1	Accounting Order		
2		Deferral Account to Record	
3	Accounting Entries for the Purchased Gas Transportation Variance Account		
4 5	Note: Account numbers are in accordance with the Uniform System of Accounts for Gas Utilities, Class A, prescribed under the <i>Ontario Energy Board Act</i> , 1998.		
6 7	Accounting Entries for Purchased Gas Transportation Variance Account - Rates 1-5 (PGTVA 1-5)		
8 9 10	Effective October 1, 2010 NRG is authorized to reset the reference price for the PGTVA Fiscal 2011. Whereas formerly a single reference price was used effective October 1, 2010, two references prices will be relied on:		
11	A reference price of \$0.018339/m³ applicable to all customers in rate classes 1 through 5:		
	Debit/ - Credit	Account No. 179-45 Purchased Gas Transportation Variance Account - Rates 1-5 (PGTVA 1-5)	
	Credit/ - Debit	Account No. 623 Cost of Gas	
12 13	To record, as a debit (credit) in Deferral Account No. 179-46, interest on the balance above Deferral Account:		
	Debit/ - Credit	Account No. 179-46 Interest on PGTVA 1-5	
	Credit/ - Debit	Account No. 323 Other Interest Expense	
14 15	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.		
16			

1	Accounting Order	
2	Deferral Account to Record	
3	Accounting Entries for the Purchased Gas Transportation Variance Account	
4 5	Note: Account numbers are in accordance with the Uniform System of Accounts for Ga Utilities, Class A, prescribed under the <i>Ontario Energy Board Act</i> , 1998.	
6 7	Accounting Entries for Purchased Gas Transportation Variance Account - Rate 6 (PGTVA 6)	
8 9 10	Effective October 1, 2010 NRG is authorized to reset the reference price for the PGTVA Fisca 2011. Whereas formerly a single reference price was used effective October 1, 2010, two references prices will be relied on:	
11	A reference price of \$0.009885/m³ applicable to all customers in rate class 6:	
	Debit/ Credit Account No. 179-47 Purchased Gas Transportation Variance Account - Rate 6 (PGTVA 6)	
	Credit/ _ Account No. 623 Debit Cost of Gas	
12 13	To record, as a debit (credit) in Deferral Account No. 179-48, interest on the balance in the above Deferral Account:	
	Debit/ _ Account No. 179-48 Credit Interest on PGTVA 6	
	Credit/ Debit - Account No. 323 Other Interest Expense	
14 15	Simple interest will be computed monthly on the opening balance in the said account is accordance with the methodology approved by the Board in EB-2006-0117.	