

ENBRIDGE GAS INC.

**Accounting Entries for
Integrated Resource Planning (IRP) Operating Costs Deferral Account
Account No. 179-318**

This account records 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 also includes all enabling payments to service providers, made as part of the IRP Plans. This account will also record offsetting avoided operating costs that relate to facilities that are delayed, avoided, or downsized by an IRP Plan.

Simple interest is to be calculated on the opening monthly balance of this account using the OEB-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 OEB in a future rate application.

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

Debit	-	Account No.179-318 IRP Operating Costs Deferral Account
Credit	-	Account No. 728 General Expense

To record, as a debit/(credit) in the account, 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. 300 Operating Revenue
Credit	-	Account No.179-318 IRP Operating Costs Deferral Account

To record, as a debit/(credit) in the account, avoided operating costs that relate to facilities that are delayed, avoided or downsized by an IRP Plan.

Debit	-	Account No.179-318 IRP Operating Costs Deferral Account
Credit	-	Account No. 323 Other Interest Expense

To record, as a debit/(credit) in the account, interest expense on the opening monthly balance.

