

**VIA RESS and EMAIL**

January 23, 2026

Ritchie Murray  
Registrar  
Ontario Energy Board  
2300 Yonge Street, 27<sup>th</sup> Floor  
Toronto, Ontario M4P 1E4

Dear Ritchie Murray:

**Re: Enbridge Gas Inc. (Enbridge Gas)  
2024 Utility Earnings and Deferral and Variance Account Disposition  
Consumers Council of Canada (CCC) Interrogatories  
OEB File No. EB-2025-0155**

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In accordance with Procedural Order No. 1, dated December 18, 2025, please find attached CCC's interrogatories with respect to Enbridge Gas's 2024 Earnings Sharing and Deferral and Variance Account Disposition proceeding.

Yours truly,

*Lawrie Gluck*

Lawrie Gluck  
Consultant for the Consumers Council of Canada

cc: All parties in EB-2025-0155

**Enbridge Gas Inc.**  
**2024 Utility Earnings and Deferral and Variance Account Disposition**  
**Consumers Council of Canada**  
**Interrogatories**  
**January 23, 2026**

**CCC-1**

**Ref: Exhibit C, Tab 2, Schedule 8, pp. 3-5**

**Question(s):**

- a) Please provide the detailed calculation showing the allocation of the total \$5.14 million facility-related obligation between the regulated and unregulated businesses.
- b) Please explain how, on a final basis, Enbridge Gas met its 2024 EPS compliance obligation. If Enbridge Gas did end up purchasing EPU's (instead of meeting the entire obligation by paying the excess emission charge), please provide the final EPS compliance cost.

**CCC-2**

**Ref: Exhibit C, Tab 2, Schedule 10, p. 3**

**Question(s):**

- a) Please provide the detailed calculation supporting the 2024 carbon charge-related bad debt of \$11.72 million.

**CCC-3**

**Ref: Exhibit C, Tab 2, Schedule 11, pp. 1, 5**

**Question(s):**

- a) Please provide an excerpt from the 2024 rebasing proceeding that shows the base IRP O&M costs that are reflected in rates.
- b) Please explain why Enbridge Gas believes that the 2024 costs (\$0.1M) are incremental to the IRP-related costs in 2024 base rates.

**CCC-4**

**Ref: Exhibit C, Tab 2, Schedule 12, pp. 1-2**

**Question(s):**

- a) Please explain what efforts Enbridge Gas made during 2024 to market/promote the sale of the available 89 TJs/d of Dawn to Parkway capacity.
- b) Please advise whether the unit rate shown in Table 1 is the M12 Dawn to Parkway rate for 2024.
- c) Please confirm that if the entirety of the surplus capacity was sold approx. \$4.1M of revenues would have been recorded in the account for refund to ratepayers.

**CCC-5**

**Ref: Exhibit C, Tab 2, Schedule 13, p. 2-3  
Exhibit G, Tab 4, Schedule 1, p. 4**

**Question(s):**

- a) Please confirm that the total administrative costs associated with DIMP and EDIMP was approximately \$0.73M (or 42%) higher than planned.
- b) Please provide a detailed breakdown (e.g., FTE #, compensation costs, contractor costs, training, etc.) of the administrative cost increase (both DIMP and EDIMP) between planned and actual.

**CCC-6**

**Ref: Exhibit C, Tab 2, Schedule 16, p. 1  
Exhibit G, Tab 3, Schedule 1, pp. 6-8**

**Question(s):**

- a) Please provide the best available forecast of the 2025 IWG costs that will be proposed for recovery in the 2025 IWG account.
- b) Please further explain the statement that additional funding will be required as: “there is a growing need to reflect the changing composition of representatives attending and supporting the IWG by amending the previous category of “consultants” to include First Nation representatives who are rightsholders and not consultants.”
- c) Please file the Brattle Group Report and Presentation referenced at Exhibit G, Tab 3, Schedule 1, p. 6.

**CCC-7**

**Ref: Exhibit C, Tab 2, Schedule 18, pp. 2-3**

**Question(s):**

- a) Please provide the relevant excerpts from the EB-2022-0200 proceeding that highlight the locate-related amounts built into base rates, how those amounts were derived, and any narrative regarding the inclusion, or lack thereof, of Bill 93-related impacts on the 2024 locate-related forecast.
- b) Please provide the same information as is provided in Table 1 for the 2024 forecast locate-related costs (as estimated in the EB-2022-0200 proceeding).

**CCC-8**

**Ref: Exhibit C, Tab 2, Schedule 19, pp. 2-4**

**Question(s):**

- a) Please explain why the “HR Burden and Benefits” (\$1.9M) in Table 2 do not form part of amounts paid by Enbridge Sustain to Enbridge Gas for services (as shown in Table 1). As part of the response, please further explain that the statement that these costs “were charged through CFCAM to EGI regulated Line of Business (LOB) and then pass through to the Enbridge Sustain LOB.”
- b) Please provide the fully allocated cost rates applied to the labour hours shown in Table 2. As part of the response, please also provide an explanation regarding how the fully allocated cost rates were derived.

**CCC-9**

**Ref: Exhibit D, Tab 1, Schedule 1, pp. 1-2**

**Question(s):**

Please further explain the inclusion of the 2022 ESM/DVA disposition and 2024 Rebasing DVA disposition amounts in the calculation of 2024 S&TDA balance sought for disposition in the current proceeding.

**CCC-10**

**Ref: Exhibit D, Tab 1, Schedule 2, p. 1  
Exhibit B, Tab 2, Schedule 3**

**Question(s):**

- a) Please provide a more detailed version of Table 1 showing the calculation of each of the revenue and cost line items.
- b) Please explain why the costs are considered “deemed” costs.
- c) Please explain each of “shared” revenues & costs and “standalone” revenues & costs.
- d) Please explain why Line 10 (Total Costs (B)) is described as “net OBA” revenue in Exhibit B, Tab 2, Schedule 3.

- e) To the extent that \$9.556 million reflects the net OBA revenues, why is that not the amount that is subject to refund to ratepayers through the Open Bill Extension deferral account.

**CCC-11**

**Ref: Exhibit E, Tab 1, Schedule 1, p. 2**

**Question(s):**

Please explain how Enbridge Gas sought to minimize UDC costs incurred and maximize revenues from released capacity in 2024.

**CCC-12**

**Ref: Exhibit F, Tab 1, Schedule 1, pp. 8-9**

**Question(s):**

With respect to the Union South rate zone, please advise whether the billing adjustment of \$16.56 is a monthly billing adjustment applied for three months or \$5.52 is the monthly billing adjustment that will be applied for three months.