



EB-2014-0323

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 Orders pursuant to section
36 of the *Ontario Energy Board Act, 1998*, in relation to a
Settlement Agreement dated October 10, 2014.

BEFORE: Cathy Spoel
Presiding Member

Emad Elsayed
Member

ACCOUNTING ORDER
December 4, 2014

Enbridge Gas Distribution Inc. (“Enbridge”) filed an application (the “Application”) with the Ontario Energy Board (the “Board”) on October 27, 2014, under section 36 of the *Ontario Energy Board Act, 1998*, seeking an Order of the Board approving a Settlement Agreement dated October 10, 2014 (the “Settlement Agreement”), which sets out the terms upon which Enbridge’s customers will be given access to service at the Dawn Hub. The Board assigned the application file number EB-2014-0323.

In its Application, Enbridge specifically requested the following:

- a) Approval of the Settlement Agreement;
- b) Approval of the methodology for the calculation of the Dawn Transportation Service Charge, which is set out in the Settlement Agreement; and
- c) Approval of the establishment of the Dawn Access Costs Deferral Account (“DACDA”) for the purpose of recording the costs incurred by Enbridge in order to implement the Dawn Transportation Service.

A record of all procedural matters in this proceeding is available on the Board's web site.

At the oral hearing, on November 20, 2014, the Board granted all of the approvals requested by Enbridge. The Board also directed Enbridge to file a Draft Accounting Order for the DACDA.

Enbridge filed the Draft Accounting Order for the DACDA on November 28, 2014. The Board has reviewed the Draft Accounting Order and finds that it adequately describes the manner in which the account will be used.

Cost Awards

The Board may grant cost awards to eligible parties pursuant to its power under section 30 of the *Ontario Energy Board Act, 1998*. When determining the amount of the cost awards, the Board will apply the principles set out in section 5 of the Board's *Practice Direction on Cost Awards*. The maximum hourly rates set out in the Board's Cost Awards Tariff will also be applied. The Board notes that filings related to cost awards shall be made in accordance with the schedule set out below.

THE BOARD ORDERS THAT:

1. Enbridge shall establish the Dawn Access Costs Deferral Account (No.179-405) effective January 1, 2015 as set out in Appendix "A".
2. Eligible intervenors shall file with the Board and forward to Enbridge their respective cost claims on or before **December 11, 2014**.
3. Enbridge shall file with the Board and forward to the intervenors any objections to the claimed costs of the intervenors on or before **December 16, 2014**.
4. If Enbridge objects to the intervenor costs, intervenors shall file with the Board and forward to Enbridge any responses to any objections for cost claims on or before **December 19, 2014**.

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

DATED at Toronto December 4, 2014

ONTARIO ENERGY BOARD

Original Signed By

Kirsten Walli
Board Secretary

APPENDIX A

Enbridge Gas Distribution Inc.

EB-2014-0323

December 4, 2014

Accounting Order - Dawn Access Costs Deferral Account

Appendix A

Draft Accounting Order
Enbridge Gas Distribution Inc.
Dawn Access Costs Deferral Account ("DACDA") 179-405

The purpose of the DACDA will be to record and recover the revenue requirement related to the incremental costs incurred to implement the Dawn Transportation Service ("DTS"), inclusive of the costs of any required systems changes.

Accounting Entries

1. Dawn Access Costs Deferral Account

Debit:	DACDA	(Account 179.405)
Credit:	Operating revenue	(Account 300.000)

To record the revenue requirement impact of costs associated with the implementation of the DTS.

2. Interest on Dawn Access Costs Deferral Account

Debit	Interest on DACDA	(Account 179.415)
Credit:	Interest Expense	(Account 323.000)

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