

September 16, 2021

**BY EMAIL AND FILED VIA RESS**

Christine Long  
Registrar  
Ontario Energy Board  
2300 Yonge Street  
Suite 2700  
Toronto, ON M4P 1E4

Dear Ms. Long:

**Re: Enbridge Gas Inc. (“Enbridge Gas” or the “Company”)  
EB-2021-0149 – 2020 Deferral and Variance Account Clearance and Review of 2020  
Utility Earnings**

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We act as counsel to Enbridge Gas in this matter.

In its prefiled evidence in this proceeding, Enbridge Gas provided details about the amounts recorded in the COVID-19 Emergency Incremental Cost Deferral Account (COVEICDA), which relate to incremental impacts resulting from the ongoing COVID-19 pandemic.

While Enbridge Gas had initially indicated that it was not seeking clearance of the COVEICDA, it subsequently indicated in response to Exhibit I.LPMA.8 that the Company would request clearance of the account in this proceeding.

Enbridge Gas has now determined that it will wait until its cost of service rebasing application (for January 1, 2024) to seek clearance of the COVEICDA. The Company notes that this approach is aligned with the OEB’s Report: Regulatory Treatment of Impacts Arising from the COVID-19 Emergency. Section 5.1.1 of the OEB’s report provides flexibility to seek disposition of the account, either as part of a cost based rate application, or through a separate stand-alone application.

Please let us know if you have any questions.

Yours truly,

AIRD & BERLIS LLP



David Stevens  
DS/

cc: All parties registered in EB-2021-0149  
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