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Our File No. 185543

May 9, 2019

**VIA RESS, EMAIL AND COURIER**

Ontario Energy Board
2300 Yonge Street
27th Floor
Toronto, Ontario
M4P 1E4

Attention: Kirsten Walli,
Board Secretary

Dear Ms. Walli:

**Re: EB-2018-0331: Enbridge Gas Distribution Inc., Union Gas Limited, EPCOR Natural Gas Limited Partnership - Applications for the Disposition of Cap and Trade-Related Deferral and Variance Accounts for the Period 2016-2018**

Pursuant to Decision and Procedural Order No. 4, please find enclosed herewith BOMA's Interrogatories.

Yours truly,

**FOGLER, RUBINOFF LLP**

Thomas Brett

Thomas Brett
TB/dd
Encls.
cc: All Parties *(via email)*

**EB-2018-0331**

**ONTARIO ENERGY BOARD**

**Enbridge Gas Inc.**

**Application for the Disposition of Cap and Trade-Related Deferral and Variance Accounts for the Period 2016-2018**

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**Interrogatories of**

**Building Owners and Managers Association of Greater Toronto ("BOMA")**

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May 9, 2019


**Tom Brett**
Fogler, Rubinoff LLP
77 King Street West, Suite 3000
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**Counsel for BOMA**

**Interrogatories of BOMA**

1. ***Ref: Application, p3, lines 1 and 2***

   Please confirm that the costs, the prudency of which is to be reviewed in this proceeding, are the utilities' 2016-2018 Cap and Trade costs, and not only the part of those costs (or credits) that are included in the utilities' Cap and Trade deferral accounts.

2. ***Ref: Exhibit A, p9***

   Why is EGI seeking to close the relevant accounts in this proceeding? Is a new account being opened for the federal carbon program, or will the current GGEIDA be used for the federal program?

3. ***Ref: Exhibit B, p2 of 5, "The actual 2017 and 2018 administrative costs of both utilities were consistent with such costs in other jurisdictions"; Footnote 5***

   Please provide evidence that the utilities' program administration costs compared favourably to the program administration costs of each of the large California utilities – Pacific Gas & Electric, Southern California Edison, San Diego Gas & Electric, and Los Angeles Department of Water and Power.

4. ***Ref: Exhibit B, Tab 1, pp4-5***

   Please reconcile the Balance Before Interim Disposition in Table 3 of $5,375M, with the Estimated Balance As Filed of $4,980M in Table 2.

5. ***Ref: Ibid, p6, Table 5 – Salaries and Wages***

How do three new roles added throughout 2016 result in an average incremental FTE for the year of three?

6. ***Ref: Exhibit B, Tab 1, p8***

Why did EGD spend only sixty percent of forecast salaries and wages in 2017? Please explain.

7. ***Ref: Exhibit B, Tab 2, p6; Exhibit B, Tab 1, p5 – Actual Administration Costs for year ending December 31, 2016***

Why are Union's salaries and wages for 2016 ($1,682M) more than three times EGD's salaries and wages for 2016? Please explain fully. Please include in your answer how many more FTEs were required by Union than by EGD, and why.

8. ***Ref: Exhibit B, Tab 2, p7, Table 5***

Why were two FTEs required for Technology, Innovation, and Offsets in 2016, before the first year (2017) plan took shape, and why were one and one-half FTEs required for Distribution Business Development? How is Business Development related to the 2017 Cap and Trade plan? Please explain fully.

9. ***Ref: Exhibit B, Tab 2, p6; Exhibit B, Tab 1, p8***

Why is Union's 2016 "Other" expenditures almost four times greater than EGD's?

10. ***Ref: Ibid, p9, Table 7, Tab 2 vs. p8, Table 6, Tab 1 (EGD)***

Why are Union's 2017 salaries and wages almost four times greater than EGD's? Please explain ($2,438M vs. $695,000)

11. ***Ref: Exhibit B, Tab 2, p14; Exhibit B, Tab 1, p13***

Please explain why Union's 2018 Actual Salaries and Wages Costs are almost three times EGD's 2018 Actual Salaries and Wages Costs.

12. ***Ref: Exhibit B, Tab 2, p17***

Please explain how including 2019 bad debt expenses of $240,000 is consistent with the Board's direction in its August 30, 2018 letter, and Union's plan to recover all approved balances by December 31, 2018.

13. ***Ref: Exhibit D, Tab 2 – Union Rate Zone***

Does EGD propose that Union's $240,000 in 2019 bad debt charges be disposed of in this proceeding?

14. ***Ref: Exhibit D, Tab 1, Appendix A, p1, Schedules 1, 2, 3, 4, 5***

Why is the Forecast Interest (Column 8) shown as a positive number, when the principal balance in the Assessment (Column 9) is shown as a credit in Schedule 1? Why is the interest also shown as a positive number in Schedule 2, Column 11. Note that in Schedules 3 and 4, the interest is shown as a credit, on a credit balance. Why the distinction between the customer and facility-related treatments of interest? Note that for the GGEIDA (Schedule 5) interest is a positive amount on a positive balance. Please explain.