

ONTARIO ENERGY BOARD

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

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**

SEC-1

[B-1-3] Please identify all changes in the methodology used to calculate utility earnings for earnings sharing purposes, as compared to the last year in which earnings sharing applied, excluding any allocation methodologies explicitly approved in EB-2022-0200 or EB-2024-0111. For each change, please provide details and the impact on the 2025 earnings sharing amount.

SEC-2

[B-1-1, p.4] With respect to the identified depreciation error:

- a. Please provide further explanation of the depreciation error and provide the specific calculations of the \$14.5M in 2024 and \$2.8M in 2025.
- b. Is the identified depreciation error, reflected in the 2024 depreciation expense and rate base, approved in EB-2022-0200? If yes, provide the amount included in rates for each year from 2024 to 2028. If not, please explain why not.
- c. Please reconcile the depreciation amount of \$765.4M in the Continuity of Accumulated Depreciation schedule (B-1-5, p.4, Col 2, Ln. 50) with the depreciation and amortization expense of \$763.8M included in Utility Income (B-1-3, p.1, Col. 4, Ln. 9).

SEC-3

[B-1-4, p.2] With respect to the Tax Variance Account, please explain why \$498.3M of capital additions does not qualify for the RIIP. Please provide the explanation by CCA class and the criteria Enbridge applied.

SEC-4

[C-2-3] With respect to the UFG Volume Variance Account:

- a. Please provide a version of Table 1 from EB-2025-0155 Interrogatory Response I.Staff-1 for 2025, and also an updated version for 2024.
- b. Please provide an update to the table included in EB-2025-0155 Interrogatory Response I.EP-1 to include 2025 data.

SEC-5

[C-2-20, Attachment 1] With respect to the Disposition of Property Deferral Account, for each property sold, please provide, a) details regarding the sale process, b) provide copies of any appraisals or

valuations undertaken before the sale, c) justification for any material variance between sale price and appraisal/valuation, d) description of any building or other structures on the property, e) evidence to justify the allocation of costs between land and building, including any third-party analysis, and f) whether the purchaser is an affiliate of Enbridge.

Respectfully, submitted on behalf of the School Energy Coalition, this October 8, 2026.

A handwritten signature in black ink, appearing to read 'MR', with a long horizontal stroke extending to the right.

Mark Rubenstein
Counsel for the School Energy Coalition