



Ontario | Commission
Energy | de l'énergie
Board | de l'Ontario

DECISION AND RATE ORDER

EB-2025-0189

ENBRIDGE GAS INC.

**Application for the disposition of 2023 Demand Side Management
Deferral and Variance Accounts**

BEFORE: Allison Duff
Presiding Commissioner

Robert Dodds
Commissioner

David Sword
Commissioner

March 31, 2026

1 OVERVIEW

This is a Rate Order of the Ontario Energy Board (OEB's) on an application filed by Enbridge Gas Inc.'s (Enbridge Gas) to recover, through rate changes, a shareholder incentive, lost revenues, and demand-side management (DSM) program costs from its 2023 DSM activities in the Enbridge Gas Distribution (EGD) and Union rate zones.

On February 12, 2026, the OEB issued its Decision and Order on the application (Decision). In that Decision, the OEB approved the amounts Enbridge Gas will dispose, the allocation of those amounts to customer rate classes, and the methodology Enbridge Gas will use to recover or refund the approved balances.

The OEB directed Enbridge Gas to file a draft rate order to reflect the OEB's Decision. After reviewing the draft rate order, the OEB approves it as filed.

2 CONTEXT AND PROCESS

Enbridge Gas filed its application with the OEB on October 14, 2025. The OEB held a written hearing, which included written interrogatories followed by written submissions. On February 12, 2026, the OEB issued its Decision. As part of that Decision, the OEB ordered Enbridge Gas to file a draft rate order showing the unit rates by rate class to recover or refund the amounts approved for disposition.

On February 26, 2026, Enbridge Gas filed its draft rate order that outlined the proposed disposition of the approved amounts in the EGD and Union rate zones. The draft rate order included a one-time billing adjustment for all Enbridge Gas customers. The billing adjustment is derived for each customer individually by applying the disposition unit rates to each customer's actual consumption volume for the period from January 1, 2023, to December 31, 2023. Enbridge Gas indicated that it would clear the approved amounts in conjunction with its July 1, 2026, Quarterly Rate Adjustment Mechanism (QRAM) application.¹

OEB staff filed a submission on the draft rate order on March 12, 2026. OEB staff submitted that the allocation between rate classes and the resulting one-time billing adjustment amounts in Enbridge Gas' draft rate order were appropriate and consistent with the OEB's Decision.² No other submissions were filed.

¹ EB-2025-0189, Draft Rate Order, February 26, 2026

² EB-2025-0189, OEB staff Submission, March 12, 2026

3 FINDINGS

The OEB has reviewed the draft rate order filed by Enbridge Gas.

Enbridge Gas explained that the draft rate order reflects a minor adjustment to the allocation of amounts related to DSMVA and DSMIDA for customers within Rate T2.³ Enbridge Gas added a separate allocation and unit rate for exempt Gas-Fired Generator customers in Rate T2 such that these customers are allocated amounts related to the Low-Income Program. Enbridge Gas filed two tables to summarize the minor change.

The OEB accepts the minor change and is satisfied that the unit rates by customer class reflect the amounts, allocation, and disposition methodology approved in the Decision. The draft rate order includes a one-time billing adjustment for all Enbridge Gas customers, for clearance in conjunction with Enbridge Gas's July 1, 2026, QRAM application.

The OEB approves the unit rates in the draft rate order. The approved Rate Order is attached in Schedule A.

³ EB-2025-0189 draft rate order, February 26, 2026

4 ORDER

THE ONTARIO ENERGY BOARD ORDERS THAT:

1. The unit rates for the Enbridge Gas Distribution and Union rate zones, as set out in Schedule A, are approved.
2. The balances for the Enbridge Gas Distribution and Union rate zones shall be recovered or refunded as a one-time billing adjustment in Enbridge Gas Inc.'s July 1, 2026, Quarterly Rate Adjustment Mechanism application.

DATED at Toronto March 31, 2026

ONTARIO ENERGY BOARD

Ritchie Murray
Acting Registrar

SCHEDULE A
RATE ORDER
ENBRIDGE GAS INC.
EB-2025-0189
MARCH 31, 2026

Enbridge Gas Inc.
Unit Rates for Recovery/(Refund) - Delivery
2023 DSM Deferral Account Disposition

Line No.	Particulars	Unit Rate (cents/m ³) (a)
	<u>EGD Rate Zone</u>	
1	Rate 1	0.3673
2	Rate 6	(0.0231)
3	Rate 100	0.1460
4	Rate 110	0.1301
5	Rate 115	(0.3385)
6	Rate 135	1.7518
7	Rate 145	(2.2953)
8	Rate 170	(0.7733)
9	Rate 200	0.0001
10	Rate 125 (1)	0.0118
11	Rate 300 (1)	0.0318
	<u>Union North Rate Zone</u>	
12	Rate 01	(0.0579)
13	Rate 10	(0.5057)
14	Rate 20	(0.0514)
15	Rate 100	(0.0447)
16	Rate 25	0.0002
	<u>Union South Rate Zone</u>	
17	Rate M1	0.1625
18	Rate M2	(0.4609)
19	Rate M4	(0.3487)
20	Rate M5	(0.3851)
21	Rate M7	0.4867
22	Rate M9	0.0001
23	Rate T1	(0.3059)
24	Rate T2	0.0162
25	Rate T2 - Gas-Fired Generator	0.0001
26	Rate T3	0.0003

Note:

(1) Billing based on CD.

Enbridge Gas Inc.
2023 DSM Deferral and Variance Account Balances

Line No.	Particulars (\$000's)	Principal (a)	Interest (b)	Total (c) = (a + b)
1	Demand Side Management (DSMVA)	3,891	(55)	3,835
2	Demand Side Management Incentive (DSMIDA)	7,106	528	7,634
3	Lost Revenue Adj Mechanism (LRAMVA)	623	51	675
4	Total EGI	<u>11,620</u>	<u>524</u>	<u>12,144</u>

Enbridge Gas Inc.
Allocation of 2023 DSM Deferral and Variance Account Balances

Line No.	Particulars (\$000's)	DSMVA (a)	DSMIDA (b)	LRAM (c)	Total (d) = (a + b + c)
<u>EGD Rate Zone</u>					
1	Rate 1	15,019	2,160	-	17,180
2	Rate 6	(2,576)	1,547	-	(1,029)
3	Rate 100	69	5	(1)	73
4	Rate 110	1,335	272	24	1,632
5	Rate 115	(1,216)	16	(2)	(1,202)
6	Rate 135	1,089	97	(14)	1,171
7	Rate 145	(1,149)	2	2	(1,145)
8	Rate 170	(1,919)	32	0	(1,887)
9	Rate 200	(1)	1	-	0
10	Rate 125 (1)	(4)	5	-	1
11	Rate 300 (1)	(0)	0	-	0
12	Total EGD Rate Zone	<u>10,649</u>	<u>4,138</u>	<u>8</u>	<u>14,795</u>
<u>Union North Rate Zone</u>					
13	Rate 01	(735)	195	-	(540)
14	Rate 10	(1,661)	117	-	(1,544)
15	Rate 20	(647)	78	17	(552)
16	Rate 100	(543)	99	22	(422)
17	Rate 25	(2)	2	-	0
18	Total Union North Rate Zone	<u>(3,587)</u>	<u>491</u>	<u>39</u>	<u>(3,057)</u>
<u>Union South</u>					
19	Rate M1	3,374	1,382	-	4,755
20	Rate M2	(5,719)	414	-	(5,306)
21	Rate M4 (2)	(2,536)	173	395	(1,969)
22	Rate M5 (2)	(265)	15	23	(227)
23	Rate M7	3,163	388	194	3,745
24	Rate M9	(0)	1	-	0
25	Rate T1	(1,242)	21	3	(1,217)
26	Rate T2	8	602	12	621
27	Rate T2 - Gas-Fired Generator	(5)	6	-	1
28	Rate T3	(3)	3	-	1
29	Total Union South Rate Zone	<u>(3,226)</u>	<u>3,005</u>	<u>627</u>	<u>406</u>
30	Total Enbridge Gas	<u>3,835</u>	<u>7,634</u>	<u>675</u>	<u>12,144</u>

Note:

- (1) Billing based on CD.
(2) DSMVA balances for Rate M4 and Rate M5 are allocated based on 2023 actual volumes to derive a common unit rate for disposition for both rate classes.

Enbridge Gas Inc.
Unit Rates for One-Time Adjustment - Delivery

Line No.	Particulars	2023 Deferral Balance for Disposition (\$000's) (a)	2023 Actual Volume (10 ³ m ³) (b)	Unit Rate (cents/m ³) (c) = (a / b) * 100
<u>EGD Rate Zone</u>				
1	Rate 1	17,180	4,677,347	0.3673
2	Rate 6	(1,029)	4,450,159	(0.0231)
3	Rate 100	73	50,015	0.1460
4	Rate 110	1,632	1,254,228	0.1301
5	Rate 115	(1,202)	355,028	(0.3385)
6	Rate 135	1,171	66,869	1.7518
7	Rate 145	(1,145)	49,883	(2.2953)
8	Rate 170	(1,887)	243,960	(0.7733)
9	Rate 200	0	188,441	0.0001
10	Rate 125 (1)	1	9,260	0.0118
11	Rate 300 (1)	0	16	0.0318
12	Total EGD Rate Zone	14,795		
<u>Union North Rate Zone</u>				
13	Rate 01	(540)	931,782	(0.0579)
14	Rate 10	(1,544)	305,249	(0.5057)
15	Rate 20	(552)	1,074,225	(0.0514)
16	Rate 100	(422)	942,952	(0.0447)
17	Rate 25	0	255,665	0.0002
18	Total Union North Rate Zone	(3,057)		
<u>Union South Rate Zone</u>				
19	Rate M1	4,755	2,925,618	0.1625
20	Rate M2	(5,306)	1,151,051	(0.4609)
21	Rate M4	(1,969)	564,595	(0.3487)
22	Rate M5	(227)	58,966	(0.3851)
23	Rate M7	3,745	769,537	0.4867
24	Rate M9	0	97,880	0.0001
25	Rate T1	(1,217)	397,887	(0.3059)
26	Rate T2	621	3,823,485	0.0162
27	Rate T2 - Gas-Fired Generator	1	1,245,616	0.0001
28	Rate T3	1	255,245	0.0003
29	Total Union South Rate Zone	406		
30	Total Enbridge Gas	12,144		

Note:

(1) Billing based on CD.

Enbridge Gas Inc.
Bill Adjustment for Typical Customers

Line No.	Particulars	Unit Rate (cents/m ³)	Annual Volume (m ³)	Bill Impact (\$)
		(a)	(b)	(c) = (a x b) /100
	<u>EGD Rate Zone</u>			
1	Rate 1 - Small	0.3673	2,400	8.82
2	Rate 6 - Average	(0.0231)	22,606	(5.23)
3	Rate 6 - Large	(0.0231)	339,124	(78.38)
4	Rate 100 - Small	0.1460	339,188	495
5	Rate 110 - Small	0.1301	598,568	779
6	Rate 110 - Large	0.1301	9,976,121	12,981
7	Rate 115 - Small	(0.3385)	4,471,609	(15,138)
8	Rate 115 - Large	(0.3385)	69,832,850	(236,407)
9	Rate 135 - Average	1.7518	598,567	10,486
10	Rate 145 - Large	(2.2953)	598,567	(13,739)
11	Rate 170 - Large	(0.7733)	69,832,850	(540,021)
12	Rate 200 - Average	0.0001	140,305,600	197
13	Rate 125 - Average	0.0118	2,315,000	273
	<u>Union North Rate Zone</u>			
14	Rate 01 - Small	(0.0579)	2,200	(1.27)
15	Rate 10 - Average	(0.5057)	93,000	(470.28)
16	Rate 20 - Small	(0.0514)	3,000,000	(1,542)
17	Rate 20 - Large	(0.0514)	15,000,000	(7,712)
18	Rate 25 - Average	0.0002	2,275,000	4
19	Rate 100 - Small	(0.0447)	27,000,000	(12,072)
20	Rate 100 - Large	(0.0447)	240,000,000	(107,307)
	<u>Union South Rate Zone</u>			
21	Rate M1 - Small	0.1625	2,200	3.58
22	Rate M2 - Average	(0.4609)	73,000	(336.49)
23	Rate M4 - Small	(0.3487)	875,000	(3,051)
24	Rate M4 - Large	(0.3487)	12,000,000	(41,841)
25	Rate M5 - Small	(0.3851)	825,000	(3,177)
26	Rate M5 - Large	(0.3851)	6,500,000	(25,028)
27	Rate M7 - Small	0.4867	36,000,000	175,214
28	Rate M7 - Large	0.4867	52,000,000	253,088
29	Rate M9 - Small	0.0001	6,950,000	8
30	Rate M9 - Large	0.0001	20,178,000	23
31	Rate T1 - Small	(0.3059)	7,537,000	(23,054)
32	Rate T1 - Average	(0.3059)	11,565,938	(35,378)
33	Rate T1 - Large	(0.3059)	25,624,080	(78,380)
34	Rate T2 - Small	0.0162	59,256,000	9,628
35	Rate T2 - Average	0.0162	197,789,850	32,138
36	Rate T2 - Large	0.0162	370,089,000	60,134
37	Rate T2 - Gas-Fired Generator - Small	0.0001	59,256,000	63
38	Rate T2 - Gas-Fired Generator - Average	0.0001	197,789,850	210
39	Rate T2 - Gas-Fired Generator - Large	0.0001	370,089,000	394
40	Rate T3 - Large	0.0003	272,712,000	746