

REF: Exhibit B / Tab 1 / Schedule 4/ p. 2-4

Preamble: We would like to understand better the breakdown of costs removed from the Consolidated Income Reconciliations.

- 1) In Schedule 4, in a number of locations, the line item appears as “Amounts related to St. Lawrence Gas, unregulated storage, oil and gas”. For each of the line items, please provide a breakdown and regrouping of the separate components of:
 - a) St. Lawrence Gas
 - b) Unregulated storage
 - c) Oil and gas
- 2) Please provide a description of the impact of the sale of St. Lawrence Gas on any other embedded capital or O&M allocations included in utility rates (i.e., did the sale of St. Lawrence Gas result in any changes to overhead allocations affecting O&M and /or ESM?

REF: Exhibit B / Tab 2 / Schedule 4/ p. 1, 3

Preamble: We would like to understand better the capital allocations in Table 1.

- 3) Are the underground storage plant numbers net of allocations to the non-utility storage operations?
 - a) If so, how much was allocated to the non-utility?
 - i) Please provide a description of the projects and the principles used in determining the allocations.
 - ii) For each pf the refurbishment of the degrading compressor foundations and pipeline integrity projects, please specify the utility and non-utility allocations and the reasoning behind those allocations.
- 4) How was the capital for the GTA Reinforcement allocated?

REF: Exhibit B / Tab 4 / Schedule 2

Preamble: We would like to understand better the accounting for severance costs

- 5) Were the severance costs expensed in the year they were accepted upon termination or are they spread over the period if monthly payments were made over an agreed to term?

REF: Exhibit C/ Tab 1/ Schedule 2

Preamble: We are interested in understanding better the recovery of Transportation costs that are upstream of Enbridge.

- 6) Are some of these costs allocated and recovered through the load balancing aspect of upstream transportation rates?
- a) If so, please provide the percentage allocation percentages between transportation and load balancing.
 - i) Please confirm that these costs will be recovered according to those allocations. If not, how are they recovered?
 - b) If not, why not?
 - i) Please explain how TCPL STS works in conjunction with some of the Union Dawn-Parkway contracts.
 - ii) Please specify the recovery approach for TCPL STS costs?
 - iii) Please compare and contrast the respective recoveries of Union Dawn-Parkway costs and TCPL STS costs on the basis of cost causality.

Preamble: We are interested in understanding better the management of storage and transportation optimization activities.

- 7) If a third-party marketer were trying to access Enbridge transportation capability for an exchange or other optimization service, who would they contact? Enbridge Gas Distribution, Enbridge Inc., Union Gas other
- a) How does Enbridge ensure that potential conflicts of interests in providing transportation optimization services?

- b) How does Enbridge ensure that there is separation from Union in the bidding of these services?
- 8) If a third-party marketer were trying to access Enbridge storage capability for a short-term storage service (e.g., park and loan, etc.), who would they contact? Enbridge Gas Distribution, Enbridge Inc., Union Gas, other?
- a) How does Enbridge ensure that potential conflicts of interests in providing storage optimization services?
 - b) How does Enbridge ensure that there is separation from Union in the bidding of these services?

REF: Exhibit C / Tab 1 / Schedule 4/ Appendix, Table 1

And EB-2017-0102 / Exhibit C / Tab 1 / Schedule 5/ Appendix, Table 1

Preamble: We would like to understand the derivation and application of unit rates in the calculation of the AUTUVA.

- 9) For each of 2016 and 2017, please provide:
- a) The unit rates for Rate 1 and Rate 6 to three significant figures
 - b) Please provide EGD's explanation for the drivers that contribute to the year over year change in these unit rates.