

VIA RESS and EMAIL

September 18, 2025

Ritchie Murray
Registrar
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, Ontario M4P 1E4

Dear Ritchie Murray:

**Re: Enbridge Gas Inc.
2026 Rates
Consumers Council of Canada (CCC) Interrogatories
OEB File No. EB-2025-0163**

In accordance with Procedural Order No. 1, dated September 3, 2025, please find attached CCC's interrogatories with respect to Enbridge Gas's 2026 Rates application.

Yours truly,



Lawrie Gluck
Consultant for the Consumers Council of Canada

cc: All parties in EB-2025-0163

Enbridge Gas Inc.
2026 Rates
Consumers Council of Canada
Interrogatories
September 18, 2025

CCC-1

Ref: Exhibit B, Tab 1, Schedule 1, pp. 9-12
Exhibit C, Tab 1, Rate Order, Working Papers, Schedule 4
Exhibit C, Tab 1, Rate Order, Working Papers, Schedule 12
EB-2024-0251, Exhibit C, Tab 1, Schedule 1, pp. 4-9
EB-2024-0251, Decision and Order, pp. 7-8

Preamble:

In the Decision and Order in Enbridge Gas’s 2025 Federal Carbon Pricing Program (FCCP) Application (EB-2024-0251), the OEB notes that “[a]ll cost elements previously recorded in the GGEADAs (excluding bad debt) will be recovered through 2024 base rates.”

In its EB-2024-0251 evidence, Enbridge Gas provided the following table regarding its 2023 FCCP-related administration costs.

Table 1
2023 Administration Costs (\$millions)

Line No.	Cost Element	2023 Forecasted Costs ¹⁸	2023 Actual Costs ¹⁹			Variance
			EGD Rate Zone	Union Rate Zones	Total	
1	IT Billing System	0.05	0.00	0.05	0.05	(0.00)
2	Staffing Resources	1.45	0.87	0.53	1.40	(0.05)
3	Consulting and External Legal Support	0.34	0.00	0.00	0.00 ²⁰	(0.34)

4	GHG Reporting and Verification	0.05	0.01	0.01	0.02	(0.03)
5	Bad Debt	5.16	3.24	2.01	5.26	0.09
6	Other Miscellaneous Costs	0.14	0.02	0.01	0.03	(0.11)
7	Interest	N/A	0.39	0.24	0.63	0.63
8	Total	7.20	4.54	2.86	7.40	0.20

Question(s):

- a) Please provide a table similar to the table copied above showing the 2024 FCCP-related administrative costs that are reflected in 2024 base rates. Please also provide references to the relevant evidence in Enbridge Gas's 2024 rebasing proceeding (EB-2022-0200).
- b) Please provide Enbridge Gas's total 2024 bad debt expense (as reflected in 2024 base rates). Please also provide references to the relevant evidence in Enbridge Gas's 2024 rebasing proceeding (EB-2022-0200).
- c) Please advise whether any of the bad debt expense reflected in Enbridge Gas's 2024 base rates is related to the FCCP. If not, please explain how Enbridge Gas forecasted bad debt expense in its 2024 rebasing application. If yes, please provide the amount of FCC-related bad debt expense that is recovered through 2024 base rates.
- d) Please provide the 2024 FCCP-related administrative costs (including any related bad debt expense) reflected in 2024 base rates escalated for Enbridge Gas's 2025 PCI.
- e) Please further explain the purpose of the Z-Factor Proportional Impact calculation in Working Papers, Schedule 12. Please also explain the implications of this calculation on the way the working cash impact of FCC elimination is allocated between rate classes.