

ENBRIDGE GAS INC.
Answer to Interrogatory from
Board Staff (STAFF)

Reference: Exhibit B1/Tab 1/Schedule 1/Appendices A and B

Question:

Enbridge Gas provided two draft accounting orders for each of the three new accounts: Accounting Policy Change Deferral Account (Appendix A, page 34 and Appendix B, page 35), Earnings Sharing Mechanism Deferral Account (Appendix A, page 35 and Appendix B, page 36) and the Tax Variance Deferral Account (Appendix A, page 36 and Appendix B, page 37).

Please explain why there are two draft accounting orders for each of the new accounts.

Response

Enbridge Gas provided two draft accounting orders for each of the three new accounts for the purposes of completeness, in order to show that each of the accounts is applicable to both the EGD and Union Gas rate zones. This was done solely for presentation, as Appendix A of Exhibit B1, Tab 1, Schedule 1 provided the accounting orders applicable to the EGD rate zone, while Appendix B provided the accounting orders applicable to the Union Gas zones. As seen in each appendix, the accounting orders for the three accounts are identical, and titled as Enbridge Gas Inc. accounting orders, while other accounting orders are titled as either EGD rate zone or Union Gas rate zones specific.