



Ontario | Commission  
Energy | de l'énergie  
Board | de l'Ontario

BY EMAIL

July 2, 2025

Ritchie Murray  
Acting Registrar  
Ontario Energy Board  
2300 Yonge Street, 27<sup>th</sup> Floor  
Toronto, ON M4P 1E4  
[Registrar@oeb.ca](mailto:Registrar@oeb.ca)

Dear Mr. Murray:

**Re: Ontario Energy Board (OEB) Staff Submission  
Enbridge Gas Inc.  
2023 Utility Earnings and Disposition of Deferral and Variance Account  
Balances  
OEB File Number: EB-2024-0125**

---

Please find attached OEB staff's submission in the above referenced proceeding, pursuant to Procedural Order No. 4.

Yours truly,

Catherine Nguyen  
Advisor, Natural Gas Applications

Encl.

c: All parties in EB-2024-0125



# **ONTARIO ENERGY BOARD**

## **OEB Staff Submission**

**Enbridge Gas Inc.**

### **2023 Deferral and Variance Account Disposition and Earnings Sharing Application**

**EB-2024-0125**

**July 2, 2025**

## INTRODUCTION

Enbridge Gas filed an application with the OEB on May 31, 2024, under section 36 of the *Ontario Energy Board Act, 1998*, for an order approving the disposition of amounts recorded in certain deferral and variance accounts (DVAs) to December 31, 2023, together with interest to December 31, 2024, and for a review of the 2023 earnings sharing amount.

A settlement conference was originally conducted from September 16 to 18, 2024. The parties participating in the settlement conference reached a complete settlement on the disposition of all 2023 DVA balances that were requested for disposition in this proceeding.

Some key elements of the settlement proposal included:

- A reduction in the Getting Ontario Connected Act Variance Account (GOCAVA) balance from \$31.9 million to \$25.0 million.
- The clearance of the 2023 Unaccounted for Gas (UFG) balances on an interim basis, pending further evidence from Enbridge Gas on its fugitive emissions investigations in its 2024 DVA clearance application
- The \$800,000 budget for the Indigenous Working Group for 2025
- The commitment by Enbridge Gas to report on Integrated Resource Planning (IRP) outcomes and ratepayer benefits in future IRP deferral account clearance applications.
- An agreement on Enbridge Gas's Fugitive Emissions Measurement Plan, subject to certain modifications and additional commitments and the establishment of a time-limited 2025 Fugitive Emissions Measurement Plan Pilot deferral account for Enbridge Gas to recover implementation costs, capped at \$2.6 million.

Following a one-day continuation of the settlement conference and further opportunities for parties to provide additional clarification on aspects of the settlement proposal, the OEB issued a Decision on the Settlement Proposal and Procedural Order No. 4. The OEB did not approve the settlement proposal citing specific concerns related to the proposed 2025 Fugitive Emissions Measurement Plan Pilot Deferral Account. The OEB made provision for the filing of Enbridge Gas's argument-in-chief and written submissions from parties.

As set out in its argument-in-chief (and generally consistent with its prefiled evidence), Enbridge Gas is seeking approval to dispose of the 2023 DVA accounts on an as-filed basis with the January 1, 2026 Quarterly Rate Adjustment Mechanism (QRAM) proceeding. This includes approval to dispose of the as-filed 2023 GOCAVA balances and the disposition of the as-filed 2023 UFG account on a final basis. Regarding the previous interim clearances of the 2021 and 2022 UFG accounts, Enbridge Gas requests that the treatment of these accounts be

considered final. Enbridge Gas is also requesting approval of the \$800,000 budget for the Indigenous Working Group for 2025 as set out in the 2024 Indigenous Working Group Report filed as part of its evidence.

A summary of the 2023 DVA balances Enbridge Gas proposes to clear, with interest amounts reflecting a January 1, 2026 disposition is provided at Schedule A to this submission.

In its argument-in-chief, Enbridge Gas stated that it has considered the OEB's comments about the Fugitive Emissions Measurement Plan (and related new deferral account) and has decided not to proceed with this initiative. Enbridge Gas also stated that it is prepared to include the agreed additional reporting for the IRP Operating Costs Deferral Account as outlined in the settlement proposal.<sup>1</sup>

OEB staff supports the disposition of Enbridge Gas's as-filed 2023 DVA balances, with the exception of the GOCAVA balance. This includes the disposition of the as-filed 2023 UFG balances and the treatment of the previous interim clearance of 2021 and 2022 UFG accounts on a final basis. OEB staff does not object to the proposed 2025 budget for the Indigenous Working Group. OEB staff has provided additional comments in relation to the proposed GOCAVA balance and other matters below.

---

<sup>1</sup> Exhibit N1, Tab 1, Schedule 1, pg. 10

## PROCESS

A settlement conference was initially held on September 16 to 18, 2024. The parties reached a settlement on all DVA balances requested for disposition in the proceeding and the method for allocating and disposing these balances. The parties also reached a settlement on the proposed Fugitive Emissions Measurement Plan and the Indigenous Working Group's budget for 2025.

Enbridge Gas filed a settlement proposal and draft rate order on October 10, 2024, for the OEB's consideration. OEB staff filed a submission supporting the settlement proposal on October 17, 2024.

The OEB issued a Decision on the Settlement Proposal and Procedural Order No. 2 on January 28, 2025, expressing concerns about the settlement proposal and making provision for a one-day continuation of the settlement conference on February 4, 2025.

On February 4, 2025, the parties participated in a one-day continuation of the settlement conference.

On February 19, 2025, Enbridge Gas filed a letter on behalf of the parties responding to the concerns expressed by the OEB.

In Procedural Order No. 3 issued March 4, 2025, the OEB did not accept the settlement proposal but provided the parties with another opportunity to respond to its concerns, specifically related to the proposed Fugitive Emissions Measurement Plan.

Enbridge Gas filed the parties' responses to the OEB's questions on March 18, 2025.

On May 27, 2025, the OEB issued a Decision on the Settlement Proposal and Procedural Order No. 4. The OEB did not approve the settlement proposal, citing specific concerns with the proposed new 2025 Fugitive Emissions Measurement Plan Pilot Deferral Account. In that procedural order, the OEB made provision for the filing of written submissions on all approvals sought in Enbridge Gas's application.

On June 17, 2025, Enbridge Gas filed its argument-in-chief.

## OEB STAFF SUBMISSION

In Procedural Order No. 4, the OEB directed parties to identify in their submissions, including Enbridge Gas in its argument-in-chief, the issues that parties remain in agreement on.

Enbridge Gas stated that following Procedural Order No. 4, it communicated with parties about its proposed positions for its argument-in-chief. These positions include:

- Approval to dispose of the 2023 DVA accounts on an as-filed basis, with interest to January 1, 2026, including the as-filed GOCAVA balance
- Treatment of the previous interim clearances of the 2021 and 2022 UFG accounts be considered final
- Approval of the \$800,000 budget for the Indigenous Working Group for 2025
- Commitment to file additional future reporting in connection with its IRP Operating Costs Deferral Account as set out in the settlement proposal

Enbridge Gas advised that parties indicated no specific disputes with Enbridge Gas's proposed positions with the exception of the clearance of the as-filed balances for the 2023 GOCAVA and the 2021 to 2023 UFG accounts.

OEB staff supports the disposition of Enbridge Gas's as-filed 2023 DVA balances, with the exception of the GOCAVA balance. For the reasons discussed below, OEB staff submits that vital main standby (VMS)-related costs should be excluded from the GOCAVA balance. OEB staff supports the disposition of the as-filed 2023 UFG balances, as well as the final treatment of the previously cleared 2021 and 2022 UFG balances. OEB staff does not object to the proposed 2025 budget for the Indigenous Working Group, subject to the comments provided below. In addition, OEB staff supports Enbridge Gas's commitment to enhanced reporting for the IRP Operating Costs Deferral Account.

OEB staff acknowledges that Enbridge Gas is no longer proceeding with the Fugitive Emissions Measurement Plan at this time. OEB staff takes no position on this issue.

OEB staff also submits that Enbridge Gas's proposal to dispose of the 2023 DVA balances with its January 1, 2026 QRAM is appropriate.

OEB staff has provided further context and comments below.

### Getting Ontario Connected Act Variance Account

Enbridge Gas seeks to dispose of the as-filed 2023 balance in the GOCAVA which is a debit of \$31.9 million, plus interest.

The OEB approved the establishment of the GOCAVA in the GOCAVA proceeding.<sup>2</sup> The purpose of the GOCAVA is to track incremental pipeline locate costs resulting from the enactment of Bill 93<sup>3</sup>. In the GOCAVA decision, the OEB stated<sup>4</sup>:

The OEB finds it appropriate to establish an industry-wide generic variance account, to allow all electricity and gas distributors to record incremental costs of locates resulting from the implementation of Bill 93.

Specifically, the OEB-approved accounting order provides that gas utilities may establish a GOCAVA to record the variance between locate costs resulting from Bill 93 and the approved cost included in base rates.<sup>5</sup> In the GOCAVA proceeding, the OEB also indicated that only amounts incurred on or after April 1, 2023, were to be recorded in this account.

Enbridge Gas's average locate times in 2021 and 2022 were 13 days and 15 days respectively. Bill 93 legislates a 5-day locate delivery mandate and introduces administrative penalties for non-compliance. To meet the new 5-day locate delivery timeline, locate service providers (LSPs) were required to onboard a significant amount of new locators and increase locator wages to attract and retain qualified talent. Enbridge Gas stated that as a result, its locating costs increased significantly. Enbridge Gas stated that the 2021 average external contractor cost per locate was \$34 and the 2023 average external contractor cost per locate was \$72, a 111% increase. Enbridge Gas also stated that the 2021 average external contractor cost per hour was \$82 and the 2023 average external contractor cost per hour was \$146, a 78% increase.

Enbridge Gas stated that Bill 93 directly resulted in incremental costs outside of base rates in two areas: the cost of the locate itself and VMS costs.

VMS is a program, requiring an LSP skillset, designed to ensure public safety when excavations take place in the vicinity of vital natural gas infrastructure in the public right-of-way. Enbridge Gas stated that Bill 93 has resulted in increased labour rates for LSPs which has created parallel incremental costs in the Enbridge Gas VMS program since this service is performed by the same contractors.

Enbridge Gas included these incremental external locator costs for the VMS program in the GOCAVA. In its response to interrogatories, Enbridge Gas stated that VMS is eligible for inclusion because VMS is part of the location process for high risk/high consequence pipelines and the activities are performed by the same LSP

---

<sup>2</sup> EB-2023-0143, Decision and Order, October 31, 2023

<sup>3</sup> *Getting Ontario Connected Act, 2022*

<sup>4</sup> EB-2023-0143, Decision and Order, October 31, 2023, pg. 4

<sup>5</sup> EB-2023-0143, Decision and Order, October 31, 2023, Schedule B

contractors.<sup>6</sup>

To calculate the incremental cost directly related to Bill 93, Enbridge Gas used 2021 actual locate costs adjusted for inflation and 2023 locate volumes as a baseline. Actual 2021 locating costs were \$34.5 million. To incorporate inflationary impacts, the price cap index values for 2022 and 2023 were applied resulting in an inflation-adjusted cost of \$36.2 million. After adjusting for 2023 actual locate volumes, the calculated annual base locate cost for 2023 was \$33.1 million.

For VMS, the same methodology was used to calculate VMS costs which are contractually billed to Enbridge Gas hourly. After adjusting for 2023 actual VMS hours, the calculated annual base VMS cost for 2023 was \$4.9 million.

The calculated annual base locate and VMS costs for 2023 were \$33.1 million and \$4.9 million respectively. To determine costs incurred on or after April 1, 2023, these costs were separated using a weighted cost approach to determine monthly costs for these expenditures. The weighted cost approach resulted in base locate and VMS costs for April 1, 2023 to December 31, 2023 of \$29.2 million for locates and \$4.4 million for VMS. Actual locate and VMS costs for this same period in 2023 resulted in \$58.1 million for locates and \$7.4 million for VMS. Total actual 2023 costs less the weighted base costs are \$28.9 million for locates and \$3 million for VMS, for a total of \$31.9 million.

### OEB Staff Submission

OEB staff submits that VMS-related costs should be excluded from the 2023 GOCAVA balance proposed for disposition.

The OEB approved the establishment of the GOCAVA specifically to track incremental pipeline locate costs arising from the enactment of Bill 93, which introduced a 5-day locate delivery mandate and associated penalties. In the GOCAVA proceeding, the OEB stated that utilities must demonstrate that recorded amounts in their accounts are both incremental to the base rates and are a direct result of Bill 93.<sup>7</sup>

OEB staff submits that VMS activities predate Bill 93 and are part of standard safety practices, rather than new obligations imposed by the legislation. OEB staff submits that Enbridge Gas has not provided sufficient evidence to demonstrate that the nature of the incremental costs to its VMS program are a direct result of Bill 93.

---

<sup>6</sup> Exhibit I.SEC-3 f)

<sup>7</sup> EB-2023-0143, Decision and Order, October 31, 2023, pg. 7



## Unaccounted for Gas Accounts

During its 2019 to 2023 deferred rebasing term, Enbridge Gas had three variance accounts related to UFG<sup>8</sup>:

1. The EGD rate zone Unaccounted for Gas Variance Account (UAFVA)
2. The Union rate zone Unaccounted for Gas Volume Variance Account (UFGVVA)
3. The Union rate zone Unaccounted for Gas Price Variance Account (UFGPVA)

The purpose of the EGD UAFVA is to capture the cost associated with the volumetric variances between the actual UFG and the OEB-approved UFG volumetric forecast.

The purpose of the Union UFGVVA is to capture the difference between the cost of UFG recovered in rates and actual UFG costs incurred. The balance recorded within the UFGVVA to be cleared to customers is subject to a symmetrical dead-band of \$5.0 million.<sup>9</sup>

The purpose of the Union UFGPVA is to capture the variance between the average monthly price of Enbridge Gas purchases for the Union rate zones and the applicable OEB-approved reference price, applied to the actual UFG volumes for the Union rate zones.

### 2023 Unaccounted for Gas Accounts

Enbridge Gas is requesting that the 2023 UFG accounts be cleared on a final and as-filled basis. Both the EGD UAFVA and Union UFGPVA have credit balances to be refunded to ratepayers, while the Union UFGVVA has a zero balance.

In the EGD rate zone, the actual UFG experienced was lower than the forecast UFG volume recovered in rates. The 2023 forecast volume was 106,677 10<sup>3</sup>m<sup>3</sup>, while the 2023 actual volume was 79,232 10<sup>3</sup>m<sup>3</sup>. The variance of 27,445 10<sup>3</sup>m<sup>3</sup> resulted in a credit balance of \$6.9 million in the UAFVA, plus interest to be refunded to ratepayers.

In the Union rate zones, based on 2023 actual volumes, Enbridge Gas recovered \$16.4 million in UFG costs through rates. In comparison, Enbridge Gas's actual 2023 UFG costs were \$20.3 million. The resulting difference of approximately \$3.9 million is below the \$5.0 million threshold established by the OEB for the UFGVVA. As a result, there is no 2023 balance in the UFGVVA.

Also in the Union rate zones, the average actual cost of the UFG purchases in 2023 is \$25.12/10<sup>3</sup>m<sup>3</sup> lower than the OEB-approved reference prices included in rates based on

---

<sup>8</sup> In Phase 1 of Enbridge Gas's 2024 Rebasing proceeding (EB-2022-0200), the OEB approved updated UFG volume and price variance accounts, effective January 1, 2024.

<sup>9</sup> EB-2013-0202

the Union South rate zone gas portfolio cost of \$179.35/10<sup>3</sup>m<sup>3</sup>. The result is a \$0.63 million balance in the UFGPVA to be refunded to ratepayers.

### 2021 and 2022 Unaccounted for Gas Accounts

Enbridge Gas requests that the clearance of balances in the 2021 and 2022 UFG accounts be considered final.

As part of the OEB-approved settlement agreement in Enbridge Gas's 2021 DVA proceeding, parties agreed to the clearance of 2021 UFG balances on an interim basis pending further information on Enbridge Gas's UFG calculations to be filed with its 2022 DVA application.<sup>10</sup>

In its 2022 DVA proceeding, Enbridge Gas filed evidence supporting the clearance of its 2022 UFG accounts, including evidence addressing commitments from its 2021 DVA proceeding.

As part of the OEB-approved settlement agreement in Enbridge Gas's 2022 DVA proceeding<sup>11</sup>, parties agreed to the clearance of 2022 UFG balances on an interim basis pending further evidence on Enbridge Gas's ongoing review and investigation of UFG to be filed with its 2023 DVA application. Specifically, Enbridge Gas committed to filing<sup>12</sup>:

- Detailed evidence about the lessons learned and future plans arising from Enbridge Gas's ongoing review and investigation of UFG including (without limitation):
  - the work completed by Enbridge Gas during 2023 and 2024 and the resulting observations and learnings
  - the impact on UFG from "no bill" customers / volumes that are later billed
  - the role, if any, played by line pack in transmission and other high pressure systems in the incidence and determination of UFG
  - Enbridge Gas's investigation plan for assessing fugitive emissions, as agreed in Phase 1 of Enbridge Gas's 2024 Rebasing OEB-approved settlement agreement<sup>13</sup>

To satisfy those previous commitments regarding UFG volumes, Enbridge Gas provided as part of this 2023 DVA proceeding, additional detail surrounding recent learnings and observations made regarding UFG, the impact of "no bill" customers / volumes and transmission and high-pressure system line pack on UFG, and Enbridge Gas's

<sup>10</sup> EB-2022-0110, Decision on Settlement Proposal and Rate Order, October 11, 2022

<sup>11</sup> EB-2023-0092, OEB Decision on Settlement Proposal and Rate Order, February 6, 2024, p.4

<sup>12</sup> EB-2023-0092, Exhibit N1, Tab 1, Schedule 1, pg. 19-20

<sup>13</sup> EB-2022-0200 Settlement Proposal, Exhibit O1, Tab 1, Schedule 1, June 28, 2023, pp.36-37

proposed Fugitive Emissions Measurement Plan.

In its argument-in-chief, Enbridge Gas stated that it has satisfied its commitments to provide further detailed information about UFG issues that was stipulated as being expected in connection with the 2021 and 2022 UFG accounts being cleared on an interim basis.

### OEB Staff Submission

OEB staff supports the disposition of Enbridge Gas's as-filed 2023 UFG balances on a final basis. OEB staff notes that the EGD UAFVA and Union UFGPVA both reflect credit balances resulting in refunds to ratepayers, while the Union UFGVVA has a zero balance within the OEB approved dead band.

OEB staff also supports treating the previously cleared 2021 and 2022 UFG balances as final. OEB staff submits that Enbridge Gas has fulfilled its commitments from prior proceedings by filing additional information about UFG in both the current and 2022 DVA proceedings and sees no reason why the accounts should not be made final at this time.

### **Indigenous Working Group Budget**

Enbridge Gas is requesting that the OEB approve or endorse a 2025 Indigenous Working Group Budget of \$800,000, as set out in the 2024 Indigenous Working Group Report filed in Enbridge Gas's evidence.

The establishment of the Indigenous Working Group was approved by the OEB in Phase 1 of Enbridge Gas's 2024 Rebasing proceeding.<sup>14</sup> The purpose of the working group is to provide information, receive feedback and engage in discussions about matters of interest to the Indigenous Working Group in relation to Enbridge Gas rates and services.

In that Phase 1 proceeding, the OEB also approved an Indigenous Working Group Deferral Account to record actual capacity funding costs incurred. In its response to interrogatories, Enbridge Gas confirmed that actual capacity funding costs recorded in the Indigenous Working Group Deferral Account will be subject to review and clearance in the applicable DVA proceeding, the first of which will be in 2025, relating to cost incurred to the end of 2024.<sup>15</sup>

As part of the OEB approved settlement agreement in the Phase 1 proceeding, a \$640,000 estimated budget was established to the end of 2024. The settlement

---

<sup>14</sup> EB-2022-0200, Decision on Settlement Proposal, August 17, 2023

<sup>15</sup> Exhibit I.STAFF-16 b)

agreement also provided that in each subsequent year, the Indigenous Working Group shall establish a budget reflecting the estimated capacity funding, which would be subject to review or approval by the OEB as part of Enbridge Gas's applicable future deferral and variance account clearance proceeding.<sup>16</sup>

In this application, Enbridge Gas filed the Indigenous Working Group Report for 2024 which, among other matters, included an estimated budget for 2025 of \$800,000 for capacity funding. The budget is based on anticipated increases in participation, expert support, and evolving representation within the Indigenous Working Group<sup>17</sup>. The budget includes:

- \$265,000 for legal support
- \$225,000 for consultants and First Nation representatives
- \$310,000 for expert assistance

#### OEB Staff Submission

OEB staff does not object to the proposed 2025 budget. However, OEB staff notes that this should not be interpreted as an endorsement of the prudence of the proposed 2025 expenditures or of the costs incurred in 2024. OEB staff also notes that OEB approval of any budget for 2025 should not be viewed as a guarantee of cost recovery for 2025. All costs, including those from 2024 and 2025, will be subject to a future prudence review.

#### **Integrated Resource Planning Operating Costs Deferral Account**

In Enbridge Gas's IRP Proposal proceeding, the OEB approved the establishment of an IRP Operating Costs Deferral Account for incremental IRP operations, maintenance, and administration costs.<sup>18</sup> The account records incremental IRP general administrative costs, as well as incremental operating and maintenance costs and ongoing evaluation costs for approved IRP Plans.

The 2023 balance in the IRP Operating Costs Deferral Account that is being requested for clearance is a debit of \$3.080 million, plus interest. This amount is attributable to incremental Enbridge Gas staff salaries including expenses for IRP-related work performed in 2023, the implementation of IRP alternatives to defer a project in Kingston and non-labour costs such as consulting and legal costs.

As part of the settlement proposal in this proceeding, Enbridge Gas committed to the

---

<sup>16</sup> EB-2022-0200, Exhibit O1, Tab 1, Schedule 1, pg. 18

<sup>17</sup> Exhibit H, Tab 1, Schedule 2, pg. 6

<sup>18</sup> EB-2020-0091, OEB Decision and Order, July 22, 2021,

following<sup>19</sup>:

- Enbridge Gas will include, in any future IRP Deferral Account clearance requests, details on the outcomes and ratepayer benefits related to each category of costs proposed to be cleared. This includes metrics on the percentage of Asset Management Plan projects that have been screened for IRP, the percentage of projects that have passed the screen that have been assessed, and the average length of time for Enbridge Gas to screen and assess projects.

In its Argument-in-Chief, Enbridge Gas stated that it is prepared to include the additional reporting for the IRP Operating Costs Deferral Account that it committed to as part of the settlement proposal.<sup>20</sup>

#### OEB Staff Submission

OEB staff has no concerns with the disposition of the as-filed balances in the IRP Operating Costs Deferral Account. OEB staff also supports Enbridge Gas's commitment to provide enhanced reporting in future requests to clear this account, as set out in the settlement proposal. OEB staff notes that the additional reporting will improve transparency and provide the OEB and stakeholders with greater insight into Enbridge Gas's IRP activities, including the outcomes and ratepayer benefits associated with the costs incurred.

~All of which is respectfully submitted~

---

<sup>19</sup> Exhibit N1, Tab 1, Schedule 1, pg. 10

<sup>20</sup> Enbridge Gas Argument-In-Chief, pg. 5

**Schedule A**  
**Summary of DVA Balances**  
**EB-2024-0125**  
**July 2, 2025**

ENBRIDGE GAS  
DEFERRAL & VARIANCE ACCOUNT  
ACTUAL & FORECAST BALANCES

		Col. 1	Col. 2	Col. 3	Col. 4		
		Forecast for clearance at January 1, 2026					
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	2023 S&TDA	18,705.8	2,121.8	20,827.6	D-1, Page 2	
2.	Transactional Services D/A	2023 TSDA	(41,738.1)	(3,516.5)	(45,254.6)	D-1, Page 4	
3.	Unaccounted for Gas V/A	2023 UAFVA	(6,922.7)	(469.8)	(7,392.5)	D-1, Page 6	
4.	Total Commodity Related Accounts		(29,955.0)	(1,864.5)	(31,819.5)		
<u>EGD Rate Zone Non Commodity Related Accounts</u>							
5.	Average Use True-Up V/A	2023 AUTUVA	14,307.1	1,205.3	15,512.4	D-1, Page 10	
6.	Gas Distribution Access Rule Impact D/A	2023 GDARIDA	-	-	-	D-1, Page 23	
7.	Deferred Rebate Account	2023 DRA	2,132.7	249.7	2,382.4	D-1, Page 12	
8.	Transition Impact of Accounting Changes D/A	2023 TIACDA	-	-	-	D-1, Page 1	
9.	Electric Program Earnings Sharing D/A	2023 EPESDA	-	-	-	D-1, Page 23	
10.	Open Bill Revenue V/A	2023 OBRVA	-	-	-	D-1, Page 23	
11.	Ex-Franchise Third Party Billing Services D/A	2023 EXFTPBSDA	-	-	-	D-1, Page 23	
12.	OEB Cost Assessment V/A	2023 OEBCAVA	3,732.8	411.6	4,144.4	D-1, Page 13	
13.	Dawn Access Costs D/A	2023 DACDA	-	-	-	D-1, Page 16	
14.	Incremental Capital Module D/A - EGD	2020-2023 ICMDA	(4,909.0)	(376.4)	(5,285.4)	C-1, Page 1	
15.	RNG Injection Service V/A	2022-2023 RNGISVA	(331.5)	(138.4)	(469.9)	D-1, Page 23	
16.	Pension and OPEB Forecast Accrual vs. Actual Cash Payment Differential V/A	2023 P&OPEBFAVACPDVA	-	-	-	D-1, Page 23	
17.	Total EGD Rate Zone (for clearance)		(15,022.9)	(512.6)	(15,535.5)		
<u>Union Rate Zones Gas Supply Accounts</u>		<u>OEB Account Number</u>					
18.	Upstream Transportation Optimization	179-131	2023	8,087.2	681.4	8,768.6	E-1, Page 6
19.	Spot Gas Variance Account	179-107	2023	-	-	-	E-1, Page 58
20.	Unabsorbed Demand Costs Variance Account	179-108	2023	41.5	39.1	80.6	E-1, Page 1
21.	Base Service North T-Service TransCanada Capacity	179-153	2023	79.0	7.9	86.9	E-1, Page 52
22.	Total Gas Supply Accounts			8,207.7	728.3	8,936.0	
<u>Union Rate Zones Storage Accounts</u>							
23.	Short-Term Storage and Other Balancing Services	179-70	2023	1,637.5	138.0	1,775.5	E-1, Page 8
<u>Union Rate Zones Other Accounts</u>							
24.	Normalized Average Consumption	179-133	2023	(3,650.8)	(308.4)	(3,959.2)	E-1, Page 13
25.	Deferral Clearing Variance Account	179-132	2023	3,372.3	313.6	3,685.9	E-1, Page 21
26.	OEB Cost Assessment Variance Account	179-151	2023	1,630.3	179.0	1,809.3	E-1, Page 49
27.	Unbundled Services Unauthorized Storage Overrun	179-103	2023	-	-	-	E-1, Page 58
28.	Gas Distribution Access Rule Costs	179-112	2023	-	-	-	E-1, Page 58
29.	Conservation Demand Management	179-123	2023	-	-	-	E-1, Page 58
30.	Parkway West Project Costs	179-136	2023	(696.4)	(69.1)	(765.5)	E-1, Page 25
31.	Brantford-Kirkwall/Parkway D Project Costs	179-137	2022	(3.1)	(0.5)	(3.6)	E-1, Page 29
32.	Lobo C Compressor/Hamilton-Milton Pipeline Project Costs	179-142	2023	267.8	18.1	285.9	E-1, Page 41
33.	Lobo D/Bright C/Dawn H Compressor Project Costs	179-144	2023	66.0	(37.5)	28.5	E-1, Page 44
34.	Burlington-Oakville Project Costs	179-149	2023	(43.3)	(4.4)	(47.7)	E-1, Page 47
35.	Panhandle Reinforcement Project Costs	179-156	2023	(1,884.1)	(201.1)	(2,085.2)	E-1, Page 53
36.	Sudbury Replacement Project	179-162	2023	-	-	-	E-1, Page 58
37.	Parkway Obligation Rate Variance	179-138	2023	-	-	-	E-1, Page 58
38.	Unauthorized Overrun Non-Compliance Account	179-143	2023	(45.5)	(5.6)	(51.1)	E-1, Page 58
39.	Incremental Capital Module D/A - UGL	179-159	2019-2023	(383.7)	(515.4)	(899.1)	C-1, Page 1
40.	Pension and OPEB Forecast Accrual vs. Actual Cash Payment Differential V/A	179-157	2023	-	(6,207.7)	(6,207.7)	E-1, Page 56
41.	Unaccounted for Gas Volume Variance Account	179-135	2023	-	-	-	E-1, Page 31
42.	Unaccounted for Gas Price Variance Account	179-141	2023	(629.1)	(150.8)	(779.9)	E-1, Page 38
43.	Total Other Accounts			(1,999.6)	(6,989.9)	(8,989.5)	
44.	Total Union Rate Zones (for clearance)			7,845.6	(6,123.6)	1,722.0	
<u>EGI Accounts</u>							
45.	Earnings Sharing D/A	179-382	2023	-	-	-	C-1, Page 1
46.	Tax Variance - Accelerated CCA - EGI	179-383	2023	(28,483.3)	(3,550.9)	(32,034.2)	C-1, Page 12
47.	IRP Operating Costs Deferral Account	179-385	2023	3,080.2	340.7	3,420.9	C-1, Page 15
48.	IRP Capital Costs Deferral Account	179-386	2023	-	-	-	C-1, Page 1
49.	Green Button Initiative D/A	179-387	2023	-	-	-	
50.	Cloud Computing Implementation Costs D/A	179-332	2023	-	-	-	
51.	Getting Ontario Connected V/A	179-324	2023	31,902.6	2,671.3	34,573.9	
52.	Expansion of Natural Gas Distribution Systems V/A	179-380	2023	-	-	-	C-1, Page 1
53.	Accounting Policy Changes D/A - Other - EGI	179-381	2019-2023	5,511.3	215.9	5,727.2	C-1, Page 2
54.	Impacts Arising from the COVID-19 Emergency D/A - EGI	179-384	2020-2021	-	-	-	C-1, Page 1
55.	Total EGI Accounts (for clearance)			12,010.8	(323.1)	11,687.7	
56.	Total Deferral and Variance Accounts (for clearance)			4,833.5	(6,959.3)	(2,125.8)	