

October 4, 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**

We act as counsel to Enbridge Gas in this matter.

In accordance with Procedural Order No. 1, attached please find the Settlement Proposal for the above noted proceeding. The Settlement Proposal includes the proposed settlement of all except one of the Deferral and Variance Accounts requested to be cleared in this proceeding. The list of “Settled Items” is described in the Settlement Proposal. As explained in the Settlement Proposal, none of the “Settled Items” result in any changes to account balances for clearance from what is set out in Enbridge Gas’s Application and pre-filed evidence. The complete list of Deferral and Variance Accounts sought for clearance in this proceeding, and the associated balances and interest amounts, can be found at Appendix A to the Settlement Proposal.

The unsettled item relates to the Tax Variance Deferral Account (TVDA), which records the revenue requirement impact of changes to Capital Cost Allowance (CCA) in 2019 and 2020 that resulted from the enactment of Bill C-97.

As set out in the Settlement Proposal (at Issue 1(c)), the 2020 TVDA balance reflects the removal of accelerated CCA impacts of capital additions related to amalgamation/integration capital projects.

Intervenors do not agree that accelerated CCA impacts related to amalgamation/integration capital projects should be removed from the TVDA.

In the result, the balance to be cleared from the TVDA is not settled. The parties agree that issues related to the balance in the TVDA to be cleared should be heard and determined by the OEB.

The parties to the Settlement Proposal believe that it would be appropriate for the outstanding issues related to the TVDA to be determined through a written hearing process, because, subject to consideration of any additional evidence that Enbridge Gas may file, there is no apparent need for witnesses and testimony.

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Enbridge Gas may wish to file supplementary evidence relevant to the outstanding issues around the TVDA, and other parties may wish to ask supplementary interrogatories about the issue (which may or may not relate to the supplementary evidence).

On behalf of all the parties to the Settlement Proposal, we request that the OEB set a process for the determination of the unsettled issues. The parties suggest that this process should include the following steps:

1. Enbridge Gas may file supplementary written evidence. This would be done within 7 days of the Board's Procedural Order.
2. All parties would have the opportunity to ask supplementary interrogatories within 7 days about the supplementary Enbridge Gas evidence, as well as any additional written interrogatories they may have about the TVDA.
3. Enbridge Gas would respond to any supplementary interrogatories within 7 days.
4. The Board would then receive written argument (Argument in Chief, Intervenor Submissions, Reply Argument) on the unsettled issues related to the TVDA.

Enbridge Gas proposes that it would wait until after the Board's decision on the TVDA to file a Draft Rate Order for clearance of the Deferral and Variance Accounts addressed in this proceeding.

The parties therefore request that the Board set a schedule for a written hearing that would allow for a decision to be rendered by around February 10, 2022, which would allow for any TVDA clearance to be implemented along with the other accounts being cleared starting on April 1, 2022.

The Settlement Proposal has been filed through the OEB's Regulatory Electronic Submission System (RESS) and will be available on the Enbridge Gas website at www.enbridgegas.com/ratecase.

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

AIRD BERLIS

SETTLEMENT PROPOSAL

Enbridge Gas Inc.

2020 Earnings Sharing and Deferral and Variance Account Clearances

October 4, 2021

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PREAMBLE

This Settlement Proposal is filed with the Ontario Energy Board (referred to herein as the OEB) in connection with the application of Enbridge Gas Inc. (referred to herein as Enbridge Gas or the Company), for an Order or Orders approving the clearance or disposition of amounts recorded in certain Deferral or Variance Accounts. For the most part, the Deferral and Variance Accounts relate to 2020, which was the second year following the amalgamation of Enbridge Gas Distribution Inc. (EGD) and Union Gas Limited (Union). Most of the accounts continue to relate to the legacy utilities; therefore, the accounts for each legacy utility have been considered and addressed separately in this Settlement Proposal. There are also several accounts that relate to Enbridge Gas (the amalgamated utility).

On June 22, 2021, the OEB issued its Notice of Hearing in this proceeding.

In Procedural Order No. 1, dated July 16, 2021, the OEB established the process to address the application, up to and including a Settlement Conference.

A Settlement Conference was held on September 13 and 14, 2021, and discussions continued after that time. Jim Faught acted as facilitator for the Settlement Conference. This Settlement Proposal arises from the Settlement Conference.

Enbridge Gas and the following intervenors, as well as Ontario Energy Board technical staff (OEB Staff), participated in the Settlement Conference:

- Building Operators and Managers Association Toronto (BOMA)
- Canadian Manufacturers & Exporters (CME)
- City of Kitchener (Kitchener)
- Consumers Council of Canada (CCC)
- Energy Probe Research Foundation (Energy Probe)
- Federation of Rental-Housing Providers of Ontario (FRPO)
- Industrial Gas Users Association (IGUA)
- London Property Management Association (LPMA)
- Ontario Greenhouse Vegetable Growers (OGVG)
- School Energy Coalition (SEC)
- Six Nations Natural Gas Company Limited (SNNG)
- Vulnerable Energy Consumers Coalition (VECC)

All intervenors listed above participated in the Settlement Conference and subsequent discussions. In this Settlement Proposal, the above-listed intervenors and Enbridge Gas are referred to as “the parties”.

The following items from Enbridge Gas's Application and prefiled evidence were addressed by the parties during the Settlement Conference:

1. The proposed balances for recovery/refund in the following Deferral and Variance Accounts for Enbridge Gas (amalgamated utility):
 - (a) Earnings Sharing Mechanism Deferral Account (179-382)
 - (b) Accounting Policy Changes Deferral Account (APCDA)
 - (c) Tax Variance Deferral Account (TVDA)
 - (d) Impacts Arising from the COVID-19 Emergency Deferral Account (COVEICDA)

2. The proposed balances for recovery/refund in each of the following Deferral and Variance Accounts for the EGD Rate Zone:
 - (a) Storage and Transportation Deferral Account (2020 S&TDA)
 - (b) Transactional Services Deferral Account (2020 TSDA)
 - (c) Unaccounted for Gas Variance Account (2020 UAFVA)
 - (d) Average Use True-Up Variance Account (2020 AUTUVA)
 - (e) Deferred Rebate Account (2020 DRA)
 - (f) Transition Impact of Accounting Changes Deferral Account (2021 TIACDA)
 - (g) OEB Cost Assessment Variance Account (2020 OEBCAVA)
 - (h) Dawn Access Costs Deferral Account (2020 DACDA)

3. The proposed balances for recovery/refund in each of the following Deferral and Variance Accounts for the Union Rate Zones:
 - (a) Upstream Transportation Optimization Account (179-131)
 - (b) Unabsorbed Demand Costs (UDC) Variance Account (179-108)
 - (c) Deferral Clearing Variance Account – Supply (179-132)
 - (d) Deferral Clearing Variance Account – Transport (179-132)
 - (e) Base Service North T-Service TransCanada Capacity Account (179-153)
 - (f) Short-Term Storage and Other Balancing Services Account (179-70)
 - (g) Normalized Average Consumption Account (179-133)
 - (h) Deferral Clearing Variance Account (179-132)
 - (i) OEB Cost Assessment Variance Account (179-151)
 - (j) Parkway West Project Costs Account (179-136)
 - (k) Brantford-Kirkwall/Parkway D Project Costs Account (179-137)
 - (l) Lobo C Compressor/Hamilton-Milton Pipeline Project Cost Account (179-142)
 - (m) Lobo D/Bright C/Dawn H Compressor Project Costs Account (179-144)
 - (n) Burlington/Oakville Project Costs Account (179-149)
 - (o) Panhandle Reinforcement Project Costs Account (179-156)

- (p) Pension and OPEB Forecast Accrual vs Actual Cash Payment Differential Variance Account (179-157)
- (q) Unaccounted for Gas (UFG) Price Variance Account (179-141)

4. The proposed method for allocating and disposing of the proposed balances in the Deferral and Variance Accounts.

The parties have reached complete agreement on all but one of these items (the “Settled Items”). The one item that was not resolved relates to the Enbridge Gas Tax Variance Deferral Account.

OEB Staff is not a party to the Settlement Proposal. Although it is not a party to the Settlement Proposal, once the Settlement Proposal is filed, OEB Staff will file a submission commenting on two aspects of the settlement: whether the settlement represents an acceptable outcome from a public interest perspective, and whether the accompanying explanation and rationale is adequate to support the settlement. Also, as noted in the *Practice Direction on Settlement Conferences*, OEB Staff who participated in the Settlement Conference are bound by the same confidentiality and privilege rules that apply to the parties to the proceeding.

This document is called a “Settlement Proposal” because it is a proposal by the parties to the OEB to settle the issues in this proceeding. It is termed a proposal as between the parties and the OEB. However, as between the parties, and subject only to the OEB’s approval of this Settlement Proposal, this document is intended to be a legal agreement, creating mutual obligations, and is binding and enforceable in accordance with its terms. As set forth below, this Settlement Proposal is subject to a condition subsequent, that if it is not accepted by the OEB in its entirety, then unless amended by the parties it is null and void and of no further effect. In entering into this agreement, the parties understand and agree that, pursuant to the *Ontario Energy Board Act, 1998*, the OEB has exclusive jurisdiction with respect to the interpretation or enforcement of the terms hereof.

Enbridge Gas and all intervenors listed above have agreed to the settlement of the Settled Items as described on the following pages. Any reference to “parties” in this Settlement Proposal is intended to refer to Enbridge Gas and the intervenors listed above. The description of each Settled Item assumes that all parties participated in the negotiation of the item, unless specifically noted otherwise.

Best efforts have been made to identify all of the evidence that relates to each Settled Item. The supporting evidence for each settled issue is identified individually by reference to its exhibit number in an abbreviated format; for example, Exhibit B, Tab 3 is referred to as B-3. The identification and listing of the evidence that relates to each settled issue is provided to assist the OEB.

The Settlement Proposal describes the agreements reached on the Settled Items. The Settlement Proposal provides a direct link between each Settled Item and the supporting evidence in the record to date and/or the additional evidence attached hereto. In this regard, the parties are of the view that the evidence provided is sufficient to support the Settlement Proposal in relation to the Settled Items and, moreover, that the quality and detail of the supporting evidence, together with the corresponding rationale, will allow the OEB to make findings agreeing with the proposed resolution of the Settled Items.

None of the parties can withdraw from the Settlement Proposal except in accordance with Rule 30 of the *Ontario Energy Board Rules of Practice and Procedure*. Further, unless stated otherwise, a settlement of any particular issue in this proceeding is without prejudice to the positions parties might take with respect to the same issue in future proceedings, whether during the term of Enbridge Gas's current deferred rebasing term, or thereafter.

The parties acknowledge that all data, documents or information provided and any discussions, including negotiations, admissions, concessions, offers and counter-offers occurring during the course of the Settlement Conference (settlement information), including subsequent related discussions, are privileged and confidential and without prejudice in accordance with (and subject to the exceptions set out in) the OEB's *Practice Direction on Settlement Conferences* (see pages 4-5 of the OEB's *Practice Direction on Settlement Conferences*, as revised February 17, 2021).

It is fundamental to the agreement of the parties that none of the provisions of this Settlement Proposal are severable. If the OEB does not accept the provisions of the Settlement Proposal in their entirety, there is no Settlement Proposal (unless the parties agree that any portion of the Settlement Proposal that the OEB does accept may continue as a valid Settlement Proposal).

OVERVIEW

The list of Deferral and Variance Accounts and amounts recorded for disposition for which Enbridge Gas has requested approval are set out in the prefiled evidence at Exhibit C, Tab 1, Schedule 1.

The prefiled evidence provides details for each of the Deferral and Variance Account balances that Enbridge Gas seeks to have cleared for the EGD and Union Rate Zones, and for Enbridge Gas (amalgamated utility). Enbridge Gas's prefiled evidence also details its Earnings Sharing Mechanism (ESM) calculations. There is no balance recorded in the Earnings Sharing Mechanism Deferral Account (ESMDA), because Enbridge Gas earnings for 2020 were less than 150 basis points above OEB-approved ROE.

Through the Settlement Conference process, all parties have agreed that it is appropriate for Enbridge Gas to clear the as-filed balances from the Deferral and Variance Accounts requested for clearance set out in the prefiled evidence, except for the Enbridge Gas Tax Variance Deferral Account (TVDA). At the Settlement Conference and in a subsequent letter to the OEB, Enbridge Gas indicated that it is not currently requesting to clear the Impacts Arising from the COVID-19 Emergency Deferral Account (COVEICDA).

In relation to the TVDA, parties do not agree on the amount to be included in the account. Enbridge Gas's prefiled evidence indicates that the balance does not include the accelerated capital cost allowance (CCA) associated with amalgamation/integration projects, because those projects are not funded through rates during the deferred rebasing term. Intervenors do not agree with that position. The parties agree that this item should be determined by the OEB.

Details of the settlement on each of the Settled Issues are set out in the Issues section.

All parties have agreed that it is appropriate that the balances in the relevant accounts addressed in this Settlement Proposal be cleared in conjunction with Enbridge Gas's April 1, 2022 QRAM proceeding. The parties believe that this timing will allow for all accounts to be cleared at the same time (including the balance in the TVDA which will be determined by the OEB).

Appendix A to this Settlement Proposal sets out the list of Deferral and Variance Accounts and amounts recorded for disposition agreed upon in this Settlement Proposal. It is an update of Exhibit C, Tab 1, Schedule 1, to reflect the removal of the TVDA balance (pending an OEB determination on this Unsettled Item), as well as the interest amounts associated with the proposed April 1, 2022 clearance date.

THE ISSUES

1. Are the proposed balances for recovery / refund recorded in the relevant Deferral and Variance Accounts related to Enbridge Gas Inc. appropriate?

In its prefiled evidence, Enbridge Gas provided information about a number of Deferral and Variance Accounts related to the amalgamated utility – the Accounting Policy Changes Deferral Account (APCDA); the Earnings Sharing Mechanism Deferral Account (ESMDA); the Tax Variance Deferral Account (TVDA); and the COVID-19 Emergency Incremental Cost Deferral Account (COVEICDA).

In the prefiled evidence, the Company only requested clearance of one of those accounts – the TVDA. There is no balance in the 2020 ESMDA, therefore no clearance is requested. In relation to the COVEICDA, the Company indicated at the Settlement Conference and in a subsequent letter to the OEB that it is not seeking clearance of the account in this proceeding.

Through the settlement process, the parties have discussed each of the accounts noted above. As set out below, the parties have not reached agreement on clearance of the TVDA, and agree that issues related to the balance in the TVDA to be cleared should be heard and determined by the OEB. For greater clarity, given that Enbridge Gas has indicated that it is not seeking any disposition with respect to the balance recorded in the COVEICDA no aspect of this account has been addressed by the parties in this Settlement Agreement and parties take no position on the balance in this account.

The impact of the Settled Items is reflected in the updated list of accounts for clearance found at Appendix A to this Settlement Proposal.

(a) Earnings Sharing Mechanism Deferral Account (179-382)

The Company's pre-filed evidence included the calculation of the 2020 earnings sharing amount for the amalgamated utility, indicating that Enbridge Gas is not in an earnings sharing position for 2020 as its achieved return on equity is below the threshold required for sharing. Therefore, no amount is recorded in the ESMDA.

For the purposes of settlement, the parties accept Enbridge Gas's as-filed 2020 earnings sharing calculation, and the determination that there is no 2020 amount for earnings sharing.

Evidence: The evidence in relation to this issue includes the following:

A-3	2020 Deferral Account Disposition and Earnings Sharing Overview and Approvals Requested
B-1	2020 Earnings Sharing Amount and Determination Process
B-1-1	Return on Rate Base & Equity and Earning Sharing Determination

B-1-2	Utility Income
B-1-3	Utility Income Tax
B-1-4	Utility Rate Base and Continuity Schedules
B-1-5	Capital Structure and Cost of Capital
B-1-6	Reconciliation of Audited Income to Corporate
B-2-1	Delivery Revenue by Service Type and Rate Class
B-2-2	Total Customers and Revenue by Service Type and Rate Class
B-2-3	Revenue from Regulated Storage and Transportation of Gas
B-2-4	Other Revenue
B-3-1	Operating and Maintenance Expense
B-3-2	Capital Expenditure
B-3-3	Summary of Capital Cost Allowance
C-1	Enbridge Gas Inc. Deferral and Variance Accounts
C-1-1	Deferral and Variance Actual and Forecast Balances
I.STAFF.2 and 3	Staff Interrogatories #2 and 3
I.BOMA.2 to 4	BOMA Interrogatories #2 to 4
I.CCC.1 to 3	CCC Interrogatories #1 to 3
I.EP.1 to 5	EP Interrogatories #1 to 5
I.FRPO.2 to 15	FRPO Interrogatories #2 to 15
I.LPMA.1 to 6	LPMA Interrogatories #1 to 6
I.VECC.1 and 2	VECC Interrogatories #1 and 2

(b) Accounting Policy Changes Deferral Account (APCDA) (179-381)

In prefiled evidence, Enbridge Gas provided details about the amounts recorded in this account, which relate to revenue requirement impacts of accounting changes arising from amalgamation.

In the 2019 Deferral Account Clearance application (EB-2020-0134), the parties agreed that it is appropriate to postpone the review, allocation and disposition of balances in the APCDA until the end of Enbridge Gas's current deferred rebasing term. At that time, parties may take any position as to the appropriate balance, allocation and disposition methodology for amounts recorded in the APCDA.

In light of that earlier agreement, Enbridge Gas does not request clearance of this account, and parties take no position on the balance in the account.

Evidence: The evidence in relation to this issue includes the following:

C-1	Accounts Not Being Requested for Clearance
C-1-1	Deferral and Variance Actual and Forecast Balances
C-1-2	Summary of Accounting Policy Changes Deferral Account
I.STAFF.4 and 5	Staff Interrogatories #4 and 5
I.BOMA.5 and 6	BOMA Interrogatories #5 and 6
I.EP.6	EP Interrogatory #6
I.LPMA.7 and 9	LPMA Interrogatories #7 and 9

(c) Tax Variance Deferral Account (TVDA) (179-383)

As indicated in the prefiled evidence, the purpose of the TVDA is to record 50% of the revenue requirement impact of any tax rate changes, versus the tax rates included in

rates that affect Enbridge Gas. In accordance with the OEB's July 25, 2019 letter titled Accounting Direction Regarding Bill C-97 and Other Changes in Regulatory or Legislated Tax Rules for Capital Cost Allowance, the TVDA also includes 100% of the revenue requirement impact of changes in Capital Cost Allowance (CCA) that are not reflected in base rates.

As noted in the account description, the TVDA does not include the accelerated CCA impacts related to capital pass-through and incremental capital module projects, which have been reflected in the determination of variances recorded in deferral accounts associated with those respective projects. In addition, the 2020 TVDA balance also reflects the removal of accelerated CCA impacts of capital additions related to amalgamation/integration capital projects. The rationale for that removal is set out in prefiled evidence and interrogatory responses.

Intervenors do not agree that accelerated CCA impacts related to amalgamation/integration capital projects should be removed from the TVDA.

In the result, the balance to be cleared from the TVDA is not settled. The parties agree that issues related to the balance in the TVDA to be cleared should be heard and determined by the OEB.

Evidence: The evidence in relation to this issue includes the following:

C-1	Accounts Not Being Requested for Clearance
C-1-1	Deferral and Variance Actual and Forecast Balances
C-1-3	Calculation of Bill C-97 Accelerated CCA Impact on TVDA
F-1	Allocation and Disposition of 2020 Combined Deferral Account Balances
I.STAFF.6 and 7	Staff Interrogatories #6 and 7
I.VECC.3	VECC Interrogatory #3

(d) COVID-19 Emergency Incremental Cost Deferral Account (COVEICDA)

In prefiled evidence, Enbridge Gas provided details about the amounts recorded in this account, which relate to incremental impacts resulting from the ongoing COVID-19 pandemic.

Enbridge Gas had initially indicated that it was not seeking clearance of the COVEICDA, but then indicated in response to Exhibit I.LPMA.8, that it would request clearance of the account in this proceeding. However, at the Settlement Conference, and in a subsequent letter to the OEB, the Company indicated that it will no longer request clearance of the account in this proceeding.

In the result, Enbridge Gas does not request clearance of this account, and so at this time there is no need for parties to take positions on the balance, or the disposition or allocation of the balance, in the account.

Evidence: The evidence in relation to this issue includes the following:

C-1	Accounts Not Being Requested for Clearance
C-1-1	Deferral and Variance Actual and Forecast Balances
I.CCC.4	CCC Interrogatory #4
I.LPMA.8	LPMA Interrogatory #8
I.VECC.4	VECC Interrogatory #4

2. Are the proposed balances for recovery / refund recorded in the following EGD Rate Zone Deferral and Variance Accounts appropriate?

The Deferral and Variance Accounts for the EGD Rate Zone for which Enbridge Gas seeks clearance are set out in Exhibit C, Tab 1, Schedule 1 from Enbridge Gas's prefiled evidence. A copy of that document (with updates to reflect adjustments resulting from this Settlement Proposal, and to reflect interest balances relevant to an April 1, 2022 clearance date) is attached as Appendix A to this Settlement Proposal.

The parties have agreed to the clearance of the EGD Rate Zone Deferral and Variance Account balances, and interest amounts (which reflect the OEB's latest prescribed interest rates), listed in Columns 4 to 6 of Appendix A. The EGD Rate Zone accounts included in Appendix A are listed below.

- (a) Storage and Transportation Deferral Account (2020 S&TDA)
- (b) Transactional Services Deferral Account (2020 TSDA)
- (c) Unaccounted for Gas Variance Account (2020 UAFVA)
- (d) Average Use True-Up Variance Account (2020 AUTUVA)
- (e) Deferred Rebate Account (2020 DRA)
- (f) Transition Impact of Accounting Changes Deferral Account (2021 TIACDA)
- (g) OEB Cost Assessment Variance Account (2020 OEBCAVA)
- (h) Dawn Access Costs Deferral Account (2020 DACDA)

Details of the agreements in relation to each of the relevant accounts are set out in the following sub-issues.

Evidence: The evidence in relation to this issue includes the following:

C-1-1	Deferral and Variance Actual and Forecast Balances
D-1	Deferral & Variance Accounts Requested for Clearance – EGD Rate Zone

(a) Storage and Transportation Deferral Account (2020 S&TDA)

All parties agree that the principal balance in the 2020 S&TDA, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

In connection with the settlement of this item, Enbridge Gas has agreed file evidence in its rebasing application (for rates as of January 1, 2024, which will include requests for approvals for the pass-through of gas supply costs) demonstrating that it has fully considered the opportunity to reduce storage costs through inclusion, as part of its load balancing portfolio, of cost-effective market-based alternatives to the purchase of third-party storage. That evidence will include consideration of: (i) the cost of delivered supply (including the commodity cost) in winter in lieu of contracting for additional storage; versus (ii) the cost (savings) of buying gas in summer and the associated additional storage and related costs required to store and redeliver that gas in the winter.

Evidence: The evidence in relation to this issue includes the following:

C-1-1	Deferral and Variance Actual and Forecast Balances
D-1	Deferral & Variance Accounts Requested for Clearance – EGD Rate Zone
D-1-1	Breakdown of the Storage and Transportation Deferral Account
D-1-5	Storage RFP Letter
D-1-6	Storage RFP Summary (Redacted)
I.FRPO.16	FRPO Interrogatory #16
I.FRPO.1-8 (CONFIDENTIAL)	FRPO Confidential Interrogatories #1-8

(b) Transactional Services Deferral Account (2020 TSDA)

All parties agree that the principal balance in the 2020 TSDA, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

Evidence: The evidence in relation to this issue includes the following:

C-1-1	Deferral and Variance Actual and Forecast Balances
D-1	Deferral & Variance Accounts Requested for Clearance – EGD Rate Zone
D-1-2	Breakdown of the Transactional Services Revenue by Type of Transaction
I.STAFF.8 and 9	Staff Interrogatories #8 and 9
I.FRPO.18	FRPO Interrogatory #18
I.VECC.6	VECC Interrogatory #6

(c) Unaccounted for Gas Variance Account (2020 UAFVA)

Taking into account the explanatory note below, all parties agree that the principal balance in the 2020 UAFVA, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

At year end, Enbridge Gas recognized a provision in the 2020 UAFVA (based on December unbilled volume estimates and preliminary Sendout volumes) that was in a credit position (approximately \$2.1M). In accordance with the Accounting Order for the UAFVA, the December credit balance (which was the January opening balance) attracted interest in January 2021. In January 2021, the UAFVA estimate booked in December was reversed and the actual provision was recorded (based on actual December 2020 billed volumes and Sendout) and the result was a small debit in the UAFVA for 2020 (\$0.2M),

which has been recognized since January. This small debit has attracted (or been the basis for) interest recognized for February 2021 through the anticipated clearance in April 2022. Because of the small magnitude of the debit balance, it has taken approximately 10 months of interest calculated on the debit balance, to outweigh the 1 month of interest calculated on the December credit balance that was reflected in the UAFVA, which is why the interest balance changed from a credit to a debit position as the time period is extended from the original forecast clearance in October 2021.

Evidence: The evidence in relation to this issue includes the following:

C-1-1	Deferral and Variance Actual and Forecast Balances
D-1	Deferral & Variance Accounts Requested for Clearance – EGD Rate Zone
D-1-3	2020 UAFVA
I.STAFF.10	Staff Interrogatory #10
I.FRPO.17	FRPO Interrogatory #17

(d) Average Use True-Up Variance Account (2020 AUTUVA)

All parties agree that the principal balance in the 2020 AUTUVA, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

Evidence: The evidence in relation to this issue includes the following:

C-1-1	Deferral and Variance Actual and Forecast Balances
D-1	Deferral & Variance Accounts Requested for Clearance – EGD Rate Zone
D-1-4	Breakdown of the Average Use True-Up Variance Account
I.STAFF.11	Staff Interrogatory #11

(e) Deferred Rebate Account (2020 DRA)

All parties agree that the principal balance in the 2020 DRA, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

Evidence: The evidence in relation to this issue includes the following:

C-1-1	Deferral and Variance Actual and Forecast Balances
D-1	Deferral & Variance Accounts Requested for Clearance – EGD Rate Zone
I.STAFF.12	Staff Interrogatory #12

(f) Transition Impact of Accounting Changes Deferral Account (2021 TIACDA)

All parties agree that the principal balance in the 2021 TIACDA, which is shown in Appendix A, will be cleared as set out under Issue 4, below.

Evidence: The evidence in relation to this issue includes the following:

C-1-1	Deferral and Variance Actual and Forecast Balances
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D-1
I.VECC.5

Deferral & Variance Accounts Requested for Clearance – EGD Rate Zone
VECC Interrogatory #5

(g) OEB Cost Assessment Variance Account (2020 OEBCAVA)

All parties agree that the principal balance in the 2020 OEBCAVA, which is shown in Appendix A, will be cleared as set out under Issue 4, below.

Evidence: The evidence in relation to this issue includes the following:

C-1-1
D-1

Deferral and Variance Actual and Forecast Balances
Deferral & Variance Accounts Requested for Clearance – EGD Rate Zone

(h) Dawn Access Costs Deferral Account (2020 DACDA)

All parties agree that the principal balance in the 2020 DACDA, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

Evidence: The evidence in relation to this issue includes the following:

C-1-1
D-1
I. STAFF.13

Deferral and Variance Actual and Forecast Balances
Deferral & Variance Accounts Requested for Clearance – EGD Rate Zone
Staff Interrogatory #13

3. Are the proposed balances for recovery / refund recorded in the following Union Rate Zones Deferral and Variance Accounts appropriate?

The Deferral and Variance Accounts for the Union Rate Zones for which Enbridge Gas seeks clearance are set out in Exhibit C, Tab 1, Schedule 1, from Enbridge Gas's prefiled evidence. A copy of that document (with updates to reflect adjustments resulting from this Settlement Proposal, and to reflect interest balances relevant to an April 1, 2022 clearance date) is attached as Appendix A to this Settlement Proposal.

The parties have agreed to the clearance of the Union Gas Rate Zones Deferral and Variance Account balances, and interest amounts (which reflect the OEB's latest prescribed interest rates), listed in Columns 4 to 6 of Appendix A. The Union Rate Zones accounts included in Appendix A are listed below.

- (a) Upstream Transportation Optimization Account (179-131)
- (b) Unabsorbed Demand Costs (UDC) Variance Account (179-108)
- (c) Deferral Clearing Variance Account – Supply (179-132)
- (d) Deferral Clearing Variance Account – Transport (179-132)
- (e) Base Service North T-Service TransCanada Capacity Account (179-153)
- (f) Short-Term Storage and Other Balancing Services Account (179-70)
- (g) Normalized Average Consumption Account (179-133)

- (h) Deferral Clearing Variance Account (179-132)
- (i) OEB Cost Assessment Variance Account (179-151)
- (j) Parkway West Project Costs Account (179-136)
- (k) Brantford-Kirkwall/Parkway D Project Costs Account (179-137)
- (l) Lobo C Compressor/Hamilton-Milton Pipeline Project Cost Account (179-142)
- (m) Lobo D/Bright C/Dawn H Compressor Project Costs Account (179-144)
- (n) Burlington/Oakville Project Costs Account (179-149)
- (o) Panhandle Reinforcement Project Costs Account (179-156)
- (p) Pension and OPEB Forecast Accrual vs Actual Cash Payment Differential Variance Account (179-157)
- (q) Unaccounted for Gas (UFG) Price Variance Account (179-141)

Evidence: The evidence in relation to this issue includes the following:

A-3	2020 Deferral Account Disposition and Earnings Sharing Overview and Approvals Requested
C-1-1	Deferral and Variance Actual and Forecast Balances
E-1	Deferral & Variance Accounts Requested for Clearance– Union Rate Zones

(a) Upstream Transportation Optimization Account (179-131)

All parties agree that the principal balance in the Upstream Transportation Optimization Account, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

Evidence: The evidence in relation to this issue includes the following:

C-1-1	Deferral and Variance Actual and Forecast Balances
E-1	Deferral & Variance Accounts Requested for Clearance– Union Rate Zones
E-1-1	Breakdown of Upstream Transportation Optimization Deferral Account
I.STAFF.15 and 16	Staff Interrogatories #15 and 16
I.FRPO.19	FRPO Interrogatory #19

(b) Unabsorbed Demand Costs (UDC) Variance Account (179-108)

All parties agree that the principal balance in the UDC Variance Account, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

In future deferral and variance account clearance applications related to the deferred rebasing term, Enbridge Gas agrees that it will include evidence reporting on: UDC and transportation capacity released by rate zone, and the costs and revenues transferred between rate zones.

Evidence: The evidence in relation to this issue includes the following:

C-1-1	Deferral and Variance Actual and Forecast Balances
E-1	Deferral & Variance Accounts Requested for Clearance– Union Rate Zones

I.STAFF.14

Staff Interrogatory #14

(c) Deferral Clearing Variance Account – Supply (179-132)

All parties agree that the principal balance in the Deferral Clearing Variance Account – Supply, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

Evidence: The evidence in relation to this issue includes the following:

C-1-1	Deferral and Variance Actual and Forecast Balances
E-1	Deferral & Variance Accounts Requested for Clearance– Union Rate Zones
E-1-5	Breakdown of Deferral Clearing Variance Account

(d) Deferral Clearing Variance Account – Transport (179-132)

All parties agree that the principal balance in the Deferral Clearing Variance Account – Transport, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

Evidence: The evidence in relation to this issue includes the following:

C-1-1	Deferral and Variance Actual and Forecast Balances
E-1	Deferral & Variance Accounts Requested for Clearance– Union Rate Zones
E-1-5	Breakdown of Deferral Clearing Variance Account

(e) Base Service North T-Service TransCanada Capacity Account (179-153)

All parties agree that the principal balance in the Base Service North T-Service TransCanada Capacity Account, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

Evidence: The evidence in relation to this issue includes the following:

C-1-1	Deferral and Variance Actual and Forecast Balances
E-1	Deferral & Variance Accounts Requested for Clearance– Union Rate Zones

(f) Short-Term Storage and Other Balancing Services Account (179-70)

All parties agree that the principal balance in the Short-Term Storage and Other Balancing Services Account, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

In connection with the settlement of this issue, Enbridge Gas agrees that in future deferral and variance account clearance applications during the deferred rebasing term it will include evidence about the determination of storage space and deliverability by rate class.

Evidence: The evidence in relation to this issue includes the following:

C-1-1	Deferral and Variance Actual and Forecast Balances
E-1	Deferral & Variance Accounts Requested for Clearance– Union Rate Zones
E-1-2	Breakdown of Short-Term Storage Deferral Account
E-1-3	Summary of Non-Utility Storage Balances
E-1-4	Allocation of Short-Term Peak Storage Revenues between Utility/Non-Utility
I.STAFF.17	Staff Interrogatory #17
I.EP.9	Energy Probe Interrogatory #9
I.FRPO.20 to 24	FRPO Interrogatories #20 to 24

(g) Normalized Average Consumption Account (179-133)

All parties agree that the principal balance in the Normalized Average Consumption Account, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

Evidence: The evidence in relation to this issue includes the following:

C-1-1	Deferral and Variance Actual and Forecast Balances
E-1	Deferral & Variance Accounts Requested for Clearance– Union Rate Zones
E-1-6	Breakdown of Balances by Rate Class in the NAC Deferral Account
I.STAFF.18 and 19	Staff Interrogatories #18 and 19
I.EP.8 and 10	Energy Probe Interrogatory #8 and 10

(h) Deferral Clearing Variance Account (179-132)

All parties agree that the principal balance in the Deferral Clearing Variance Account, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

Evidence: The evidence in relation to this issue includes the following:

C-1-1	Deferral and Variance Actual and Forecast Balances
E-1	Deferral & Variance Accounts Requested for Clearance– Union Rate Zones
E-1-5	Breakdown of Deferral Clearing Variance Account

(i) OEB Cost Assessment Variance Account (179-151)

All parties agree that the principal balance in the OEB Cost Assessment Variance Account, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

Evidence: The evidence in relation to this issue includes the following:

C-1-1	Deferral and Variance Actual and Forecast Balances
E-1	Deferral & Variance Accounts Requested for Clearance– Union Rate Zones

(j) Parkway West Project Costs Deferral Account (179-136)

All parties agree that the principal balance in the Parkway West Project Costs Deferral Account, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

All parties agree that the clearance of this account is on an interim basis, and that Enbridge Gas will seek final disposition of the account in a later proceeding.

Evidence: The evidence in relation to this issue includes the following:

C-1-1	Deferral and Variance Actual and Forecast Balances
E-1	Deferral & Variance Accounts Requested for Clearance– Union Rate Zones
I.EP.7	Energy Probe Interrogatory #7

(k) Brantford-Kirkwall/Parkway D Project Cost Account (179-137)

All parties agree that the principal balance in the Brantford-Kirkwall/Parkway D Pipeline Project Cost Account, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

Evidence: The evidence in relation to this issue includes the following:

C-1-1	Deferral and Variance Actual and Forecast Balances
E-1	Deferral & Variance Accounts Requested for Clearance– Union Rate Zones
I.EP.7	Energy Probe Interrogatory #7

(l) Lobo C Compressor/Hamilton-Milton Pipeline Project Cost Account (179-142)

All parties agree that the principal balance in the Lobo C Compressor/Hamilton-Milton Pipeline Project Cost Account, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

Evidence: The evidence in relation to this issue includes the following:

C-1-1	Deferral and Variance Actual and Forecast Balances
E-1	Deferral & Variance Accounts Requested for Clearance– Union Rate Zones
I.STAFF.22	Staff Interrogatory #22
I.EP.7	Energy Probe Interrogatory #7

(m) Lobo D/Bright C/Dawn H Compressor Project Costs Account (179-144)

All parties agree that the principal balance in the Lobo D/Bright C/Dawn H Compressor Project Costs Account, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

Evidence: The evidence in relation to this issue includes the following:

C-1-1	Deferral and Variance Actual and Forecast Balances
E-1	Deferral & Variance Accounts Requested for Clearance– Union Rate Zones
E-1-7	Calculation of Allocation of Short-Term Transportation Revenues to the Lobo D/Bright C/Dawn H Compressor Project Cost Deferral Account
I.STAFF.23	Staff Interrogatory #23
I.EP.7	Energy Probe Interrogatory #7
I.FRPO.1	FRPO Interrogatory #1

(n) Burlington/Oakville Project Costs Account (179-149)

All parties agree that the principal balance in the Burlington/Oakville Project Costs Account, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

Evidence: The evidence in relation to this issue includes the following:

C-1-1	Deferral and Variance Actual and Forecast Balances
E-1	Deferral & Variance Accounts Requested for Clearance– Union Rate Zones
I.EP.7	Energy Probe Interrogatory #7

(o) Panhandle Reinforcement Project Costs Account (179-156)

All parties agree that the principal balance in the Panhandle Reinforcement Project Costs Account, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

Evidence: The evidence in relation to this issue includes the following:

C-1-1	Deferral and Variance Actual and Forecast Balances
E-1	Deferral & Variance Accounts Requested for Clearance– Union Rate Zones
I.EP.7	Energy Probe Interrogatory #7

(p) Pension and OPEB Forecast Accrual vs Actual Cash Payment Differential Variance Account (179-157)

All parties agree that the interest balance in the Pension and OPEB Forecast Accrual vs Actual Cash Payment Differential Variance Account, which is shown in Appendix A, will be cleared as set out under Issue 4, below.

Evidence: The evidence in relation to this issue includes the following:

C-1-1	Deferral and Variance Actual and Forecast Balances
E-1	Deferral & Variance Accounts Requested for Clearance– Union Rate Zones

(q) Unaccounted for Gas (UFG) Price Variance Account (179-141)

All parties agree that the principal balance in the Unaccounted for Gas (UFG) Price Variance Account, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

Evidence: The evidence in relation to this issue includes the following:

C-1-1	Deferral and Variance Actual and Forecast Balances
E-1	Deferral & Variance Accounts Requested for Clearance– Union Rate Zones
I.STAFF.21	Staff Interrogatory #21

4. Is the timing and proposed method for allocating and disposing of the deferral account balances appropriate?

All parties agree that the principal balances in Enbridge Gas's Deferral and Variance Accounts for the EGD Rate Zone and the Union Rate Zones, along with applicable interest, as set out in columns 4 to 6 of Appendix A to this Settlement Proposal, will be recovered or refunded to customers as a one-time billing adjustment in the month of April 2022, in conjunction with Enbridge Gas's April 1, 2022 QRAM Application.

The parties believe that this proposed timing will permit for all relevant accounts to be cleared at one- time, including the amount to be cleared from the TVDA which will not likely be determined by the OEB in time for a January 1, 2022 clearance. In this regard, the parties note that if all accounts except for the TVDA were cleared in January 2022, with the TVDA then cleared in April 2022, then there would be a one-time collection of around \$20M in January 2022 and a one-time payment of either \$17M or \$21M in April 2022. Taking into account the opposite directions of these clearances, the parties believe that it is preferable to have one combined clearance in April 2022.

All parties accept the proposed method for allocating and disposing of the account balances, as described in Exhibit F of the prefiled evidence (subject to the updates that will be reflected in the Draft Rate Order to reflect the April 1, 2022 clearance date, as described herein, as well as any future changes arising from the OEB's decision on the TVDA).

Evidence: The evidence in relation to this issue includes the following:

A-3	2020 Deferral Account Disposition and Earnings Sharing Overview
C-1-1	Deferral and Variance Actual and Forecast Balances
F-1	Allocation and Disposition of 2020 Combined Deferral Account Balances
F-1-1	Split of EGI Account Balances to Rate Zones
F-2-1	EGD – Unit Rate and Type of Service
F-2-2	EGD – Balances to be Cleared
F-2-3	EGD – Classification and Allocation of Deferral Account Balances
F-2-4	EGD – Allocation by Type of Service
F-2-5	EGD – Unit Rate and Type of Service

F-2-6	EGD – Bill Adjustment for Typical Customers
F-3-1	Union – Balances to be Cleared
F-3-2	Union – Allocation of Deferral Balances to Rate Classes
F-3-3	Union – Rates for Disposition
F-3-4	Union – Bill Adjustment for Typical Customer
I.STAFF.1	Staff Interrogatory #1
I.BOMA.1	BOMA Interrogatory #1
I.VECC.7	VECC Interrogatory #7

APPENDIX A

ENBRIDGE GAS
 DEFERRAL & VARIANCE ACCOUNT
 ACTUAL & FORECAST BALANCES

Line No.	Account Description	Account Acronym	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7						
										As-filed			Settlement Proposal		
										Forecast for clearance at October 1, 2021			Forecast for clearance at April 1, 2022		
Principal (\$000's)	Interest (\$000's)	Total (\$000's)	Principal (\$000's)	Interest (\$000's)	Total (\$000's)	Reference									
<u>EGD Rate Zone Commodity Related Accounts</u>															
1.	Storage and Transportation D/A	2020 S&TDA	(229.6)	(29.1)	(258.7)	(229.6)	(29.8)	(259.4)	D-1, Page 2						
2.	Transactional Services D/A	2020 TSDA	(3,884.9)	(16.6)	(3,901.5)	(3,884.9)	(27.7)	(3,912.6)	D-1, Page 4						
3.	Unaccounted for Gas V/A	2020 UAFVA	221.7	(0.2)	221.5	221.7	0.4	222.1	D-1, Page 6						
4.	Total commodity related accounts		(3,892.8)	(45.9)	(3,938.7)	(3,892.8)	(57.0)	(3,949.8)							
<u>EGD Rate Zone Non Commodity Related Accounts</u>															
5.	Average Use True-Up V/A	2020 AUTUVA	(7,883.1)	(33.7)	(7,916.8)	(7,883.1)	(56.2)	(7,939.3)	D-1, Page 10						
6.	Gas Distribution Access Rule Impact D/A	2020 GDARIDA	-	-	-	-	-	-	D-1, Page 23						
7.	Deferred Rebate Account	2020 DRA	2,518.2	27.1	2,545.3	2,518.2	34.3	2,552.5	D-1, Page 12						
8.	Transition Impact of Accounting Changes D/A	2020 TIACDA	4,435.8	-	4,435.8	4,435.8	-	4,435.8	D-1, Page 1						
9.	Electric Program Earnings Sharing D/A	2020 EPESDA	-	-	-	-	-	-	D-1, Page 23						
10.	OEB Cost Assessment V/A	2020 OEBCAVA	3,006.4	30.4	3,036.8	3,006.4	38.6	3,045.0	D-1, Page 13						
11.	Dawn Access Costs D/A	2020 DACDA	2,066.7	8.8	2,075.5	2,066.7	14.7	2,081.4	D-1, Page 16						
12.	Pension and OPEB Forecast Accrual vs. Actual Cash Payment D	2020 P&OPEBFAVACPDVA	-	-	-	-	-	-	D-1, Page 23						
13.	Total EGD Rate Zone (for clearance)		251.2	(13.3)	237.9	251.2	(25.7)	225.5							
<u>Union Rate Zones Gas Supply Accounts</u>															
<u>OEB Account Number</u>															
14.	Upstream Transportation Optimization	179-131	2020	12,123.6	51.6	12,175.2	12,123.6	86.4	12,210.0	E-1, Page 5					
15.	Spot Gas Variance Account	179-107	2020	-	-	-	-	-	-	E-1, Page 54					
16.	Unabsorbed Demand Costs Variance Account	179-108	2020	(1,749.6)	(40.9)	(1,790.5)	(1,749.6)	(45.9)	(1,795.5)	E-1, Page 1					
17.	Deferral Clearing Variance Account - Supply	179-132	2020	(1,031.6)	(3.8)	(1,035.4)	(1,031.6)	(6.7)	(1,038.3)	E-1, Page 19					
18.	Deferral Clearing Variance Account - Transport	179-132	2020	823.1	3.0	826.1	823.1	5.3	828.4	E-1, Page 19					
19.	Base Service North T-Service TransCanada Capacity	179-153	2020	28.3	0.1	28.4	28.3	0.2	28.5	E-1, Page 46					
20.	Total Gas Supply Accounts			10,193.8	10.0	10,203.8	10,193.8	39.4	10,233.2						
<u>Union Rate Zones Storage Accounts</u>															
21.	Short-Term Storage and Other Balancing Services	179-70	2020	1,271.8	5.4	1,277.2	1,271.8	9.0	1,280.8	E-1, Page 7					
<u>Union Rate Zones Other Accounts</u>															
22.	Normalized Average Consumption	179-133	2020	7,181.8	96.4	7,278.2	7,181.8	116.9	7,298.7	E-1, Page 11					
23.	Deferral Clearing Variance Account	179-132	2020	4,503.1	16.5	4,519.6	4,503.1	29.4	4,532.5	E-1, Page 19					
24.	OEB Cost Assessment Variance Account	179-151	2020	1,233.7	13.0	1,246.7	1,233.7	16.0	1,249.7	E-1, Page 43					
25.	Unbundled Services Unauthorized Storage Overrun	179-103	2020	-	-	-	-	-	-	E-1, Page 54					
26.	Gas Distribution Access Rule Costs	179-112	2020	-	-	-	-	-	-	E-1, Page 54					
27.	Conservation Demand Management	179-123	2020	-	-	-	-	-	-	E-1, Page 54					
28.	Parkway West Project Costs	179-136	2020	(470.0)	(4.0)	(474.0)	(470.0)	(5.3)	(475.3)	E-1, Page 23					
29.	Brantford-Kirkwall/Parkway D Project Costs	179-137	2020	(32.0)	(0.3)	(32.3)	(32.0)	(0.3)	(32.3)	E-1, Page 27					
30.	Lobo C Compressor/Hamilton-Milton Pipeline Project Costs	179-142	2020	121.0	0.3	121.3	121.0	0.7	121.7	E-1, Page 33					
31.	Lobo D/Bright C/Dawn H Compressor Project Costs	179-144	2020	(1,189.5)	(7.6)	(1,197.1)	(1,189.5)	(11.0)	(1,200.5)	E-1, Page 37					
32.	Burlington-Oakville Project Costs	179-149	2020	(48.0)	(0.3)	(48.3)	(48.0)	(0.5)	(48.5)	E-1, Page 41					
33.	Panhandle Reinforcement Project Costs	179-156	2020	(2,100.8)	(3.5)	(2,104.3)	(2,100.8)	(9.5)	(2,110.3)	E-1, Page 48					
34.	Sudbury Replacement Project	179-162	2020	-	-	-	-	-	-	E-1, Page 54					
35.	Parkway Obligation Rate Variance	179-138	2020	-	-	-	-	-	-	E-1, Page 54					
36.	Unauthorized Overrun Non-Compliance Account	179-143	2020	-	-	-	-	-	-	E-1, Page 36					
37.	Pension and OPEB Forecast Accrual vs. Actual Cash Payment D	179-157	2020	-	(1,005.8)	(1,005.8)	-	(1,005.8)	(1,005.8)	E-1, Page 52					
38.	Unaccounted for Gas Volume Variance Account	179-135	2020	-	-	-	-	-	-	E-1, Page 29					
39.	Unaccounted for Gas Price Variance Account	179-141	2020	4.9	0.3	5.2	4.9	0.4	5.3	E-1, Page 31					
40.	Total Other Accounts			9,204.2	(895.0)	8,309.2	9,204.2	(869.1)	8,335.1						
41.	Total Union Rate Zones (for clearance)			20,669.8	(879.6)	19,790.2	20,669.8	(820.6)	19,849.2						
<u>EGI Accounts</u>															
42.	Earnings Sharing D/A	179-382	2020	-	-	-	-	-	-						
43.	Tax Variance - Accelerated CCA - EGI	179-383	2020	(16,874.3)	(159.9)	(17,034.2)	-	-	-	C-1, Page 13					
44.	Expansion of Natural Gas Distribution Systems V/A	179-380	2020	-	-	-	-	-	-						
45.	Total EGI Accounts (for clearance)			(16,874.3)	(159.9)	(17,034.2)	-	-	-						
46.	Total Deferral and Variance Accounts (for clearance)			4,046.7	(1,052.8)	2,993.9	20,921.0	(846.3)	20,074.7						
<u>Accounts to be determined through Board decision</u>															
47.	Tax Variance - Accelerated CCA - EGI	179-383	2020	-	-	-	(16,874.3)	(207.7)	(17,082.0)	C-1, Page 13					
<u>Not Being Requested for Clearance</u>															
48.	Accounting Policy Changes D/A - Pension - EGI	179-120	2020	181,465.2	-	181,465.2	181,465.2	-	181,465.2	C-1, Page 2					
49.	Accounting Policy Changes D/A - Other - EGI	179-120	2019	(1,749.5)	(34.4)	(1,783.9)	(1,749.5)	(39.4)	(1,788.9)	C-1, Page 2					
50.	Accounting Policy Changes D/A - Other - EGI	179-120	2020	(14,789.5)	(94.2)	(14,883.7)	(14,789.5)	(136.3)	(14,925.8)	C-1, Page 2					
51.	Incremental Capital Module Deferral Account - EGD		2020	(259.8)	(0.5)	(260.3)	(259.8)	(1.3)	(261.1)	C-1, Page 1					
52.	Incremental Capital Module Deferral Account - UGL	179-159	2019	(6,869.6)	(123.9)	(6,993.5)	(6,869.6)	(143.6)	(7,013.2)	C-1, Page 1					
53.	Incremental Capital Module Deferral Account - UGL	179-159	2020	(5,683.8)	(32.6)	(5,716.4)	(5,683.8)	(48.9)	(5,732.7)	C-1, Page 1					
54.	Covid-19 Emergency Incremental Cost D/A	2020 COVEICDA	2020	1,377.5	5.9	1,383.4	1,377.5	9.8	1,387.3	C-1, Page 16					
55.	Total of Accounts not being requested for clearance			153,490.5	(279.7)	153,210.8	153,490.5	(359.7)	153,130.8						