

ENBRIDGE GAS INC.
Answer to Interrogatory from
Building Owners and Managers Association of Greater Toronto (BOMA)

Reference: Exhibit B1, Tab 1, Schedule 1, p15

Question:

What are the accounting policy changes, if any, that result from the merger, and which will be entered in the Accounting Policy Changes Deferral Account in 2019?

Response

Consistent with direction from the Board in its MAADs Decision¹, Enbridge Gas is in the process of evaluating the revenue requirement impact of accounting changes resulting from amalgamation. Accounting changes that may impact revenue requirement include changes related to pensions, capitalization policy and depreciation.

¹ EB-2017-0306/0307, MAADs Decision and Order, Page 46.