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January 23, 2018

Reply To: **Thomas Brett** Direct Dial: 416,941,8861 tbrett@foglers.com E-mail:

Our File No. 175290

VIA RESS, EMAIL & COURIER

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

Attention:

Kirsten Walli, Board Secretary

Dear Ms. Walli:

Re: EB-2017-0086: Enbridge 2018 Rates

BOMA is of the view that those Deferral and Variance Accounts (either new or existing deferral or variance accounts) proposed by EGD to be in place for the full IR term should remain in effect until the end of the term, which is December 31, 2018, but not later than that date.

EGD proposed to continue many of these accounts in the ongoing (EB-2017-0307) proceeding (Exhibit B, Tab 1, Attachment 4, p1), and BOMA believes that the panel in that case should decide when those accounts should be continued beyond December 31, 2018. The 2018 end date for the account should not be altered by the panel in EB-2017-0086.

Yours truly,

FOGLER, RUBINOFF LLP

Thomas Brett

TB/dd

All Parties (via email)

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