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April 5, 2012

BY EMAIL & COURIER

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
2300 Yonge St, Suite 2701  
Toronto ON M4P 1E4

Dear Ms. Walli:

**Board File No. EB-2011-0354**  
**Enbridge Gas Distribution Inc. – 2013 Rates Cost of Service**  
**Energy Probe --- Preliminary Issue**

Pursuant to Procedural Order No. 1, issued by the Board on March 29, 2012, please find attached the Interrogatories of Energy Probe Research Foundation (Energy Probe) in respect of the Preliminary Issue in the EB-2011-0354 proceeding.

Should you require additional information, please do not hesitate to contact me.

Yours truly,

David S. MacIntosh  
Case Manager

cc: Norm Ryckman, Enbridge Gas Distribution Inc. (By email)  
Tania Persad, Enbridge Gas Distribution Inc. (By email)  
Fred D. Cass, Aird & Berlis LLP (By email)  
Randy Aiken, Aiken & Associates (By email)  
Interested Parties (By email)

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**Energy Probe Research Foundation** 225 BRUNSWICK AVE., TORONTO, ONTARIO M5S 2M6

Phone: (416) 964-9223 Fax: (416) 964-8239 E-mail: EnergyProbe@nextcity.com Internet: www.EnergyProbe.org

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**Ontario Energy Board**

**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 Enbridge Gas  
Distribution Inc. for an Order or Orders approving or fixing just  
and reasonable rates and other charges for the sale, distribution,  
transmission and storage of gas commencing January 1, 2013.

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**INTERROGATORIES OF  
ENERGY PROBE RESEARCH FOUNDATION (“ENERGY PROBE”)  
ON THE PRELIMINARY ISSUE**

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**April 5, 2012**

**ENBRIDGE GAS DISTRIBUTION INC.  
2013 RATES COST OF SERVICE  
EB-2011-0354**

**ENERGY PROBE INTERROGATORIES  
ON THE PRELIMINARY ISSUE**

**Interrogatory # 1**

**Ref: Exhibit A1, Tab 6, Schedule 2, Appendix 3 &  
Exhibit F1, Tab 1, Schedule 1**

**The evidence at Appendix 3 of Exhibit A1, Tab 6 shows the difference between CGAAP and USGAAP on the balance sheet and income statement, including changes that are not part of the regulated operations of EGD.**

**Table 1 of Exhibit F1, Tab 1, Schedule 1 shows that the revenue requirement for the 2013 test year is \$2,689.4 million.**

- a) Please confirm that the \$2,689.4 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 A1, Tab 6, Schedule 2, page 8**

**What is the impact in the 2013 test year on the cost of other post-employment benefits (OPEBs) as a result of transitioning off CGAAP to USGAAP? What would be the impact on this cost of transitioning off CGAAP to MIFRS?**

### **Interrogatory # 3**

**Ref: EB-2011-0210 Decision on Preliminary Issue & Procedural Order No. 2 dated March 1, 2012**

- a) In the Decision on the preliminary issue related to the conversion to USGAAP for Union Gas the Board noted that if it became apparent that comparisons and benchmarking exercises were compromised by Union's use of USGAAP, Union may be obliged to provide information, data and statistics in form and format which conclusively corrects that deficiency. Is EGD willing to accept the same obligation if the Board approves the use of USGAAP?**
  
- b) In the Decision on the preliminary issue related to the conversion to USGAAP for Union Gas the Board indicated that Union must develop a plan to address the possibility that authorization it relies on to continue under USGAAP, which was time limited, may lapse or otherwise become ineffective. The Board went on to indicate that if such an event occurred during a period when Union is subject to an Incentive Ratemaking Mechanism, Union would be obliged to develop a plan for presentation to the Board to address any issues arising from the termination of the authorization. Is EGD willing to accept the same obligation if the Board approves the use of USGAAP?**