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December 6, 2021

VIA RESS AND EMAIL

Christine Long
Registrar
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4

Dear Christine Long:

**Re: Enbridge Gas Inc. (Enbridge Gas)
Ontario Energy Board (OEB) File No.: EB-2021-0149
2020 Utility Earnings/Disposition of Deferral Variance Account Balances
Reply Argument**

In accordance with the OEB's Decision on Settlement and Procedural Order #2 dated October 21, 2021, the Reply Argument of Enbridge Gas in this proceeding is enclosed with this letter.

If you have any questions, please contact the undersigned.

Sincerely,

Richard Wathy
Technical Manager, Regulatory Applications

c.c.: David Stevens, Aird & Berlis LLP - via email
Intervenors (EB-2021-0149) – via email

ONTARIO ENERGY BOARD

IN THE MATTER OF the *Ontario Energy Board Act, 1998*,
S.O. 1998, c. 15, Sched. B, as amended;

AND IN THE MATTER OF an Application by Enbridge Gas
Inc. for an order or orders clearing certain commodity and
non-commodity related deferral or variance accounts

ENBRIDGE GAS INC.

REPLY ARGUMENT

UNSETTLED ISSUE – TAX VARIANCE DEFERRAL ACCOUNT

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A. INTRODUCTION

1. On November 18, 2021, Enbridge Gas Inc. (Enbridge Gas, or the Company) filed Argument in Chief setting out why the Ontario Energy Board (OEB, or the Board) should approve the as-filed balance in the 2020 Tax Variance Deferral Account (TVDA). The Company explained that it is appropriate to exclude Accelerated CCA amounts related to amalgamation/integration project capital additions from the 2020 TVDA, because these expenditures are not funded through rates during the deferred rebasing term. Enbridge Gas also indicated that it would respond to any submissions received related to the 2020 scorecard results.
2. Nine parties¹ filed submissions in response to Enbridge Gas's Argument in Chief. This Reply Argument sets out Enbridge Gas's response. Enbridge Gas will not repeat its Argument in Chief, but continues to rely on the positions and argument already submitted. Given the large number and broad scope of the arguments received from other parties, Enbridge Gas will not attempt to respond to every item noted. However, failure to respond to any particular items should not be interpreted as acceptance or agreement by Enbridge Gas.
3. OEB staff and EP oppose Enbridge Gas's position. OEB staff argue that the Company's position is incorrect, and that no particular items (including the amalgamation/integration projects) are directly funded through base rates during the deferred rebasing term. OEB staff indicate that because Enbridge Gas seeks to include the remaining net book value of these projects in rate base at rebasing, then ratepayers should receive the Accelerated CCA benefit now through the TVDA.²
4. Other parties agree with part of Enbridge Gas's position. Those parties agree that amalgamation/integration projects are not funded by rates during the deferred

¹ OEB Staff (OEB staff), Consumers Council of Canada (CCC), Canadian Manufacturers & Exporters (CME), Energy Probe Research Foundation (EP), Federation of Rental-housing Providers of Ontario (FRPO), Industrial Gas Users Association (IGUA), London Property Management Association (LPMA), School Energy Coalition (SEC), and Vulnerable Energy Consumers Coalition (VECC).

² OEB staff Submission, pages 5-7. EP adopts the OEB staff Submission on the question of whether the CCA benefits should be credited to ratepayers through the TVDA – EP submission, page 2.

rebasing term, and therefore the Accelerated CCA impacts of associated spending should not be included in the TVDA.³ However, these parties do not agree that the remaining net book value of these projects should be included in rate base at rebasing. Some parties suggest that there should be no clearance of the contested amounts from the TVDA until rebasing, when the question of what is included in opening rate base is determined.⁴

5. In this Reply Argument, Enbridge Gas explains why OEB staff is not correct, and why it is fair and appropriate for Enbridge Gas to exclude CCA impacts of amalgamation/integration capital expenditures from the TVDA. Enbridge Gas then sets out why amalgamation/integration capital expenditures are appropriately included in rate base at rebasing, and why the as-filed balance in the 2020 TVDA can be cleared now. Enbridge Gas also sets out its alternate position agreeing with some parties that if the OEB needs to determine the rebasing treatment of amalgamation/integration capital expenditures before determining the outstanding issue in this case, then the associated Accelerated CCA impacts from such expenditures should be recorded in the TVDA for review and disposition at rebasing. Finally, in response to an OEB staff request⁵, Enbridge Gas sets out its plan to address the two performance metrics that were below target in 2020.

B. TVDA BALANCE AT ISSUE

6. The 2020 TVDA balance of \$16.9 million (credit to ratepayers) is solely comprised of Bill C-97 Accelerated CCA impacts.⁶ There is no dispute that the recorded balance in the 2020 TVDA should be credited to ratepayers, nor is there any dispute about the amount of the recorded balance (\$16.9 million).

³ See, for example, CCC Submission, page 2; IGUA Submission, page 2; and SEC Submission, pages 2-3.

⁴ See, for example, CCC Submission, page 3; CME Submission, page 3; and VECC Submission, pages 4-5.

⁵ OEB staff Submission, pages 7-9.

⁶ See Argument in Chief, paras. 14-16 and associated references.

7. The \$16.9 million balance does not include Accelerated CCA impacts attributable to 2020 capital additions related to amalgamation/integration capital projects.⁷ The 2020 Accelerated CCA revenue requirement impact associated with 2020 amalgamation/integration related capital additions, which is not included in the 2020 TVDA balance, was \$3.7 million.⁸
8. The only party to question this amount is EP, who ask whether the projects contributing for the \$3.7 million Accelerated CCA revenue requirement impact are all amalgamation/integration projects. EP asserts that the system upgrade component of the CIS Phase 1 (Hana Upgrade) project is not integration-related.⁹
9. There is only brief evidence about the nature of the CIS Phase 1 (Hana Upgrade) project on the record in this case. Enbridge Gas acknowledges that the description of the CIS Phase 1 (Hana Upgrade) project does raise questions about whether it is something driven by amalgamation, or whether it is a project that would be required in any event. What is clear, though, is that Enbridge Gas is not receiving funding from base rates during the deferred rebasing term for this project, or for any of the other projects that contribute to the \$3.7 million Accelerated CCA revenue requirement impact that is excluded from the TVDA.¹⁰ It is therefore appropriate for the Accelerated CCA impacts of the project to be excluded from the 2020 TVDA. In the event that there is a need to determine the nature of the CIS Phase 1 (Hana Upgrade) project in the future (*i.e.* if parties dispute what should be included in rate base at

⁷ Supplementary Evidence, para. 3. The calculation supporting the balance is provided at Exhibit C, Tab 1, Schedule 3.

⁸ Supplementary Evidence, para. 7. Details of the 2020 Accelerated CCA revenue requirement impact associated with 2020 amalgamation/integration related capital additions were originally set out at Exhibit I.STAFF.7.

⁹ EP Submission, pages 3-4.

¹⁰ In the EB-2018-0305 Decision and Order (2019 Rates), the OEB found that proposed IT spending (HANA software implementation) was “premature” and directed the Company not to include associated amounts in the determination of the ICM funding availability – see September 12, 2019 Decision and Order at page 19. As such, the Company has not included amounts associated with this project in the determination of the ICM funding availability for 2019 or 2020, and the associated costs can be said, therefore, to be funded outside of base rates.

rebasing), then that should be done based on a full evidentiary record at the appropriate time.

C. ENBRIDGE GAS IS CORRECT IN NOT INCLUDING ACCELERATED CCA BENEFIT FOR AMALGAMATION/ INTEGRATION PROJECTS IN THE TVDA

10. In Argument in Chief, Enbridge Gas explained why it is appropriate to exclude the Accelerated CCA benefit associated with amalgamation/integration projects from the TVDA. The Company's position is summarized below:

Enbridge Gas is spending on amalgamation and integration projects during its deferred rebasing term, and those costs are not recovered in rates. Instead, the Company is expected to fund these projects itself through cost savings or other means during the deferred rebasing term. Therefore, it is appropriate that all benefits during the deferred rebasing term, including the accelerated CCA benefit associated with such projects, also remain with Enbridge Gas. As a result, the CCA benefit amount associated with integration/amalgamation projects need not be included in the TVDA.¹¹

11. Most parties agree with Enbridge Gas's position on this topic (though, as discussed below, these parties do not agree with the Company's rebasing proposal).¹²

12. OEB staff is the only party that included detailed submissions opposing the exclusion of Accelerated CCA benefit associated with amalgamation/integration projects from the TVDA.¹³

13. OEB staff disagree with the Company's position that amalgamation/integration projects are not funded by rates during the deferred rebasing term. Instead, OEB staff argue that no aspect of the Company's spending (other than projects subject to ICM or capital pass-through treatment) is directly funded by rates during the deferred rebasing term. OEB staff argue that Enbridge Gas receives an "annual capital

¹¹ Argument in Chief, para. 6.

¹² See CCC Submission, page 2; FRPO Submission; IGUA Submission, pages 1-2; LPMA Submission, page 2; and SEC Submission, page 1.

¹³ EP appears to support OEB staff, but does not include any detailed submissions on this point – EP submission, page 2.

envelope” during the deferred rebasing term, and that is what funds all capital projects.¹⁴

14. During the deferred rebasing term, Enbridge Gas retains the benefits from amalgamation, but must also pay the associated costs. The OEB staff Submission fails to recognize that Enbridge Gas does not include the cost of amalgamation/integration projects in the determination of ICM eligibility during the deferred rebasing term. The Company must fund all planned capital expenditures up to the ICM threshold (which is what is funded by base rates) before having access to ICM funding, and this calculation does not take account of any amounts funded for the integration/amalgamation projects. In other words, during the deferred rebasing term base rates fund business “as usual” needs while the Company is expected to fund the integration/amalgamation projects from savings achieved through efficiencies. Therefore, having paid for the integration/ amalgamation projects outside of funding supported by base rates, it is appropriate that the Company retain any associated Accelerated CCA benefit during the deferred rebasing term.
15. OEB staff also argue that it is unfair that Enbridge Gas should recover the Accelerated CCA benefit for the integration/amalgamation projects and then later include the undepreciated costs of the projects in rate base at rebasing.¹⁵ OEB staff does not dispute the inclusion of the projects in rate base at rebasing, but does argue that the Accelerated CCA benefit should accrue to ratepayers. It is worthwhile to highlight that there is no dispute about the timing difference between regular CCA and depreciation for integration/amalgamation project costs – OEB staff does not suggest that any benefits obtained during the deferred rebasing term from regular CCA versus depreciation expense should be tracked and credited to ratepayers.
16. There is no unfairness in Enbridge Gas’s proposal. As noted in Argument in Chief, the Company’s amalgamation/integration project costs were never going to be part of base rates during the deferred rebasing term. Therefore, if Accelerated CCA had

¹⁴ OEB staff Submission, page 6.

¹⁵ OEB staff Submission, pages 6-7.

been in place earlier (*i.e.* prior to when the Company's base rates were established), there would have been no rate impact (savings) for ratepayers resulting from the impacts of Accelerated CCA on amalgamation/integration project costs. In other words, Accelerated CCA would have been treated as "regular CCA" and would be for the Company's benefit during the deferred rebasing term. That being the case, ratepayers are not somehow "losing out" on benefits they would have received in relation to amalgamation/integration project costs during the deferred rebasing term because of the fact that the Accelerated CCA only became available after base rates were set.¹⁶

17. Also on the topic of "fairness", Enbridge Gas notes that customers are protected from the Company enjoying undue "windfall" gains.¹⁷ The Accelerated CCA impact related to amalgamation/integration projects is reflected in the determination of actual utility results subject to the earnings sharing mechanism (ESM), consistent with the inclusion of the associated capital costs and benefits (synergies/savings) related to those projects. As such, in years when the Company is in an earnings sharing position, ratepayers will share in the benefit of Accelerated CCA related to amalgamation/integration projects, along with other savings generated by these projects.¹⁸

D. INCLUSION OF AMALGAMATION/INTEGRATION PROJECTS AT REBASING

18. Enbridge Gas's position is that the undepreciated costs of the integration/amalgamation projects will be included in rate base at rebasing in 2024.¹⁹

19. Parties other than OEB staff and EP take a different view. Those parties argue that under the OEB's MAADs policies, all costs of integration are to the shareholder's account and no such costs should be included in rate base after the deferred rebasing

¹⁶ For more details about the Company's position, please see paras. 20-22 of the Argument in Chief.

¹⁷ OEB staff uses the "windfall" characterization in its Submission, at page 6,

¹⁸ See para. 19 of Argument in Chief.

¹⁹ See para. 20 of Argument in Chief, and associated references.

term.²⁰ The argument is that the utility should fund all such costs through savings and efficiencies resulting from the merger/amalgamation.²¹

20. The result of this position is that ratepayer groups agree that Enbridge Gas can retain the Accelerated CCA benefits of amalgamation/integration projects, but assert that the Company cannot include such projects in rate base at rebasing. Some parties alternatively argue that if Enbridge Gas is permitted to include the remaining costs of such projects in rate base at rebasing, then the Company should not retain the Accelerated CCA benefits.²² Many of those parties argue that the OEB should not make a decision on the 2020 TVDA until there is a determination on whether the amalgamation/integration projects are eligible to be included in rate base at rebasing.²³

21. Enbridge Gas does not agree. As set out below, it is fair to expect that the remaining undepreciated capital costs for amalgamation/integration projects will be included in rate base at rebasing, at the same time as the savings/benefits achieved from integration are credited/transferred to ratepayers. However, this is a separate question from whether Enbridge Gas should retain the Accelerated CCA benefits arising during the deferred rebasing term associated with the projects.

22. During a deferred rebasing period, an amalgamated utility is expected to:

- i. Carry out business “as usual” (*i.e.* operate, maintain, and extend the system in a safe and reliable manner); and
- ii. Integrate/harmonize its operations and systems, which are used to provide service to customers (*i.e.* the very reason for a merger / amalgamation to be undertaken in the first place).

²⁰ See CCC Submission, page 2; CME Submission, pages 2-3; IGUA Submission, page 2; LPMA Submission, page 2; and SEC Submission, pages 2-3.

²¹ See for example, CCC Submission, page 2 and SEC Submission, page 3.

²² See, for example, SEC Submission, page 3 and VECC Submission, page 4.

²³ See, for example, CCC Submission, page 3; and VECC Submission, pages 4-5.

23. The cost of business “as usual” is funded (and recovered) through the base rates and ICM rates (for ICM eligible projects) paid by customers during the deferred rebasing term.
24. On the other hand, amalgamation/integration costs incurred during the deferred rebasing term are not to be recovered through rates (hence, Enbridge Gas excluded integration costs from ICM derivation). Instead, such costs need to be funded by synergies, savings and cost efficiencies, which are retained by the utility during the deferred rebasing term (subject to ESM treatment). This will be particularly challenging for projects and costs undertaken by Enbridge Gas during the latter part of the deferred rebasing term, where the Company will have little time to achieve and retain resulting savings.
25. Once an amalgamation/integration project is completed and placed into service, then (like other capital additions) the project is closed into rate base and accounted for in the derivation of the Enbridge Gas actual year-end financial results for each year during the deferred rebasing period. While rate base is not updated for ratemaking purposes during the deferred rebasing term, it is updated each year for financial results and ESM purposes. This is not a scenario where, as VECC suggests, the amalgamation/integration projects are “magically appearing” in rate base at rebasing.²⁴ These projects, like all other capital additions, are included in actual year-end financial results for each year during the deferred rebasing period and form part of the ESM calculations each year. In the specific case of amalgamation/integration projects, this treatment is appropriate, because the ESM calculations also include the savings and benefits resulting from amalgamation. The ESM mechanism is intended to protect ratepayers from the utility generating excess or windfall earnings from amalgamation, and as such the costs and benefits of amalgamation need to be included in those utility results.

²⁴ VECC Submission, page 4.

26. The transaction costs of mergers/amalgamations such as legal costs and purchase premium are completely on account of the shareholder. None of these costs are related to providing service to customers and are therefore not recoverable from ratepayers. Enbridge Gas has not and will not seek recovery of these costs from ratepayers. None of these costs are at issue in this proceeding, because they do not impact upon the \$3.7 million that Enbridge Gas excluded from the 2020 TVDA.
27. At rebasing in 2024, Enbridge Gas will reflect the impact of the efficiencies and cost savings resulting from the amalgamation in its going-forward rates. At the same time, it is appropriate that remaining costs from capital projects aimed at integration and achieving of efficiencies and savings should also be reflected in Enbridge Gas's rates. This approach (once again) reflects benefits follow costs principle.
28. Contrary to the arguments from some intervenors²⁵, Enbridge Gas asserts that there is no inconsistency in its position that it should retain the Accelerated CCA benefits of the amalgamation/integration projects during the deferred rebasing term, and then include the remaining undepreciated costs in rate base at rebasing. There is logic and consistency in the fact that the Company bears the costs and retains the benefits of integration activities during the deferred rebasing term, and then passes along the benefits of integration activities to ratepayers at rebasing, along with associated costs.
29. All of the foregoing is consistent with the OEB's MAADs policies, and with the overarching OEB principle that benefits follow costs. The MAADs policies recognize that an amalgamated utility will absorb the costs of the transaction during the deferred rebasing term, while also retaining corresponding efficiency benefits.²⁶ The MAADs policies further indicate that benefits from efficiencies and synergies are to be passed on to ratepayers at rebasing.²⁷ No mention is made of the rebasing treatment of

²⁵ See, for example, CME Submission, page 2; and VECC Submission, page 4.

²⁶ OEB Handbook to Electricity Distributor and Transmitter Consolidations, January 19, 2016, pages 11-12 ("Deferred Rebasing"); and Rate-making Associated with Distributor Consolidation Report of the Board, July 23, 2007, page 4, section 2.2.1 ("Time to Retain Savings to Offset Costs").

²⁷ OEB Handbook to Electricity Distributor and Transmitter Consolidations, January 19, 2016, pages 17-18 ("Future Rate Structures"); and Rate-making Associated with Distributor Consolidation Report of the Board, July 23, 2007, page 7, section 2.2.2 ("Net Impacts at Time of Rate Rebasing").

remaining costs necessary to achieve the amalgamation efficiencies and synergies. Presumably, though, the benefits follow costs principle should apply such that these costs are recoverable from ratepayers. That is consistent with the fact that, under financial accounting rules, the costs of the amalgamation/integration investments are expensed, as depreciation, over the period of time when they are providing value. Considering that this value is credited to ratepayers through rebasing, so too should the costs be charged to ratepayers at that time.

30. The intervenor position that Enbridge Gas should bear all integration costs for all time, even where those costs extend into the time when ratepayers receive the advantages and savings from integration, is inconsistent with the benefits follow costs principle. If that approach is adopted by the OEB, it could have a chilling impact on future amalgamations and on utilities committing appropriate capital resources to fully recognize available amalgamation savings. This flies in the face of the Minister of Energy's recent direction to the OEB to continue to encourage "optimal efficiency" of the distribution sector, which has been achieved in previous years through utility mergers/acquisitions.²⁸
31. Taking all of this together, Enbridge Gas submits that it is reasonable and appropriate to expect that prudent undepreciated costs from amalgamation/integration projects will be included in rate base at rebasing. This position is not disputed by OEB staff.
32. Enbridge Gas acknowledges that the OEB cannot and should not make a determination in this case about the treatment of costs in the upcoming rebasing case. However, the Company does not believe that it is necessary for the OEB to determine the question of rate base treatment at rebasing in order to determine the outstanding item for the 2020 TVDA. Whether or not Enbridge Gas is permitted to include the undepreciated capital costs of amalgamation/integration projects in rate base at rebasing, the Company was required to fund the current costs of such projects in 2020.

²⁸ Minister of Energy Mandate Letter to the OEB, November 15, 2021, page 4.

As such, it is appropriate that the Company should also retain the Accelerated CCA benefit arising that year.

33. In the event that the OEB finds that it is necessary to determine the question of whether amalgamation/integration project costs can be included in rate base at rebasing before deciding the unsettled item, then Enbridge Gas agrees with CCC, CME and VECC that this cannot be done until the rebasing case.²⁹ To make this determination, a fuller evidentiary record would be necessary, including evidence about the benefits and costs arising in future years. In the meantime, Enbridge Gas would record the Accelerated CCA impacts of the costs of amalgamation/integration projects each year into the TVDA (on an ongoing basis), on the expectation that the disposition of the balance would be determined at or following the rebasing proceeding.

E. 2020 SCORECARD

34. Enbridge Gas met or exceeded almost all of the metrics in the 2020 Scorecard.³⁰ OEB staff has requested that Enbridge Gas provide plans for future improvement for the two items where the Company narrowly missed the target metrics.³¹

35. In making its Reply submission, Enbridge Gas would like to highlight that it is almost completely in compliance with Scorecard expectations, it takes these expectations seriously and, as described in the submissions that follow below, it makes continuous efforts to improve performance, especially where it is below expectations.

36. The Time to Reschedule Missed Appointments (TRMA) performance standard requires the Company to contact customers to reschedule the work within two hours of the end of the original appointment time. The most common reason rescheduling is not completed within the 2-hour time frame is that Enbridge Gas is unable to make direct contact with the customer by phone and the customer does not reply to the

²⁹ CCC Submission, page 3; CME Submission, page 2; and VECC Submission, pages 4-5.

³⁰ See Exhibit G, Tab 1, Schedule 1.

³¹ OEB staff Submission, pages 7-9.

Company's voicemail until after the time allotted for this metric.³² The Company has modestly fallen short of the 100% annual standard for TRMA in recent years, achieving 97.0% in 2019 and 97.3% in 2020. TRMA is the only Scorecard metric with a target of 100%; and does not allow for human error.

37. Efforts towards meeting the TRMA target of 100% are ongoing. A cross functional team meets monthly to review performance on this metric, to address issues and to re-enforce training where necessary. Regional management teams meet monthly to drive performance as well.³³ It should be noted that the number of missed reschedules represents only a tiny fraction of the total appointments for 2020.³⁴

38. Despite the Company's ongoing efforts, it is not likely that perfection can be achieved for the TRMA metric, particularly because it relies upon customer responsiveness at times. As a result, Enbridge Gas recommends the TRMA target be reviewed, and set to a more appropriate target of 90% to 95%. It is not clear to Enbridge Gas that this discrete change needs to wait until rebasing³⁵ – if the change is implemented immediately, it will reduce the regulatory burden of explaining again in subsequent years why the Company continues to fall modestly short of the 100% target.

39. Alternately, the Company requests that the OEB indicate whether, in order to meet the TRMA standard, it is necessary for a customer whose appointment was missed to acknowledge the utility's rescheduling attempt within the two hour window, or whether it is sufficient for the Company to simply make contact in that timeframe.³⁶ If all that

³² Exhibit I.VECC.8(a).

³³ See Exhibit G, Tab 1, para. 2.

³⁴ While the number of missed reschedules for 2020 is not on the record, in 2019 (when the TRMA results were very similar) the total number of missed reschedules for the entire amalgamated utility was less than 100. See EB-2020-0134 Reply Argument, para. 69.

³⁵ OEB staff agree that this metric should be revisited, but suggest that this wait until rebasing – OEB staff Submission, page 8.

³⁶ Arguably, this is all that is required under section 7.3.4 of the GDAR, which says (in part) that "At minimum, the distributor must contact the customer to reschedule the work within 2 hours of the end of the original appointment time. The minimum performance standard shall be that 100% of affected customers will receive a call offering to reschedule work within 2 hours of the end of the original appointment time."

is required is to make contact with the customer within two hours, then Enbridge Gas believes that it can come very close to a 100% standard.

40. The measure Meter Reading Performance represents the number of meters with no read for four consecutive months or more divided by the total number of active meters to be read. The target for the metric is 0.5% and Enbridge Gas achieved a level of 4.4% in 2020. Enbridge Gas was unable to meet the Meter Reading Performance Measurement metric due to two main factors: 1) The Covid-19 pandemic resulting in closed businesses and increased customer sensitivity over contact with meter readers, and 2) Extreme weather events such as freezing rain, polar vortex, heavy snowfall and flooding which limited the ability to travel to properties and access meters safely.³⁷
41. Enbridge Gas is actively working with its meter reading vendors to offer overtime to target areas that require consecutive reads. Additionally, the Company is working within its customer care team to contact customers through email or text to submit a meter read where required to meet this metric.³⁸
42. Based on recent experience, Enbridge Gas does not believe that the current 0.5% target for the Meter Reading Performance is reasonable. The Company suggests that a reset to this metric should be considered.

³⁷ See Exhibit G, Tab 1, para. 3.

³⁸ Exhibit I.STAFF.26(c).

F. RELIEF REQUESTED

43. Enbridge Gas respectfully requests that the OEB approve the as-filed balance in the 2020 TVDA, with no adjustments made in relation to impacts from integration/ amalgamation projects, with the balance to be cleared in conjunction with the April 1, 2022 QRAM application, along with the other Deferral and Variance Accounts approved in Settlement Proposal.

All of which is respectfully submitted this 6th day of December 2021.

A handwritten signature in blue ink, appearing to read 'David Stevens', is positioned above the printed name and title.

David Stevens, Aird & Berlis LLP
Counsel to Enbridge Gas