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February 26, 2021

VIA EMAIL and RESS

Ms. Christine Long
Registrar
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4

Dear Ms. Long:

Re: Enbridge Gas Inc. (Enbridge Gas)
Ontario Energy Board (OEB) File: EB-2020-0134
2019 Utility Earnings and Disposition of Deferral & Variance Account Balances Application – Argument-in-Chief

In accordance with the Decision and Order on the Settlement Proposal issued on January 25, 2021, enclosed please find the Argument-in-Chief of Enbridge Gas in the above noted proceeding.

Please contact the undersigned if you have any questions.

Yours truly,

Anton Kacicnik

Digitally signed by Anton Kacicnik
Date: 2021.02.26 11:52:52 -05'00'

Anton Kacicnik
Manager, Regulatory Applications

c.c.: David Stevens, Aird and Berlis LLP (via email)
Fred Cass, Aird and Berlis LLP (via email)
EB-2020-0134 Intervenors (via email)

Filed: 2021-02-26
EB-2020-0134

ONTARIO ENERGY BOARD

IN THE MATTER OF the *Ontario Energy Board Act*, 1998, S.O. 1998, c. 15, Schedule. B, as amended;

AND IN THE MATTER OF an application by Enbridge Gas Inc. for an order or orders clearing certain commodity and non-commodity related deferral or variance accounts.

ENBRIDGE GAS INC.

UNSETTLED ISSUE - TAX VARIANCE DEFERRAL ACCOUNT

ARGUMENT-IN-CHIEF

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INTRODUCTION

1. Enbridge Gas Inc. ("Enbridge Gas") filed an application with the Ontario Energy Board ("OEB") on September 3, 2020 in which it sought an order for, among other things, approval of the disposition of amounts recorded in certain deferral and variance accounts (the "DVAs").

2. A settlement conference was held between Enbridge Gas and intervenors and the parties to the settlement conference reached a settlement with respect to all of the DVAs except for the Tax Variance Deferral Account ("TVDA").

3. A settlement proposal was filed with the OEB on January 5, 2021. In respect of the TVDA, the settlement proposal said that "Some intervenors believe that the balance in the TVDA should be disposed of in this proceeding; accordingly all issues related to the TVDA, including the calculation of the recorded balance, the disposition of the balance as between customers and Enbridge Gas, and the allocation of any disposition to customers are issues that remain unsettled and will proceed to a hearing."[1]

4. The OEB issued its Decision on Settlement Proposal ("Decision") on January 25, 2021. In the Decision, the OEB accepted the settlement proposal and found that a condensed hearing schedule was reasonable to hear the one unsettled item relating to the TVDA. The Decision set out a schedule for supplementary

[1] Exhibit N1, Tab 1, Schedule 1, page 11.

evidence, interrogatories, responses to interrogatories and argument on the unsettled issue.[2]

5. In accordance with the schedule set out in the Decision, Enbridge Gas filed its Supplemental Evidence ("Supplemental Evidence") on February 4, 2021. Responses to interrogatories on the Supplemental Evidence were filed on February 19, 2021.

6. The schedule set out in the Decision provides for argument in chief to be filed by February 26, 2021, intervenor and OEB staff arguments to be filed by March 8, 2021 and reply argument to be filed by March 15, 2021. This is the argument in chief of Enbridge Gas filed pursuant to the Decision.

THE TVDA

7. On August 30, 2018, the OEB approved the amalgamation of Enbridge Gas Distribution Inc. ("EGD") and Union Gas Limited ("UGL")[3] and, effective January 1, 2019, Enbridge Gas was formed from the amalgamation of the two legacy companies. Pursuant to the August 30, 2018 decision, Enbridge Gas is operating under a price cap IR plan with a 5-year term and, further, Enbridge Gas is currently in a deferred rebasing period extending from 2019 to 2023.

8. Immediately prior to the amalgamation of UGL and EGD, UGL had a Tax Variance Deferral Account (the "UGL TVDA"). The UGL TVDA was agreed to in the

[2] Decision on Settlement Proposal, January 25, 2021, page 11.
[3] EB-2017-0306/0307 Decision and Order, August 30, 2018.

settlement agreement for UGL's 2014-2018 IRM term approved by the OEB in the EB-2013-0202 decision. The parties agreed in the settlement agreement that, through the IRM term, the impact of tax changes resulting from changes to federal and/or provincial legislation and/or regulations would be shared 50/50. The OEB-approved settlement provided for UGL to record in the UGL TVDA 50% of the variance in costs resulting from the difference between actual tax rates and approved tax rates included in rates approved by the OEB.[4]

9. Immediately prior to the amalgamation of UGL and EGD, EGD did not have a Tax Variance Deferral Account. The evidence in the EB-2012-0459 proceeding with respect to EGD's 2014-2018 IR plan was that there was no tax rate sharing mechanism in EGD's proposed plan. Tax changes, all else being equal, would be shared with ratepayers through the Earnings Sharing Mechanism ("ESM") in years where EGD's earnings exceeded the earnings sharing threshold.[5] Under the ESM approved in the EB-2012-0459 decision, all over-earnings (with no dead band) were shared 50/50 between ratepayers and shareholders.[6]

10. In the OEB's EB-2017-0306/0307 proceeding regarding the amalgamation of UGL and EGD, UGL and EGD proposed that the UGL TVDA be closed and that any significant changes in taxes during the deferred rebasing period outside of management's control would be addressed through the Z-factor. The OEB did not accept this proposal. In respect of the amalgamated company's 2019-2023 rate

[4] Exhibit H, pages 7-8, paragraph 28; EB-2013-0202 Application, Exhibit A, Tab 2.
[5] EB-2012-0459 Exhibit I.A10.EGDI.EP.7.
[6] Exhibit H, page 8, paragraph 29; EB-2012-0459 Decision with Reasons, July 17, 2014, page 15.

framework, the OEB retained the UGL TVDA and expanded the account to record the impact of any tax rate changes for EGD and UGL legacy areas.[7]

11. The TVDA approved for Enbridge Gas was subsequently changed as a result of a letter issued by the OEB on July 25, 2019 (the “July 2019 Letter”). In the July 2019 Letter, the OEB provided accounting direction regarding a federal government bill, called Bill C-97. Bill C-97, which took effect as the *Budget Implementation Act, 2019, No.1*,[8] implemented Capital Cost Allowance (“CCA”) measures announced in the November 21, 2018 federal Fall Economic Statement, and certain tax measures announced in the 2019 Federal Budget.[9]

12. CCA is the portion of the capital cost of depreciable property that is deductible for tax purposes each year; the CCA rate for each class of property is prescribed in the Income Tax Regulations. With some exceptions, CCA deductions are claimed by class of property and are calculated on a declining-balance basis.[10]

13. The CCA allowed in the first year that capital property is available for use is generally limited to half the amount that would otherwise be available in respect of that property (the “half-year rule”). This rule applies to the net addition to the class for the year (i.e., the amount by which acquisitions exceed dispositions). It is a

[7] Exhibit H, page 8, paragraph 30; EB-2017-0306/0307 Decision and Order, amended September 17, 2018, at page 45.
[8] S.C. 2019, Chapter 29.
[9] Exhibit H, page 3, paragraph 11.
[10] Exhibit H, page 3, paragraph 9.

simplifying provision that assumes capital property is, on average, acquired halfway through the year.[11]

14. One measure included in Bill C-97 (and in the 2018 federal Fall Economic Statement), is the Accelerated Investment Incentive (“AII”). The AII has significantly accelerated CCA for capital investments made by Enbridge Gas.[12]

15. The July 2019 Letter said that the OEB expects utilities to record the impacts of CCA rule changes in the appropriate account for the period from the effective date of the Bill C-97 changes, November 21, 2018, until the effective date of the utility’s next cost-based rate order. The July 2019 Letter also indicated that utilities are to record the full revenue requirement impact of any changes in CCA rules that are not reflected in base rates.[13]

16. The OEB’s decision in respect of 2019 rates for Enbridge Gas discussed the July 2019 Letter. The decision noted that the July 2019 Letter had been issued after the close of the record for the 2019 rates proceeding. In the decision, the OEB found it was appropriate for Enbridge Gas to follow the directions in the July 2019 Letter.[14]

17. As of December 31, 2019, the principal balance in the TVDA was $30.03 million. Accrued interest on the principal balance as of December 31, 2020 was $0.698 million, meaning that the total December 31, 2020 TVDA balance for

[11] Exhibit H, page 3, paragraph 10.
[12] Exhibit H, page 4, paragraph 12.
[13] July 2019 Letter, pages 1-2.
[14] Exhibit H, page 9, paragraph 31; EB-2018-0305 Decision and Order, September 12, 2019, page 10.

disposition was $30.728 million.[15] The principal balance as of December 31, 2019 was comprised of the following:

- 2018 impact of Bill C-97 accelerated CCA measures - $4.897 million; and
- 2019 impact of Bill C-97 accelerated CCA measures - $25.134 million.[16]

18. Aside from the impacts of Bill C-97, there were no further tax rate changes that impacted 2019. Thus, all amounts included in the TVDA relate to CCA changes.[17]

THE AII PROGRAM

19. The AII allows taxpayers to write off a larger share of the costs of essentially any newly acquired capital assets in the year the investment is made or the asset becomes available for use (excluding property subject to full expensing measures).[18]

20. In general terms, the AII is composed of two elements, as follows:

- A 50% increase in the available CCA deduction (calculated on the net capital cost addition to a class) in respect of property acquired after November 20, 2018 that becomes available for use before 2024 (i.e., by the end of 2023); and

[15] Exhibit I.EP.13, page 2, part b).
[16] Exhibit H, page 2, paragraph 6.
[17] Exhibit N1, Tab 1, Schedule 1, page 11; Exhibit H, page 2, paragraph 7.
[18] Exhibit H, page 4, paragraph 13.

- The suspension of the existing CCA half-year rule in respect of property acquired after November 20, 2018 that becomes available for use before 2028 (i.e., by the end of 2027).[19]

21. In the case of Class 12, which is already eligible for a 100% CCA rate, the incentive applies only to suspend the half-year rule for Class 12 property additions that would otherwise be subject to that rule.[20]

22. According to the 2018 Fall Economic Statement, the intent of the AII is "to allow businesses in Canada to deduct the cost of their investments more quickly, thus increasing the attractiveness of making capital investments".[21] More specifically, the accelerated CCA program is intended to "encourage more businesses to invest in assets that will help drive business growth over the long term, setting the stage for more good middle class jobs."[22]

23. With respect to EGI's capital additions that are subject to CCA for income tax purposes, all amounts which have been incurred and which have become available for use after November 20th, 2018, have been eligible for the AII. Similarly, EGI anticipates that all amounts which will be incurred and which will become available

[19] Exhibit H, page 4, paragraph 14.
[20] Exhibit H, page 4, paragraph 15.
[21] Exhibit H, Appendix B, page 1, paragraph 1.
[22] Exhibit H, page 12, paragraph 44; Speech by the Honourable Bill Morneau - Fall Economic Statement 2018: Investing in Middle Class Jobs (November 21, 2018).

for use by December 31st, 2027, will be eligible for the AII, based on the AII terms in place in the year the assets become available for use.[23]

24. As a result of capital additions that have qualified for the AII in 2018 and 2019, EGI has been able to claim more CCA than it otherwise would have been able to under normal/prior CCA measures, which has resulted in lower corporate/utility income taxes. The higher amount of CCA would have resulted in higher income, had it not been for recognition of the grossed-up earnings benefit (i.e., the revenue requirement impact) in deferral accounts.[24]

25. AII impacts have been recognized in deferral accounts through entries which debit/reduce revenues, with corresponding credit/payable amounts recognized in deferral accounts. Enbridge Gas has recognized in the TVDA 100% of the revenue requirement impact of the AII in respect of qualifying utility capital additions, with the exception of revenue requirement impacts of qualifying capital captured in other deferral and variance accounts (i.e., capital pass-through and ICM deferral accounts).[25]

26. The magnitude of future annual credits will depend on the actual level and mix (between classes of property) of qualifying capital additions. Enbridge Gas 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

[23] Exhibit H, page 5, paragraph 18.
[24] Exhibit H, page 5, paragraph 19.
[25] Exhibit H, pages 5-6, paragraph 20.

be offset by the impact of lower available deductions in relation to prior year additions that were subject to the AII.[26] Taking these considerations into account, Enbridge Gas estimates that the total cumulative balance in the TVDA account for the 2019 to 2023 period will be in the range of $80 to $115 million.[27]

ENBRIDGE GAS PROPOSAL FOR DISPOSITION OF THE TVDA BALANCE

27. In this proceeding Enbridge Gas proposed, in accordance with the July 2019 Letter, that impacts arising from CCA rule changes, together with carrying charges, would be disposed of in a manner to be determined by the OEB in a future rate hearing.[28] This proposal reflected the indication in the July 2019 Letter that, unless the OEB orders otherwise, review and disposition of amounts tracked in CCA-related accounts will generally coincide with each utility's next cost-based rate application.[29]

28. The settlement proposal, though, noted the position of parties that the balance in the TVDA should be disposed of in this proceeding and, in the Decision, the OEB accepted the settlement proposal and set out a schedule for hearing of the unsettled TVDA item. It is the view of Enbridge Gas that all parties would benefit from a decision clarifying the treatment or use of the TVDA balance at this time, rather than at the next cost-based rate application.

[26] Exhibit H, page 6, paragraph 22.
[27] Exhibit H, page 6, paragraph 23.
[28] Exhibit H, page 10, paragraph 36.
[29] July 2019 Letter, page 2.

29. Enbridge Gas submits that there are a number of considerations that bear on the OEB's determination as to the appropriate disposition of the TVDA balance. These considerations include the intent or purpose of the AII which has given rise to the entire current balance of the TVDA; the policy of the Ontario government as reflected in the *Access to Natural Gas Act, 2018*; the importance of economic stimulus as the Province emerges from the impacts of the COVID-19 pandemic; and the extent to which the amounts recorded in the TVDA can be used so as to deliver ratepayer and public benefits that exceed the monetary value of the account balance.

30. Based on these considerations, Enbridge Gas proposes that the amounts recorded in the TVDA be used as a source of funding for important capital initiatives that will deliver public and ratepayer benefits, as well as support Enbridge Gas in meeting the goals of natural gas expansion to underserved areas and integrated resource planning ("IRP"). Specifically, Enbridge proposes that these amounts be used in support of Economic Development Projects and IRP Pilot Projects

31. Economic Development Projects are a subset of natural gas expansion projects and are proposed to serve growing business needs in areas where access to affordable energy has been limited.[30] IRP Pilot Projects are projects that inform

[30] Exhibit H, page 12, paragraph 47.

natural gas IRP in Ontario and would be implemented after the OEB approves an IRP Framework in the EB-2020-0091 proceeding.[31]

32. In the Supplemental Evidence, Enbridge Gas described specific Economic Development Projects that offer significant ratepayer and public interest benefits. These projects have taken shape through an Expression of Interest process conducted by Enbridge Gas in response to the OEB's EB-2019-0255 Natural Gas Expansion Program ("NGEP").[32] Business and customers participating in the process collectively identified that their expansions would lead to the creation of over 14,000 new jobs and $1.75 billion of direct investment in their facilities and communities.[33]

33. The Supplemental Evidence explains as well that synergies can be achieved if three of the Economic Development Projects – referred to generally as Hamilton Airport, Nanticoke and Dunnville projects – are combined. If Enbridge Gas were to integrate these three projects, synergies and economies of scale would be realized such that the funding needed to make the combined project economically feasible would be reduced by $45 million.[34] Enbridge Gas therefore proposes that a portion of the TDVA balance up to $115 million be directed towards funding the capital investment of the combined Hamilton Airport-Nanticoke-Dunnville project.

[31] Exhibit H, page 15, paragraphs 57-58.
[32] Exhibit H, page 13, paragraphs 48-50.
[33] Exhibit H, page 14, paragraph 54.
[34] Exhibit H, page 15, paragraph 55.

34. The Economic Development Projects will require significant capital investment by the customers and businesses that participated in the Expression of Interest process, as well as by municipalities and Enbridge Gas. Such investment is aligned with the objectives of the AII, which was designed to promote investments and growth across all sectors of the economy, providing benefits to all Canadians.[35]

35. The Economic Development Projects also advance the policies of the Ontario government that underpin the *Access to Natural Gas Act, 2018*.[36] The *Access to Natural Gas Act, 2018* amended the *Ontario Energy Board Act, 1998*, to provide a mechanism to "financially support the expansion of natural gas distribution for projects that would otherwise be considered uneconomic under existing policies."[37]

36. Using the amounts recorded in the TVDA to fund and support additional capital investment has the effect of augmenting the TVDA balance so as to deliver public and ratepayer benefits of greater value than the dollar amount recorded in the TVDA. Further, this use of the TVDA balance provides economic stimulus as the Province recovers from the impacts of the COVID-19 pandemic.

[35] Exhibit H, page 14, paragraph 52; Department of Finance Canada Fall Economic Statement 2018, page 80, available at link provided at footnote 16, Exhibit H, page 15.
[36] S.O. 2018, chapter 15.
[37] Exhibit H, pages 13-14, paragraph 51; Letter from Minister of Energy to OEB available at link provided at footnote 15

37. Enbridge Gas also proposes that it be able to access up to $20 million of the TVDA balance to use towards IRP Pilot Projects. To the extent that amounts recorded in the TVDA are available to function as an "enabling fund" for specific OEB-approved IRP Pilot Projects, then such projects can proceed without additional cost to ratepayers. Examples of similar funding sources can be seen in the IESO's grid innovation fund, which is used to fund learning initiatives such as the York Region Non-Wires Alternative ("NWA") pilot, and the FortisBC Clean Growth Innovation Fund, which is used to invest in clean innovation projects.[38]

38. As explained in the EB-2020-0091 IRP proceeding, Enbridge Gas proposes to develop and implement two IRP pilot projects to continue to inform natural gas IRP in Ontario.[39] The IRP Pilot Projects would be targeted for implementation no later than the end of 2022 and would be targeted at an area anticipated to have a future capacity need relevant to a reinforcement project from the Enbridge Gas Asset Management Plan.[40]

39. The IRP Pilot Projects would be developed to ensure a broad diversity of customer types and complexities so as to effectively test planning, stakeholdering, deployment, tracking, and reporting of the results of the projects.[41] IRP Pilot Projects that could provide the most value include implementation of a low carbon

[38] Exhibit H, page 17, paragraph 63.
[39] Exhibit H, page 15, paragraph 58.
[40] Exhibit H, page 16, paragraph 61.
[41] *Ibid.*

technology solution program (e.g. geothermal systems, and/or natural gas heat pumps) and a demand response program.[42]

40. Enbridge Gas plans to engage in a stakeholdering process before choosing the proposed IRP Pilot Projects.[43] Further, Enbridge proposes that current (and potentially future) TVDA funds allocated towards funding of IRP Pilot Projects would not be used for that purpose until each specific IRP Pilot Project (including forecast costs and benefits) has been approved by the OEB.[44]

ENBRIDGE GAS ALTERNATIVE DISPOSITION PROPOSAL

41. For the reasons set out above, Enbridge Gas submits that use of 100% of the TVDA balance as a source of funding for Economic Development Projects and IRP Pilot Projects not only delivers ratepayer benefits but also optimizes the use of the funds in the overall best interests of the Province of Ontario.

42. However, 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 well-established 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.

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[42] Exhibit H, page 16, paragraph 60.
[43] Exhibit H, page 15, paragraph 58.
[44] Exhibit H, page 16, paragraph 62.

43. The July 2019 Letter refers to the OEB's longstanding practice of sharing the impacts of changes in taxes due to regulatory or legislated tax changes during an incentive rate-setting period between utility shareholders and ratepayers on a 50/50 basis.[45] The OEB has followed this practice since two decisions in UGL rate cases, the RP-2001-0029 decision in September of 2002 and the EB-2007-0606/0615 decision in July of 2008.

44. In the EB-2007-0606/0615 decision, the OEB considered a "variety of tax changes" including changes in CCA rates (as well as reductions in federal and provincial income and capital tax rates).[46] The question to be decided, the OEB said, was whether the tax changes would work their way through the economy so that they would be reflected in the price cap index through the inflation factor.[47] The OEB found that 50/50 sharing of the impacts of the tax changes was a reasonable balance on the evidence before it.[48]

45. In this case, the 2018 impacts of the AII ($4.897 million, not including interest) occurred prior to the amalgamation of EGD and UGL. Prior to the amalgamation, the UGL TVDA was in place for the recording of 50% of the variance in costs resulting from the difference between actual tax rates and approved tax rates included in UGL's rates approved by the OEB and under EGD's IR plan prior to the amalgamation, the impacts of tax changes, all else being equal, were shared

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[45] July 2019 Letter, page 2.
[46] EB-2007-0606/0615 Decision, July 31, 2008, page 3, Exhibit I.VECC.10.
[47] *Ibid.*
[48] *Ibid, page 9.*

50/50 with ratepayers through the ESM, in years where EGD's earnings exceeded the earnings sharing threshold.

46. The impacts of the AII from 2019 to 2023 have occurred, and will occur, during the term of the Enbridge Gas price cap IR plan approved by the OEB. As noted above, the EB-2007-0606/0615 decision addressed the extent to which tax changes will work their way through the economy so as to be reflected in a price cap index and, in that decision, the OEB concluded that 50/50 sharing of the impacts of tax changes was a reasonable balance.

47. It is important to note as well that, for Enbridge Gas, 2019 to 2023 is a deferred rebasing period. The OEB's policy is that, in order to encourage distributor consolidations, a deferred rebasing period provides consolidating distributors with an opportunity to offset transaction costs with "any" achieved savings during the deferral period.[49]

48. The July 2019 Letter indicates that utilities should not expect that the longstanding practice of 50/50 sharing of the impacts of tax changes will necessarily apply in respect of CCA rule changes.[50] The July 2019 Letter does not, however, address in any way the treatment of the impacts of tax changes during a utility's deferred rebasing period.

[49] Handbook to Electricity Distributor and Transmitter Consolidations, January 19, 2016, pages 11-12.
[50] July 2019 Letter, page 2.

49. In line with the policy and intent of a deferred rebasing period, Enbridge Gas submits that savings achieved during a utility's deferred rebasing period should be 100% to the account of the utility's shareholder, except to the extent that the OEB's decision and order in respect of a particular proposed consolidation explicitly provides for different treatment of any savings. In the case of Enbridge Gas, the OEB rejected a proposal for Z-factor treatment of the impact of tax changes and specifically concluded that the UGL TVDA (50% recording of impacts of tax changes) should be continued and indeed expanded to record impacts for EGD and UGL legacy areas.[51]

50. In its balancing of the evidence before it regarding the amalgamation of EGD and UGL, the OEB found that continuation and expansion of the UGL TVDA was an appropriate treatment of the impacts of tax changes during the deferred rebasing period approved by the OEB. Enbridge Gas submits that it is neither appropriate nor reasonable to re-set, during the deferred rebasing period, one of the parameters established by the OEB that determines the extent to which achieved savings (in this instance, tax savings) are to be to the account of Enbridge Gas's shareholder for the term of the deferral period.

51. Even though the 2019 to 2023 tax savings resulting from the AII have occurred, and will occur, during Enbridge Gas's deferred rebasing period, the primary proposal by Enbridge Gas is that the TVDA balance be used to fund Economic

[51] Exhibit H, page 8, paragraph 30, EB-2017-0306/0307 Decision and Order, amended September 17, 2018, at page 45.

Development Projects and IRP Pilot Projects in order to deliver significant ratepayer and public interest benefits. If, however, Enbridge Gas's primary proposal does not meet with the approval of the OEB, Enbridge Gas submits that amounts recorded in the TVDA should be disposed of by way of a 50/50 allocation between ratepayers and shareholder.

CONCLUSION

52. Enbridge Gas therefore submits that use of 100% of the TVDA balance as a source of funding for Economic Development Projects and IRP Pilot Projects will deliver ratepayer benefits and will optimize the use of the TVDA balance in the overall best interests of the Province of Ontario. Enbridge Gas accordingly proposes that all amounts recorded in the TVDA be disposed of in support of Economic Development Projects and IRP Pilot Projects. If, however, the OEB does not find this proposal to be an appropriate or reasonable treatment of the amounts recorded in the TVDA, Enbridge Gas submits that the TVDA balance should be disposed of by way of a 50/50 allocation between ratepayers and shareholder.

All of which is respectfully submitted.

February 26, 2021

Fred D. Cass

Fred D. Cass
Counsel for Enbridge Gas Inc.