REF: Exhibit B, Tab 1, Schedule 3, Page 1, lines 1 and 4

1) Please provide the actual, normalized and budgeted volumes and the underlying commodity prices that support lines 1 and 4 on a quarterly basis for 2015.
   a) If the normalized amounts are not prepared in this way, please explain how the analysis is done and how the weighted average effect of seasonal consumption is accounted for in the analysis.

REF: Exhibit B, Tab 1, Schedule 4, Page 4, paragraph E and Exhibit D, Tab 1, Schedule 3 and Exhibit D, Tab 3, Schedule 1, pages 31-40

Preamble: Paragraph E states: "*The overall project spend is expected to catch up to budgeted project spend by the project completion in 2016. The delayed in-service date is due to design complexities.*".

Schedule 3 page 1 states: "*The actual costs incurred as at December 31, 2015 were $47.2 million versus the cumulative forecast of $62.5 million to the end of 2015 that was presented in the EB-2012-0459 proceeding. The current forecast of costs remaining to complete the project is approximately $32.5 million, for a total cost of approximately $80 million. This is somewhat higher than the $70.6 million forecast of total costs presented in the EB-2012-0459 proceeding.*"

Page 32 states: "*Existing Technology is problematic because it is based on an operating system that will no longer be software vendor supported after 2015.*"

2) Please reconcile the two statements.
   a) Is the project forecasted to be $10 million overspent?
   b) Who is at risk for the over-expenditure?

3) Is the existing technology being supported?
   a) If so, how?
   b) If not, what are the risks and how are they being managed?

REF: Exhibit B, Tab 2, Schedule 4, Page 3 and EB-2015-0122 Exhibit I.B.EGDI.FRPO.3

Preamble: "*C – Storage over-spent by $10.3 million*"

4) How much of the over-expenditure was allocated to the non-utility storage account.
   a) Please explain the basis for the amount.

5) Please provide an update on the observation wells planned to be drilled to support a recalculation of LUF in 2017.
   a) Will Enbridge be able to file the recalculated LUF in support of its re-basing application?

REF: Exhibit B, Tab 3, Schedule 1, Page 4

6) Please provide a breakdown of the $444M adjustment into its component parts and provide an simple explanation for the adjustment.

REF: Exhibit B, Tab 3, Schedules 2 and 3

7) Using Rate 6 as an example, please provide the monthly forecasted and actual HDD and volumes and demonstrate a reconciliation to the annual totals for actual and normalized.
   a) The working papers, preferably in Excel format, to support this calculation and a simple explanation would be sufficient.

REF: Exhibit B, Tab 3, Schedule 5

8) Please provide a more specific reference(s) that drove the $1.8M adjustment along with the justification for adding it in this proposed approach.

REF: Exhibit B, Tab 4, Schedule 2

9) Please provide the actual values for the 3 components of STIP for 2015 and for 2014 for comparison.
   a) Please explain how the changes result in an increase to 30% over budget in 2015 versus 10% over budget in 2014.
   b) Please provide the original basis for the budget i.e., what performance metrics were assumed to establish the budget.

REF: Exhibit C, Tab 1, Schedule 2 and Exhibit D, Tab 4, Schedule 1, Page 21

Preamble: Schedule 2 states "*The value of the released capacity in 2015 equated to approximately 23.8% of associated cost ($20.5 million divided by $86.3 million) compared to 2014 when the Company received $5.3 million for released capacity valued at $31.7 million or approximately 16.7%*."

Page 21 states: "*Provided at Appendix 8.7 is a copy of the updated monthly breakdown of the forecasted 2016 UDCDA that the Company reported at the end of March 2016 which now indicates zero UDC in 2016*".

10) Please provide a comparison on a per unit (PJ) basis between 2014 and 2015.
   a) Has the Enbridge employed a similar approach in 2016?
      i) If not, how has Enbridge evolved their approach from 2015?

11) Based upon this type of forecasting of asset and asset right utilization, does the company see opportunities for other applications of this approach to mitigate ratepayer risk?
    a) Please explain the positive or negative response.

REF: Exhibit C, Tab 1, Schedule 3

Preamble: *"The balance in the 2015 S&TDA that the Company is proposing to collect from customers is $4.77 million plus interest.*

12) Please provide the cost of service and market based detail to support this charge.
    a) Please show how incremental transportation revenues are taken into account in this calculation.
        i) If not accounted for, please explain the rationale.

REF: Exhibit C, Tab 1, Schedule 4

13) Please provide the monthly conversion factors for volumetric (m3) to energy equivalent (GJ) that Enbridge used in 2015 to calculate Direct Purchase Banked Gas Accounts.
    a) In tabular format, please show the total monthly volumes used and the resulting energy that was accounted for Direct Purchase customers in reconciling upstream energy deliveries from Union Gas and TCPL.

REF: Exhibit C, Tab 1, Schedule 5, page 1

Preamble: *"Higher weather-normalized average use is primarily attributable to lower actual natural gas prices in 2015 than was forecast. Lower gas prices have been shown to increase consumption for both Rate 1 and Rate 6 customers"*.

14) Please provide the evidence that lower gas prices result in higher weather-normalized average use.
    a) If data demonstrating this effect is available over multiple consecutive years, please provide the history.

REF: Exhibit C, Tab 1, Schedule 5, Appendix A, column 10

15) Given the variety of tiers in Rates 1 and 6 and seasonal monthly consumption, how is the unit rate in column 10 determined as representative for the purposes of this adjustment.
   a) Please show an example using Rate 6

REF: Exhibit D, Tab 1, Schedule 4, page 4

Preamble: *"SIR Direct Resource Costs: Departmental labor costs are primarily capitalized salaries and employee expenses. The Company committed in its Custom IR application to find productivity in this area. The favorable variance results from reductions in Enbridge's workforce and targeted hiring practices which have led to delays in filling some vacancies. It is expected that the 2016 System Integrity and Reliability program costs will be at or higher than the 2016 OEB approved levels."*

16) Please clarify the basis for the statement that 2016 costs will be higher than 2016 OEB approved levels.
   a) Please provide specifics in terms of project acceleration, doing deferred work, etc.
   b) Given the above answers, please breakout the 2015 underspend by each of those categories and actual savings in 2015.
   c) How much of the 2015 savings are sustainable?

REF: Exhibit D, Tab 2, Schedule 1, page 8

Preamble: *"While actual spending in this area exceeds the budgeted amount by $11.7 million, savings of $13.8 million were achieved relative to the embedded target primarily through the establishment of long-term construction contracts to achieve cost certainty through the Custom IR term."*

17) Please demonstrate how the $13.8 million in savings was determined.
   a) Please break out any components and how much each contributed.

REF: Exhibit D, Tab 4, Schedule 1, page 14, Section 3.2

18) For each of the 4 pre-conditions (including sub-components), please provide:
   a) Current status
   b) Forecasted cost, where applicable
   c) Expected completion

REF: Exhibit D, Tab 4, Schedule 1, page 21 and
EB-2015-0122 Exhibit I.D.EGDI.BOMA.13, part h)

Preamble: Page 21 states: *"The Company has included the acquisition of 200,000 GJ/day of Niagara Falls to Enbridge Parkway CDA capacity on TCPL."*

Part h) states: *"The purchases Enbridge will be making at Niagara will flow through the TCPL domestic line from Niagara to Parkway".*

19) In the summer, when the market needs of Enbridge Parkway CDA do not require all of the 200,000 GJ/day contracted for, please describe how Enbridge moves the gas to storage?
   a) Is it done by diversion or displacement? Please describe the two approaches and the one likely to be used.

REF: Exhibit D, Tab 4, Schedule 1, page 24

Preamble: *"In addition to requiring the transportation capacity to support the new DTS, Enbridge has experienced a decline in the contracted capacity for interruptible distribution services that are used to manage periods of high demand. A portion of the transportation capacity requested in the 2017 NCOS will be used to offset customer migration from interruptible distribution services and ensure the distribution system demand will continue to be met in a safe, reliable, and cost effective manner."*

20) When did Enbridge last study the avoided costs associated with the interruptible rates?
   a) Please file the analysis if available.
   b) If interruptible rates were simply established in the most recent cost study, please provide a specific reference which details what costs would be avoided.
   c) Given the above and the described migration, has Enbridge considered any other forms of incentive to optimize asset utilization through periodic demand reduction?

21) How much of the 2017 capacity will be required to offset this migration?
   a) What is the annualized cost of that capacity?

REF: Exhibit D, Tab 4, Schedule 1, page 25

Preamble: *"Enbridge is no longer comfortable relying on peaking service and will replace it with the firm transportation that has been requested in the 2017 NCOS."*

22) Has Enbridge evaluated the opportunity to contract for firm service, year-round at Iroquois to balance its portfolio and minimize winter peak requirements for the Eastern Region?
   a) If so, please file the evaluation.
   b) If not, why not?

REF: Exhibit D, Tab 4, Schedule 1, page 26

23) Please provide the assumptions behind these figures or the next level of detail to understand how these figures were calculated.
    a) Has EGD assessed the viability of increased forward purchases at Dawn during the winter season to mitigate? If so, please provide the analysis.
    b) Please provide any developed terms of reference that have been published to initiate acquiring outside consulting services to study the load balancing needs.
    c) Will Enbridge commit to filing the study for review and approval prior to purchasing additional storage?
        i) If not, why not?

REF: Exhibit D, Tab 3, Schedule 1, Page 22-24
and EB-2012-0451 Decision with Reasons, page 54

Preamble: The Decision states "***However, the Board also agrees with parties that if there is no transportation revenue, distribution customers should not automatically bear the costs associated with the incremental capacity added to serve transportation customers. The evidence is that the cost difference between the NPS 36 pipeline (which would be required for distribution needs only) and the NPS 42 pipeline (which accommodates both distribution and transportation needs) is $55 million. Once Segment A is in service, if there are no transportation customers, then Enbridge will be required to record the revenue requirement impact of the $55 million in a deferral account for eventual recovery from transportation customers on Segment A."***

24) Please provide a projection of the forecast cost broken down between Segment A and Segment B breaking out the components of Material, Labour, Land and Overhead.

25) Please provide Enbridge's intent on the timing of the filing of the KPMG report.

26) Please describe the actions that Enbridge has undertaken to this point to implement the direction to record a revenue requirement given the current status of Segment A and TCPL's King's North.
    a) Please provide Enbridge's position on the appropriateness of using the estimate of $55 million given current cost estimates to completion.

REF: Exhibit D, Tab 3, Schedule 1, Pages 22-24
and EB-2012-0459 Decision with Reasons, page 77

The Board Decision reads: *"APPrO had no comments on Rate 332, but recommended that Enbridge proactively develop daily interruptible service. Enbridge responded that no changes would be needed to be able to offer Transactional Services and if the opportunity to offer further services arises then the company will bring forward a proposal during the IR period. The Board is satisfied with Enbridge's response to APPrO's suggestion."*

27) What is the forecast peak day utilization of the distribution requirements of Segment A for the Winter of 2016/17?
   a) Has Enbridge initiated any discussions with TCPL on the potential contracting of under-utilized distribution capacity for TCPL discretionary services for this winter or beyond.
      i) If not, why not?
      ii) If so, please provide the status of these discussions in respect to feasibility.
         (1) In addition, please provide Enbridge's views on the appropriateness of annualized reporting on the utilization of Segment A's distribution capacity.

REF: Exhibit D, Tab 6, Schedule 2, Pages 17 and 18

Preamble: Related Party Transactions section provides summary level annual value and year-end balances for multiple Tidal Energy Marketing and Aux Sable companies.

28) For each of the respective companies, please define:
   a) the nature of transactions e.g., gas commodity purchases, transportation services, optimization/exchange deals, etc.
   b) and the value of each type of service
   c) and the market value of the services received including how the market value was achieved.