



**BY EMAIL and RESS**

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Ontario Energy Board  
2300 Yonge Street  
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Toronto, Ontario  
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November 2, 2021  
Our File: EB20210149

**Attn: Christine Long, Registrar**

Dear Ms. Long:

**Re: EB-2021-0149 – Enbridge 2020 ESM/DVA – SEC IRs on Supplementary Evidence**

We are counsel to the School Energy Coalition (“SEC”). Attached, please find a copy of SEC’s interrogatories in the above-captioned matter.

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

Mark Rubenstein

cc: Ted Doherty, SEC (by email)  
Applicant and intervenors (by email)

**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.

**INTERROGATORIES  
ON BEHALF OF THE  
SCHOOL ENERGY COALITION ON  
SUPPLEMENTARY EVIDENCE**

**SEC-1**

[para.4] The Applicant states that it did not include capital projects related to the amalgamation/integration in the determination of annual ICM eligible amounts. Please confirm these projects were not included in the determination of annual ICM eligible amounts for both 2019 and 2020, and show where in each of those ICM applications the exclusion of these projects is shown/demonstrated.

**SEC-2**

[para. 7; I-Staff-7d] For each project listed in the Table included at paragraph 7:

- a. Please provide a table that shows at rebasing the amount of CCA that will remain based on the Accelerated CCA rules, and as compared to that if using Regular CCA rules. Please detail all assumptions made.
- b. Please provide a table that shows for each project, and the expected undepreciated capital costs that Enbridge expects to include as part of its opening rate base at its next rebasing application.

**SEC-3**

[para. 7, ft 3] The Applicant states: “However, because the 2019 amalgamation/integration related capital additions were to the Class 12, 100% CCA rate pool, the credit provided to ratepayers through the 2019 TVDA was reversed as part of the determination of the 2020 TVDA balance.” Please confirm that the 2019 TVDA balance was cleared on a final basis. If confirmed, on explain on basis can the Board reverse the impact of its decision absent of a motion to review?

**SEC-4**

[para.8] The Applicant states “Given the amalgamation/integration capital is not recovered in rates, the Company does not believe it is appropriate to credit ratepayers for 100% of the accelerated CCA benefit associated with these projects through the Tax Variance Deferral Account.” Is it the Applicant’s position that 100% of the benefit of the accelerated CCA should not flow through the

TVDA or that no amount should flow through the TDVA (i.e. not even 50% under regular tax sharing rules)?

Respectfully submitted on behalf of the School Energy Coalition this November 2, 2021.

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Mark Rubenstein  
Counsel for the School Energy Coalition