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October 8, 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: London Property Management Association Interrogatories – EB-2009-0275

Please find attached the interrogatories of the London Property Management Association in the above noted application.

Sincerely,



Randy Aiken
Aiken & Associates

Encl.

cc: Chris Ripley, Union Gas Limited (delivered)

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

AND IN THE MATTER OF an Application by Union Gas Limited, pursuant to section 36(1) of the *Ontario Energy Board Act, 1998*, for an order or orders approving or fixing just and reasonable rates and other charges for the sale, distribution, transmission and storage of gas as of January 1, 2010.

**INTERROGATORIES OF THE LONDON PROPERTY MANAGEMENT
ASSOCIATION ("LPMA")**

Interrogatory # 1

Ref: Working Papers, Schedules 1 & 2

Please confirm that there is no link between the 0.91% PCI calculated in Schedule 1 and the 0.91% storage premium adjustment factor calculated in Schedule 2.

Interrogatory # 2

Ref: Exhibit A, Tab 1, page 4, Updated & Working Papers, Schedule 15

Please provide the CCA calculations that give rise the CCA difference figures of (8,708) and (9,703) in columns (c) and (d) of line 1 in Schedule 15.

Interrogatory # 3

Ref: Exhibit A, Tab 1, pages 3 and 4, Updated.

In the 2009 Provincial Budget, the provincial government indicated its intention to convert the Ontario Retail Sales Tax (RST) to a value-added tax structure and combine it with the federal Goods and Services Tax (GST) to create a single harmonized sales tax (HST). This change would take place July 1, 2010.

- a) Why has Union not included any impacts of this change in its calculation of the Z factor related to the treatment of tax savings?
- b) Does Union intend to calculate the impact of this change at the end of 2010 and bring forward any balance for disposal at the time, similar to Union's current proposal to deal

with the 2009 impact of the new CCA rate class (Class 52) on certain computer equipment?

c) Does Union agree that the conversion of the RST to the HST would have an impact on the cost associated with each of the following, and if not, please explain why not:

- 1) O&M expenses;
- 2) capital expenditures;
- 3) working cash allowance?

d) Are there any other cost impacts in areas other than those noted above that would be impacted by the conversion of the RST to the HST? If so, please identify and explain.

e) Please provide the actual 2008 RST costs paid by Union Gas associated with each of the following:

- 1) O&M expenses;
- 2) Capital expenditures.

f) Does Union collect any RST? If so, please identify.

g) What is the impact on Union of the temporarily restricted input tax credits for businesses with annual taxable income in excess of \$10 million for certain expenses?

Interrogatory # 4

Ref: Exhibit A, Tab 1, page 9, Updated

Please provide updated tables for Tables 1 through 5 provided in Exhibit B5.2 of EB-2008-0220 showing the addition 2008 data and the calculation of the adjustment factors for 2008.

Interrogatory # 5

Ref: Draft Rate Order, Appendix E

Is Union proposing any changes in any of the charges shown in Appendix E of the draft rate order from the level currently in place? If yes, please identify and explain.

Interrogatory # 6

Ref: Exhibit A, Tab 1, page 9, Updated

Please confirm that there are no other changes to existing deferral accounts other than the change from account number from 251 to 728.