

Enbridge Gas Inc.

Application for an Accounting Order to Establish a Variance Account

EB-2019-0142

May 8, 2019

Staff-1

Ref: Draft Accounting Order

Preamble:

Enbridge Gas Inc. has provided a draft Accounting Order (AO) for a proposed variance account required to be established under O.Reg. 24/19. Please provide an updated AO to include the following information:

- a) The Purpose,
- b) The effective date when Enbridge Gas will begin to record variances,
- c) Use of Sub-Accounts within the variance account to record collections from customers separately from the amounts remitted to the IESO,
- d) How the charges will be applied to customer bills, including the two rate zones that do not have fixed charges,
- e) How the collections from customers will be recorded in the variance Sub-account (please provide sample journal entry into the Sub-account),
- f) How the remittances to the IESO will be recorded in the variance Sub-account (please provide sample journal entry into the Sub-account),
- g) How any over collected amounts returned by the IESO will be recorded in the variance Sub-account, including a sample journal entry,
- h) The date when Enbridge Gas would stop recording variances,
- i) That carrying charges would be applied at the rates prescribed by the OEB and recorded on a monthly basis,
- j) What will happen to the amounts remaining in the variance accounts after the collections have stopped as per the regulation,
- k) When will the variances remaining in this account be proposed for disposition.