



Enbridge Gas Inc.

**Application for the Disposition of Deferral and Variance
Account Balances**

**PROCEDURAL ORDER NO. 2 AND DECISION ON CONFIDENTIALITY
March 4, 2026**

Enbridge Gas Inc. (Enbridge Gas) filed an application with the Ontario Energy Board (OEB) on October 30, 2025 under section 36 of the *Ontario Energy Board Act, 1998*, seeking approval for the disposition of balances in certain deferral and variance accounts (DVAs).

OEB staff and intervenors filed interrogatories by January 23, 2026 and Enbridge Gas filed responses on February 12, 2026.

WRITTEN SUBMISSIONS

After considering the evidentiary record including the interrogatory responses filed, the OEB has determined that it will proceed by way of a written hearing.

At this time, the OEB is scheduling dates for the filing of Enbridge Gas's argument-in-chief, written submissions from OEB staff and intervenors and reply argument from Enbridge Gas. The dates are set out below.

To assist in structuring submissions, the OEB has identified the following topics to guide Enbridge Gas's argument-in-chief and submissions from OEB staff and intervenors. Parties may address additional matters as they consider necessary.

- 1) For DVA balances proposed for disposition, is the nature or type of costs recorded in these accounts appropriate?
- 2) Are the DVA balances proposed for disposition and the supporting calculations appropriate?
- 3) Should any DVA balance proposed for disposition be deferred for consideration at a later date?
- 4) Are the proposed allocation and disposition methodologies appropriate, including whether disposition should be on a final or interim basis?
- 5) Is it appropriate that no Earnings Sharing Mechanism amount is proposed for 2024?

- 6) Are the proposed bill impacts appropriate? If required, should mitigation be considered at the time of the first available QRAM?
- 7) Should the proposed 2026 budget for the Indigenous Working Group be approved by the OEB?

CONFIDENTIALITY REQUESTS

As part of its application, Enbridge Gas requested confidential treatment of the Storage RFP Summary at Exhibit D, Tab 2, Schedule 2. The Storage RFP Summary contains vendor responses for third party storage information including terms, pricing and injection and withdrawal offers. Enbridge Gas stated that the information is presumptively considered to be confidential under the OEB's [Practice Direction on Confidential Filings](#) (Practice Direction).

In its responses to interrogatories, Enbridge Gas also requested confidential treatment of the number and value of CFR credits at Exhibit I.STAFF-9. Enbridge Gas stated that the information is market sensitive and presumptively considered to be confidential under the OEB's Practice Direction.

No party objected to Enbridge Gas's requests.

Findings

The OEB finds that the redacted information at Exhibit D, Tab 2, Schedule 2 and Exhibit I.STAFF-9 is commercially sensitive and grants Enbridge Gas's requests for confidential treatment. Enbridge Gas shall provide unredacted copies to anyone that has signed the OEB's Declaration and Undertaking.

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 its argument-in-chief with the OEB and send it to all parties by **March 20, 2026**.
2. OEB staff and intervenors shall file written submissions with the OEB and send them to all parties by **April 7, 2026**.
3. Enbridge Gas shall file its written reply argument with the OEB and send it to all parties by **April 23, 2026**.

4. Enbridge Gas's requests for confidential treatment of certain information at Exhibit D, Tab 2, Schedule 2 and Exhibit I.STAFF-9 is granted. Enbridge Gas shall provide individuals that have signed and filed a Declaration and Undertaking with an unredacted version of Exhibit D, Tab 2, Schedule 2 and Exhibit I.STAFF-9.

Direction for preparing materials

- 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](#).
- Filings should clearly state the filing date and the sender's name, postal address, telephone number and e-mail address.
- Other than for applications or as otherwise required or directed by the OEB, parties are not required to submit a cover letter for materials that are self-evident (e.g., interrogatories, submissions) unless the cover letter includes a request or additional information not included in the materials themselves.
- Parties are strongly encouraged to use bookmarks in their filings to aid in navigation.
- Parties should not append to their evidence entire OEB documents (e.g., decisions, policy documents, guidelines). Rather, parties should provide citations to the documents and a clear and concise summary of the relevant part(s) of the document. Parties are encouraged to use hyperlinks for complete, permanent, and publicly available versions of the documents, when possible.
- Parties should refrain from quoting material from documents unless it is essential to support their interrogatories or arguments.
- Parties are not required to provide a summary of the procedural history of a proceeding but may refer to that history where and to the extent needed for context to orient an issue or discussion.
- Parties must: (a) disclose where generative artificial intelligence was used to generate content included in a filing and (b) confirm that the accuracy of the portion of the filing generated by generative artificial intelligence has been verified by the party or its representative without the assistance of generative artificial intelligence.

How to file documents with the OEB

- Parties are required to quote file number (i.e., **EB-2025-0155**) for all materials filed and submit them in **searchable/unrestricted PDF format** (i.e., no printing or copying restrictions) with a digital signature through the [OEB's online filing portal](#).
- Parties should 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. Parties are encouraged to visit the [File documents online page](#) of the OEB's website for more information. Parties that are eligible for a cost award and that do not currently have an account in the cost claim portal should create an account as soon as their cost award eligibility has been confirmed by the OEB. All parties shall download a copy of their submitted cost claim for the purposes of service on the party(ies) paying cost awards 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, Catherine Nguyen at Catherine.Nguyen@oeb.ca and OEB Counsel, Ian Richler, at Ian.Richler@oeb.ca.

Email: registrar@oeb.ca

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

DATED at Toronto, **March 4, 2026**

ONTARIO ENERGY BOARD

Ritchie Murray
Acting Registrar