

BY E-MAIL AND WEB POSTING

December 21, 2011

To: All Natural Gas Distributors

All Participants in Consultation Process EB-2008-0150

Re: Revisions to Information Reporting on the Provision of Emergency

Financial Assistance

On February 4, 2011, the Ontario Energy Board (the "Board") issued a letter (the "February Letter") describing the information to be filed by electricity and natural gas distributors in relation to the provision of emergency financial assistance under the Low-Income Energy Assistance Program ("LEAP").

As acknowledged by the Board in the February Letter, Enbridge Gas Distribution Inc. ("Enbridge") and Union Gas Ltd. ("Union") are currently subject to separate court settlements that require contributions to the Winter Warmth program, as defined and administered by the United Way Toronto (for Enbridge) and the United Way Chatham-Kent (for Union).

Enbridge and Union receive a final report each year from their respective United Way agency that provides summary statistics on the delivery of the Winter Warmth program. As indicated in the February Letter, the Board considered the filing of these reports to be adequate for the purpose of enabling the Board to evaluate the provision of emergency financial assistance to natural gas consumers.

Since the February Letter, certain changes have occurred in relation to the Winter Warmth program and to the source of the funds used by Enbridge for the purposes of providing emergency financial assistance.

In the February Letter, the Board stated that Natural Resource Gas Limited ("NRG"), which is not subject to the same court settlement as Union and Enbridge, should with one exception file the same information as electricity distributors as set out in Attachment A to the February Letter. By letter dated today's date, the Board has notified electricity distributors of changes to their reporting requirements in relation to the provision of LEAP emergency financial assistance.

Given the changes that have occurred since issuance of the February Letter, the Board is now revising the information to be reported by gas distributors in relation to the provision of emergency financial assistance, as set out below.

Changes to Reporting to Reflect Changes in the Winter Warmth Program and Sources of Funding

Historically, the Winter Warmth program has operated during the heating season. As of 2011, the Board understands that Enbridge and Union have begun offering assistance to low-income consumers year round. While Union has adequate funding from the court settlement to provide emergency financial assistance through the Winter Warmth program all year long, Enbridge is using LEAP funding to enable it to offer emergency financial assistance year round.

On April 12, 2011, the United Way Toronto advised the Board that it will be terminating Enbridge's Winter Warmth program effective May 31, 2012. As of 2013, Enbridge's Winter Warmth program will be replaced by LEAP emergency financial assistance.

Information to be Reported

The Board is adding a reporting requirement under which a natural gas distributor must identify the month in which the distributor's Winter Warmth and/or LEAP funding was depleted. This information will enable the Board to assess, and compare across distributors, the length of time that Winter Warmth and LEAP funding has been available to assist low-income customers.

Given that Union is now offering its Winter Warmth program on an annual basis, its report should be filed on an annual basis and cover the entirety of the preceding calendar year. The information to be filed annually by Union is set out in Attachment A to this letter.

The Board has been advised that Enbridge plans to file two reports covering activities in each of 2011 and 2012; namely, a Winter Warmth report covering the use of the court settlement funds, and a LEAP report covering the use of LEAP funds. As of 2013, with the termination of the Winter Warmth program, Enbridge will begin providing LEAP emergency financial assistance on an annual basis. As such, commencing with its filing in 2014 (covering 2013), Enbridge's LEAP filing should be made on an annual basis. That filing should cover the entirety of the preceding calendar year, and include largely the same information as is required to be filed by electricity distributors under the revised reporting requirements set out in the letter issued today to electricity distributors. The information to be filed annually by Enbridge is set out in Attachment B (covering activities in 2011 and 2012) and in Attachment C (covering activities in 2013 and beyond) to this letter.

With respect to NRG, the information to be reported has been updated to reflect the additional requirement to report on the month of depletion of LEAP funding, which electricity distributors are now also required to report. The information to be filed annually by NRG is set out in Attachment C to this letter.

To facilitate this process, and for consistency in LEAP reporting, the Board is providing an editable PDF form for use by natural gas distributors and their social agency partner(s). The PDF form is set out in Attachment D to this letter.

Reporting Timeline

The Board believes that natural gas distributors should be in a position to make their annual filings to the Board by March 31, which is the date by which electricity distributors are required to report annually on their LEAP emergency financial assistance activities.

Annual reporting by the gas utilities will therefore be due on March 31st of each year, commencing with the filing due in 2012.

The first annual filing, covering activities in the 2011 calendar year, is therefore due **no** later than March 31, 2012.

Any questions relating to this letter should be directed to the Market Operations Hotline at market.operations@ontarioenergyboard.ca or at 416-440-7604. The Board's toll free number is 1-888-632-6273.

DATED at Toronto, December 21, 2011

ONTARIO ENERGY BOARD

Original Signed By

Kirsten Walli Board Secretary

Attachments:

Attachment A: Information to be Reported by Union Gas Ltd.

Attachment B: Information to be Reported by Enbridge Gas Distribution Inc. Covering 2011 and

2012

Attachment C: Information to be Reported by Enbridge Gas Distribution Inc. Covering 2013 and

Beyond and by Natural Resource Gas Limited Covering 2011 and Beyond

Attachment D: LEAP Annual Reporting Form for use by Social Agencies