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February 10, 2021

Ms. Christine Long  
Registrar  
Ontario Energy Board  
P.O. Box 2319  
26<sup>th</sup> Floor  
2300 Yonge Street  
Toronto, ON  
M4P 1E4

DELIVERED BY EMAIL

Dear Ms. Long,

**RE: EB-2020-0134 Enbridge Gas Inc.: Application for Approval to dispose of Amounts recorded in certain 2019 Deferral Accounts and for approval of its 2019 Earnings Sharing Calculation**

In accordance with the direction provided in the OEB's Decision on Settlement Proposal, please find attached the additional interrogatories of the Ontario Greenhouse Vegetable Growers.

If any further information is required, please do not hesitate to contact the undersigned.

Yours very truly,



Michael R. Buonaguro  
Encl.

**Enbridge Gas Inc.**

**2019 Deferral and Variance Account Disposition and Utility Earnings EB-2020-0134**

**OGVG INTERROGATORIES**

**January 10, 2020**

**H-OGVG-1**

**Ref:** Exhibit H pages 6, 17

**Preamble:** The magnitude of future annual credits will however depend on the actual level and mix (between classes of property) of qualifying capital additions. Enbridge Gas however generally expects the level of credit to decline from the amount recorded for 2019 (the first full year of the AII), as the AII benefit of future current year additions will be offset by the impact of lower available deductions in relation to prior year additions that were subject to the AII.

As set out above, Enbridge Gas proposes that 100% of the TVDA balance be used as a source of funding for Economic Development projects and IRP pilot projects. In the alternative, though, if the OEB does not accept the proposal that 100% of the TVDA balance be used for these purposes, Enbridge Gas proposes that the TVDA balance be cleared in accordance with the OEB's longstanding practice that the impacts of tax changes during the term of an IR plan are shared between utility ratepayers and shareholders on a 50/50 basis.

- a) Please confirm that the effect of "lower available deductions in relation to prior year additions that were subject to the AII" is a phenomenon that will persist for years and in some cases decades depending on the relevant asset class a capital addition is included within.
- b) Assuming a) is confirmed, and specifically in relation to EGI's alternative proposal that utility ratepayers and shareholders share the impact of AII as tracked in the TVDA during the term of an IR Plan on a 50/50 basis, does EGI believe that utility ratepayers and shareholders should also share the impact of lower available deductions in the years following the initial first year impacts of AII? If so please explain how that sharing would be implemented; if not, please explain why not.