



Enbridge Gas Inc.

Application for the disposition of the 2023 Demand Side Management Deferral and Variance Accounts

PROCEDURAL ORDER NO. 2
December 18, 2025 (Revised December 19, 2025)

Enbridge Gas Inc. (Enbridge Gas) filed an application with the Ontario Energy Board (OEB) on October 15, 2025, under section 36 of the *Ontario Energy Board Act*, 1998 seeking approval to clear 2023 deferral and variance account balances in three Demand Side Management deferral and variance accounts, related to the delivery of natural gas conservation and energy efficiency programs.

A Notice of Hearing was issued on November 7, 2025. Procedural Order No. 1 was issued on November 28, 2025. As part of Procedural Order No. 1, the OEB included its decision on intervention requests and requests for cost eligibility. The OEB also set out a schedule for the filing of interrogatories and interrogatory responses.

On December 5, 2025, OEB staff and intervenors filed interrogatories and on December 15, 2025, Enbridge Gas filed its responses.

In interrogatory OEB STAFF-1, the OEB staff requested that Enbridge Gas provide the interest amounts for each rate zone if the balances were cleared in the April 1, 2026 QRAM application and the July 1, 2026 QRAM application¹.

In its response to OEB STAFF-1, Enbridge Gas provided the accrued interest amounts for both the Enbridge Gas Distribution and Union Rate Zones. For the Union Rate Zones, the proposed disposition assuming the 2023 Demand Side Management deferral and variance account is cleared by April 1, 2026, reflects a credit balance of \$2,918,199 (excluding interest) with accrued interest of \$231,064 applied as a debit². The proposed disposition assuming clearance by July 1, 2026, is an (unchanged) credit balance of \$2,918,199 (excluding interest) with accrued interest increasing to \$267,121, applied as a debit³.

¹ EB-2025-0189, Interrogatories to the Applicant from the Ontario Energy Board Staff, December 5, 2025

² EB-2025-0189, Interrogatory responses from the Applicant, December 15, 2025, Ex.1, Staff 1, Pg 2 of 2

³ EB-2025-0189, Interrogatory responses from the Applicant, December 15, 2025, Ex.1, Staff 1, Pg 2 of 2

The OEB seeks clarification of the calculations for the Union Rate Zones, specifically how forecast interest was calculated and applied to the credit balances (rows 4, 5 and 6 of Table 1 and Table 2⁴), and the forecast increase in interest from April to July 2026, given that it represents a credit balance to the Union Rate Zones customers.

With this clarification, the OEB finds it appropriate to proceed to submissions on the application. Parties and OEB staff will have the evidence pre-filed and the additional supporting evidence filed by Enbridge Gas's in response to the Procedural Order No. 2, on which to base submissions.

The OEB is making provision for the following related to this proceeding. Further procedural orders may be issued by the OEB.

THE ONTARIO ENERGY BOARD ORDERS THAT:

1. Enbridge Gas shall file additional supporting evidence explaining the Union Rate Zones' balances and interest accrued, including a table showing rate classes and interest accrued related to the 2023 Demand Side Management deferral and variance account balances in the Union Rate Zones, by **Monday, January 12, 2026**.
2. Any written submission by OEB staff and intervenors shall be filed with the OEB and served on Enbridge Gas and intervenors by **Monday, January 19, 2026**.
3. Enbridge Gas may file a written reply submission with the OEB and serve it on intervenors and OEB staff by **Monday, January 26, 2026**.

Parties are responsible for ensuring that any documents they file with the OEB, such as applicant and intervenor evidence, interrogatories and responses to interrogatories or any other type of document, **do not include personal information** (as that phrase is defined in the *Freedom of Information and Protection of Privacy Act*), unless filed in accordance with rule 9A of the OEB's [Rules of Practice and Procedure](#).

⁴ EB-2025-0189, Interrogatory responses from the Applicant, December 15, 2025, Ex.1, Staff 1, Pg 2 of 2

Please quote file number, **EB-2025-0189** for all materials filed and submit them in searchable/unrestricted PDF format with a digital signature through the [OEB's online filing portal](#).

- Filings should clearly state the sender's name, postal address, telephone number and e-mail address.
- Please use the document naming conventions and document submission standards outlined in the [Regulatory Electronic Submission System \(RESS\) Document Guidelines](#) found at the [File documents online page](#) on the OEB's website.
- Parties are encouraged to use RESS. Those who have not yet [set up an account](#), or require assistance using the online filing portal can contact registrar@oeb.ca for assistance.
- Cost claims are filed through the OEB's online filing portal. Please visit the [File documents online page](#) of the OEB's website for more information. All participants shall download a copy of their submitted cost claim and serve it on all required parties as per the [Practice Direction on Cost Awards](#).

All communications should be directed to the attention of the Registrar and be received by 4:45 p.m., on the required date.

With respect to distribution lists for all electronic correspondence and materials related to this proceeding, parties must include the Case Manager, Taiwo Ishmail, at 437-880-4353 or taiwo.ishmail@oeb.ca.

Email: registrar@oeb.ca

Tel: 1-877-632-2727 (Toll free)

DATED at Toronto, December 18, 2025 (Revised December 19, 2025)

ONTARIO ENERGY BOARD

Ritchie Murray
Acting Registrar