

November 28, 2023

**VIA RESS AND EMAIL**

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

Dear Nancy Marconi:

**Re: Enbridge Gas Inc. (Enbridge Gas)  
Ontario Energy Board (OEB) File No.: EB-2023-0092  
2022 Utility Earnings and Disposition of Deferral & Variance Account  
Balances - Settlement Proposal**

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In accordance with the OEB's Procedural Order No. 1 dated August 3, 2023, 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, please do not hesitate to contact me.

Sincerely,

Richard Wathy  
Technical Manager, Regulatory Applications

cc.: D. Stevens (Aird & Berlis)  
EB-2023-0092 Intervenor

# **SETTLEMENT PROPOSAL**

**Enbridge Gas Inc.**

**2022 Earnings Sharing and Deferral and Variance Account Clearances**

**November 28, 2023**

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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 2022, which was the fourth 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 rate zones; therefore, the accounts for each legacy rate zone 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 June 14, 2023. On July 10, 2023, the OEB issued its Notice of Hearing in this proceeding.

In Procedural Order No. 1, dated August 3, 2023, the OEB established the process to address the application, up to and including a Settlement Conference (with changes to the dates ordered in a letter dated October 27, 2023).

A Settlement Conference was held on November 16 and 17, 2023. 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)
- Energy Probe Research Foundation (EP)
- Federation of Rental-Housing Providers of Ontario (FRPO)
- Ontario Greenhouse Vegetable Growers (OGVG)
- School Energy Coalition (SEC)
- Six Nations Natural Gas Company Limited (SNNG)

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 and in the discussions following 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 (2022 S&TDA)
  - (b) Transactional Services Deferral Account (2022 TSDA)
  - (c) Unaccounted for Gas Variance Account (2022 UAFVA)
  - (d) Average Use True-Up Variance Account (2022 AUTUVA)
  - (e) Deferred Rebate Account (2022 DRA)
  - (f) Transition Impact of Accounting Changes Deferral Account (2023 TIACDA)
  - (g) OEB Cost Assessment Variance Account (2022 OEBCAVA)
  - (h) Dawn Access Costs Deferral Account (2022 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 Costs 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) Parkway Obligation Rate Variance Account (179-138)
  - (o) Unauthorized Overrun Non-Compliance Account (179-143)

- (p) Pension and OPEB Forecast Accrual vs Actual Cash Payment Differential Variance Account (179-157)
- (q) Unaccounted for Gas (UFG) Volume Variance Account (179-135)
- (r) 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 these items.

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

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. 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 is set out in the prefiled evidence at Exhibit C, Tab 1, Schedule 1.

The prefiled evidence (including the 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 2022 that 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, with three qualifications.

First, the clearance of the 2022 EGD and Union rate zone accounts associated with unaccounted-for gas (UFG) is agreed on an interim basis. Enbridge Gas will file further evidence with the 2023 Deferral Account Clearance application, describing its ongoing review and investigation of UFG.

Second, parties have agreed that Enbridge Gas will not clear the minor (\$2,860) amount included in the Integrated Resource Planning Operating Costs Deferral Account related to lost revenues from a customer who turned back capacity to support an IRP project. This amount will be carried forward to the 2023 account. In the 2023 Deferral Account Clearance application, Enbridge Gas will file evidence about the appropriateness of recovering foregone revenue resulting from IRP Plans and the conditions under which Enbridge Gas would seek recovery of such amounts.

Third, the clearance of the Parkway West Project Costs Account is on a final basis, rather than on an interim basis as originally requested. This is because the rate base amount associated with that project has now been resolved as part of the EB-2022-0200 rebasing proceeding.

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, 2024 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 minor change to the Integrated Resource Planning Operating Costs Deferral Account, as well as the updated interest amounts associated with the April 1, 2024 disposition.

## **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 (Exhibit B and Exhibit C, Tab 1, Schedule 1), 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 2022 ESMDA, therefore no clearance is requested.

The APCDA balance is being addressed in the EB-2022-0200 rebasing proceeding. The forecast balance will be cleared through the Rate Order for that proceeding, with the final balance to be addressed in the 2023 Deferral Account Clearance application.

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 2022 earnings sharing amount for the amalgamated utility, indicating that Enbridge Gas was not in an earnings sharing position for 2022 as its achieved return on equity is below the threshold required for sharing. Therefore, no amount was recorded in the ESMDA.

For the purposes of settlement, the parties accept Enbridge Gas’s as-filed 2022 earnings sharing calculation, and the determination that there was no 2022 amount for earnings sharing.

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

A-3	Overview and Approvals Requested
B-1	2022 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.EP-1 to 4	EP Interrogatories #1 to 4
I.FRPO.1-7 & 9	FRPO Interrogatories #1 to 7 and 9
I.OGVG-1	OGVG Interrogatory #1

### **(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 would be entitled to take any position as to the appropriate balance, allocation and disposition methodology for amounts recorded in the APCDA.

In Phase 1 of the 2024 rebasing proceeding (EB-2022-0200), the question of the disposition of the APCDA was addressed in argument. The OEB's decision is pending. The disposition of the APCDA, reflecting the OEB's decision in EB-2022-0200, will be addressed in the Rate Order for that proceeding, with the final balance to be addressed in the 2023 Deferral Account Clearance application.

In light of the foregoing, 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

### **(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 2022 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 2022 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 are being reviewed as part of Enbridge Gas's EB-2022-0200 rebasing proceeding. In Phase 1 of the rebasing proceeding, the question of the treatment of amalgamation/integration capital assets, as well as related TVDA balances, was addressed in argument. The OEB's decision is pending. The disposition of the TVDA balance related to amalgamation/integration projects, reflecting the OEB's decision, will be addressed in the Rate Order for that proceeding, with the final balance to be addressed in the 2023 Deferral Account Clearance 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 2022 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.

There is a small amount (\$2,860) included in the 2022 IRP Operating Costs Deferral Account related to foregone revenue from a customer who turned back capacity as part of an IRP project in Kingston (Exhibit C, Tab 1, page 24). Parties do not agree on the clearance of this part of the account balance. Instead, parties agree that this amount will be carried forward to the 2023 account. In the 2023 Deferral Account Clearance application, Enbridge Gas will file evidence about the appropriateness of recovering

foregone revenue resulting from IRP Plans and the proposed conditions under which Enbridge Gas would seek recovery of such amounts.

**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 2022 Combined Deferral Account Balances
I.STAFF.9 and 10	Staff Interrogatories #9 and 10
I.FRPO.8	FRPO 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. A copy of that document (to reflect updated interest balances relevant to an April 1, 2024 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 (2022 S&TDA)
- (b) Transactional Services Deferral Account (2022 TSDA)
- (c) Unaccounted for Gas Variance Account (2022 UAFVA)
- (d) Average Use True-Up Variance Account (2022 AUTUVA)
- (e) Deferred Rebate Account (2022 DRA)
- (f) Transition Impact of Accounting Changes Deferral Account (2023 TIACDA)
- (g) OEB Cost Assessment Variance Account (2022 OEBCAVA)
- (h) Dawn Access Costs Deferral Account (2022 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	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

**(a) Storage and Transportation Deferral Account (2022 S&TDA)**

All parties agree that the principal balance in the 2022 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.EP.5	EP Interrogatory #5
I.FRPO.2, 4 & 5 (CONFIDENTIAL)	FRPO Confidential Interrogatories #2.1, 4.1 and 5.1

**(b) Transactional Services Deferral Account (2022 TSDA)**

All parties agree that the principal balance in the 2022 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.5	Staff Interrogatory #5

**(c) Unaccounted for Gas Variance Account (2022 UAFVA)**

All parties agree that the principal balance in the 2022 UAFVA, 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 balance is on an interim basis until further evidence describing the Company's ongoing review and investigation of UAF/UFG is provided in the 2023 Deferral Account Clearance application, as described in more detail at Item 3(q) 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	2022 UAFVA
I.STAFF.6	Staff Interrogatory #6
I.EP.6 and 7	EP Interrogatories #6 and 7
I.FRPO-15 to 20	FRPO Interrogatories #15-20

**(d) Average Use True-Up Variance Account (2022 AUTUVA)**

All parties agree that the principal balance in the 2022 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 (2022 DRA)**

All parties agree that the principal balance in the 2022 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

**(f) Transition Impact of Accounting Changes Deferral Account (2023 TIACDA)**

All parties agree that the principal balance in the 2023 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 (2022 OEBCAVA)**

All parties agree that the principal balance in the 2022 OEBCAVA, 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

**(h) Dawn Access Costs Deferral Account (2022 DACDA)**

All parties agree that the principal balance in the 2022 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. A copy of that document (with updates to reflect updated interest balances relevant to an April 1, 2024 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.

- (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 Costs 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) Parkway Obligation Rate Variance Account (179-138)
- (o) Unauthorized Overrun Non-Compliance Account (179-143)
- (p) Pension and OPEB Forecast Accrual vs Actual Cash Payment Differential Variance Account (179-157)
- (q) Unaccounted for Gas (UFG) Volume Variance Account (179-135)
- (r) Unaccounted for Gas (UFG) Price Variance Account (179-141)

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

A-3	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.FRPO.21	FRPO Interrogatory #21

**(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.

**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.7	Staff Interrogatory #7

**(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.



In connection with the resolution of this account, Enbridge Gas is filing an update to its evidence correcting an error in the 2021 balance of this account that was cleared last year. The error is found at Exhibit E, Tab 1, Schedule 2, in line 9 related to UFG costs for 2021 and in the corresponding totals. The UFG costs for 2021 were understated. No updated clearance of the 2021 account is sought, but the update is provided in order to show that the increase in the balance in this account between 2021 and 2022 is smaller than had been shown in the prefiled evidence.

**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 14	FRPO Interrogatories #10 to 14

**(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-1-5	Breakdown of Balances by Rate Class in the NAC Deferral Account
I.STAFF.11 and 12	Staff Interrogatories #11 and 12

**(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

**(g) 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

**(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 a final basis. This is different from Enbridge Gas's as-filed request for interim clearance. The interim clearance request was based on the requirement that there be a final review of project costs before the account is cleared. In the EB-2022-0200 Settlement Proposal, the rate base amounts to 2022 (including this project) were agreed and approved. Therefore, parties agree that it is appropriate for clearance of the account to be on a final basis.

**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 Costs Account (179-137)**

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

**(j) Lobo C Compressor/Hamilton-Milton Pipeline Project Costs Account (179-142)**

All parties agree that the principal balance in the Lobo C Compressor/Hamilton-Milton Pipeline 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

**(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-1-6	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) Parkway Obligation Rate Variance Account (179-138)**

All parties agree that the principal balance in the Parkway Obligation Rate 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

**(o) Unauthorized Overrun Non-Compliance Account (179-143)**

All parties agree that the principal balance in the Unauthorized Overrun Non-Compliance 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

**(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) Volume Variance Account (179-135)**

All parties agree that the principal balance in the Unaccounted for Gas (UFG) Volume Variance 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 until the further evidence describing the Company's ongoing review and investigation of UAF/UFG is provided in the 2023 Deferral Account Clearance application, as described in more detail below (this same provision applies to items 2(c) and 3(r)).

In connection with the settlement of this item (as well as items 2(c) and 3(r), each of which also relate to UAF/UFG), Enbridge Gas agrees that it will address the following items in evidence in the 2023 Deferral Account Clearance application:

Detailed evidence will be filed about the items learned and future plans arising from the ongoing review and investigation of UFG (see Exhibit I.Staff.6), including (without limitation):

- (a) the work completed by Enbridge Gas during 2023 and 2024 and the resulting observations and learnings,

- (b) the impact on UFG from “no bill” customers / volumes that are later billed,
- (c) the role, if any, played by line pack in transmission and other high pressure systems in the incidence and determination of UFG,
- (d) the Company’s investigation plan for assessing fugitive emissions, as agreed in the EB-2022-0200 Settlement Proposal – Exhibit O1, Tab 1, Schedule 1, Issue 18(d), page 37.

**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.EP.8 and 9	EP Interrogatories #8 and 9
I.FRPO.22 to 24	FRPO Interrogatories #22 to 24

**(r) 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.

All parties agree that the clearance of this account is on an interim basis until further evidence describing the Company’s ongoing review and investigation of UAF/UFG is provided in the 2023 Deferral Account Clearance application, as described in more detail at Item 3(q) 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

**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 April 2024, in conjunction with Enbridge Gas’s April 1, 2024 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 April 1, 2024 clearance date, as described herein).

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

A-3	Overview and Approvals Required
C-1-1	Deferral and Variance Actual and Forecast Balances
F-1	Allocation and Disposition of Deferral and Variance 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 – Unit Rate and Type of Service
F-3-2	Union – Balances to be Cleared
F-3-3	Union – Classification and Allocation of Deferral Variance Account Balances
F-3-4	Union – Unit Rates for Disposition
F-3-5	Union – Bill Adjustment for Typical Customer

APPENDIX A  
ENBRIDGE GAS  
DEFERRAL & VARIANCE ACCOUNT  
ACTUAL & FORECAST BALANCES

				Col. 1	Col. 2	Col. 3	Col. 4
				Forecast for clearance at April 1, 2024			
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	2022 S&TDA		8,074.4	614.4	8,688.8	D-1, Page 2
2.	Transactional Services D/A	2022 TSDA		(31,234.7)	(2,004.5)	(33,239.2)	D-1, Page 4
3.	Unaccounted for Gas V/A	2022 UAFVA		41,400.4	2,800.6	44,201.0	D-1, Page 6
4.	Total Commodity Related Accounts			18,240.1	1,410.5	19,650.6	
<u>EGD Rate Zone Non Commodity Related Accounts</u>							
5.	Average Use True-Up V/A	2022 AUTUVA		6,904.5	443.1	7,347.6	D-1, Page 10
6.	Gas Distribution Access Rule Impact D/A	2022 GDARIDA		-	-	-	D-1, Page 23
7.	Deferred Rebate Account	2022 DRA		(72.7)	(10.0)	(82.7)	D-1, Page 12
8.	Transition Impact of Accounting Changes D/A	2023 TIACDA		4,435.8	-	4,435.8	D-1, Page 1
9.	Electric Program Earnings Sharing D/A	2022 EPESDA		-	-	-	D-1, Page 23
10.	Open Bill Revenue V/A	2022 OBRVA		-	-	-	D-1, Page 23
11.	Ex-Franchise Third Party Billing Services V/A	2022 EXFTPBSVA		-	-	-	D-1, Page 23
12.	OEB Cost Assessment V/A	2022 OEBCAVA		3,104.8	239.8	3,344.6	D-1, Page 13
13.	Dawn Access Costs D/A	2022 DACDA		1,184.8	76.0	1,260.8	D-1, Page 16
14.	Pension and OPEB Forecast Accrual vs. Actual Cash Payme	2022 P&OPEBAVACPDVA		-	-	-	D-1, Page 23
15.	Total EGD Rate Zone (for clearance)			33,797.3	2,159.4	35,956.7	
<u>Union Rate Zones Gas Supply Accounts</u>				<u>OEB Account</u>			
16.	Upstream Transportation Optimization	179-131	2022	8,899.7	571.1	9,470.8	E-1, Page 6
17.	Spot Gas Variance Account	179-107	2022	-	-	-	E-1, Page 58
18.	Unabsorbed Demand Costs Variance Account	179-108	2022	(5,623.7)	(429.9)	(6,053.6)	E-1, Page 1
19.	Base Service North T-Service TransCanada Capacity	179-153	2022	83.3	6.4	89.7	E-1, Page 52
20.	Total Gas Supply Accounts			3,359.3	147.6	3,506.9	
<u>Union Rate Zones Storage Accounts</u>							
21.	Short-Term Storage and Other Balancing Services	179-70	2022	4,446.1	282.6	4,728.7	E-1, Page 8
<u>Union Rate Zones Other Accounts</u>							
22.	Normalized Average Consumption	179-133	2022	8,769.8	696.2	9,466.0	E-1, Page 13
23.	Deferral Clearing Variance Account	179-132	2022	1,978.0	164.7	2,142.7	E-1, Page 21
24.	OEB Cost Assessment Variance Account	179-151	2022	1,254.2	96.7	1,350.9	E-1, Page 49
25.	Unbundled Services Unauthorized Storage Overrun	179-103	2022	-	-	-	E-1, Page 58
26.	Gas Distribution Access Rule Costs	179-112	2022	-	-	-	E-1, Page 58
27.	Conservation Demand Management	179-123	2022	-	-	-	E-1, Page 58
28.	Parkway West Project Costs	179-136	2022	(603.7)	(45.6)	(649.3)	E-1, Page 25
29.	Brantford-Kirkwall/Parkway D Project Costs	179-137	2022	(35.0)	(2.5)	(37.5)	E-1, Page 29
30.	Lobo C Compressor/Hamilton-Milton Pipeline Project Costs	179-142	2022	240.0	15.0	255.0	E-1, Page 41
31.	Lobo D/Bright C/Dawn H Compressor Project Costs	179-144	2022	1,315.6	73.6	1,389.2	E-1, Page 44
32.	Burlington-Oakville Project Costs	179-149	2022	(48.0)	(3.6)	(51.6)	E-1, Page 47
33.	Panhandle Reinforcement Project Costs	179-156	2022	(3,149.1)	(235.7)	(3,384.8)	E-1, Page 53
34.	Sudbury Replacement Project	179-162	2022	-	-	-	E-1, Page 58
35.	Parkway Obligation Rate Variance	179-138	2022	(81.0)	(5.2)	(86.2)	E-1, Page 58
36.	Unauthorized Overrun Non-Compliance Account	179-143	2022	(144.9)	(12.0)	(156.9)	E-1, Page 58
37.	Pension and OPEB Forecast Accrual vs. Actual Cash Payme	179-157	2022	-	(3,443.7)	(3,443.7)	E-1, Page 56
38.	Unaccounted for Gas Volume Variance Account	179-135	2022	40,046.6	2,570.0	42,616.6	E-1, Page 31
39.	Unaccounted for Gas Price Variance Account	179-141	2022	9,785.0	655.6	10,440.6	E-1, Page 38
40.	Total Other Accounts			59,327.5	523.5	59,851.0	
41.	Total Union Rate Zones (for clearance)			67,132.9	953.6	68,086.5	
<u>EGI Accounts</u>							
42.	Earnings Sharing D/A	179-382	2022	-	-	-	C-1, Page 1
43.	Tax Variance - Accelerated CCA - EGI	179-383	2022	(29,236.7)	(2,162.4)	(31,399.1)	C-1, Page 12
44.	IRP Operating Costs Deferral Account	179-385	2022	2,156.5	158.5	2,315.0	C-1, Page 15
45.	IRP Capital Costs Deferral Account	179-386	2022	-	-	-	C-1, Page 1
46.	Green Button Initiative Deferral Account	179-387	2022	-	-	-	
47.	Expansion of Natural Gas Distribution Systems V/A	179-380	2022	-	-	-	C-1, Page 1
48.	Total EGI Accounts (for clearance)			(27,080.2)	(2,004.0)	(29,084.2)	
49.	Total Deferral and Variance Accounts (for clearance)			73,850.0	1,109.0	74,959.0	
<u>Not Being Requested for Clearance</u>							
50.	Accounting Policy Changes D/A - Pension - EGI	179-120	2022	160,288.8	-	160,288.8	C-1, Page 2
51.	Accounting Policy Changes D/A - Other - EGI	179-120	2019	(1,749.5)	(180.5)	(1,930.0)	C-1, Page 2
52.	Accounting Policy Changes D/A - Other - EGI	179-120	2020	(14,789.5)	(1,328.8)	(16,118.3)	C-1, Page 2
53.	Accounting Policy Changes D/A - Other - EGI	179-120	2021	(13,864.6)	(1,180.5)	(15,045.1)	C-1, Page 2
54.	Accounting Policy Changes D/A - Other - EGI	179-120	2022	62,752.5	3,733.5	66,486.0	C-1, Page 2
55.	Tax Variance - Integration Capital Additions - EGI	179-383	2020	(3,736.3)	(301.2)	(4,037.5)	C-1, Page 12
56.	Tax Variance - Integration Capital Additions - EGI	179-383	2021	(10,178.9)	(829.1)	(11,008.0)	C-1, Page 12
57.	Tax Variance - Integration Capital Additions - EGI	179-383	2022	6,882.8	484.9	7,367.8	C-1, Page 12
58.	Incremental Capital Module Deferral Account - EGD	2020 ICMDA	2020	(254.0)	(21.8)	(275.8)	C-1, Page 1
59.	Incremental Capital Module Deferral Account - EGD	2021 ICMDA	2021	175.5	14.9	190.4	C-1, Page 1
60.	Incremental Capital Module Deferral Account - EGD	2022 ICMDA	2022	(6,873.6)	(437.8)	(7,311.4)	C-1, Page 1
61.	Incremental Capital Module Deferral Account - UGL	179-159	2019	(6,869.6)	(697.4)	(7,567.0)	C-1, Page 1
62.	Incremental Capital Module Deferral Account - UGL	179-159	2020	(5,615.4)	(501.7)	(6,117.1)	C-1, Page 1
63.	Incremental Capital Module Deferral Account - UGL	179-159	2021	(14,353.4)	(1,194.6)	(15,548.0)	C-1, Page 1
64.	Incremental Capital Module Deferral Account - UGL	179-159	2022	(1,719.3)	(126.0)	(1,845.3)	C-1, Page 1
65.	RNG Injection Service V/A	2022 RNGISVA	2022	(159.2)	(10.0)	(169.2)	D-1, Page 23
66.	Impacts Arising from the COVID-19 Emergency D/A - EGI	2020 IACEDA	2020	1,377.5	120.9	1,498.4	C-1, Page 1
67.	Impacts Arising from the COVID-19 Emergency D/A - EGI	2021 IACEDA	2021	34.3	2.9	37.2	C-1, Page 1
68.	IRP Operating Costs Deferral Account	179-385	2022	2.9	0.0	2.9	C-1, Page 15
69.	Total of Accounts not being requested for clearance			151,351.1	(2,452.3)	148,898.8	