

# Elson Advocacy

March 9, 2026

Ritchie Murray  
Acting Registrar  
Ontario Energy Board  
2300 Yonge Street, Suite 2700  
Toronto, Ontario, M4P 1E4

Dear Ritchie Murray:

**Re: EB-2025-0295 2027-2030 Enbridge Gas Inc. Demand Side Management Plan (“DSM”)**

I am writing on behalf of the Small Business Utility Alliance (“SBUA”) to share comments regarding the proposed Issues List, in accordance with Procedural Order No. 1.

SBUA submits that consideration of the cost of carbon is properly included in the current Issues List. It is an important factor in weighing DSM program options and is of particular relevance for SBUA because energy efficiency is one of the most cost-effective ways to reduce greenhouse gas emissions for small businesses. This should be reflected in any DSM plan going forward through a cohesive cost-effectiveness analysis that accounts for the cost of carbon. Otherwise, there is a risk that decarbonization efforts will be more costly to small businesses across the province.

In order to avoid duplication, SBUA is not seeking to make oral submissions during the Issues Conference. We understand that other intervenors will speak to the issue in further detail.

Yours truly,



Kate Siemiatycki