



EB-2009-0043

IN THE MATTER OF the *Ontario Energy Board Act 1998*, S.O.1998, c.15, (Schedule B);

AND IN THE MATTER OF an Application by Enbridge Gas Distribution Inc. for an order or order approving its proposal for open billing services;

AND IN THE MATTER OF Enbridge Gas Distribution Inc.'s request for accounting orders to establish the following deferral accounts: 2009 Open Bill Access Variance Account, 2009 Open Bill Service Deferral Account, 2009 Open Bill Revenue Variance Account, and the 2009 Ex-Franchise Third Party Billing Services Deferral Account.

BEFORE: Paul Vlahos
Presiding Member

ACCOUNTING ORDER

Enbridge Gas Distribution Inc. ("Enbridge") filed an application, dated March 27, 2009 (the "Application"), with the Ontario Energy Board (the "Board") under section 36 of the *Ontario Energy Board Act, S.O. 1998, c.15, Schedule B* for an order or orders approving its proposal for continuing open billing services, and the sharing of earnings from those services. In its Application, Enbridge applied to the Board for such final and interim Orders and deferral and variance accounts as may be necessary to implement its proposal for Open Bill Services, commonly referred to as Open Bill Access. The Board assigned Board File No. EB-2009-0043 to the Application.

In a Decision dated December 2, 2009, the Board accepted a settlement proposal "the Settlement Proposal"). In accepting the Settlement Proposal, the Board approved the establishment of certain deferral and variance accounts necessary to implement Enbridge's Open Bill Access proposal, pending a review by interested parties of record.

Enbridge was given until December 4, 2009 to file the specifics associated with the deferral/variance accounts and other parties had until December 11, 2009 to file comments.

On December 4, 2009, Enbridge filed documentation requesting that the Board approve the establishment of the following deferral and variance accounts for which it provided the accounting details:

- 1) 2009 Open Bill Access Variance Account
- 2) 2009 Open Bill Service Deferral Account
- 3) 2009 Open Bill Revenue Variance Account
- 4) 2009 Ex-Franchise Third Party Billing Services Deferral Account

No comments were received by the parties in response to the process set out by the Board.

The Board approves the establishment of the four accounts listed above and as further described in Appendix "A".

THE BOARD THEREFORE ORDERS THAT:

1. The new accounts and the accounting entries shall be in accordance with those listed on the attached Appendix "A" and these accounts shall be maintained in accordance with the specifications set out in this decision.

Enbridge shall pay the Board's costs of and incidental to this proceeding upon receipt of the Board's invoice.

ISSUED at Toronto, December 21, 2009

ONTARIO ENERGY BOARD

Original Signed By

Paul Vlahos
Presiding Member

**APPENDIX "A" TO
ACCOUNTING ORDER
BOARD FILE NO. EB-2009-0043
Accounting Entries
December 21, 2009**

Appendix A

Proposed Accounting Entries

1. 2009 Open Bill Access Variance Account

Debit:	2009 OBAVA	(Account 179.xxx)
Credit:	2008 OBAVA	(Account 179.448)

To transfer the 2008 Open Bill Access Variance Account balance to a 2009 account to be disposed of in equal increments in each of 2010, 2011 and 2012 equally between the Company and ratepayers.

2. Interest accrual

Debit/Credit:	Interest on 2009 OBAVA	(Account 179.xxx)
Credit:	Interest on 2008 OBAVA	(Account 179.458)
Credit:	Interest expense	(Account 323.000)

To transfer the accumulated interest relating to the 2008 Open Bill Access Variance Account to a 2009 account and to record simple interest on the opening monthly balance of the account using the Board approved EB-2006-0177 interest rate methodology.

3. 2009 Open Bill Service Deferral Account

Debit/Credit:	2009 OBSDA	(Account 179.xxx)
Credit:	2008 OBSDA	(Account 179.428)
Credit/Debit:	Various accounts	(Account xxx.xxx)

To transfer the 2008 Open Bill Service Deferral Account balance to a 2009 account and to record further costs incurred in 2009 (which will relate to TMG consulting charges, OBA stakeholder group invoices and startup legal charges) the total of which is to be disposed of in equal increments in each of 2010, 2011 and 2012 equally between the Company and ratepayers.

4. Interest accrual

Debit/Credit	Interest on 2009 OBSDA	(Account 179.xxx)
Credit:	Interest on 2008 OBSDA	(Account 179.438)
Credit:	Interest expense	(Account 323.000)

To transfer the accumulated interest relating to the 2008 Open Bill Service Deferral Account to a 2009 account and to record simple interest on the opening monthly balance of the account using the Board approved EB-2006-0177 interest rate methodology.

5. 2009 Open Bill Revenue Variance Account

Debit/Credit:	2009 OBRVA	(Account 179.xxx)
Credit/Debit:	Various accounts	(Account xxx.xxx)

To record Open Bill services net annual revenues in excess of \$7.389M to be shared 50/50 with ratepayers, or a shortfall amount that will be recoverable from ratepayers in the event that net annual revenues are less than \$4.889M (the credit will be equal to the shortfall between actual net annual revenues and \$4.889M). The net annual revenues will be calculated in accordance with the Settlement Proposal in EB-2009-0043..

6. Interest accrual

Debit/Credit:	Interest on 2009 OBRVA	(Account 179.xxx)
Credit/Debit:	Interest expense	(Account 323.000)

To record simple interest on the opening monthly balance of the account using the Board approved EB-2006-0177 interest rate methodology.

7. 2009 Ex-Franchise Third Party Billing Services Deferral Account

Debit/Credit:	2009 EFTPBSDA	(Account 179.xxx)
Credit/Debit:	Various accounts	(Account xxx.xxx)

To record net annual revenues from ex-franchise third party billing services to be shared 50/50 with ratepayers. The net annual revenues will be calculated in accordance with the Settlement Proposal in EB-2009-0043.

8. Interest accrual

Debit/Credit:	Interest on 2009 EFTPBSDA	(Account 179.xxx)
Credit/Debit:	Interest expense	(Account 323.000)

To record simple interest on the opening monthly balance of the account using the Board approved EB-2006-0177 interest rate methodology