

April 11, 2012

Sent by E-mail and Courier

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street, Suite 2700
Toronto, ON M4P 1E4



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On January 1, 2012, Macleod Dixon joined
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EB-2011-0354

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Dear Ms. Walli:

Enbridge Gas Distribution Inc. – 2013 Rates Application (EB-2011-0354)

Please find attached the information requests of APPrO relating to the preliminary issue in the above-noted proceeding.

Yours very truly,

Original signed by

John Beauchamp

JB/mnm

Enclosure

Cop(y/ies) to: All parties to the proceeding

DOCSTOR: 2400333\1

Enbridge Gas Distribution 2013 Rate Application

EB-2011-0354

Interrogatories from the Association of Power Producers of Ontario (APPrO)

Pursuant to Procedural Order No. 1, dated March 29, 2012, the Board determined that it will consider Enbridge's application for the adoption of USGAAP for regulatory purposes as a preliminary issue in advance of hearing other matters in the above noted proceeding. APPrO submits these interrogatory requests in regard to this preliminary issue.

1. In Exhibit A1, Tab 6, Schedule 2, Page 6, Paragraph 15, Enbridge indicates that:

“One significant impact to Enbridge as a result of the adoption of MIFRS would be the increased costs which would no longer be able to be capitalized to capital assets. These costs would be recorded as current Operating costs and cause a significant increase in revenue requirement.”

- a. Please explain the nature and amount of the 'increased costs' being referred to in the above excerpt.
 - b. Are there any other significant accounting differences between USGAAP and MIFRS that would materially impact the revenue requirement as a result of adopting MIFRS?
 - c. Please estimate the net impact to the 2013 revenue requirement if MIFRS were to be adopted instead of USGAAP.
2. Please discuss and estimate, to the extent practical, the short term (1-2 year), medium term (2-5 year), and long term (>5 year) rate impacts to Rates 115 and Rate 125 services if MIFRS were to be adopted over USGAAP.