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April 7, 2026

DELIVERED BY EMAIL

Ritchie Murray
Acting Registrar
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4

Dear Mr. Murray:

Re: EB-2025-0155
Enbridge Gas Inc. 2024 Application for the Disposition of Deferral and Variance
Account Balances

We are counsel for Canadian Manufacturers & Exporters (“CME”) in the above captioned proceeding. Pursuant to Procedural Order No. 2, dated March 4, 2026, these are CME’s written submissions. With the exception of the issues set out below, CME does not oppose Enbridge Gas Inc.’s (“EGI”) requested relief.

Distribution Integrity Management Program Variance Account

CME has had the benefit of receiving and reviewing the submissions of the Consumers Council of Canada (“CCC”). CME agrees with and adopts the CCC’s submissions with respect to this issue. CME agrees that the Board should disallow 50% of the 2024 incremental administrative costs incurred by EGI on an actual basis that has been recorded in the Distribution Integrity Management Program Variance Account (“DIMPVA”). CME agrees that a single year increase of 42% in administrative costs is concerning, and the costs incurred are not prudent.¹ As a result, a further \$0.37 million credited to ratepayers is a reasonable outcome, and it would still allow EGI to recover its forecast costs and an additional 21% overage.

¹ EB-2025-0155, Exhibit C, Tab 2, Schedule 13, p 2.

Unabsorbed Demand Costs

CME has also had the benefit of reviewing the written submissions of the Federation of Rental-housing Providers of Ontario (“**FRPO**”) in respect of unabsorbed demand costs. CME agrees that without a technical conference, parties are having difficulty understanding whether or not Enbridge Gas Inc. has calculated UDC and the resulting account dispositions appropriately. CME therefore supports FRPO’s request that any findings with respect to upstream optimization be interim, so that parties may ask additional questions as part of the 2025 disposition proceeding.

Yours very truly



Scott Pollock & Lydia Salgo

cc. Pratik Bhalerao (CME)
All parties to EB-2025-0155