

# *Aiken & Associates*

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May 10, 2019

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
P.O. Box 2319  
2300 Yonge Street, 27<sup>th</sup> Floor  
Toronto, ON M4P 1E4

Dear Ms. Walli,

**RE: EB-2018-0331 - London Property Management Association Interrogatories – 2016 – 2018 Cap-and-Trade Deferral & Variance Account Disposition – Enbridge Gas Inc.**

Please find attached the interrogatories of the London Property Management Association in the above noted proceeding.

Yours very truly,

*Randy Aiken*

Randy Aiken  
Aiken & Associates

c.c. EGI Regulatory Proceedings  
Adam Stiers, Enbridge Gas Inc.

**ENBRIDGE GAS INC.**

**2016-2018 Cap-and-Trade Deferral & Variance Account  
Disposition**

**INTERROGATORIES OF THE  
LONDON PROPERTY MANAGEMENT ASSOCIATION**

**Interrogatory #1**

Ref: Exhibit B, Tab 1, page 5

Are there any costs that were incurred after the end of 2018 associated with the Federal Carbon Pricing Program over and above the \$0.307 million noted in Note 1 of Table 3? If yes, please quantify.

**Interrogatory #2**

Ref: Exhibit B, Tab 1, page 6

Please explain how, given that the three new roles were added throughout the year, the average incremental Full Time Equivalent for the year was also three.

**Interrogatory #3**

Ref: Exhibit B, Tab 1, page 9

What was actual FTE's associated with the 2017 salaries and wages cost of \$0.695 million?

**Interrogatory #4**

Ref: Exhibit B, Tab 2, page 5

Are there any costs that were incurred after the end of 2018 associated with the Federal Carbon Pricing Program over and above the \$0.311 million noted in Note 1 of Table 3? If yes, please quantify.

**Interrogatory #5**

Ref: Exhibit B, Tab 2, page 8 and Exhibit B, Tab 1, page 7

The evidence indicates that EGD incurred capital costs of \$0.561 related to changes in its billing systems to support the implementation of the cap-and-trade program in 2016. The corresponding figure for Union was \$0.454.

EGD has a credit of \$0.100 million associated due to the capital cost allowance exceeding the provision for book depreciation for 2016, while the corresponding figure for Union is \$0.004 million. Given that the IT costs are depreciation over the same four year period and that the capital costs were similar between EGD and Union, please explain the significant difference in the revenue requirement credits associated with the capital costs in 2016.

#### **Interrogatory #6**

Ref: Exhibit B, Tab 1 and Exhibit B, Tab 2

a) For each of 2016, 2017 and 2018, please provide a table that shows the actual salaries and wages incurred, along with the FTE's. For 2018, please split the salaries and wages and FTE's into the January 1 through July 3 and July 4 through Sept. 30 periods.

b) Please explain fully any differences between the amounts and FTE's included in the amounts included in the GGEIDA balances between EGD and Union. Specifically, please provide any adjustments required to reflect a comparison of the costs incurred and FTE's required by EGD and Union on a comparable basis.