



Adam Stiers
Technical Manager
Regulatory Applications
Regulatory Affairs

Tel: (519) 436-4558
Email: astiers@uniongas.com
EGIRegulatoryProceedings@enbridge.com

Enbridge Gas Inc.
P.O. Box 2001
50 Keil Drive N.
Chatham, Ontario, N7M 5M1
Canada

August 12, 2021

BY RESS AND EMAIL

Ms. Christine Long
Registrar
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4

Dear Ms. Long:

**Re: Enbridge Gas Inc. (Enbridge Gas)
Ontario Energy Board (OEB) File No.: EB-2020-0091
Integrated Resource Planning Proposal
Draft Accounting Orders**

Consistent with the OEB's Decision and Order, dated July 22, 2021, enclosed please find the Draft Accounting Orders of Enbridge Gas in the above noted proceeding.

If you have any questions, please contact the undersigned.

Sincerely,

Adam Stiers
Technical Manager, Regulatory Applications

cc.: D. Stevens (Aird & Berlis)
M. Parkes (OEB Staff)
M. Millar (OEB Counsel)
EB-2020-0091 (Intervenors)

ENBRIDGE GAS INC.

**Accounting Entries for
IRP Operating Costs Deferral Account
Deferral Account No. 179-385**

The purpose of the Integrated Resource Planning (IRP) Operating Costs deferral account, as established in the Board's EB-2020-0091 Decision and Order, is to record incremental IRP general administrative costs, as well as incremental operating and maintenance costs and ongoing evaluation costs for approved IRP Plans. Operating costs associated with approved IRP Plans would also include all enabling payments to service providers, made as part of the IRP Plans.

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.

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A prescribed under the Ontario Energy Board Act.

Debit - Account No.179-385
 IRP Operating Costs Deferral Account

Credit - Account No. 728
 General Expense

To record, as a debit (credit) in Deferral Account No. 179-385, incremental IRP general administrative costs, as well as incremental operating and maintenance costs (inclusive of enabling payments to service providers) and ongoing evaluation costs for approved IRP Plans.

Debit - Account No.179-385
 IRP Operating Costs Deferral Account

Credit - Account No. 323
 Other Interest Expense

To record, as a debit (credit) in Deferral Account No. 179-385, interest on the balance in Deferral Account No. 179-385. 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.

**Accounting Entries for
IRP Capital Costs Deferral Account
Deferral Account No. 179-386**

The purpose of the Integrated Resource Planning (IRP) Capital Costs deferral account, as established in the Board's EB-2020-0091 Decision and Order, is to record the actual annual revenue requirement of project costs eligible to be capitalized for inclusion in rate base as part of approved IRP Plans (where Enbridge Gas owns and operates the IRPA).

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.

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A prescribed under the Ontario Energy Board Act.

Debit	-	Account No.179-386 IRP Capital Costs Deferral Account
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Credit	-	Account No. 300 Operating Revenues
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To record, as a debit (credit) in Deferral Account No. 179-386, the actual annual revenue requirement of project costs eligible to be capitalized for inclusion in rate base as part of approved IRP Plans (where Enbridge Gas owns and operates the IRPA).

Debit	-	Account No.179-386 IRP Capital Costs Deferral Account
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Credit	-	Account No. 323 Other Interest Expense
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To record, as a debit (credit) in Deferral Account No. 179-386, interest on the balance in Deferral Account No. 179-386. 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.