



**Kevin Culbert**  
Manager, Regulatory Policy, &  
Strategy  
Regulatory Affairs

tel 416-495-5778  
fax 416-495-6072  
[kevin.culbert@enbridge.com](mailto:kevin.culbert@enbridge.com)

**Enbridge Gas Distribution**  
500 Consumers Road  
North York, Ontario M2J 1P8  
Canada

February 2, 2018

**VIA RESS, EMAIL and COURIER**

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
2300 Yonge Street, Suite 2700  
Toronto, Ontario, M4P 1E4

Dear Ms. Walli:

**Re: Enbridge Gas Distribution Inc. (“Enbridge”)  
2018 Rate Adjustment Application (“Application”)  
Ontario Energy Board (“Board”) File Number EB-2017-0086  
Draft Accounting Order – Enbridge Responding Submissions**

In the oral decision issued by the Board Hearing Panel on December 4, 2017, the Board directed Enbridge to resubmit its Accounting Order “removing, where appropriate, the December 31, 2018, date as an end date, the objective being that these accounting orders could persist over time and do not end with that fiscal year”. On January 4, 2018, Enbridge filed a draft Accounting Order in relation to the Application (updated January 12, 2018) that reflects the Company’s view of which Deferral and Variance Accounts do not require a December 31, 2018 end date.

Written submissions on Enbridge’s draft Accounting Order were filed by OEB staff, the Association of Power Producers of Ontario (“APPPrO”), the Building Owners and Managers Association (“BOMA”) and School Energy Coalition (“SEC”). In accordance with the schedule set out in the Board’s December 7, 2017 Decision and Order, these are Enbridge’s responding submissions.

Enbridge notes that no party raises any issues or concerns with the scope or description of any of the Deferral and Variance Accounts set out in the draft Accounting Order. Enbridge submits therefore that the description of each account should be approved as filed.

APPPrO, BOMA and SEC all assert that specific end dates of December 31, 2018 should be re-inserted for most or all Deferral and Variance Accounts, because the accounts were not previously intended / approved to run past the end of Enbridge’s current Custom IR term. OEB staff does not agree, and supports the approach taken by Enbridge.

Ms. Kirsten Walli

2018-02-02

Page 2

Enbridge's draft Accounting Order is responsive to the Board's direction. Enbridge has removed the end date for all Deferral and Variance Accounts except those that had already been specifically expected to end as of December 31, 2018. Under this approach, the administrative step of having to specifically re-establish each account each year will be avoided. However, it will remain open to any party to request the discontinuance of any particular account in future years or proceedings, if there is a reason why such accounts should not continue. As stated by OEB staff, "[t]he OEB can at any appropriate time (e.g. the rate framework proceeding), with or without an end date applied to an account, determine that a deferral or variance account should be continued, closed or otherwise modified."

Please contact the undersigned if you have any questions.

Yours truly,

(Original Signed)

Kevin Culbert

Manager, Regulatory Policy & Strategy

cc: Mr. D. Stevens, Aird & Berlis LLP (via email)  
All Interested Parties EB-2017-0086 (via email)