

UNION GAS LIMITED
GREENHOUSE GAS EMISSIONS IMPACT DEFERRAL ACCOUNT

EB-2015-0367

OEB STAFF INTERROGATORIES

February 3, 2016

Interrogatory #1

Ref: EB-2015-0114 / Exhibit D2 / Tab 1 / Schedule 1 / Pages 14-15 and Accounting Order / Page 14
EB-2015-0116 / Decision and Rate Order / Appendix E / Page 12

Preamble: Enbridge Gas Distribution Inc. (Enbridge) was granted approval for the 2016 Greenhouse Gas Emissions Impact Deferral Account in its 2016 Rates proceeding (EB-2015-0114).

Union was granted approval to maintain the Carbon Dioxide Offset Credits Deferral Account (Deferral Account No. 179-117) in its 2016 Rates Proceeding (EB-2015-0116).

Questions:

- a) Please discuss any perceived differences between Union's proposed Greenhouse Gas Emissions Impact Deferral Account and Enbridge's approved Greenhouse Gas Emissions Impact Deferral Account.
- b) Please discuss the differences between Union's proposed Greenhouse Gas Emissions Impact Deferral Account and its approved Carbon Dioxide Offset Credits Deferral Account. Please separately list the costs / revenues that will be recorded in each account.
- c) Does Union plan to record the costs / revenues associated with the potential purchase / sale of allowances in the proposed Greenhouse Gas Emissions Impact Deferral Account?

- d) Please advise whether Union has incurred any costs to date that it plans to record in the proposed Greenhouse Gas Emissions Impact Deferral Account. If so, please provide the amount(s) and a description of the cost item(s).