**REF:** Exhibit B, Tab 1, Schedule 2

Preamble: We would like to understand the components of gas cost that are allocated to non-utility storage in Column 2.

1) Please provide a description of the components of gas cost that are allocated to non-utility storage and the allocation methodologies.
   a) Please provide a specific reference to the Board approval of those allocation methodologies.
   b) For each year, 2020 to 2022, please provide the allocations to the respective components identified.

**REF:** Exhibit B, Tab 1, Schedule 4, Page 3

Preamble: In the EGD Rate Zone Underground Storage Plant table, column 2 provides additions in the total of $49.7M.

We would like to understand the nature of these additions and the allocation to utility storage plant.

2) For each specific project over a million dollars that contribute to the additions, please provide:
   a) A description of the project
   b) A Board approval reference, if any
   c) A specific description of the functionality created, improved or replaced as a result of the capital invested including:
      i) Any revision to storage space available
         (1) If additional storage space, please provide how much space was allocated to utility operations or non-utility operations.
      ii) Any revision to deliverability available
         (1) If additional deliverability, please provide how much space was allocated to utility operations or non-utility operations.
   d) For each project, please define in gas being moved for non-utility storage contracts moves through the modified, upgraded or replaced facilities.
      i) The allocation of costs between utility and non-utility
      ii) the specific basis for the allocation approach
      iii) The reasoning associated with that allocation basis
   e) Please describe the determination of the $6.0M in regulatory overheads including the determination and basis for allocation of regulatory overheads to the non-utility.

**REF:** Exhibit B, Tab 1, Schedule 4, Page 4

Preamble: In the Union Gas Rate Zone Underground Storage Plant table, column 2 provides additions in the total of ($17.6M).

We would like to understand the nature of these changes and the allocation to utility storage plant.

3) For each specific project over a million dollars that contribute to the additions, please provide:
   a) A description of the project
   b) A Board approval reference, if any
   c) A specific description of the functionality created, improved or replaced as a result of the capital invested including:
      i) Any revision to storage space available
         (1) If additional storage space, please provide how much space was allocated to utility operations or non-utility operations.
      ii) Any revision to deliverability available
         (1) If additional deliverability, please provide how much space was allocated to utility operations or non-utility operations.
   d) For each project, please define in gas being moved for non-utility storage contracts moves through the modified, upgraded or replaced facilities.
      i) The allocation of costs between utility and non-utility
      ii) the specific basis for the allocation approach
      iii) The reasoning associated with that allocation basis
   e) Please describe the determination of the $6.0M in regulatory overheads including the determination and basis for allocation of regulatory overheads to the non-utility.

**REF: EB-2022-0110 Exhibit I.FRPO.7**

Preamble: In last year's proceeding, we asked descriptions of the projects for the rationale for the utility and non-utility allocations. While we received descriptions of the projects, we did not receive understanding of the rationales. As such, we are asking more specific questions for those projects described in response to FRPO.7 last year.

4) For each specific project over a million dollars that contribute to the additions, please provide:
   a) A specific description of the functionality created, improved or replaced as a result of the capital invested including:
      i) Any revision to storage space available
         (1) If additional storage space, please provide how much space was allocated to utility operations or non-utility operations.
      ii) Any revision to deliverability available

(1) If additional deliverability, please provide how much space was allocated to utility operations or non-utility operations.

b) For each project, please define in gas being moved for non-utility storage contracts moves through the modified, upgraded or replaced facilities.
   i) The allocation of costs between utility and non-utility
   ii) the specific basis for the allocation approach
   iii) The reasoning associated with that allocation basis
c) Please describe the determination of the $6.0M in regulatory overheads including the determination and basis for allocation of regulatory overheads to the non-utility.

**REF:** Exhibit B, Tab 2, Schedule 3 and EB-2022-0110 Exhibit I.FRPO.4

Preamble: We would like to understand the cost changes and source of inter-legacy company transactions.

5) For line 21, please break-out the aggregate transactions between legacy EGD and UG into the respective lines 9 to 20 similar to FRPO. 4 from last year providing the last 3 years including 2022.
   a) Please provide a description of S&T Transport Carbon Facility Collection transaction between legacy companies and drivers for differences over time.
   b) Please describe why a distributor like EGI charges itself for a facilities charge when those carbon costs are already paid for by end use customers.

**REF:** Exhibit B, Tab 3, Schedule 1, Appendix A
And EB-2022-0110 Exhibit I.FRPO.6

Preamble: We would like to understand the volatility in line 10 over the deferred rebasing term. Last year's response did not provide the cost of each association's membership for which we asked so we are asking specifically for each organization's annual membership costs for each year.

6) For line 10, please provide a breakout of all organizational memberships and their respective costs in 2019 through 2022.
   a) Please provide the value to ratepayers associated with the memberships included
   b) Please explain the fluctuations in those membership costs

7) Please define and show the other components of line 10 over the 2019 to 2022 period.

**REF:** Exhibit C, Tab 1, Page 24

Preamble: We want to understand the appropriateness of the request for compensation for the reduction in Contract Demand (CD) for the turnback of CD of the customer.

8) In a table, for each legacy Union South, Union North and EGD rates zones, please provide CD and associated revenue of all contract customers embedded in rates in 2019 and the actual amount of CD and associated revenue for each year of the deferred rebasing period including on a forecast basis for the later years.
   a) In a separate table, for each rate zone, please provide the year over year growth/decline in CD and associated revenue along with the proposed recoveries for this one customer on an actual and percentage revenue basis.

**REF:** Exhibit D, Tab 1, Page 1

9) Please provide the EGI annual financial report for 2022.

**REF:** Exhibit D, Tab 1, Schedule 6

Given the Board's decision on confidentiality dated September 20th, FRPO has submitted a letter directly to the Board copying EGI to allow EGI to answer confidentially.

**REF:** Exhibit E, Tab 1, page 8 and Schedule 2
EB-2021-0149 Exhibit I.FRPO.20 & .21 and Decision on Settlement Proposal, Schedule 1, Settlement Proposal, page 16

Preamble: In the first reference, EGI evidence states: *"The C1 Short-Term Firm Peak Storage revenues of $1.536 million were $6.347million lower than the 2013 Board-approved forecast of $7.883 million. Actual Union rate zone utility storage requirements for 2021 were 8.3 PJ higher than the 2013 OEB-approved forecast, resulting in a decrease in the C1 Short-Term Firm Peak Storage available for sale (from 11.3 PJ in 2013 OEB-approved to 3.0 PJ in 2021). Union rate zone customers received the value of storage directly through the use of the storage space, rather than through the sale of short-term storage.*

In the second reference, the Board-approved settlement agreement stated: *In connection with the settlement of this issue, Enbridge Gas agrees that in future deferral and variance account clearance applications during the deferred rebasing term it will include evidence about the determination of storage space and deliverability by rate class.*

We would like to understand better the determination of storage needs to in-franchise customers in the Union Gas rate zones and the ST Storage Deferral Account. We are asking again for a description of the determination and the data used for that determination. To be clear, stating that the numbers are for the Winter of 2022/23 or the 2022 Gas Supply plan is not helpful.

10) For the winters used to determine the needs used in this application, please provide a description of the process, the figures used and derivation of the amount of the following in tabular form with accompanying Excel spreadsheets (filed with the Board) for:
    a) the determination of the storage space
    b) a specific reference to allocation factors to allocate space to each respective rate class
    c) the determination of the amount of deliverability required by each general service rate class

**REF:** Exhibit E, Tab 1, Schedule 3, Page 1 and
EB-2022-0110 Exhibit I.FRPO.13

Preamble: The first reference provides a table entitled SUMMARY OF NON-UTILITY STORAGE BALANCES - UNION RATE ZONES that depicts an entitlement of 129.3PJ with daily balances.

The second reference response included: *As posted on the Enbridge Gas website under operational information/storage reporting, the working capacity of Legacy Union Gas is 183.7 PJ of which 100 PJ is utility (as per NGEIR). The working capacity of Legacy Enbridge Gas is 122.9 PJ of which 99.4 PJ is utility (as per NGEIR).*

We would like to understand the evidence provided and the actual balances in relation to the encroachment directives of the Board.

11) Please confirm or correct the title of the slide that specifies "Union Rate Zones".
    a) For the 127.6 PJ, please provide the sources of non-utility space between:
        i) Legacy Union Gas
        ii) Legacy Enbridge Gas
        iii) Other sources
            (1) Please describe the other sources (i.e., other Ontario storage, other Michigan storage, etc.)

12) Please update the storage space numbers and specify the source (project, purchase, etc.) of the incremental space for each legacy utility.

13) Please provide a table for each of last three years for UGL and EGD's non-utility storage space and daily values of actual balances for October and November separately.

14) Please provide comparable tables for the utility storage for each legacy storage system.

**REF:** Exhibit D, Tab 1, including Table 3 and Schedule 3

Preamble: EGI evidence states: *In the EGD Rate Zone, actual UAF was determined to be 256,332 $10^3m^3$. The forecast UAF volume of UAF was 106,677 $10^3m^3$. The variance between actual and forecasted UAF volumes of 149,656 $10^3m^3$, resulted in a debit balance of $41.4 million in the UAFVA, plus interest. Exhibit D, Tab 1, Schedule 3 provides the detailed calculations of the UAFVA balance.*

We would like to understand the derivation of the debit balance, the process for replacing and the ratepayer impacts.

15) Please describe fully the method of determination “Actual UFG Volumes” in Table 3. Please ensure the description includes the application of monthly heat values for both Sendout and Consumption and also how area measurement is applied

16) Please reconcile and describe the difference between the Actual UFG volumes shown in line 12 of Table 3 and the Total Actual UAF shown in line 6 of Schedule 3.
    a) Please ensure the description address heat value (estimated vs. actual) in the respective determinations for each table.
    b) Please produce monthly tables that show the determination of the monthly values for Sendout, estimates of Billed and Unbilled Volumes, and subsequent true-up for estimated to actual volumes and heat values. Please ensure to provide a description of the source of the information.
    c) Please provide the specific reference to the Board-approval of this approach to the determination of UAFVA recovery.

17) Please describe the process undertaken by EGI to replace the unaccounted for gas including:
    a) Identification of deficiency
    b) Approach to purchasing additional volumes to replace
    c) Reconciliation of inventory balance for company purchased gas (purchases vs. sendout) and where actual consumption is reconciled.
    d) Please provide the 2022 monthly purchases of volumes and the cost of those volumes to replace unaccounted for gas.

We would like to understand better the impact of the year-end true-up as it pertains to the period of calendar 2021.

18) Please provide the before and after true-up volumes for December 2021 and January 2022.
    a) Please provide the determination of the before and after UFG volumes for 2021 and any impacts on 2022.

19) Did EGI perform a similar true-up for December 2022 using actuals for January 2023.
    a) If not, why not?
    b) If so, please provide the before and after volumes for December 2022 and the resulting UFG.

*20)* On page 21, EGI describes the establishment of a *discrete team with the express mandate to investigate root causes, make recommendations to reduce and monitor, and to implement a sustainment and governance model for UFG for the utility*.
    a) Please provide the terms of reference or scoping document for the formation of the discrete team.
    b) Please provide all reports, summaries and analysis created by the team.

**REF:** Exhibit D, Tab 1, Schedule 2

Preamble: We would like to understand the source of the substantial increase in Transportation Optimization evidenced in Schedule 2.

21) For both 2021 and 2022, please provide a monthly report showing the top 4 paths that were optimized showing the monthly revenue generated for each path.

**REF:** Exhibit E, Tab 1 including Table 1
And EB-2022-0110 Exhibit E pages 38 and 39
and EB-2022-0110 Exhibit I.FRPO.19

Preamble: We would like to understand the reconciliation of Customer Supplied Fuel (CSF) as it pertains to appropriate cost allocation between

In the first reference, Footnote 2 of Table 1 states: *UFG Volumes represent gas supply related to actual UFG volumes on behalf of ratepayers who do not provide UFG in kind as part of CSF.*

22) Please provide EGI's reconciliation of CSF (customer supplied fuel) by showing the activity based UFG for those customers and the amount provided by those customers for 2022.

In the third reference, we asked about the reconciliation of CSF. The response initiated with: *Exhibit E, Tab 1 pages 38 and 39 have been updated as a result of an error in the calculation of the UFG Price Variance account.*

We would like to understand this reconciliation more fully.

23) Please describe the error that is referred to in last year's response.
   a) What has been done to reduce the chance of reoccurrence?

24) Table 1 in last year's response shows an under collection of CSF of 91,849 $10^3m^3$ Please describe fully how that under recovery is recovered or funded.

**REF:** Exhibit G, Tab 1, Page 2 and EB-2022-0110 Exhibit I.FRPO.21 - .28

Preamble: EGI evidence states: *Meter Reading Performance Measurement (MRPM) represents the number of meters with no read for four consecutive months or more divided by the total number of active meters to be read. As set out in the GDAR, the annual standard for MRPM is not to exceed 0.5%. In mid-2021, the OEB compliance staff commenced a review of Enbridge Gas's SQR results following an increased number of customer complaints to the OEB after the Company's July 2021 integration of customers to the CIS system. Following the OEB's compliance review, Enbridge Gas shared its mitigation plans with the OEB and proposed SQR targets for 2022, as part of an Assurance of Voluntary Compliance (AVC)1 signed in September 2022. In the MRPM mitigation plan2, Enbridge Gas committed to aim for 4% for 2022 (3% when accounting for meters that Enbridge Gas cannot access). For 2022, Enbridge Gas was able to significantly decrease the number of meters with consecutive estimates and reached an annual MRPM of 4.1% or 2.5% when accounting for meters that Enbridge Gas could not access.*

25) For each of Legacy UG and EGD in 2022, please provide the percentage of meters with no read for:
   a) 4 months
   b) 6 months
   c) 9 months
   d) 12 months

26) For each of Legacy UG and EGD in 2022, what percent of accounts received a zero consumption bill:
   a) From January to June
   b) From July to December

27) For each of Legacy UG and EGD in 2022, what percent of accounts received an estimated consumption bill:
   a) From January to June
   b) From July to December

28) In last year's referenced IRR's, we requested the second part of the year as July to November. Please update the tables in each of FRPO.21 and FRPO.22 using the period July to December.

29) What was the average wait time to get to a live account representative using the customer billing enquiry number 1-877-362-7434 and what is the abandonment rate:
   a) From January to June of 2022?
   b) From July to December of 2022?

30) In last year's referenced IRR's, we requested the second part of the year as July to November. Please update the responses of FRPO.27 using the period July to December.

31) If EGI chooses to write-off a customer bill for reasonable purposes (e.g., no ability to recover bill due customer relocation, etc.), does the revenue amount get charged to Bad Debt/Miscellaneous O&M) or other? Please explain fully including what adjustments are made to remove the unrecovered gas quantity from the UAFVA calculations.
   a) Does the same process occur for all bad debt related gas quantities? Please explain fully.
   b) Please provide the total Bad Debt, the amount of gas associated with that expense for each month of 2022.

32) Please provide the respective amounts invested in the meter read, billing and customer accounting for EGI:
   a) Using 2020 actual costs
   b) Using 2021 actual costs
   c) Using 2022 actual costs