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Enbridge Gas Inc.
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September 2, 2022

VIA RESS AND EMAIL

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

Dear Nancy Marconi:

**Re: Enbridge Gas Inc. (Enbridge Gas)
Ontario Energy Board (OEB) File No.: EB-2022-0110
2021 Utility Earnings and Disposition of Deferral & Variance Account Balances
Application and Evidence - Updated Exhibits**

Further to the submission filed on June 17, 2022, enclosed please find the following updated exhibits. Interrogatory responses reflect/incorporate the updated evidence.

Exhibit	Updates /Correction
B-1 B-1-1 B-1-2 B-1-3 B-1-4 B-1-5 B-3-3	Utility results presented in the pre-filed evidence incorporated an untested methodology for the allocation of costs (capital and period charges) between regulated and unregulated storage operations. The impacted utility results have been updated to reflect the current OEB-approved methodologies. The Company plans to file a proposal addressing the allocation of costs between regulated and unregulated storage for the OEB's review and approval as part of its 2024 rebasing application. This update results in a decrease in the utility income of \$4.0 million and an increase in utility rate base of \$5.5 million. There have been no changes to deferral account balances as a result of this update.
B-3-1	To correct the classification of certain O&M expenses between Corporate Shared Services, Capitalization on Non-CSS and Compensation and Benefits. There was no impact on total O&M or capitalization. Further details of the reasons for this correction have been provided in Exhibit I.FRPO.5(b).

B-3-1, Page 3, Paragraph 9	To correct the error identified in Exhibit I.STAFF.1, relating to the explanation of postage costs and e-bill utilization.
C-1-1 E-1, Pages 38-39 F-1 F-3-1 F-3-2 F-3-3 F-3-4 F-3-5	To correct an error in the calculation of the UFG Price variance account, that resulted from the misstatements of both the experienced UFG and the UFG collected through CSF. Account balances, unit rates and customer impacts have been updated to reflect this revision.
F-3-1	To correct the error identified in Exhibit I.LPMA.8 related to schedules 1 and 5 of Exhibit F, Tab 3.

In the event that you have any questions on the above or would like to discuss in more detail, please do not hesitate to contact me.

Sincerely,

Richard Wathy
Technical Manager, Regulatory Applications

cc.: D. Stevens (Aird & Berlis)
EB-2022-0110 Intervenors