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Ontario Energy Board
P.O. Box 2319
2300 Yonge Street, 27th Floor
Toronto, Ontario
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Filed Electronically
Original by Courier

Attention: Ms. Kirsten Walli
Board Secretary

Dear Ms. Walli:

**Re: Enbridge Gas Distribution Inc. ("EGDI") – Rates for 2011
OEB File No. EB-2010-0146
TransCanada Energy Ltd. ("TCE") Interrogatories**

In accordance with the requirements stated in Procedural Order No. 1, please find attached two copies of TCE's Interrogatories to EGDI.

Yours truly,
TransCanada Energy Ltd.

Original signed by

Nadine Berge
Senior Legal Counsel
Law and Regulatory Research

Enclosure

TransCanada Energy Ltd. (“TCE”)
Enbridge Gas Distribution 2011 Rate Application
OEB File No. EB-2010-0146

Information Requests to Enbridge Gas Distribution (“Enbridge”)

Question 1:

Reference: i) Exhibit B, Tab 2, Schedule 1, Appendix A, page 3
ii) Exhibit B, Tab 2, Schedule 1, Appendix A, page 3, line 13 and 14

Request: a) Please explain why there are no revenues listed in line 1 to 6 for the calculation of the Ontario Utility Income.
b) Please confirm that the reason for the negative income tax amounts in Reference (ii) is that the depreciation and amortization expense exceeded the taxes payable. If unable to confirm, please explain.

Question 2:

Reference: i) Exhibit B, Tab 1, Schedule 2, page 1, line 26
ii) Exhibit B, Tab 3, Schedule 3, page 1, line 16, Col 5
iii) Exhibit B Tab 3, Schedule 5, page 1, Col 3

Request: a) Please reconcile the 2011 Total Revenue amount of 2,404.89 in Reference (i) with the Total Revenue Requirement amount of 2,406.016 in Reference (ii).
b) Please explain unbilled revenue and its treatment.

Question 3:

Reference: Exhibit B, Tab 3, Schedule 8, page 5

Request: Please provide the derivation of the 80 056 10³m³ and explain what it represents.

Question 4:

Reference: i) Exhibit B, Tab 3, Schedule 1, page 6, paragraphs 19 and 20
ii) Exhibit B, Tab 3, Schedule 10, pages 8 and 9

Request: a) Please explain how the allocators referred to in Reference (i) are calculated
b) Please explain the relationship between the allocators and the figures presented in Reference (ii).

Question 5:

Reference: i) Exhibit B, Tab 3, Schedule 10, page 2, line 4, Col 1
ii) Exhibit B, Tab 1, Schedule 2, page 1

Request: Please reconcile the 2011 revenue requirement (excluding Gas Supply Commodity) of 1,498.89 in Reference (i) with the dollar amounts in Reference (ii)

Question 6:

Reference: i) Exhibit B, Tab 3, Schedule 10, page 3, line total, Col 3
ii) Exhibit B, Tab 1, Schedule 2, page 1

Request: Please reconcile the Total 2011 Revenue Requirement of 2,403.3 in Reference (i) with the dollar amounts in Reference (ii).

Question 7:

Reference: i) Exhibit B, Tab 3, Schedule 10, pages 5 and 7
ii) Exhibit B, Tab 1, Schedule 2, page 1

Request: Please reconcile the 2011 Distribution Revenue Requirement amount of 987.2 in Reference (i) with the dollar amounts in Reference (ii).

Question 8:

Reference: Exhibit B, Tab 3, Schedule 2, rate 125, page 1

Preamble: Unaccounted For Gas Percentage

Request: Please explain how revenues and/or costs from this element are treated.