



**Joel Denomy**  
Technical Manager  
Regulatory Proceedings  
Regulatory Affairs

tel 416-495-5499  
EGIRegulatoryProceedings@enbridge.com

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

January 31, 2020

**VIA RESS, EMAIL and COURIER**

Christine Long  
Board Secretary  
Ontario Energy Board  
2300 Yonge Street, Suite 2700  
Toronto, Ontario, M4P 1E4

Dear Ms. Long:

**Re: Enbridge Gas Inc. ("Enbridge Gas")  
EB-2018-0319 – Open Bill Access Services  
Undertaking Response**

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Please find the enclosed undertaking response from Day 1 of the Oral Hearing held on January 30, 2002 in the above noted proceeding.

Please contact the undersigned if you have any questions.

Yours truly,

(Original Signed)

Joel Denomy  
Technical Manager, Regulatory Proceedings

ENBRIDGE GAS INC.

Undertaking Response to Board Panel

To provide an accounting order for the Open Bill revenue variance account.

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**Response:**

The attached contains the most recent accounting order for the OBRVA.

ACCOUNTING TREATMENT FOR AN  
OPEN BILL REVENUE VARIANCE ACCOUNT  
("OBRVA") – EGD RATE ZONE

The purpose of the OBRVA is to track and record the ratepayer share of net revenue for Open Bill Services. The account allows for net annual revenue amounts in excess of \$7.389 million to be shared 50/50 with ratepayers, and allows for a credit to Enbridge in the event that net annual revenues are less than \$4.889 million, equal to the shortfall between actual net revenues and \$4.889 million. The net revenue amounts will be determined in accordance with the EB-2009-0043 Board Approved Open Bill Access Settlement Proposal dated October 15, 2009, with updated Fees and Costs as determined in the EB-2013-0099 proceeding.

Simple interest is to be calculated on the opening monthly balance of this account using the Board approved EB-2006-0117 interest rate methodology. The balance of this account, together with carrying charges, will be disposed of in a manner designated by the Board in a future rate hearing.

Accounting Entries

1. To track and record Open Bill services net revenue:

Debit:	Other income	(Account 319. 010)
Credit:	OBRVA	(Account 179. 48_)
	Or	
Debit:	OBRVA	(Account 179. 48_)
Credit:	Operating revenue	(Account 300. 000)

To record the variance in the ratepayer porting of net revenue associated with Open Bill Service programs in excess of \$7.389 million or below \$4.889 million.

2. Interest accrual:

Debit/Credit:	Interest on OBRVA	(Account 179. 49_)
Credit/Debit:	Interest expense	(Account 323. 000)

To record simple interest on the opening monthly balance of the OBRVA using the Board approved EB-2006-0117 interest rate methodology.