	DACDA	(Account 179.405)
Credit:	Operating revenue	(Account 300.000)

To record the revenue requirement impact of costs associated with the implementation of the DTS.

2. Interest on Dawn Access Costs Deferral Account

Debit	Interest on DACDA	(Account 179.415)
Credit:	Interest Expense	(Account 323.000)

To record simple interest on the opening monthly balance of the DACDA using the Board approved EB-2006-0177 interest rate methodology.