



**PUBLIC INTEREST ADVOCACY CENTRE**  
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May 25, 2011

**VIA MAIL and E-MAIL**

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

Dear Ms. Walli:

**Re: Vulnerable Energy Consumers Coalition (VECC)**  
**EB-2011-0038: Union Gas Limited – 2010 Earnings Sharing and**  
**Disposition Deferral Accounts and Other Balances**

Please find enclosed the interrogatories of VECC in the above noted proceeding.

Yours truly,

Michael Buonaguro  
Counsel for VECC  
Encl.

**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 Union Gas Limited for an order or  
orders amending or varying the rate or rates charged to customers as of  
October 1, 2011.

### **Interrogatory Requests of the Vulnerable Energy Consumers Coalition ("VECC")**

#### **Interrogatory #1**

**References:** Exhibit A, Tab 2, page 3  
Exhibit A, Tab 2, Appendix B, Schedule 1

**Preamble:** The first reference states that "The calculation of earnings sharing for 2010 is found at Tab 2, Appendix B, Schedule 1. To calculate actual utility earnings Union starts in column (a) with Union's total corporate revenues and operating expenses as reported in the annual financial statements ... ."

- a) Please file a copy of Union's 2010 Annual Report.
- b) Please show how the figures that appear in column (a) of Exhibit A, Tab 2, Appendix B, Schedule 1, can be reconciled with the figures shown on page 26 of the 2010 Annual Report ("Consolidated Statements of Income and Comprehensive Income, Union Gas Limited").

#### **Interrogatory #2**

**References:** Exhibit A, Tab 4, page 4 and  
Black & Veatch Final Report, Recommendations 3 and 4, page 1-6

**Preamble:** At page 1-6 of the Black and Veatch Final Report, with respect to Recommendations 3 and 4, the report authors state "Black & Veatch recommends that these changes be made at a convenient point in time during 2011."

On page 4 of Exhibit A, Tab 4, Union states that "Union made the adjustments noted in recommendations 3 and 4."

- a) Are the adjustments that Union made as per Recommendations 3 and 4 reflected in this filing?
- b) Does Union interpret that implementing the referenced Black & Veatch recommendation implies that it would apply to pre-2011 results?