



Dear Registrar,

The OEB has already received many submissions relating to the unaffordability of a price increase on a product that is, in many situations, necessary for survival and not easily replaced by another option, particularly on customers already disadvantaged by increases to virtually all other goods and services. Generally, I concur with these statements, but wish to focus here on one particular component of Enbridge's calculation of its requested increase, specifically the so-called "Z-factor".

It is clear from Enbridge's submission that it has enjoyed a significant improvement to its cash flow due to the timing of collection versus remittance of the carbon tax (Appendix page 10 para 26). There are (at least) two significant points that are not so clear:

1. Why does Enbridge maintain that the removal of the carbon tax was "unexpected"; and
2. Did Enbridge apply for a corresponding decrease to its customers' charges when the carbon tax was first imposed in 2019 and the company first began enjoying this cash flow improvement?

With respect to point #1, it should have been evident to any person even remotely following the news that there was a strong movement to eliminate the carbon tax. Indeed, this has been a focal point of the Conservative Party's platform since at least 2023<sup>[1]</sup>. Given the popularity of that party at the time<sup>[2]</sup>, it appears that Enbridge should, at a minimum, been factoring in the distinct possibility of the removal of the carbon tax. (The certainty of its removal was crystallized in January 2025 by the new leader of the Liberal party). Further, I question why Enbridge customers should be required to pay for the company's apparent lack of foresight as it pertains to its cash flow management. As other submissions have pointed out, Enbridge seems to be generating significant profits, even without further contributions from the public in the form of higher prices.

Point #2 above simply asks for evidence that, in applying Enbridge's argument in the reverse situation, did the company share its cash flow windfall with its customers (in the form of lower gas prices) when it first began collecting and remitting the carbon tax? I have reviewed my Enbridge bills from that time period and saw no such evidence.

Thank you for your review and consideration of the above comments.

Regards,

Heather Missouri

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[1] “In 2023, the populist Conservative leader Pierre Poilievre adopted “Axe the tax” as his new mantra and has shaped his federal election campaign around that hackneyed rhyme.”[The Walrus <https://thewalrus.ca/the-carbon-tax-is-good-for-canadians-why-axe-it/> Published 6:30, Sep. 11, 2024

[2] “**Conservatives Maintain Double-Digit Advantage in Canada**  
*April 16, 2024* By [Mario Canseco](#)  
*Perceptions on the tenure of Justin Trudeau as Prime Minister are significantly worse now than in 2020.*  
Vancouver, BC [April 16, 2024] – Support for the Conservative Party remains stable and superior to that of all other federal political organizations in Canada, a new Research Co. poll has found.

In the online survey of a representative national sample, 38% of decided voters in Canada would back the Conservative candidate in their riding if an election took place tomorrow, unchanged since a similar Research Co. poll [conducted in late November 2023](#)”.

<https://researchco.ca/2024/04/16/cdnpoli-apr2024/>