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April 7, 2026

Ritchie Murray  
Acting Registrar  
Ontario Energy Board  
2300 Yonge Street, P.O. Box 2319  
Toronto ON, M4P 1E4

Dear Mr. Murray,

**RE: EB-2025-0155 Enbridge Gas Disposition of Deferral and Variance Account Balances  
Submission of Energy Probe**

Attached is the submission of Energy Probe Research Foundation (Energy Probe) in the EB-2025-0155 Enbridge Gas Disposition of Deferral and Variance Account Balances proceeding.

Respectfully submitted on behalf of Energy Probe.

Tom Ladanyi  
TL Energy Regulatory Consultants Inc.

cc. Patricia Adams (Energy Probe)  
Parties to the Proceeding

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EB-2025-0155

**Enbridge Gas Disposition of Deferral and Variance Account Balances**

**Submission of Energy Probe**

**April 7, 2026**

In Procedural Order No.2, the OEB identified seven topics to guide Enbridge Gas's argument-in-chief and submissions from OEB staff and intervenors. The following are submissions of Energy Probe on each of the topics.

***1) For DVA balances proposed for disposition, is the nature or type of costs recorded in these accounts appropriate?***

Energy Probe has a continuing concern about the UFG Volume Variance Account, 179-203. The UFG Volume Variance Account provides that the cost impacts of UFG volume variances will be shared 50/50 between the Company and customers. The total cost impact of the UFG volume variance is \$12.9 million. The balance in the UFG Volume Variance Account that is being requested for clearance in this proceeding is a debit<sup>1</sup> including interest of \$6,641.8 thousand based on the difference between actual and forecast volume of 91,206 10<sup>3</sup>m<sup>3</sup>.

The difference is due to several causes. The most significant are Gate Station Measurement Variation, Residential Meter Variation, and Unbilled Estimates<sup>2</sup>. These problems have persisted for years and should have been addressed by Enbridge by now. Of particular concern to Energy Probe is the large number of estimated bills which have increased from 2,081,710 in 2023 to 2,252,790 in 2024. The corresponding increase in UFG volume in 10<sup>3</sup>m<sup>3</sup> is from 192,110 10<sup>3</sup>m<sup>3</sup> in 2023 to 334,888 10<sup>3</sup>m<sup>3</sup> in 2024<sup>3</sup>. Energy Probe submits that if Enbridge had reduced its estimated bills problem it could have substantially reduced its UFG volumes. Enbridge claims that estimated billing does not contribute to long-term UFG. According to Enbridge, where estimated consumption differs from actual usage, UFG may be temporarily created, resulting in short-term volatility which is trued-up once an actual meter read is obtained<sup>4</sup>. Energy Probe submits that this may be the case if there are frequent actual meter reads but not if a meter has not been read for many months that stretch into a future year. This can create large intergenerational cross-subsidies since the UFG Volume Variance Account is cleared on an annual basis. Energy Probe submits that the amount proposed for disposition in the UFG Volume Variance Account is not appropriate.

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<sup>1</sup> AIC, Pages 4 and 5

<sup>2</sup> Exhibit I.STAFF-1, Page 3, Table 1, 2024 UFG Contributing Sources

<sup>3</sup> Exhibit I.EP-1, Page 1, Table 1, Historical UFG Volumes for EGI (Regulated)

<sup>4</sup> Ibid., Page 2

Energy Probe has no comments on the nature and the type of costs recorded in the other accounts.

**2) *Are the DVA balances proposed for disposition and the supporting calculations appropriate?***

Energy Probe submits that the balance proposed for disposition in the UFG Volume Variance Account is not appropriate. Energy Probe has no comments on the other accounts.

**3) *Should any DVA balance proposed for disposition be deferred for consideration at a later date?***

Enbridge claims that variances caused by estimated bills are temporary.<sup>5</sup>

“Estimated billing does not contribute to long-term UFG. Where estimated consumption differs from actual usage, UFG may be temporarily created, resulting in short-term volatility which is trued-up once an actual meter read is obtained.”

That is precisely the reason why 2024 variance should not be cleared. Energy Probe submits that a portion of the balances in the UFG Volume Variance Account caused by estimated bills be deferred to 2025. Based on the evidence<sup>6</sup> the volume that should be deferred is Unbilled Estimates of 46,438 less No Bills Estimates of (25,389). Energy Probe has no comments on other accounts.

**4) *Are the proposed allocation and disposition methodologies appropriate, including whether disposition should be on a final or interim basis?***

Energy Probe submits that the allocation and disposition methodologies are appropriate.

**5) *Is it appropriate that no Earnings Sharing Mechanism amount is proposed for 2024?***

Energy Probe submits that it is appropriate that no Earnings Sharing Mechanism 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?***

Energy Probe submits that the proposed bill impacts are appropriate and that no mitigation is necessary.

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<sup>5</sup> Ibid.

<sup>6</sup> Exhibit I.STAFF-1, Page 3, Table 1, 2024 UFG Contributing Sources

**7) *Should the proposed 2026 budget for the Indigenous Working Group be approved by the OEB?***

Since the costs of the IWG will ultimately be recovered from ratepayers, Energy Probe submits that the proposed 2026 budget for the IWG should not be approved by the OEB unless it conforms with the OEB Practice Direction on Cost Awards which came into effect on June 1, 2025. Based on the evidence it is not clear that it does.<sup>7</sup>

Energy Probe notes that some IWG parties have common representation. In making its decision on cost awards under the proposed IWG budget, the OEB should consider whether the representatives of these IWG parties made reasonable efforts to avoid duplication and double billing. When submitting their cost claims, these IWG parties should explain how they coordinated efforts, or if not, why that was not appropriate in their view. This is the process that the OEB has established in other proceedings and there is no reason why it should not be followed by the IWG.

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<sup>7</sup> Exhibit G, Tab 3, Schedule 1; Exhibit I.STAFF-10; Exhibit I.CCC-6