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May 25, 2009

By Courier

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4

Dear Ms. Walli,

RE: EB-2009-0055 – Interrogatories of the Building Owners and Managers Association of the Greater Toronto Area

As per Procedural Order No.1 dated May 20, 2009 please find attached the interrogatories of the Building Owners and Managers Association of the Greater Toronto Area ("BOMA") in the above noted proceeding.

Sincerely,

Randy Aiken

Randy Aiken
Aiken & Associates

Encl.

cc: Norm Ryckman, Enbridge Gas Distribution Inc.

EB-2009-0055

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 approving the clearance or disposition of amounts recorded in certain deferral or variance accounts.

INTERROGATORIES OF THE BUILDING OWNERS AND MANAGERS ASSOCIATION OF THE GREATER TORONTO AREA

Interrogatory # 1

Ref: Ex. A, Tab 3, Schedule 1, page 1

Given that the Board Decision in this application will not be received by May 15, 2009, what is EGD's revised proposal as to the timing of the clearance of the account balances?

Interrogatory # 2

Ref: Ex. A, Tab 2, Schedule 1, Appendix A

Based on the response to Interrogatory # 1, please update, if necessary, the forecast for clearance as at the revised proposed clearance date.

Interrogatory # 3

Ref: Ex. C, Tab 1, Schedule 4 & Exhibit B5.4 (EB-2009-0052 - Attached).

EGD states that the CCA rate changes were not passed into law in 2008 and as a result the ratepayer share of $1.83 million in tax reductions used in determining the 2008 Board Approved rates did not materialize.

a) Does EGD agree with Union's expectation that the CCA rate changes will be passed into law in May 2009 as stated in their response part (b) (i) to Exhibit B5.4 in EB-2009-0052? If not, please explain why not.

b) To the best of EGD's knowledge, has the CCA rate changes been passed into law as of the current time?

c) Please comment on the response provided by Union in part (b) (ii) of Exhibit B5.4 in EB-2009-0052.

d) Has EGD filed its 2008 tax return? If yes, did EGD use the new CCA rates? If EGD did not used the new CCA rates, please confirm that EGD can refile its tax return using the new proposed CCA rates if it so wishes.

e) Has any of EGD's affiliate companies filed tax returns for 2008 using the new CCA rates?

f) If EGD were to use the new CCA rates, would there be any impact on the earnings sharing for 2008? If yes, please provide the impact on earnings sharing by providing an update to Exhibit B, Tab 1, Schedule 2 that reflects the higher CCA rates.

Interrogatory # 4

Ref: Exhibit C, Tab 2, Schedule 3

a) Has EGD made any changes to the allocations of the various deferral and variance accounts to the rate classes from what has been approved by the Board in the past?

b) If the response to part (a) is yes, please explain the allocation change, the rationale for the change and the impact of the change on the various rate classes.

UNION GAS LIMITED

Answer to Interrogatory from
London Property Management Association ("LPMA")

Ref: Exhibit A, Tab 1, Page 13

a) The evidence states at lines 12 – 14 that "There were no other enacted tax legislated changes during 2007 that resulted in tax rates different than those used to establish 2007 rates". Should the first reference to 2007 be 2008? Is Union aware of any other enacted tax legislated changes, federal or provincial, that have resulted in 2008 tax rates different than those used to establish 2007 rates?

b) The tax changes included anticipated changes to capital cost allowance ("CCA") changes effective for 2008.

   i. Have these CCA changes been passed into law?
   ii. Has Union left the impact of these CCA changes in its calculation in anticipation that the rates will be used for 2008?
   iii. Did Union use the proposed CCA rates in its actual 2008 income tax filing?

Response:

a) The evidence is correct. The 2008 income tax rate changes were, in fact, enacted in 2007. Union is not aware of any other enacted tax changes that have resulted in 2008 tax rates different than those used to establish 2007 rates.

b) i) No. Union expects the CCA rate changes to be passed into law in May 2009.

   ii) Yes, the impact of these CCA changes were included in the calculation in anticipation that the rates would be used for 2008.

   Unlike changes to the *Income Tax Act*, changes to income tax regulations (such as CCA) can be passed into law without Parliament ratification. Therefore, there is a much greater level of certainty that proposed changes will be passed. As a result, Union incorporated these anticipated changes into the deferral calculation.

   iii) Union has not yet filed its 2008 return. However, Union will use the changed CCA rates in its corporate tax filing.