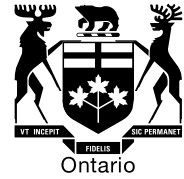


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**BY EMAIL**

February 27, 2015

Kirsten Walli  
Board Secretary  
Ontario Energy Board  
P.O. Box 2319  
27th Floor  
2300 Yonge Street  
Toronto ON M4P 1E4

Dear Ms. Walli:

**Re: Enbridge Gas Distribution Inc.  
2015 Rate Adjustment Application  
Board File No. EB-2014-0276  
Submission on 2014 Actual Results**

Board staff wishes to respond to the OEB's invitation in Procedural Order No. 3 to make a submission on the relevance of, and requirement for, Enbridge to file 2014 actual results in this proceeding.

On the question of relevance, Board staff submits that actual results can be relevant because they enable parties to gauge the reasonableness of the forecast by comparing it to up-to-date financial and operating data. In Board staff's view, this is not different than presenting, in a cost of service application, historical year, bridge year and test year information. The purpose of the historical year and bridge year information is to assist the Board and other interested parties in validating the reasonableness of the forecast using for example, trend analysis. For these reasons, Board staff submits that 2014 actual information can be relevant to this proceeding.

In a letter dated February 26, 2015, Enbridge indicated that it will provide responses to those interrogatories that had requested 2014 data, provided that the question pertains to the elements of the 2015 rates application that are required to be updated. Enbridge also provided a list of the interrogatories that it would update.

Board staff submits that Enbridge's approach is reasonable as it aligns the information requests with the determinations that the Board will need to make in reviewing and approving the 2015 Final rates.

Yours truly,

*Original signed by*

Colin Schuch  
Case Manager

cc: All Parties EB-2014-0276