

ONTARIO ENERGY BOARD

Enbridge Gas Distribution Inc.

**Application for the disposition of amounts recorded in
certain deferral variance accounts and approval
of the earnings sharing amount**

**INTERROGATORIES TO
ENBRIDGE GAS DISTRIBUTION INC. (EGD)**

From

INDUSTRIAL GAS USERS ASSOCIATION (IGUA)

1. **Reference:** Ex. B, Tab 2, Sch. 3, p. 3 of 3.

Preamble: EGD notes an increase in depreciation expense of \$3.8M due primarily to the cumulative impact of capital variances from prior years (2012 to 2015) which were not reflected in the 2016 depreciable balances approved by the Board for rate setting as part of the customized incentive rate proceeding.

Questions:

- (a) Please provide details about the prior years' capital variances that led to this increase in depreciation expense.
- (b) What else has contributed to the increase in depreciation expense?

2. **Reference:** Ex. C, Tab 1, Sch. 11, p. 2 of 2.

Preamble: EGD has listed the cost elements and actual amounts that comprise the balance in its 2016 Greenhouse Gas Emissions Impact Deferral Account, but provided no explanation for each cost element.

Questions:

- (a) Is the explanation for each cost element exactly as presented in EGD's compliance plan application for the cap and trade program, and the associated response to interrogatories?
- (b) If not, what is EGD's explanation for the costs incurred in each "cost element" category?
- (c) Is the balance in this account attributable to activities that support both EGD's customer-related and facility-related greenhouse gas obligations?
- (d) If so, is EGD able to allocate the balance in this account to customer-related and facility-related obligations?
- (e) If so, please provide this allocation.
- (f) If not, please provide the total amount of EGD's customer-related and facility-related greenhouse gas obligations as set out in its 2017 compliance plan.