



Richard Wathy
Technical Manager
Regulatory Applications
Regulatory Affairs

tel 519-365-5376
Richard.Wathy@enbridge.com
EGIRegulatoryProceedings@enbridge.com

Enbridge Gas Inc.
P. O. Box 2001
50 Keil Drive North
Chatham, ON N7M 5M1

October 11, 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 - Settlement Proposal**

In accordance with the OEB's Procedural Order dated August 29, 2022, enclosed please find the Settlement Proposal of Enbridge Gas filed in the above noted proceeding.

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-2022-0133 Intervenor

SETTLEMENT PROPOSAL

Enbridge Gas Inc.

2021 Earnings Sharing and Deferral and Variance Account Clearances

October 11, 2022

TABLE OF CONTENTS

<u>ISSUE</u>	<u>DESCRIPTION</u>	<u>Page</u>
	Preamble	3
	Overview	7
	The Issues	
1.	Are the proposed balances for recovery / refund recorded in the relevant Deferral and Variance Accounts related to Enbridge Gas Inc. appropriate?	8
2.	Are the proposed balances for recovery / refund recorded in the relevant Deferral and Variance Accounts related to the EGD Rate Zone appropriate?	11
3.	Are the proposed balances for recovery / refund recorded in the relevant Deferral and Variance Accounts related to the Union Rate Zones appropriate?	14
4.	Is the proposed method for allocating and disposing of the Deferral and Variance Account balances appropriate?	20
5.	OEB Scorecard	21
	Appendix A – Deferral and Variance Accounts proposed for disposition	23
	Appendix B – MRPM results	24

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 2021, which was the third 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 Enbridge Gas's Application and this Settlement Proposal. There are also several accounts that relate to Enbridge Gas (the amalgamated utility).

Enbridge Gas filed its Application and supporting evidence on May 31, 2022. On June 22, 2022, the OEB issued its Notice of Hearing in this proceeding.

In Procedural Order No. 1, dated July 18, 2022, the OEB established the process to address the application, up to and including a Settlement Conference (with changes to the dates set out in Procedural Order No. 2, issued August 29, 2022).

A Settlement Conference was held on September 14 and 15, 2022. A settlement in principle was reached at the Settlement Conference and discussions continued after that time for the purposes of recording the settlement in this Settlement Proposal. Michelle Dagnino 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:

- Canadian Manufacturers & Exporters (CME)
- City of Kitchener (Kitchener)
- Consumers Council of Canada (CCC)
- 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)
- TransCanada Pipelines Limited (TCPL)

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) Integrated Resource Planning Operating Costs Deferral Account
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 (2021 S&TDA)
 - (b) Transactional Services Deferral Account (2021 TSDA)
 - (c) Unaccounted for Gas Variance Account (2021 UAFVA)
 - (d) Average Use True-Up Variance Account (2021 AUTUVA)
 - (e) Deferred Rebate Account (2021 DRA)
 - (f) Transition Impact of Accounting Changes Deferral Account (2022 TIACDA)
 - (g) OEB Cost Assessment Variance Account (2021 OEBCAVA)
 - (h) Dawn Access Costs Deferral Account (2021 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) Base Service North T-Service TransCanada Capacity Account (179-153)
 - (d) Short-Term Storage and Other Balancing Services Account (179-70)
 - (e) Normalized Average Consumption Account (179-133)
 - (f) Deferral Clearing Variance Account (179-132)
 - (g) OEB Cost Assessment Variance Account (179-151)
 - (h) Parkway West Project Costs Account (179-136)
 - (i) Brantford-Kirkwall/Parkway D Project Costs Account (179-137)
 - (j) Lobo C Compressor/Hamilton-Milton Pipeline Project Cost Account (179-142)
 - (k) Lobo D/Bright C/Dawn H Compressor Project Costs Account (179-144)
 - (l) Burlington/Oakville Project Costs Account (179-149)
 - (m) Panhandle Reinforcement Project Costs Account (179-156)
 - (n) Pension and OPEB Forecast Accrual vs Actual Cash Payment Differential Variance Account (179-157)
 - (o) Unaccounted for Gas (UFG) Volume Variance Account (179-135)
 - (p) 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.
5. Enbridge Gas's 2021 OEB Scorecard.

The parties have reached complete agreement on all these items.

Collectively, the items discussed during the Settlement Conference are referred to as the "Settled Items" in this Settlement Proposal.

TCPL takes no position on any of the Settled Items, meaning that where there is a reference to "all parties" agreeing to the resolution of an item, that reference does not include TCPL.

All intervenors listed above participated in the Settlement Conference and subsequent discussions. OEB Staff are not a party to the Settlement Proposal. Although 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. Subject to the comment above about TCPL taking no position on any Settled Item, 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 1, Schedule 1 is referred to as B-1-1. The identification and listing of the evidence that relates to each Settled Item 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 (including the evidence updates and interrogatory responses) 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 reported earnings for 2021 were less than 150 basis points above the 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 Union Rate Zones OEB Cost Assessment Variance Account (179-151) which will not be cleared.

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 January 1, 2023 QRAM proceeding.

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 Union Rate Zones OEB Cost Assessment Variance Account (179-151), as well as the updated interest amounts associated with the update to the OEB's prescribed interest rates.

THE ISSUES

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

The Deferral and Variance Accounts for EGI 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 updated interest balances relevant to a January 1, 2023 clearance date) is attached as Appendix A to this Settlement Proposal.

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 Integrated Resource Planning Operating Costs Deferral Account.

In the prefiled evidence, the Company only requested clearance of two of those accounts – the TVDA (except for entries related to amalgamation/integration projects) and the Integrated Resource Planning Operating Costs Deferral Account. There is no balance in the 2021 ESMDA, therefore no clearance is requested.

Through the settlement process, the parties have discussed each of the accounts noted above and have agreed with Enbridge Gas's proposals, as set out below.

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

The Company's pre-filed evidence included the calculation of the 2021 earnings sharing amount for the amalgamated utility, indicating that Enbridge Gas is not in an earnings sharing position for 2021 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 2021 earnings sharing calculation, and the determination that there is no 2021 amount for earnings sharing.

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

A-3	2021 Deferral Account Disposition and Earnings Sharing Overview and Approvals Requested
B-1	2021 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.1	Staff Interrogatory #1
I.FRPO.1 to 8	FRPO Interrogatories #1 to 8
I.LPMA.2 to 6	LPMA Interrogatories #2 to 6
I.SEC.1 to 3 and 7	SEC Interrogatories #1 to 3 and 7

(b) Accounting Policy Changes Deferral Account (APCDA) (179-120)

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	Enbridge Gas Inc. Deferral and Variance Accounts
C-1-1	Deferral and Variance Actual and Forecast Balances
C-1-2	Summary of Accounting Policy Changes Deferral Account
I.STAFF.2	Staff Interrogatory #2
I.OGVG.1	OGVG Interrogatory #1

(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 2021 revenue requirement impact of changes in Capital Cost Allowance (CCA) that are not reflected in base rates.

In addition, as directed in the EB-2021-0149 Decision and Order, the 2021 TVDA balance also reflects the accelerated CCA impacts of capital additions related to amalgamation/integration capital projects.

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.

Enbridge Gas has proposed clearance of the TVDA balance to ratepayers, except for the portion of the TVDA balance that relates to capital projects classified as amalgamation/integration over the deferred rebasing period. As ordered by the OEB in its EB-2021-0149 Decision and Order, TVDA balances related to capital projects classified as amalgamation/integration over the deferred rebasing period through 2023 will be reviewed as part of Enbridge Gas's 2024 Rebasing Application.

All parties agree to the approach proposed by Enbridge Gas, including clearance of the portion of the principal balance in the TVDA shown in Appendix A, to be cleared as set out under Issue 4, below.

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

C-1	Enbridge Gas Inc. Deferral and Variance Accounts
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 2021 Combined Deferral Account Balances
I.STAFF.3	Staff Interrogatory #3

(d) Integrated Resource Planning (IRP) Operating Costs Deferral Account (179-385)

In prefiled evidence, Enbridge Gas provided details about this new account, which was approved in the EB-2020-0091 IRP Framework proceeding. The account records IRP general administrative costs, as well as incremental operating and maintenance costs and ongoing evaluation costs for approved IRP Plans.

Although there is only a modest balance in the account, Enbridge Gas submitted the account for clearance in order to establish the rate allocation methodology, which is set out at Exhibit F, Tab 1. Consistent with the TVDA, Enbridge Gas proposes to split the account balance between the EGD and Union rate zones in proportion to the 2018 actual rate base for each rate zone.

For the purpose of the clearance of the IRP Operating Costs Deferral Account for 2021, and considering that there are no IRP projects associated with the small balances in this account, all parties agree to Enbridge Gas's proposal, and agree to the clearance of the principal balance in Appendix A, to be cleared as set out under Issue 4, below.

The agreement on the clearance of this account is without prejudice to positions that parties may take about the appropriate rate allocation methodology for the IRP Operating

Costs Deferral Account in future years where the balance in the account includes costs related to approved IRP Plans.

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

C-1	Enbridge Gas Inc. Deferral and Variance Accounts
C-1-1	Deferral and Variance Actual and Forecast Balances
F-1	Allocation and Disposition of 2021 Combined Deferral Account Balances
I.STAFF.12	Staff Interrogatory #12
I.LPMA.7	LPMA Interrogatory #7
I.SEC.8	SEC Interrogatory #8

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 updated interest balances relevant to a January 1, 2023 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 1 to 3 of Appendix A. The EGD Rate Zone accounts included in Appendix A are listed below.

- (a) Storage and Transportation Deferral Account (2021 S&TDA)
- (b) Transactional Services Deferral Account (2021 TSDA)
- (c) Unaccounted for Gas Variance Account (2021 UAFVA)
- (d) Average Use True-Up Variance Account (2021 AUTUVA)
- (e) Deferred Rebate Account (2021 DRA)
- (f) Transition Impact of Accounting Changes Deferral Account (2022 TIACDA)
- (g) OEB Cost Assessment Variance Account (2021 OEBCAVA)
- (h) Dawn Access Costs Deferral Account (2021 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:

A-3	2020 Deferral Account Disposition and Earnings Sharing Overview and Approvals Requested
C-1-1	Deferral and Variance Actual and Forecast Balances
D-1	Deferral & Variance Accounts Requested for Clearance – EGD Rate Zone
I.LPMA.1	LPMA Interrogatory #1

(a) Storage and Transportation Deferral Account (2021 S&TDA)

All parties agree that the principal balance in the 2021 S&TDA, 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-1-1	Breakdown of the Storage and Transportation Deferral Account
D-1-5	Storage RFP Letter
D-1-6	Storage RFP Summary (Redacted)
I.STAFF.4	Staff Interrogatory #4
I.FRPO.1-10	FRPO Confidential Interrogatories #1-10
(CONFIDENTIAL)	

(b) Transactional Services Deferral Account (2021 TSDA)

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

The agreement to the clearance of this account is without prejudice to the positions that any party may take in the future in relation to the new and/or renewed capacity on Vector Pipelines (Vector) contracted by Enbridge Gas for service commencing November 1, 2021.

Enbridge Gas agrees that within its 2023 Gas Supply Plan Annual Update filing, it will include the following information:

- (i) The recommended information and data about the Vector contacting decision that is described at page 40 (paragraph 3) of the OEB Staff Report to the Ontario Energy Board in the Review of the 2022 Annual Update to Enbridge Gas Inc. Natural Gas Supply Plan (EB-2022-0072).
- (ii) The forward market pricing data at Chicago and Dawn available to Enbridge Gas at the time of the final decision to extend the existing Vector contract and enter into a new Vector contract.
- (iii) The landed cost of supply to date under the new and renewed Vector capacity as compared to the market price at Dawn.
- (iv) Information about the utilization and/or assignment of the new and renewed Vector capacity to date.

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.5	Staff Interrogatory #5
I.FRPO.9 and 14	FRPO Interrogatories #9 and 14

(c) Unaccounted for Gas Variance Account (2021 UAFVA)

All parties agree that the principal balance in the 2021 UAFVA (\$0.754 million) 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 until further clarification regarding the calculation of UAF/UFG is provided in the 2022 Earnings Sharing and Deferral and Variance Account clearance application, as described in more detail at Item 3(o) 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-1-3	2021 UAFVA

(d) Average Use True-Up Variance Account (2021 AUTUVA)

All parties agree that the principal balance in the 2021 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

(e) Deferred Rebate Account (2021 DRA)

All parties agree that the principal balance in the 2021 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
I.SEC.5	SEC Interrogatory #5

(f) Transition Impact of Accounting Changes Deferral Account (2022 TIACDA)

All parties agree that the principal balance in the 2022 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
D-1	Deferral & Variance Accounts Requested for Clearance – EGD Rate Zone

(g) OEB Cost Assessment Variance Account (2021 OEBCAVA)

All parties agree that the principal balance in the 2021 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	Deferral and Variance Actual and Forecast Balances
D-1	Deferral & Variance Accounts Requested for Clearance – EGD Rate Zone

(h) Dawn Access Costs Deferral Account (2021 DACDA)

All parties agree that the principal balance in the 2021 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	Deferral and Variance Actual and Forecast Balances
D-1	Deferral & Variance Accounts Requested for Clearance – EGD Rate Zone

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 updated interest balances relevant to a January 1, 2023 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 1 to 3 of Appendix A. The Union Rate Zones accounts included in Appendix A are listed below. The Union Rate Zones OEB Cost Assessment Variance Account (179-151) now shows a balance of zero, as parties have agreed that the balance in that account will not be cleared.

- (a) Upstream Transportation Optimization Account (179-131)
- (b) Unabsorbed Demand Costs (UDC) Variance Account (179-108)
- (c) Base Service North T-Service TransCanada Capacity Account (179-153)
- (d) Short-Term Storage and Other Balancing Services Account (179-70)
- (e) Normalized Average Consumption Account (179-133)
- (f) Deferral Clearing Variance Account (179-132)
- (g) OEB Cost Assessment Variance Account (179-151)
- (h) Parkway West Project Costs Account (179-136)
- (i) Brantford-Kirkwall/Parkway D Project Costs Account (179-137)
- (j) Lobo C Compressor/Hamilton-Milton Pipeline Project Cost Account (179-142)
- (k) Lobo D/Bright C/Dawn H Compressor Project Costs Account (179-144)
- (l) Burlington/Oakville Project Costs Account (179-149)
- (m) Panhandle Reinforcement Project Costs Account (179-156)
- (n) Pension and OPEB Forecast Accrual vs Actual Cash Payment Differential Variance Account (179-157)
- (o) Unaccounted for Gas (UFG) Volume Variance Account (179-135)
- (p) 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
I.LPMA.1	LPMA Interrogatory #1

(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.

The agreement to the clearance of this account is without prejudice to the positions that any party may take in the future in relation to the new and/or renewed capacity on Vector contracted by Enbridge Gas for service commencing November 1, 2021.

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.7	Staff Interrogatory #7
I.FRPO.9 and 14	FRPO Interrogatories #9 and 14

(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.

The agreement to the clearance of this account is without prejudice to the positions that any party may take in the future in relation to the new and/or renewed capacity on Vector contracted by Enbridge Gas for service commencing November 1, 2021.

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.6	Staff Interrogatory #6
I.FRPO.9 and 14	FRPO Interrogatories #9 and 14

(c) 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

(d) 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.

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.8	Staff Interrogatory #8
I.FRPO.10 to 13	FRPO Interrogatories #10 to 13

(e) 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.9 and 10	Staff Interrogatories #9 and 10
I.SEC.4	SEC Interrogatory #4

(f) 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

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

All parties agree that the principal balance in this account will not be cleared, as the amount recorded is below the \$1 million materiality threshold.

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

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

All parties agree that the principal balance in the Brantford-Kirkwall/Parkway D 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

(j) 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

(k) 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

(l) 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

(m) 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

(n) 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

(o) Unaccounted for Gas (UFG) Volume Variance Account (179-135)

All parties agree that the principal balance in the Unaccounted for Gas (UFG) Volume Variance Account (\$20.501 million), 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 until the further clarification regarding the calculation of UAF/UFG is provided in the 2022 Earnings Sharing and Deferral and Variance Account clearance application, as described in more detail below (this same provision applies to items 2(c) and 3(p)).

In connection with the settlement of this item (as well as items 2(c) and 3(o), each of which also relate to UAF/UFG), Enbridge Gas agrees that it will address the following items in evidence in the 2022 Deferral and Variance Account clearance application:

- (i) Detailed evidence on the derivation of UFG balances, including evidence on items such as:
 - (a) the process used to determine forecast and actual UFG at the end of each year and the beginning of the following year,
 - (b) the way that UFG is determined on an ongoing basis as forecast (unbilled) volumes are billed, and

- (c) the impact of billing adjustments on UFG.
- (ii) A continuity schedule showing forecast and actual UFG on a monthly basis for 2020, 2021 and 2022.

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.11	Staff Interrogatory #11
I.FRPO.15 to 18	FRPO Interrogatories #10 to 13
I.SEC.6	SEC Interrogatory #6

(p) 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 (\$8.151 million), 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 until further clarification regarding the calculation of UAF/UFG is provided in the 2022 Earnings Sharing and Deferral and Variance Account clearance application, as described in more detail at Item 3(o) above.

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.FRPO.19	FRPO Interrogatory #19

4. Is the timing and proposed method for allocating and disposing of the Deferral and Variance Accounts appropriate?

All parties agree that the principal balances in Enbridge Gas's Deferral and Variance Accounts for Enbridge Gas and for the EGD Rate Zone and the Union Rate Zones, along with applicable interest, as set out in columns 1 to 3 of Appendix A to this Settlement Proposal, will be recovered or refunded to customers as a one-time billing adjustment in the month of January 2023, in conjunction with Enbridge Gas's January 1, 2023 QRAM Application.

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 January 1, 2023 clearance date, as described herein).

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

A-3	2021 Deferral Account Disposition and Earnings Sharing Overview
C-1-1	Deferral and Variance Actual and Forecast Balances
F-1	Allocation and Disposition of 2021 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 by Type of Service
F-2-6	EGD – Bill Adjustment for Typical Customers
F-3-1	Union – Balances to be Cleared
F-3-2	Union – Classification and Allocation of Deferral Variance Account Balances
F-3-3	Union – Unit Rates for Disposition
F-3-4	Union – Bill Adjustment for Typical Customer
I.LPMA.1, 7 to 9	LPMA Interrogatories #1, 7 to 9

5. OEB Scorecard

Enbridge Gas's evidence describes its performance metrics for a number of measures, including some prescribed as Service Quality Requirements (SQRs) by the Gas Distribution Access Rule (GDAR). As noted in that evidence, Enbridge Gas did not meet the target for the Meter Reading Performance Metric (MRPM). Enbridge Gas acknowledges that its meter reading performance has negatively impacted customer billing.

All parties, including Enbridge Gas, are concerned with the meter reading and billing issues encountered.

Enbridge Gas acknowledges that the OEB's MRPM target is an annual maximum of 0.5% of meters being unread for four consecutive months. Enbridge Gas confirms that it is committed to improving its MRPM results and will continue to take steps to achieve better outcomes. The table set out at Appendix B to this Settlement Proposal sets out the Company's recent MRPM results, split between the EGD and Union Gas service territories. The results for 2022 MRPM are preliminary and subject to change.

Enbridge Gas includes below a summary of an Assurance of Voluntary Compliance recently accepted by the OEB. This document had not been issued at the time of the Settlement Conference, but all parties agree that it is relevant and that it is directionally consistent with the commitments made by Enbridge Gas as set out above (though parties have not agreed with the 2022 target for improvement set out therein).

On September 15, 2022, the OEB accepted an Assurance of Voluntary Compliance from Enbridge Gas which addressed certain of the Company's SQR results in 2021,

including the MRPM. Within the Assurance of Voluntary Compliance, Enbridge Gas made the following commitment in relation to the MRPM:

Enbridge Gas hereby assures the OEB that it is aware of its obligations under the GDAR relating to ... the MRPM and it takes these obligations seriously and acknowledges the impacts Enbridge Gas' actions have on its customers. Enbridge Gas will not be able to achieve compliance with the MRPM SQR for 2022 but commits to meet the targets set out in its mitigation plan, which targets are specifically detailed below.

Specifically, and subject to any extraordinary events (similar to the pandemic) that are beyond its control, Enbridge Gas commits to mitigation plans as summarized below, that aim:

- for a 4% MRPM for 2022 (3% when accounting for meters that Enbridge Gas cannot access), meaning that the monthly average number of meters with no read for 4 consecutive months or more shall not exceed approximately 152,000 of 3.8 million meters.*

With respect to all other aspects of Enbridge Gas's performance as set out in the Scorecard, intervenors take no position and do not intend to file any submissions in this proceeding.

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

G-1	2021 Scorecard Results – Enbridge Gas
I.STAFF.13 to 15	Staff Interrogatories #13-15
I.FRPO.20 to 28	FRPO Interrogatories #20 to 8
I.LPMA.10	LPMA Interrogatory #10

APPENDIX A

ENBRIDGE GAS DEFERRAL & VARIANCE ACCOUNT ACTUAL & FORECAST BALANCES

		Forecast for clearance at January 1, 2023			Col. 4		
Line No.	Account Description	Account Acronym	Principal (\$000's)	Interest (\$000's)	Total (\$000's)	Reference to Evidence	
<u>EGD Rate Zone Commodity Related Accounts</u>							
1.	Storage and Transportation D/A	2021 S&TDA	7,942.5	178.6	8,121.1	D-1, Page 2	
2.	Transactional Services D/A	2021 TSDA	(3,904.1)	(74.8)	(3,978.9)	D-1, Page 4	
3.	Unaccounted for Gas V/A	2021 UAFVA	753.9	12.1	766.0	D-1, Page 6	
4.	Total commodity related accounts		4,792.2	116.0	4,908.2		
<u>EGD Rate Zone Non Commodity Related Accounts</u>							
5.	Average Use True-Up V/A	2021 AUTUVA	14,934.3	286.0	15,220.3	D-1, Page 10	
6.	Gas Distribution Access Rule Impact D/A	2021 GDARIDA	-	-	-	D-1, Page 23	
7.	Deferred Rebate Account	2021 DRA	4,359.4	97.4	4,456.8	D-1, Page 12	
8.	Transition Impact of Accounting Changes D/A	2021 TIACDA	4,435.8	-	4,435.8	D-1, Page 1	
9.	Electric Program Earnings Sharing D/A	2021 EPESDA	-	-	-	D-1, Page 23	
10.	Open Bill Revenue V/A	2021 OBRVA	-	-	-	D-1, Page 23	
11.	Ex-Franchise Third Party Billing Services V/A	2021 EXFTPBSVA	-	-	-	D-1, Page 23	
12.	RNG Injection Service V/A	2021 RINGISVA	-	-	-	D-1, Page 23	
13.	OEB Cost Assessment V/A	2021 OEBCAVA	2,550.3	57.2	2,607.5	D-1, Page 13	
14.	Dawn Access Costs D/A	2021 DACDA	1,968.0	37.7	2,005.7	D-1, Page 16	
15.	Pension and OPEB Forecast Accrual vs. Actual Cash Payment C	2021 P&OPEBFAVACPDVA	-	-	-	D-1, Page 23	
16.	Total EGD Rate Zone (for clearance)		33,040.0	594.3	33,634.3		
<u>Union Rate Zones Gas Supply Accounts</u>		<u>OEB Account Number</u>					
17.	Upstream Transportation Optimization	179-131	2021	8,616.3	165.0	8,781.3	E-1, Page 6
18.	Spot Gas Variance Account	179-107	2021	-	-	-	E-1, Page 58
19.	Unabsorbed Demand Costs Variance Account	179-108	2021	(1,665.6)	(45.1)	(1,710.7)	E-1, Page 1
20.	Base Service North T-Service TransCanada Capacity	179-153	2021	83.5	1.8	85.3	E-1, Page 52
21.	Total Gas Supply Accounts			7,034.2	121.7	7,155.9	
<u>Union Rate Zones Storage Accounts</u>							
22.	Short-Term Storage and Other Balancing Services	179-70	2021	3,576.9	68.5	3,645.4	E-1, Page 8
<u>Union Rate Zones Other Accounts</u>							
23.	Normalized Average Consumption	179-133	2021	18,997.4	430.8	19,428.2	E-1, Page 13
24.	Deferral Clearing Variance Account	179-132	2021	(3,120.4)	(76.7)	(3,197.1)	E-1, Page 21
25.	OEB Cost Assessment Variance Account	179-151	2021	-	-	-	E-1, Page 49
26.	Unbundled Services Unauthorized Storage Overrun	179-103	2021	-	-	-	E-1, Page 58
27.	Gas Distribution Access Rule Costs	179-112	2021	-	-	-	E-1, Page 58
28.	Conservation Demand Management	179-123	2021	-	-	-	E-1, Page 58
29.	Parkway West Project Costs	179-136	2021	(603.3)	(12.5)	(615.8)	E-1, Page 25
30.	Brantford-Kirkwall/Parkway D Project Costs	179-137	2021	(45.0)	(0.9)	(45.9)	E-1, Page 29
31.	Lobo C Compressor/Hamilton-Milton Pipeline Project Costs	179-142	2021	24.0	0.7	24.7	E-1, Page 41
32.	Lobo D/Bright C/Dawn H Compressor Project Costs	179-144	2021	(112.1)	(4.7)	(116.8)	E-1, Page 44
33.	Burlington-Oakville Project Costs	179-149	2021	(51.0)	(1.0)	(52.0)	E-1, Page 47
34.	Panhandle Reinforcement Project Costs	179-156	2021	(3,162.0)	(67.8)	(3,229.8)	E-1, Page 53
35.	Sudbury Replacement Project	179-162	2021	-	-	-	E-1, Page 58
36.	Parkway Obligation Rate Variance	179-138	2021	-	-	-	E-1, Page 58
37.	Unauthorized Overrun Non-Compliance Account	179-143	2021	-	-	-	E-1, Page 58
38.	Pension and OPEB Forecast Accrual vs. Actual Cash Payment C	179-157	2021	-	(1,345.6)	(1,345.6)	E-1, Page 56
39.	Unaccounted for Gas Volume Variance Account	179-135	2021	20,501.3	372.6	20,873.9	E-1, Page 31
40.	Unaccounted for Gas Price Variance Account	179-141	2021	8,151.4	156.1	8,307.5	E-1, Page 38
41.	Total Other Accounts			40,580.3	(549.0)	40,031.3	
42.	Total Union Rate Zones (for clearance)			51,191.4	(358.8)	50,832.6	
<u>EGI Accounts</u>							
43.	Earnings Sharing D/A	179-382	2021	-	-	-	C-1, Page 1
44.	Tax Variance - Accelerated CCA - EGI	179-383	2021	(19,162.6)	(419.1)	(19,581.7)	C-1, Page 12
45.	IRP Operating Costs Deferral Account	179-385	2021	57.7	1.1	58.8	C-1, Page 15
46.	IRP Capital Costs Deferral Account	179-386	2021	-	-	-	C-1, Page 1
47.	Expansion of Natural Gas Distribution Systems V/A	179-380	2021	-	-	-	C-1, Page 1
48.	Total EGI Accounts (for clearance)			(19,104.9)	(418.0)	(19,522.9)	
49.	Total Deferral and Variance Accounts (for clearance)			65,126.5	(182.5)	64,944.0	
<u>Not Being Requested for Clearance</u>							
50.	Accounting Policy Changes D/A - Pension - EGI	179-120	2021	169,431.8	-	169,431.8	C-1, Page 2
51.	Accounting Policy Changes D/A - Other - EGI	179-120	2019	(1,749.5)	(70.4)	(1,819.9)	C-1, Page 2
52.	Accounting Policy Changes D/A - Other - EGI	179-120	2020	(14,789.5)	(398.5)	(15,188.0)	C-1, Page 2
53.	Accounting Policy Changes D/A - Other - EGI	179-120	2021	(13,864.6)	(308.4)	(14,173.0)	C-1, Page 2
54.	Tax Variance - Integration Capital Additions - EGI	179-383	2020	(3,736.3)	(56.7)	(3,793.0)	C-1, Page 12
55.	Tax Variance - Integration Capital Additions - EGI	179-383	2021	(10,462.6)	(158.8)	(10,621.4)	C-1, Page 12
56.	Incremental Capital Module Deferral Account - EGD	2020 ICMDA	2020	(254.0)	(5.8)	(259.8)	C-1, Page 1
57.	Incremental Capital Module Deferral Account - EGD	2021 ICMDA	2021	175.5	3.8	179.3	C-1, Page 1
58.	Incremental Capital Module Deferral Account - UGL	179-159	2019	(6,869.6)	(265.3)	(7,134.9)	C-1, Page 1
59.	Incremental Capital Module Deferral Account - UGL	179-159	2020	(5,615.4)	(148.5)	(5,763.8)	C-1, Page 1
60.	Incremental Capital Module Deferral Account - UGL	179-159	2021	(14,353.4)	(291.8)	(14,645.2)	C-1, Page 1
61.	Impacts Arising from the COVID-19 Emergency D/A - EGI	2020 IACEDA	2020	1,377.5	34.2	1,411.7	C-1, Page 1
62.	Impacts Arising from the COVID-19 Emergency D/A - EGI	2021 IACEDA	2021	34.3	0.7	35.0	C-1, Page 1
63.	Total of Accounts not being requested for clearance			99,324.2	(1,665.4)	97,658.8	

APPENDIX B – ENBRIDGE GAS MRPM RESULTS

Year	Month	LUG Number of Active Meters to be Read	LEGD Number of Active Meters to be Read	Total Number of Active Meters to be Read	LUG Number of Meters with No Read for 4 Consecutive Months or More	LEGD Number of Meters with No Read for 4 Consecutive Months or More	Total Number of Meters with No Read for 4 Consecutive Months or More	LUG Meter Performance Measurement (%)	LEGD Meter Performance Measurement (%)	Total Meter Performance Measurement (%)
2021	Jan	1,523,171	2,270,779	3,793,950	87,150	61,944	149,094	5.72%	2.73%	3.93%
2021	Feb	1,525,372	2,272,427	3,797,799	65,003	79,710	144,713	4.26%	3.51%	3.81%
2021	Mar	1,526,186	2,269,396	3,800,582	79,253	89,680	168,933	5.19%	3.95%	4.44%
2021	Apr	1,527,092	2,276,158	3,803,250	78,278	84,991	163,269	5.13%	3.73%	4.29%
2021	May	1,525,079	2,278,401	3,803,480	75,441	77,502	152,943	4.95%	3.40%	4.02%
2021	Jun	1,526,699	2,280,673	3,807,372	79,569	66,522	146,091	5.21%	2.92%	3.84%
2021	Jul	1,541,863	2,282,327	3,824,190	102,421	64,656	167,077	6.64%	2.83%	4.37%
2021	Aug	1,544,919	2,284,463	3,829,382	118,616	67,301	185,917	7.68%	2.95%	4.86%
2021	Sep	1,546,054	2,286,555	3,832,609	183,679	69,389	253,068	11.88%	3.03%	6.60%
2021	Oct	1,548,594	2,288,890	3,837,484	196,823	73,613	270,436	12.71%	3.22%	7.05%
2021	Nov	1,551,822	2,292,183	3,844,005	179,444	72,271	251,715	11.56%	3.15%	6.55%
2021	Dec	1,553,805	2,294,521	3,848,326	160,750	76,794	237,544	10.35%	3.35%	6.17%
2022	Jan	1,556,254	2,296,000	3,852,254	171,474	98,121	269,595	11.02%	4.27%	7.00%
2022	Feb	1,557,667	2,297,637	3,855,304	186,038	136,729	322,767	11.94%	5.95%	8.37%
2022	Mar	1,559,400	2,299,720	3,859,120	201,978	145,373	347,351	12.95%	6.32%	9.00%
2022	Apr	1,560,824	2,301,911	3,862,735	178,014	104,886	282,900	11.41%	4.56%	7.32%
2022	May	1,562,122	2,303,987	3,866,109	130,312	57,530	187,842	8.34%	2.50%	4.86%
2022	Jun	1,563,411	2,305,601	3,869,012	64,899	33,179	98,078	4.15%	1.44%	2.53%
2022	Jul	1,564,411	2,307,371	3,871,782	60,737	29,276	90,013	3.88%	1.27%	2.32%
2022	Aug	1,565,346	2,309,463	3,874,809	51,507	34,260	85,767	3.29%	1.48%	2.21%

* The 2022 results set out above are preliminary, and the final filed results may be different when all results are known at the end of the year.