

**Exhibit C, Tab 2, Schedule 1, Table 1, QRAM's Exhibit C, Tab 1, Schedule 1
& EB-2024-0125 Exhibit I.FRPO-2,3**

Preamble: In the referenced interrogatory responses from the 2023 deferral account preceding EGI provided a monthly breakdown of Optimization revenues from 2022 and 2023. We would like to understand better the utilization of asset rights and the determination of the bottom-line benefits to shareholders and ratepayers.

- 1) Please extend the table for 2024 results for only the transportation-based Waddington exchanges and Other Transportation (i.e., not storage) for each of EGD and UGL optimizations separately.

Preamble: EGI's IRR FRPO-3 stated: *In 2023, the Company was able to generate more transactional services optimization revenue using EGD Rate Zone assets compared to Union Rate Zones assets as:*

- *Exchanges transacted using EGD Rate Zone assets are higher on TCPL's Priority of Service; and*
- *The EGD Rate Zone holds more assets that enable firm transportation to and diversion of transportation volumes to Waddington.*

- 2) In a second table, please provide the percentage of gas exchanged by path (or point to point exchanges) for each month (e.g., Waddington exchanges – Empress to Iroquois, Dawn to Iroquois, Parkway, to Iroquois, etc.) for each delivery location.
 - a) Please explain the above two bullets with reference to the specific paths or point-to-point exchanges provided
- 3) Drawing evidence from each QRAM during the 2022-2024 period, please provide 4 tables that provide a quarterly comparison for each year that evidences the transportation costs from lines 10.1 to 10.15 and the total in line 10 for EGD.
 - a) Please provide the comparable table for the UGL assets.
- 4) Please provide an explanation and the calculation of net revenue for January 2024 for both EGD and UGL assets.
- 5) Please identify whether are any asset or contract costs deducted from optimization revenue to determine net revenue? If so, please provide the rationale for its deduction.
- 6) For each month during the 2022-2024 period for Union Gas rate zones, please provide specific transportation paths that resulted in UDC by providing the amount of capacity and the cost,
 - a) Please show how those costs were removed from the PGVA to eliminate the risk of double counting.

Exhibit C, Tab 2, Schedule 2

Preamble: EGI evidence states: *The balance of \$0.073 million represents the difference between the TransCanada capacity costs incurred by Enbridge Gas of \$2.006 million and the revenues collected from customers of \$1.933 million. The net variance is driven by a reduction of 480 GJ per day of contracted quantity by Union North T-service customers.*

- 7) Has EGI optimized this under-utilized transport?
 - a) If so, please explain how the capacity was optimized
 - i) where does the incremental revenue accrue?
 - b) If not, what was it used for?
 - i) If not used for anything, why did EGI not sell the contract assignment?

Exhibit C, Tab 2, Schedule 3

Preamble: EGI evidence states: *2024 marks the first year the Union Rates Zones adopted the harmonized methodology consistent with the LEGD Rate Zone. Consequently, 2024 Union Rate Zones UFG volumes were affected by the adjustments for both December 2023 and December 2024 unbilled and no-bill estimates. The impact of the December 2023 unbilled and no-bill estimates (as was the previous practice) on 2024's UFGVVA was an increase in UFG recorded in the variance account of approximately 21,049 103m3. The impact of the December 2024 unbilled and no-bill estimates was an increase of 63,948 103m3. In the absence of the harmonized methodology, the adjustment of 63,948 103m3 relating to December 2024 estimates would have rolled over into 2025 and would not have impacted the 2024 UFGVVA balance.*

- 8) Please explain precisely what are:
 - a) No bill adjustments
 - b) Unbilled adjustments
- 9) Please explain if any of the volumes associated with these adjustments could result in revenue generated in 2025.
- 10) Please explain how a no bill and unbilled adjustments result in incremental volumes of UFG.

Exhibit C, Tab 2, Schedule 6

- 11) Please confirm or clarify that the extension of the PDO to EGD CDA customers would be implemented with Phase 3 rate changes in 2027.

REF: Exhibit C, Tab 2, Schedule 13

Preamble: Amongst the costs identified in Table 1 is Professional Dues

12) Please describe why this category is a significant cost.

a) Please explain why this cost is incremental to the utilities base O&M budget.

Preamble: EGI evidence states: *Investigations and assessments accounted for \$0.363 million of the variance, which has driven primarily by the incremental work required for an Aldyl "A" polyethylene (PE) pipe survey, as a result of some recent industry events. The survey was initiated on approximately 200 gas mains to verify the field installation of Aldyl "A" PE pipeline that was not recorded during installation in the 1970's. The survey provided Enbridge Gas with more certainty on the inventory of Aldyl "A" PE pipelines within the network and was pursued following recent safety-related incidents in the U.S. involving Aldyl "A" PE pipelines.*

13) Please provide a summary of the issues observed in the U.S., including references to the sources of information on these risks and how the utilities are mitigating the risks.

14) Please provide the number of isolated steel services in casings that have been confirmed to have leakage.

Exhibit C, Tab 2, Schedule 17, Attachment 1

Preamble: We would like to understand the reasons why Rate 1 and Rate 6 have variances in opposite directions.

15) Please provide the forecasted and actual heating degree days.

16) Please provide the summary calculations showing how the variances were determined.

17) Please provide a written explanation of the factors that drove the divergence in the variances.

Exhibit C, Tab 2, Schedule 20, p. 7

Preamble: Site Restoration Cost Variance Account (179-337)

18) Please provide a description and the calculation of the determination of the net debit balance of \$1.6 billion.

19) Please confirm that the SRC account excludes any amounts related to unamortized asset balances at the time of abandonment.

Exhibit D, Tab 1, Schedule 1, p. 2, plus Attachment

Preamble: Table 1 provides a breakdown of the 2024 S&TDA for EGD rate zone. The notes indicate values associated with 2022 and 2024. We would like to understand this determination better including what is being proposed for disposition in this proceeding and specifically what has already been cleared.

- 20) For each of 2022 and 2024, please provide the determination for:
- M12 transportation
 - M16 transportation
- 21) Please provide a specific reference to the Board approval for this timing for the reconciliation and disposition of all of these accounts.
- 22) Please outline the determination of deemed transportation, load balancing and peak percentages, including references to when that approach was approved by the Board.
- 23) Please provide a description of purpose, the resulting dispositions of the determined balances and how EGI has or is proposing to recover the cost for each of:
- Table 2
 - Table 3
 - Attachment 1
- 24) Please explain how Table 2, Table 3 and Attachment 1 work together (or individually) to reconcile forecast deliveries and rates to determine the appropriateness of the Load Balancing Supply Purchases.
- How do these tables demonstrate the appropriate recovery of these values.
 - For the forecasted summer deliveries that were not purchased, please explain how the forecasted costs in rates were reduced or refunded so that ratepayers are not bearing the cost of the forecast.
- 25) For each month, please provide:
- The percentage of gas that was delivered whose price was fixed (i.e., not indexed)
 - For those amounts of fixed-price gas, please provide the dates that prices were transacted to a fixed price

Exhibit E, Tab 1, Schedule 1, Table 1

- 26) For each of the respective rate zones, please provide a monthly breakdown of:
- a) the amount of capacity released, and
 - b) the revenue generated by that released capacity.
- 27) Specific to the UGL Northeast, please provide a monthly summary of exchanges performed by EGI, including:
- a) the amount of capacity used, and
 - b) the amount of optimization revenue generated.
- 28) Please confirm that the remaining refund from the Panhandle pipelines was, or will be, refunded to ratepayers through the QRAM.
- a) Please provide the details associated with the refund.
- 29) For each of the three rate zones in the union territory please provide a monthly breakdown of the capacity released by path (e.g., Empress to Union EDA).
- a) Does EGI Gas Control department (or other operating group responsible for nominations) have nominating rights to both the EGD and UGL rate zones?
 - b) Can deliveries to the EGD rate zone be diverted to Iroquois while deliveries to the UGL rate zone be diverted to the EGD rate zone?
 - i) Has EGI used this approach?
- 30) How does EGI make the decision as to whether to release some of the capacity to the TCPL EDA or to use it for optimization exchanges? Please explain fully.