

**Enbridge 2013 Deferral and Variance Account Clearances  
Board Staff Interrogatories  
EB-2014-0195**

**BOARD STAFF INTERROGATORIES**

**1. Ref: ExB/T3/S4/Table page 2**

Please describe Enbridge's policy on booking amounts to the Ontario Hearing Cost variance account. Please address, for example:

Are the amounts booked based on the fiscal accounting year in which the costs are incurred?

Are the amounts booked based upon the relevant year for the Board proceeding? (e.g. 2013 cost of service rates application EB-2011-0354: all costs related to the 2013 COS application are booked into the 2013 hearing costs account, even if the invoices were paid in 2012 or 2014)

**2. Ref: ExB/T3/S4/Table page 2**

With respect to the 2013 Ontario Hearing Cost variance account and the table of costs, please add a column to the table to show the actual regulatory costs balances, based on invoices actually paid in 2013, as of December 31, 2013.

**3. Ref: ExB/T3/S4/Table page 2**

What amount appears for 2013 regulatory costs in the 2013 audited financial statements?

**4. Ref: ExB/T3/S4/Table page 2**

With respect to the 2013 Ontario Hearing Cost variance account, are there any costs relating to fiscal 2014 rates proceedings? If so, please identify them.

**5. Ref: ExB/T3/S6**

With respect to the Post Retirement True-Up Variance Account, please provide the relevant pages from the 2013 audited financial statements that show the actual 2013 pension and OPEB expense of \$46.1 million that is being claimed for the variance account.

**4. Ref: ExC/T1/S1/para 6 TIACDA**

With respect to the change in the allocation of the TIACDA balance to the rate classes from a Distribution Revenue Requirement (DRR) allocator to a Rate Base allocator, what was the reason for the change? What is the impact on the rate classes of the DRR allocator versus the Rate Base allocator?