



April 7, 2026

VIA RESS

Ontario Energy Board
P.O. Box 2319,
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4
Attention: Acting Registrar

Dear Mr. Murray,

**Re: Enbridge Gas Inc.
2024 Utility Earnings and Disposition of Deferral and Variance Accounts
Board File No. EB-2025-0155**

We are counsel to Three Fires Group Inc. ("**TFG**") and Minogi Corp. ("**Minogi**") in the above-noted proceeding. In accordance with Procedural Order No. 2 dated March 4, 2026, please find attached the written submissions of TFG and Minogi.

Sincerely,

A handwritten signature in black ink, appearing to read "Daniel Vollmer".

DT Vollmer

c. Reggie George, TFG
Don Richardson, Minogi

ONTARIO ENERGY BOARD

IN THE MATTER OF the *Ontario Energy Board Act, 1998*, S.O. 1998, c.15, Schedule. B (the “**Act**”); and in particular section 36 thereof;

AND IN THE MATTER OF an application by Enbridge Gas Inc. for disposition of its 2024 Deferral and Variance Accounts.

EB-2025-0155

WRITTEN SUBMISSIONS OF

MINOGI CORP.

AND

THREE FIRES GROUP INC.

April 7, 2026

I. INTRODUCTION

1. We are counsel to Three Fires Group Inc. (“**TFG**”) and Minogi Corp. (“**Minogi**”) in the matter of the application of Enbridge Gas Inc. (“**EGI**”) to the Ontario Energy Board (the “**OEB**” or the “**Board**”) for approval to clear the final balances of certain Enbridge Gas, EGD rate zone, and Union rate zones 2024 deferral and variance accounts.
2. TFG is an Indigenous business corporation that represents the interests of Chippewas of Kettle and Stony Point First Nation (“**CKSPFN**”). CKSPFN is located in southern Ontario along the shores of Lake Huron, 35 kilometres from Sarnia, Ontario, and has over 1,000 members who live on-reserve and 900 who live off-reserve.
3. Minogi is an Indigenous business corporation that represents the interests of Mississaugas of Scugog Island First Nation (“**MSIFN**”). The Mississaugas of MSIFN moved into southern Ontario and settled in the areas around Lake Scugog from their former homeland north of Lake Huron around 1700. MSIFN is located on Scugog Island in the Port Perry area of Durham Region, Ontario, and has close to 300 members. Minogi’s key focus areas on behalf of MSIFN are energy transition, clean energy investments, and advancing MSIFN’s rights to lands, waters, and resources. MSIFN’s treaty rights area includes generation facilities, transmission lines, electrical distribution systems, and major natural gas mainlines and distribution systems in the Lake Ontario Energy Corridor between the GTA/Pickering and Napanee. MSIFN considers the waters and lakebed of Lake Ontario in this corridor, and south to the U.S. border, to be unceded.
4. Minogi and TFG’s participation in the proceeding is a direct result of their participation in the Indigenous Working Group (“**IWG**”), established and approved by the Board as part of the Phase 1 rebasing proceeding (EB-2022-0200) Partial Settlement Agreement (the “**Agreement**”).

II. OVERVIEW

5. Minogi and TFG’s brief submissions focus on the following two issues:
 - (a) Approval of the 2024 IWG Deferral Account (the “**Account**”); and
 - (b) Review and/or approval of the proposed 2026 budget for the IWG.

III. SUBMISSIONS

A. Approval of the 2024 IWG Deferral Account

6. TFG and Minogi support the clearance of the 2024 balance in the Account of ~\$0.12 million, plus applicable interest.

7. TFG and Minogi note that the 2024 actual amounts are below the \$0.64 million budget established in the Agreement. This outcome reflects the inherent uncertainty in forecasting Capacity Funding¹ requirements for a newly established forum, as well as the difference between anticipated and actual participation levels during the IWG's first full year.
8. The 2024 actual costs are reasonable and reflect that, throughout 2024, the IWG was able to function as intended for a full year as a structured and transparent forum through which Indigenous participants engaged directly with EGI on issues of particular relevance to the First Nations and Indigenous customers they represent.
9. The record in this proceeding demonstrates that 2024 IWG activities included meaningful engagement, information sharing, and the support of an energy transition and regulatory independent expert to enhance the quality of discussions between IWG members following EGI's energy transition reports in the 2022 rebasing application, as well as providing recommendations on how EGI could improve its approach to the energy transition in alignment with First Nations priorities and rights.
10. TFG and Minogi further submit that the IWG provides broader regulatory efficiency benefits. For example, the documentation produced in 2024 and filed, in part, in this proceeding, including meeting materials and reporting, contributes to a more complete regulatory record that can help inform other proceedings, reducing duplication and associated costs to the benefit of all ratepayers. This is consistent with the type of transparency and efficiency improvements recognized as valuable by the Board and as envisioned by the settlement parties to the Agreement.
11. TFG and Minogi submit that the 2024 balance reflects reasonable and prudently incurred costs associated with Indigenous participation in the IWG, and that the Account should be cleared as requested by EGI.

B. Review and/or Approval of the Proposed 2026 Budget for the IWG

12. TFG and Minogi agree with EGI and other intervenors that the OEB should not provide advanced approval of the 2026 IWG budget estimate in this proceeding. Rather, consistent with the Agreement and the OEB's approach in the 2023 DVA proceeding, the appropriate time to assess the prudence and reasonableness of these amounts is when actual costs are brought forward for clearance in a future 2026 DVA proceeding.
13. The Board-approved Agreement expressly contemplates that annual IWG budgets are estimates that inform, but do not determine, future recovery of Capacity Funding costs. As such, the 2026 estimate budget represents an indicative forecast of potential Capacity Funding requirements, not a basis for a prudence or reasonableness

¹ Capacity Funding is defined in the Agreement.

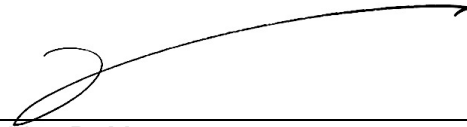
determination ahead of actual costs being incurred. At this stage, the OEB does not have a sufficiently developed evidentiary record to assess the reasonableness of forecasted costs, particularly given the evolving nature of the IWG, the logistical realities of meaningful and informed First Nation participation, anticipated changes and additions of Indigenous participation, and the potential for increased reliance on expert support as IWG participants seek to better understand and provide meaningful improvements to EGI's next rebasing application in 2029.

14. TFG and Minogi emphasize that the IWG is committed to ensuring that its activities and associated costs are reasonable and necessary for the IWG and Indigenous participants to better understand the issues and areas of focus identified in the Agreement and develop, together, a forum that is meaningful to all rightsholders and stakeholders. This includes ongoing coordination among participants, careful scoping of independent expert mandates, and continued engagement with EGI to ensure that the work of the IWG is focused, efficient, and responsive to the identified priorities of the Agreement.
15. Consistent with the Agreement, EGI's obligation to provide Capacity Funding is not contingent on prior OEB approval of any proposed IWG annual budget. All actual expenditures remain subject to a full prudence and reasonableness review by the Board, and any interested intervenors, at the time of disposition. This is the appropriate time and mechanism for Board and stakeholder oversight of IWG Capacity Funding costs for 2026 and any necessary approvals of the estimated amounts included in the 2026 IWG budget.
16. TFG and Minogi submit that the proposed 2026 IWG budget is an early estimate, informational, and merely indicative of anticipated Capacity Funding activities and costs but that approval of the budget and the estimated Capacity Funding costs is not appropriate at this time.

C. Conclusion

17. For the reasons set out above, TFG and MC submit that:
 - (a) clearance of the Account should be approved; and
 - (b) the review and approval of costs associated with the 2026 IWG budget should occur in a future proceeding when actual amounts are brought forward for disposition.

ALL OF WHICH IS RESPECTFULLY
SUBMITTED THIS 7th day of April, 2026



Lisa DeMarco
Resilient LLP
Counsel for Minogi and TFG



DT Vollmer
Resilient LLP
Counsel for Minogi and TFG