

**Enbridge 2010 Earnings Sharing and Deferral Account Clearances
Board Staff Interrogatories
EB-2011-0008**

BOARD STAFF INTERROGATORIES

1. 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 for the amount of clearance.

2. Ref: ExB/T1/S1/page 5 of 6 para 17

Please provide the calculation details underpinning the ROE established for 2010 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 2010 earnings sharing.

3. Ref: ExB/T1/S3/ page 2 / para c)

The evidence at paragraph c) states: "The other income change of \$13.1 million is mainly due to revenue from the management of fee for service, external 3rd party energy efficiency initiatives."

Please describe the nature of the above captioned energy efficiency initiatives and the fee for service structure.

4. Ref: ExB/T1/S5/ Appendix A

This appendix shows the beneficial revenue requirement and earnings impact of the HST implementation analysis for years 2010, 2011 and 2012. How will the implementation of IFRS affect the analysis?

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

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

6. Ref: ExB/T3/S5/ page 1

Please explain the nature and composition of the \$11.7 million item at Line 1.6 of this schedule – "Ontario Power Authority Program Revenue".

7. Ref: ExB/T4/S2/ page 1

Please explain the nature and composition of Line 15 of this schedule – "Non Departmental Expenses".

8. Ref: ExC/T2/S1/paragraph 3

Please discuss the pros and cons of splitting the customer's actual 2010 volumetric consumption into two periods: i) January to June, and ii) July to December, for the purposes of applying the GST and HST.

9. Ref: ExC/T2/S2/page 9

The typical Rate 6 customer is shown as 43,285 annual volume in cubic meters. Is this a new standard relative to past bill impact comparisons that have used 22,606 cubic meters?

10. Ref: ExA/T2/S1/Appendix A/line 19

The amount for clearance in the Unaccounted for Gas Variance Account (2010 UAFVA) shows a debit balance for clearance of \$8.7294 million.

- I. When was the variance account established by the Board?
- II. Please provide the historic amounts associated with this account including the Board-approved UAFVA levels associated with each of the years.
- III. What is the amount embedded within rates relative to the variance amounts?
- IV. Please describe the outcome of any reviews the company has undertaken to determine the causes of the unaccounted for gas variances. Please comment on meter error, metering and regulating performance, the impact of new system improvement capital, the effects of cast iron replacement program, and general system gas escape.

11. Ref: ExD - Reference Material

4. Please file the Annual Information Form for Enbridge Gas Distribution Inc. for the year ended December 31, 2010.