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March 3, 2016

Reply To: Thomas Brett  
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Our File No. 161234

**VIA RESS, EMAIL AND COURIER**

Ontario Energy Board  
2300 Yonge Street  
27th Floor  
Toronto, Ontario  
M4P 1E4

Attention: Kirsten Walli  
Board Secretary

Dear Ms. Walli:

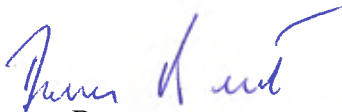
**Re: EB-2015-0367 - BOMA's Submissions**

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Please find enclosed BOMA's Submissions.

Yours truly,

**FOGLER, RUBINOFF LLP**



Thomas Brett

TB/dd

Encls.

cc: All Parties (*via email*)

**Union Gas Limited**

**Application for approval to establish an account to record the cost impacts of potential government requirements related to greenhouse gas emissions.**

**BOMA SUBMISSIONS**

1. BOMA agrees with the establishment of Union's proposed Greenhouse Gas Emissions Impact Deferral Account ("GGEIDA").
2. However, BOMA may not agree that all of the types of costs proposed by Union are appropriate for inclusion in the proposed account. More specifically, BOMA's view is that Union's costs arising from the impacts of the Ontario's greenhouse gas ("GHG") programs, such as incremental emissions, reporting costs, compliance costs, billing system charges, and other costs to implement the proposed program, including costs of regulatory proceedings may be included, but costs associated with external consulting costs and staff costs, for preparing and contributing to the development of the GHG regime, may not be eligible for inclusion, as they are expenditures that Union would make in the normal course of business with existing economics, environmental, and regulatory staff.
3. BOMA is of the view that the costs eligible for inclusion can be determined at the time that clearance of the account is first requested.

BOMA notes that a similar approach was agreed by parties in the Settlement Agreement in respect of EGD's GGEIDA account.

In the Settlement Agreement for EB-2015-0114 (Exhibit N1, Schedule 1, Page 9), parties agreed:

"Second, in relation to the 2016 Greenhouse Gas Emissions Impact Deferral Account ("GGEIDA"), the parties agree that Enbridge will continue to use the same account description as has been approved in 2014 and 2015. The parties acknowledge that there may be disagreement as to the scope of what expenses can be included in the GGEIDA, but agree that any such issues are properly addressed at the time that clearance of that account is requested".

All of which is respectfully submitted, this 3<sup>rd</sup> day of March, 2016.



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**Tom Brett,**  
Counsel for BOMA