

October 29, 2025

VIA RESS AND EMAIL

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

Dear Ritchie Murray:

**Re: Enbridge Gas Inc. (Enbridge Gas)
Ontario Energy Board (OEB) File No.: EB-2024-0125
2023 Utility Earnings and Disposition of Deferral & Variance Account
Balances – Draft Rate Order - Reply Comments – City of Kitchener**

In accordance with the OEB's Decision issued on September 23, 2025, Enbridge Gas filed the Draft Rate Order (DRO) on September 29, 2025. On October 24, 2025, the City of Kitchener submitted a request to Enbridge Gas to provide an updated table as shown in Exhibit E, Tab 1, page 54 of 55 which would provide principal amounts and final interest to be disposed for 2023.

Please see the following attachment for the updated table that provides for the principal balances as well as the updated interest amounts by ICM project to be disposed of through December 31, 2025. OEB Prescribed interest rates by quarter are applied at the account balance level and do not differ by project. Each project balance has interest apportioned based on principal balances resulting in fair allocation consistently through the account at OEB prescribed interest rates and in accordance with the approved accounting order. In providing the updated schedule by project we identified an error in the original allocation update as part of the September 29th DRO. An updated DRO will be filed based on corrections to the ICM balance allocations by project.

Please note, as stated previously in our response on October 15, 2025, T3 customers do not receive an allocation related to the Windsor project based on the approved allocation methodology for the project.

If you have any questions on the above or would like to discuss in more detail, please do not hesitate to contact me.

Sincerely,

Richard Wathy

Richard Wathy
Technical Manager, Regulatory Applications

cc.: D. Stevens (Aird & Berlis)
EB-2024-0125 Intervenors

Incl: Attachment

Table 1
Summary of Incremental Capital Module Deferral Account
Amounts Requested for Clearance in 2023 ESM Proceeding

Line No.	(\$000's)	Actual & Forecast						Amounts Proposed for Disposition		
		Balances Approved for Disposition (EB-2022-0200)			Final Cumulative Balances			(2023 ESM and Deferral Disposition)		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
		<u>UGL Rate Zone</u>								
4.	Kingsville Transmission Reinforcement Project	(14,100.0)	(1,141.6)	(15,241.6)	(14,301.1)	(1,416.2)	(15,717.3)	(201.1)	(274.7)	(475.7)
5.	Windsor Line Replacement Project	(8,100.0)	(655.8)	(8,755.8)	(8,438.6)	(835.7)	(9,274.3)	(338.6)	(179.9)	(518.5)
6.	London Lines Replacement Project	(4,195.9)	(339.7)	(4,535.6)	(4,040.0)	(400.1)	(4,440.1)	155.9	(60.4)	95.6
7.	Total UGL Rate Zone ICMDA	<u>(26,395.9)</u>	<u>(2,137.1)</u>	<u>(28,533.0)</u>	<u>(26,779.7)</u>	<u>(2,651.9)</u>	<u>(29,431.6)</u>	<u>(383.7)</u>	<u>(514.9)</u>	<u>(898.6)</u>

Notes:

- (1) EB-2022-0200 Rate Order, Working Papers, Schedule 27, pages 1 & 2; approved in Interim Rate Order dated April 11, 2024
- (2) Reflects 2019 through 2023 actuals
- (3) Represent variances between amounts approved for disposition in the Interim Rate Order and the final cumulative balances based on actual