



Ontario
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BY EMAIL

April 21, 2023

Ms. Nancy Marconi
Registrar
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4
Registrar@oeb.ca

Dear Ms. Marconi:

Re: **Enbridge Gas Inc. (Enbridge Gas)**
2024 Rebasing Application
Expert Evidence of Intergrupp Consultants Ltd.
OEB File No. EB-2022-0200

In accordance with Procedural Order No. 5 issued on April 13, 2023, please find attached the evidence of Patrick Bowman and Hayitbay Mahmudov of Intergrupp Consultants Ltd. (Intergrupp), which is filed on behalf of Ontario Energy Board Staff. Intergrupp's evidence on Enbridge Gas's proposed depreciation used for setting its 2024 rates in this application is filed as Exhibit M – OEB Staff Depreciation Evidence. Intergrupp's evidence provides an independent assessment and findings on Enbridge Gas's evidence on proposed depreciation, including the depreciation study prepared by Enbridge Gas's expert Concentric Advisors on the annual depreciation accrual rates and amounts.

Also attached are the Acknowledgement of Expert's Duty forms signed by Messrs. Bowman and Mahmudov in accordance with Section 13A of the Ontario Energy Board's *Rules of Practice and Procedure*. Messrs. Bowman and Mahmudov's resumes can be found in the Appendix to Intergrupp's evidence.

Any questions relating to this letter should be directed to myself at donna.kwan@oeb.ca or at 416-440-7648.

Yours truly,

Donna Kwan
Senior Advisor, Incentive Rate-Settling & Regulatory Accounting

Att.

cc: All registered parties to EB-2022-0200