

**Enbridge 2009 Earnings Sharing and Deferral Account Clearances
Board Staff Interrogatories
EB-2010-0042**

BOARD STAFF INTERROGATORIES

Account Balances for clearance

Ref: ExA/T2/S1/Appendix A

Please explain why the balances are shown as “Actual at February 28, 2010” when the Settlement Agreement contemplates December 31st year end balances (ref: EB-2007-0615 Settlement Agreement, 12.1.1 (iv) page 31).

Account Balances for clearance

Ref: ExA/T2/S1/Appendix A

Please list the accounts and associated balances that have already undergone a formal Board review process and have obtained Board approval.

Earnings Sharing Amount

Ref: ExB/T1/S1/page 1

Please provide the calculation details underpinning the ROE established for 2009 for which the earnings sharing formula applies. Please provide the reference to the proceeding in which the Board approved this particular ROE for use in 2009 earnings sharing.

Earnings Sharing Reference Materials

Ref: ExB/T1/S1/page 1

Ref: ExD/T1/S1/page 1

Please provide the financial statements of each of the corporate entities that were consolidated into the Enbridge Gas Distribution Inc. December 31, 2009 Consolidated Financial Statements as shown at Exhibit D/1/1. Please provide the 2009 unconsolidated financial statements, either audited or unaudited, of the company that owns the distribution business that underpins the Ontario regulated utility disclosures for which the earnings sharing calculation applies.

Transactional Services

Ref: ExB/T3/S1/ page 3 and 4

Please explain the composition of the TS and TSDA amounts and the basis for the adjustment to utility revenue.

Weather Normalization

Ref: ExB / T4 / S1 / page 2

Please provide a description of the methodology underpinning the weather normalization calculation. Please provide a schedule that shows the elements and the build-up of the \$76 million weather normalization adjustment.

GDAR Deferral Account

Ref: ExC/T1/S2/

Please list the activities which make up GDAR Compliance costs and give rise to the costs that are being considered for clearance.

GDAR Deferral Account

Ref: ExC/T1/S2/

Please provide GDAR deferral account amounts approved for clearance for 2007 and 2008. What has GDAR compliance actually cost the utility in 2007, 2008 and 2009?

Purchased Gas Variance Account

Ref: ExC/T2/S2/page 2

This schedule shows the seven (7) elements that constitute the 2009 PGVA principle for clearance of \$(41.7674) million. Please provide a written explanation with supporting back-up, including working papers and schedules where appropriate, to provide additional detail as to the build-up of the elements which make up the amount proposed for clearance.