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Mr. Ritchie Murray
Acting OEB Registrar
Ontario Energy Board
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2300 Yonge Street
Toronto, ON M4P 1E4

January 20, 2026

**EB-2025-0155 Enbridge 2024 Utility Earnings and Disposition of Deferral & Variance Accounts
Pollution Probe Interrogatories to Applicant**

Dear Mr. Murray:

In accordance with OEB direction, please find attached Pollution Probe's Interrogatories to the Applicant for the above noted proceeding. These are being filed in advance of the January 23, 2025 deadline to assist all parties.

Respectfully submitted on behalf of Pollution Probe.

A handwritten signature in black ink, appearing to read "Mike Brophy", with a horizontal line underneath.

Michael Brophy, P.Eng., M.Eng., MBA
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Cc: Enbridge Regulatory (via EGIRegulatoryproceedings@enbridge.com)
All Parties (via email)
Richard Carlson, Pollution Probe (via email)

ONTARIO ENERGY BOARD

**Enbridge Gas Inc.
2024 Utility Earnings and Disposition of Deferral & Variance Accounts**

POLLUTION PROBE INTERROGATORIES

January 20, 2026

**Submitted by: Michael Brophy
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Consultant for Pollution Probe**

A-Pollution Probe-1

Enbridge notes that Included with the Application, Enbridge Gas is providing the OEB Scorecard, the Indigenous Working Group Report, the Integrated Resource Planning (IRP) Annual Report and the IRP Technical Working Group Report, and Distribution Integrity Management Program and Enhanced Distribution Integrity Management Program Report on Activities. No approval is being sought regarding these items.

- a) Please confirm that Enbridge is not expecting OEB approval of the above noted reports as part of this proceeding.
- b) If Enbridge submits that the supplemental reports noted above are not relevant to the clearance of any of the accounts, how does Enbridge propose that the reports be considered and assessed by the OEB for purpose of this proceeding?

A-Pollution Probe-2

Reference: As set out in the 2024 Rebasing Phase 1 Decision, the ESM does not apply for 2024, as that is a cost of service year. Accordingly, there is no ESM amount proposed for 2024. [A/2/1, page 2]

Since Enbridge notes that the ESM does not apply for 2024, what purpose does Enbridge intend in the application for including the calculations in Exhibit B related to 2024 earnings and return?

B-Pollution Probe-3

Reference: Exhibit B, Tab 1, Schedule 2.

Utility Rate Base (line 5) in Enbridge's calculation is noted as 16,025.3 million. Please confirm that this exceeds the OEB approved value for 2024 and explain why the OEB approved value was not used for the calculations.

C-Pollution Probe-4

- a) Please provide a list of the 2023 and 2024 costs related to the Parry Sound IRP Pilot Project that are included in the accounts identified in the application.
- b) Were any of the Parry Sound IRP Pilot Project costs (noted in part a above) included in the OEB approval under EB-2022-0335? If yes, please indicate which amounts and the related activities. If no, please provide any other OEB approval references related to Parry Sound IRP Pilot Project costs.

C-Pollution Probe-5

Reference: Exhibit C, Tab 2, Schedule 11, Table 2.

- a) For the IRP metrics included in Table 2, please confirm the filing reference for the AMP version used to calculate those metric results (i.e. is it the most current AMP filed under EB-2021-0091?).
- b) If a more recent AMP has been filed, please explain why the most recently filed AMP was not used.
- c) Enbridge notes that “87% of the investments that passed Binary Screening have been fully assessed”. Does that mean that 13% have passed the screening and are at the final project economic evaluation IRP stage? If no, please explain what it means.
- d) How many projects does the 87% value represent?

C-Pollution Probe-6

Reference: The purpose of the DIMPVA is to track Enbridge Gas’s spending each year on the DIMP and EDIMP programs. Parties agreed that \$12.5 million is included in the 2024 O&M budget for these programs, and that variances will be recovered from or credited to ratepayers on an annual basis from 2024 until Enbridge Gas’s next rebasing. [C/2/13, page 1]

- a) Are the activities and related costs included in DIMP and EDIMP net new activities or are they activities that have historically be included in other program areas and are now moved under DIMP and EDIMP?
- b) Please provide the methodology on how Enbridge determines which costs to include under the DIMP or EDIMP programs for purposes of allocating these costs against the \$12.5 million 2024 budget and DIMPVA. If a manual or guidance was developed to assist staff in identifying what costs should be allocated to DIMP, EDIMP and/or the DIMPVA, please provide a copy and any related training materials.

C-Pollution Probe-7

Please explain why the approximately \$12.5 million spent on DIMP/EDIMP related work in 2024 did not lead to any Asset Life Extension opportunities for capital assets.

C-Pollution Probe-8

- a) Please explain the reasons and drivers for the resulting weather normalized variations (debits/credits) across each of the rate classes included in the Average Use Variance Account for 2024.
- b) It is unclear why there is such a large difference in impact across rate classes. Was any analysis done to reconcile the variances across the different rate classes? If yes, please provide a copy of the materials (analysis, reports, presentations, memos, etc.).

C-Pollution Probe-9

Reference: Enbridge Sustain Affiliate Recoveries Variance Account

- a) Please confirm that Enbridge Sustain is no longer operating as a line of business within Enbridge Gas (as of September 30, 2024).
- b) Please explain the current scope of operations of Enbridge Sustain and if there has been a significant change to this line of business?
- c) If there have been significant changes to the Enbridge Sustain line of business (e.g. downsizing), what was the involvement of Enbridge Gas to provide goods and services to support those changes.
- d) Enbridge noted that the largest variance driver for 2024 O&M is due to \$48.3 million in severance costs. What portion of those severance costs are related to staff that worked for or had an allocation to support Enbridge Sustain?
- e) Please provide the amounts paid by Enbridge Sustain to Enbridge Gas for severances paid and related administrative services. Please indicate what line item in Table 1 (C/2/19, page 2) those costs were included in for purposes of transfer reconciliation.

C-Pollution Probe-10

Reference: Enbridge Gas, in consultation with the IRP Technical Working Group (TWG) engaged Det Norske Veritas (DNV) Canada Ltd. to conduct a jurisdictional scan on system pruning activities. [C/2/20, page 10]

Please provide a copy of the contracted scope of work for the jurisdictional scan noted above.

C-Pollution Probe-11

Reference: Enbridge Gas will work with the IRP Technical Working Group to identify one or two system pruning pilot projects, which will be implemented by 2026. [EB-2024-0111 Exhibit N, Tab 1, Schedule 1, Page 11]

- a) Please confirm that the system pruning pilot project(s) noted in the 2024 OEB approved settlement agreement has been implemented prior to 2026. If not, please explain why not.
- b) Please confirm that the 2024 costs related to the system pruning pilot project(s) will be brought forward for clearance as part of the 2025 deferral and variance account clearance application. If not, when does Enbridge propose to bring those costs forward for consideration?

C-Pollution Probe-12

Please provide an update and details on any costs incurred by Enbridge related to the second IRP pilot project required by the OEB and where those costs are recorded.

G-Pollution Probe-13

Reference: There are currently 15.5 IRP full-time equivalent (“FTE”) roles, where these resources directly support the implementation of the IRP Decision. [G/2/1, page 4].

- a) Please provide the list of positions included in the 15.5 FTEs and the % allocation for each.
- b) Please provide the IRP allocated FTEs from 2021 to 2024 and provide a summary explanation on where any increases have been allocated.

G-Pollution Probe-14

Reference: IRP Assessment Screening and Evaluation Guidelines [G/2/1, page 96]

- a) There does not appear to be a version date on the cover of the IRP Assessment Screening and Evaluation Guidelines. Please confirm what the version date is for this document and if there were previous versions filed.
- b) Is this the first application where this IRP Assessment Screening and Evaluation Guidelines document has been filed. If not, please provide the reference for where this document was filed.

- c) Was the IRP Assessment Screening and Evaluation Guidelines (noted above) reviewed and approved by the OEB IRP TWG? If yes, please provide a copy of the documentation noting the review and approval. If not, why not?
- d) Has the OEB approved the IRP Assessment Screening and Evaluation Guidelines noted above? If yes, please provide a copy of the approval reference. If no, when does Enbridge intended to seek OEB approval for this document?

G-Pollution Probe-15

What is the current status and proposed completion date for the Southern Lake Huron IRP Pilot Project?

G-Pollution Probe-16

Reference: Southern Lake Huron Pilot Program reports [G/2/1, pages 286 and 291]

Were the Southern Lake Huron Pilot Program documents (noted above) reviewed and approved by the OEB IRP TWG? If yes, please provide a copy of the documentation noting the review and approval. If not, why not?