# SEC INTERROGATORY #9

## INTERROGATORY

[D1-5-1, p.3]

With respect to the new harmonized non-Union pension plan:

a. Please provide a copy of the material provided to Enbridge employees explaining the changes in their pension plan.

b. Please provide a chart showing for all major components of the pension plan, what was included in, i) the previous Enbridge plan, ii) the previous Spectra plan, and iii ) the new harmonized plan.

c. Please provide the revenue requirement impact of the harmonization for the Test Year.

## RESPONSE

a. Attached as Appendix 1 is an excerpt of employee communication materials showing the harmonized pension plan and summarizing major differences between current plans for each company. Please also refer to Tables 1, 2 and 3 in Appendix B (page 11) of the Mercer report (filed at Exhibit D1, Tab 5, Schedule 1) for a description of the changes to the pension plan.

b. Please refer a) above.

c. As provided in response to BOMA Interrogatory #29c (Exhibit I.D1.EGDI.BOMA.29), the 2018 accrual based pension and OPEB cost amount would have been forecast $0.05 million higher ($20.85 million versus $20.80 million), while the 2018 forecast cash based amount would have been forecast $1.40 million higher ($28.32 million versus $26.92 million), had the plan harmonization not occurred. Had the higher forecast accrual and cash based amounts been utilized it would have resulted in a decrease of $0.4 million to the forecast 2018 revenue requirement / Allowed Revenue and gross deficiency amounts. The decrease to the revenue requirement results because the cash based amounts are tax-deductible (so that a higher cash-based amount results in a higher tax benefit).

Witnesses: R. Small
R. Stelmaschuk