



**BY EMAIL and RESS**

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Ontario Energy Board  
2300 Yonge Street  
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Toronto, Ontario  
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May 10, 2019  
Our File: EB20180331

**Attn: Kirsten Walli, Board Secretary**

Dear Ms. Walli:

**Re: EB-2018-0331 – Cap and Trade DVA Accounts – SEC Interrogatories**

We are counsel to the School Energy Coalition ("SEC"). Pursuant to Procedural Order No. 4, please find interrogatories on behalf of SEC.

Yours very truly,  
**Shepherd Rubenstein P.C.**

*Original signed by*

Mark Rubenstein

cc: Wayne McNally, SEC (by email)  
Applicant and interested parties (by email)

**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**

**INTERROGATORIES**

**ON BEHALF OF THE**

**SCHOOL ENERGY COALITION**

**SEC-1**

Please provide a copy of all approved accounting orders of DVA accounts which the Applicant is seeking clearance of.

**SEC-2**

[EB-2017-0224 I.4.EGDI.SEC.20] Please update the interrogatory response to include 2018 cap and trade administrative cost actuals and explanation of the variances between Enbridge Gas Distribution and Union Gas as requested in part (c). Please also include a comparison of 2018 Federal Carbon Pricing Program administration costs that is being sought for recovery in this application.

**SEC-3**

[Ex.B-1, p.13; B-2, p.14] Please explain Union Gas' significantly higher post-revocation costs as compared to that of Enbridge Gas Distribution.

**SEC-4**

[B-1; B-2] With respect to bad debt costs:

- a. For the purposes of administration costs variance accounts, when is a customer's outstanding amount considered bad debt?
- b. Is the response to part (a) any different than how either Enbridge Gas Distribution or Union Gas determined when an amount was considered bad debt for all non-cap and trade costs?
- c. If Enbridge is able to recover from customers any of the amounts recorded in the accounts, how will it ensure that the amounts are refunded to ratepayers.

Respectfully submitted on behalf of the School Energy Coalition this May 10<sup>th</sup>, 2019.

*Original signed by*

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Mark Rubenstein  
Counsel for the School Energy