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Our File # 339583.000320

By electronic filing

January 19, 2026

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

Dear Mr. Murray

**Re: Enbridge Gas Inc. (“EGI”)
2023 Demand Side Management Deferral and Variance Account Disposition Application
Board File #: EB-2025-0189**

We are counsel to Canadian Manufacturers & Exporters (“CME”) in the above-noted proceeding. Pursuant to Procedural Order No. 2 dated December 19, 2025, please consider this letter as CME’s Submissions regarding the applications by EGI regarding the disposition of the 2023 demand side management deferral and variance accounts.

EGI has requested disposition of three accounts (DSM Variance Account, DSM Incentive Deferral Account, and the LRAM variance account), as follows:¹

Rate Zone	DSMVA	DSMIDA	LRAMVA	Total
EGD	\$10,678,557	\$3,852,334	\$7,636	\$14,538,527
Union	(\$6,787,987)	\$3,254,015	\$615,773	(\$2,918,199)
Total	\$3,890,570	\$7,106,349	\$623,409	\$11,620,328

¹ EB-2025-0189, Exhibit B, Tab 2, Schedule 1, p. 15 of 16.

EGI proposes to collect or credit the above amounts through the April 1, 2026, QRAM. CME has reviewed EGI's application and its interrogatory responses, including the follow-up response provided by EGI on January 12, 2026. CME does not oppose EGI's requested relief.

Yours very truly

Borden Ladner Gervais LLP



Scott Pollock

- c. Justin Egan (EGI)
- Dennis M. O'Leary (Aird & Berlis LLP)
- Intervenors EB-2025-0189
- Pratik Bhalerao (CME)