



**uniongas**

A Spectra Energy Company

March 20, 2008

Ontario Energy Board  
2300 Yonge Street, 27<sup>th</sup> Floor  
Toronto, ON M4P 1E4

Attention: Ms. Kirsten Walli, Board Secretary

**Re: Multi-Year Incentive Rate Regulation for Natural Gas Utilities  
EB-2007-0606**

Dear Ms. Walli:

Enclosed, please find:

- Union's interrogatories to Robert Loube
- Union's interrogatories to George Georgopoulos

Yours truly,

[original signed by Joanne Clark for]

Connie Burns, CMA, PMP  
Manager, Regulatory Initiatives

Enclosure

cc: All Intervenors  
Michael Penny, Torys

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Interrogatories to Robert Loube

1. Please identify and list, with full citations, all peer reviewed publications

Mr. Loube has published or submitted for publication on the following topics:

- Canadian business tax policy
- International tax policies and Canadian business practices
- Economic effects of business tax policy in Canada
- Impact of tax incentives on business activity and investment in Canada
- Statistics Canada National Accounts
- Macroeconomic effects of Canadian fiscal policy
- Macroeconomic effects of federal and provincial budgets in Canada
- Macroeconomic effects of tax policy in Canada
- Impact of imperfect competition on consumer prices
- Impact of price stickiness on consumer prices

2. Please identify and list all peer reviewed publications Mr. Loube has published or submitted on the above topics, replacing the word “Canadian” or “Canada” with the U.S. or any other country.

3. Please identify and list all research the conduct of which Mr. Loube has had primary responsibility, in relation to the topics listed in question 1 (or as modified by question 2).

4. Please list all undergraduate, graduate and post-graduate courses Mr. Loube has had primary responsibility for teaching on any of the topics listed in question 1 (or as modified by question 2). Provide the name, the level and a brief description of the course as well as the educational institution at which it was offered.
5. Please provide a list of all testimony prepared by Mr. Loube in which he has been accepted by the court or tribunal as an expert in the topics listed in question 1 (or as modified by question 2). Provide citations and links to or copies of this testimony. Also, please and identify the regulatory decision that came out of the proceeding and, if possible, indicate whether the decision followed or did not follow Mr. Loube's recommendations.
6. What research or studies has Mr. Loube conducted, prior to January 1, 2008, on macroeconomic lead or lag effects in the implementation of business tax policy in Canada. In any other country? Please identify and produce.
7. What research or studies has Mr. Loube conducted, prior to January 1, 2008, on the economic incidence of tax changes on utilities in relation to Canadian corporations generally? The corporations of any other country? Please identify and produce.
8. What research or studies has Mr. Loube conducted, prior to January 1, 2008, on the capital interest of utilities in relation to Canadian corporations generally? The corporations of any other country? Please identify and produce.

9. What research or studies has Mr. Loube conducted, prior to January 1, 2008, on the regulatory treatment of changes in taxation policies or rules under incentive regulation? Please identify and produce.
10. Prior to January 1, 2008, what testimony has Mr. Loube given, in which he was accepted as an expert, on the following issues? Please provide links or copies of the testimony and identify the regulatory decision that came out of the proceeding. If possible, please indicate whether the decision followed or did not follow Mr. Loube's recommendations.
  - (a) The economic incidence of tax changes on utilities (or Union Gas) in relation to corporations generally, in Canada or elsewhere;
  - (b) The capital intensity of utilities (or Union Gas) in relation to corporations generally in Canada or elsewhere; or
  - (c) Macroeconomic lead or lag effects in the implementation of business tax policy in Canada or elsewhere.

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Interrogatories to George J. Georgopoulos

1. Please identify and list, with full citations, all peer reviewed publications Mr. Georgopoulos has published or submitted for publication on the following topics:
  - Canadian business tax policy
  - International tax policies and Canadian business practices
  - Economic effects of business tax policy in Canada
  - Impact of tax incentives on business activity and investment in Canada
  - Statistics Canada National Accounts
  - Macroeconomic effects of Canadian fiscal policy
  - Macroeconomic effects of federal and provincial budgets in Canada
  - Macroeconomic effects of tax policy in Canada
  - Impact of imperfect competition on consumer prices
  - Impact of price stickiness on consumer prices
2. Please identify and list all peer reviewed publications Mr. Georgopoulos has published or submitted on the above topics, replacing the word “Canadian” or “Canada” with the U.S. or any other country.
3. Please identify and list all research the conduct of which Mr. Georgopoulos has had primary responsibility, in relation to the topics listed in question 1 (or as modified by question 2).

4. Please list all undergraduate, graduate and post-graduate courses Mr. Georgopoulos has had primary responsibility for teaching on any of the topics listed in question 1 (or as modified by question 2). Provide the name, the level and a brief description of the course as well as the educational institution at which it was offered.
5. Please provide a list of all testimony prepared by Mr. Georgopoulos in which he has been accepted by the court or tribunal as an expert in the topics listed in question 1 (or as modified by question 2). Provide citations and links to or copies of this testimony. Also, please and identify the regulatory decision that came out of the proceeding and, if possible, indicate whether the decision followed or did not follow Mr. Georgopoulos's recommendations.
6. What research or studies has Mr. Georgopoulos conducted, prior to January 1, 2008, on macroeconomic lead or lag effects in the implementation of business tax policy in Canada. In any other country? Please identify and produce.
7. What research or studies has Mr. Georgopoulos conducted, prior to January 1, 2008, on the economic incidence of tax changes on utilities in relation to Canadian corporations generally? The corporations of any other country? Please identify and produce.
8. What research or studies has Mr. Georgopoulos conducted, prior to January 1, 2008, on the capital interest of utilities in relation to Canadian corporations generally? The corporations of any other country? Please identify and produce.

9. What research or studies has Mr. Georgopoulos conducted, prior to January 1, 2008, on the regulatory treatment of changes in taxation policies or rules under incentive regulation? Please identify and produce.
10. Prior to January 1, 2008, what testimony has Mr. Georgopoulos given, in which he was accepted as an expert, on the following issues? Please provide links or copies of the testimony and identify the regulatory decision that came out of the proceeding. If possible, please indicate whether the decision followed or did not follow Mr. Georgopoulos's recommendations.
  - (a) The economic incidence of tax changes on utilities (or Union Gas) in relation to corporations generally, in Canada or elsewhere;
  - (b) The capital intensity of utilities (or Union Gas) in relation to corporations generally in Canada or elsewhere; or
  - (c) Macroeconomic lead or lag effects in the implementation of business tax policy in Canada or elsewhere.