

**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: Exhibit B, Tab 1, Schedule 2

a) Please confirm that the escalation factor approved in EB-2008-0219 for 2009 was 0.85% based on a GDP IPI FDD of 1.54% and an inflation coefficient of 55%.

b) What level would the escalation factor have had to been in 2009 to reduce the normalized return on equity from 11.20% to the benchmark ROE of 8.31%?

Interrogatory # 2

Ref: Exhibit B, Tab 4, Schedule 1, page 8 & Exhibit , Tab 4, Schedule 1, page 8 of EB-2009-0055

Please reconcile the UCC Carry Forward balances at the end of 2008 in Exhibit B, Tab 4, Schedule 1, page of EB-2009-0055 with the UCC at Beginning of Year for 2009 shown in Exhibit B, Tab 4, Schedule 1, page 8 of the current application.

Interrogatory # 3

Ref: Exhibit C, Tab 1, Schedule 1

Please update the schedule to reflect the actual final 2009 PGVA balance noted in footnote 7.

Interrogatory # 4

Ref: Exhibit C, Tab 1, Schedule 4, page 3 & Exhibit C, Tab 1, Schedule 3, page 6

Please explain why the 2010, 2011 and 2012 tax rates shown on Schedule 4 of 32%, 30.5% and 29% are different from the rates of 31%, 28.25% and 26.25% shown in Schedule 3.

Interrogatory # 5

Ref: Exhibit C, Tab 2, Schedule 2, page 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.

Interrogatory # 6

Ref: Exhibit C, Tab 2, Schedule 2, page 3

- a) In Enbridge's last cost of service application, please indicate how the costs related to income taxes were classified and allocated to the rate classes. Is this consistent with the classification and allocation based on rate base shown on page 3?
- b) In Enbridge's last cost of service application, please indicate how the costs related to the return on capital were classified and allocated to the rate classes. Is this consistent with the classification and allocation based on the distribution revenue requirement shown on page 3 for earnings sharing?
- c) Please show the impact on each rate class if the earnings sharing were to be classified and allocated based on rate base rather than on the distribution revenue requirement.