

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, pursuant to section 36(1) of the *Ontario Energy Board Act*, 1998, for an order or orders approving or fixing just and reasonable rates and other charges for the sale, distribution, transmission and storage of gas as of January 1, 2013.

INTERROGATORIES OF THE
LONDON PROPERTY MANAGEMENT ASSOCIATION
ON THE PRELIMINARY ISSUE

Interrogatory # 1

Ref: Exhibit A2, Tab 4, page 3 & Exhibit F1, Tab 1, Table 1

The evidence at page 3 of Exhibit A2, Tab 4 indicates that the differences between CGAAP and USGAAP are far less than the differences that would have existed had Union adopted IFRS.

Table 1 of Exhibit F1, Tab 1 shows that the revenue requirement for 2013 test year is \$955.3 million.

- a) Please confirm that the \$955.3 million is based on US GAAP.
- b) Please provide an estimate of the 2013 test year revenue requirement under CGAAP.
- c) Please provide an estimate of the 2013 test year revenue requirement under IFRS.

Interrogatory # 2

Ref: Exhibit A2, Tab 4, pages 3-4

- a) Please provide an estimate of the amount to be recorded in the deferral account requested in EB-2011-0025 for the amount recognized in retained earnings associated with transitioning accounting standards and reporting to US GAAP for previously unrecorded pension and post-retirement expenses.

b) What is the estimated impact on the 2013 test year revenue requirement on the costs associated with employee future benefits expense based on US GAAP as compared to CGAAP?

c) What would be the estimated impact in each of 2010 through 2012 if the employee future benefits expense was based on US GAAP in each of those years instead of CGAAP?