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BY EMAIL

May 21, 2026

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

Dear Ritchie Murray:

**Re: Enbridge Gas Inc.
2027-2030 Demand Side Management Plan Application
Ontario Energy Board (OEB) File Number: EB-2025-0295**

In accordance with the Decision on Issues List and Procedural Order No. 3, please find attached the Ontario Energy Board (OEB) staff interrogatories in the above proceeding. Generative artificial intelligence was used to generate content within this filing. OEB staff confirms that such content has been verified for accuracy by OEB staff without the assistance of generative artificial intelligence. The applicant and intervenors have been copied on this filing.

Enbridge Gas Inc.'s responses to interrogatories are due by June 11, 2026.

Any questions relating to this letter should be directed to Michael Bell at michael.bell@oeb.ca or at 416-440-7688. The OEB's toll-free number is 1-888-632-6273.

Yours truly,

Michael Bell
Sr. Advisor, Efficiency and Demand Management

Encl.

**OEB Staff Interrogatories
Enbridge Gas Inc.
EB-2025-0295**

Please note, Enbridge Gas Inc. (Enbridge Gas) is responsible for ensuring that all documents it files with the OEB, including responses to OEB staff interrogatories and any other supporting documentation, do not include personal information (as that phrase is defined in the *Freedom of Information and Protection of Privacy Act*), unless filed in accordance with rule 9A of the OEB's *Rules of Practice and Procedure*.

A – ADMINISTRATION

A-Staff-1

Ref 1: Exhibit A / Tab 2 / Schedule 1 / pp. 3-6

Issue 6; Issue 20

Preamble:

Enbridge Gas requests a final OEB Decision by September 30, 2026, and indicates that if a Decision is not issued by October 30, 2026, it will begin notifying customers and industry partners that, effective December 1, 2026, it will not accept new program participants until an OEB Decision is issued.

Question(s):

- a) Please provide a detailed “no disruption” plan describing operational steps Enbridge Gas will take to avoid program disruption in Q4 2026 and Q1 2027 under each of the following scenarios:
 - Decision by September 30, 2026
 - Decision after September 30, 2026, but before October 30, 2026
 - Decision after October 30, 2026
- b) For each scenario above, please identify (i) which offers would be paused, (ii) which offers could continue, (iii) which contractual obligations would be triggered with delivery agents, and (iv) the anticipated incremental costs (if any) to suspend and restart offers.
- c) Please confirm whether Enbridge Gas has existing delivery partner contracts that extend beyond December 31, 2026 for any portion of the proposed 2027 program year. If yes, please list those contracts and the applicable offers. If no, please explain why and identify when Enbridge Gas will enter discussions with delivery partners.

A-Staff-2

Ref 1: Exhibit A / Tab 2 / Schedule 2

Issue 6; Issue 20

Preamble:

Enbridge Gas proposes a procedural timeline and indicates the requested decision timing is necessary to avoid disruption.

Question(s):

- a) Please identify the minimum lead time Enbridge Gas requires to (i) modify IT systems, (ii) retrain delivery partners, and (iii) update customer-facing materials, assuming the OEB orders:
 - i. a 3-year plan term (2027–2029) instead of 2027–2030, or
 - ii. a 6-year plan term (2027–2032) instead of 2027–2030.
- b) For each alternative term above, please identify what program elements Enbridge Gas would propose to revisit (if any) and why (e.g., targets, budgets, scorecards, EM&V plans, program designs).

B – DSM PLAN OVERVIEW

B-Staff-3

Ref 1: Exhibit B / Tab 1 / Schedule 1 / Table 1

Issue 3; Issue 9; Issue 16

Preamble:

Enbridge Gas provides total budgets, net annual gas savings targets, savings as % of forecast sales (with and without Large Volume), and portfolio TRC-Plus ratios for 2027–2030.

Question(s):

- a) Please expand Table 1 to include 2016–2026 actuals and approved values, including for each year:
 - total DSM budget (including Large Volume and portfolio costs),
 - net annual savings (with/without Large Volume),
 - gross annual savings (with/without Large Volume), and
 - portfolio TRC-Plus ratio (or most recent available estimate/verified result), with references to annual reports / annual verification.
- b) Please provide the full calculation and all supporting inputs used to derive:

- “% Savings of Forecast Sales” (both with and without Large Volume), including the “adjusted forecast sales volume” and all exclusions listed in the table footnote.
- c) Please provide Table 1 in MS Excel format, including all formulas.

B-Staff-4

Ref 1: Exhibit B / Tab 1 / Schedule 1 / pp. 4-6

Issue 3; Issue 9

Preamble:

Enbridge Gas indicates it did not propose budgets/targets that meet the OEB’s prior directional expectations due to affordability concerns and notes an estimate of ~\$1.1B/year to achieve ~1.1% savings, with substantial bill impacts.

Question(s):

- a) Please file all analysis, models, and calculations Enbridge Gas used to determine that a budget of approximately \$1.1 billion per year would likely be required to achieve a 1.1% net annual reduction in gas sales, including all sensitivity assumptions.
- b) Please provide Enbridge Gas’s best estimate of the budget required to achieve each of the following savings levels (excluding Large Volume), and provide the associated residential bill impacts:
 - 0.7% of sales
 - 0.8% of sales
 - 0.9% of sales
 - 1.0% of sales
- c) Please provide an incremental “stretch” scenario , including a detailed description of which programs should be prioritized for expansions, what programs changes would be needed, and any overall DSM plan re-balancing that would be required to move from the annual natural gas savings of ~0.5–0.6% in the proposed plan (based on the percentage of annual natural gas savings from the DSM programs relative to the adjusted forecasted natural gas sales for that year, as noted in footnote #2 at Ex B, Tab 1, Sch 1, p. 6, Table 1) to DSM savings of ~0.7–0.8% of annual sales with the goal of holding annual bill impacts for all rate classes largely the same.
- d) In addition to the description in (c) above, provide a detailed table that clearly shows the changes, including budget, savings, program changes, and bill impacts.
- e) Please list the top 5 measures from the APS that have the greatest level of absolute natural gas savings potential in each sector (sub-sector). For each

measure, provide the annual and total projected gas savings as determined in the APS, and discuss how each measure has been incorporated into the proposed plan (and if not, why not).

B-Staff-5

Ref 1: Exhibit B / Tab 1 / Schedule 1 / pp. 2-4; Table 2

Issue 13; Issue 1

Preamble:

Enbridge Gas describes its program suite as robust and comprehensive and identifies proposed offerings by sector.

Question(s):

- a) Please explain how the proposed program mix, delivery model, and enabling activities are expected to:
 - increase net savings per dollar spent over time, and
 - increase the number of unique participants, particularly in underserved segments.

C – DSM PLAN DEVELOPMENT

C-Staff-6

Ref 1: Exhibit C / Tab 1 / Schedule 1 / pp. 1-3

Issue 8

Preamble:

Enbridge Gas proposes modifications to the OEB DSM Framework and notes that any material changes beyond those proposed may require it to reconsider and potentially revise its application.

Question(s):

- a) Please provide a complete version of the DSM Framework showing all proposed updates with tracked changes (redline).
- b) Please identify what Enbridge Gas considers “material changes” beyond those proposed, and provide specific examples of changes that would require revision to:
 - program designs,
 - targets and scorecards,
 - budgets and bill impacts, and/or
 - cost-effectiveness results.

C-Staff-7

Ref 1: Exhibit C / Tab 1 / Schedule 1 / Section 2.1

Issue 8; Issue 12

Preamble:

Enbridge Gas proposes additional language related to WAML as part of Annual Targets.

Question(s):

- a) Please confirm whether the proposed WAML language is intended to codify existing OEB findings and the Evaluation Contractor's current annual verification approach.
- b) Please identify with specific examples what adjustments Enbridge Gas anticipates "to account for changes in measure life assumptions outside" of its control (i.e., custom measure life) and how/when these changes would be applied and how the WAML calculation would change.
- c) Please provide, for each program year 2020–2026 (actual/verified where available), the portfolio WAML (excluding Large Volume), and show how WAML is expected to evolve over 2027–2030 under the proposed plan. This likely requires EUL for each measure, forecast number of measures from each offer in each year, estimated annual natural gas savings for each measure. Provide in MS Excel with all formulas.
- d) Please discuss what program design changes Enbridge Gas would implement if the portfolio WAML approaches the proposed minimum threshold.

C-Staff-8

Ref 1: Exhibit C / Tab 1 / Schedule 1 / Section 2.2; Ref 2: Exhibit C / Tab 1 / Schedule 1 / Section 2.7; Ref 3: Exhibit D / Tab 2 / Schedule 1 / p. 12

Issue 8; Issue 16

Preamble:

Enbridge Gas proposes modifications/clarifications to the Target Adjustment Mechanism language in the DSM Framework, replacing it with fixed target guidance and changes to Section 9.3.1, 9.3.2 and a new 9.3.3 to address changes to input assumptions and Net-to-Gross (NTG) values. Enbridge Gas also describes the approach in the event there are evaluated NTG values in successive years.

Question(s):

- a) Please clarify how NTG changes will be applied to targets should there be multiple NTG evaluations for a particular program/offer/measure within the proposed plan term.

C-Staff-9

Ref 1: Exhibit C / Tab 1 / Schedule 1 / Section 2.3

Issue 11

Preamble:

Enbridge Gas proposes changes related to shareholder incentive policy within the DSM Framework.

Question(s):

- a) Please provide a table in MS Excel that shows the total available DSM shareholder incentive, verified DSM shareholder incentive earned based on performance relative to approved scorecards, approved program budgets, actual program spend and DSM plan Total Resource Cost (TRC)-Plus ratios for 2016-2026 and those proposed for 2027-2030.
- b) Please discuss how the proposed incentive structure remain aligned with ratepayer value, particularly in years when portfolio TRC-Plus declines, natural gas savings are lower than planned, or when in-year budget reallocations materially change rate impacts by rate class.

C-Staff-10

Ref 1: Exhibit C / Tab 1 / Schedule 1 / Section 2.4; Exhibit C / Tab 1 / Schedule 6

Issue 19; Issue 8

Preamble:

Enbridge Gas proposes updates to attribution policy and provides illustrative collaboration examples.

Question(s):

- a) Please confirm that Enbridge Gas's proposal for attributing gas and electricity savings does not consider funding attribution, nor role in program administration, in any way.
- b) Please discuss the impact of this change should future program rules enable the IESO and/or electric Local Distribution Companies to offer incentives to Enbridge Gas customers to participate in gas programs should Enbridge Gas's DSM ratepayer funding be fully used in a program year but additional amounts remain in the electricity eDSM budget. Under this scenario, would Enbridge Gas be attributed all natural gas savings even if it has not contributed any funding?
- c) Please discuss the process should Enbridge Gas partner with Natural Resources Canada during the proposed term and Natural Resources Canada provides

funding for Enbridge Gas customers to participate in gas programs – will Enbridge Gas be attributed all gas savings regardless of funding contribution?

- d) Please provide a complete list of collaborations since 2020 that involve DSM measures or joint delivery, and for each:
- each party's cost contribution (program + admin),
 - incentive amounts by party,
 - gross and net gas savings,
 - attribution approach used, and
 - whether any target adjustments were made or considered.
- Please provide in MS Excel.
- e) Please discuss how Enbridge Gas proposes to ensure transparency and accountability for future collaborations, including any thresholds for notifying the OEB and parties of material changes.

C-Staff-11

Ref 1: Exhibit C / Tab 1 / Schedule 1 / Section 2.5

Issue 8; Issue 15

Preamble:

Enbridge Gas proposes to simplify annual report requirements.

Question(s):

- a) Please provide a table showing:
- each annual report element required under the current framework,
 - Enbridge Gas's proposed change (if any), and
 - justification for removal/shortening, including impact on longitudinal analysis and transparency.
- b) Please discuss the challenges of continuing to include 10-years of historical data after the figures have been already included in previous reports.

C-Staff-12

Ref 1: Exhibit C / Tab 1 / Schedule 1 / Section 2.6; Exhibit D / Tab 9 / Schedule 2

Issue 15

Preamble:

Enbridge Gas proposes NTG adjustments for new measures and deemed proxy NTG values.

Question(s):

- a) Please provide a single consolidated table listing each measure (or measure category/offer) expected to use a deemed proxy NTG value during 2027–2030 across all sectors, including: deemed proxy NTG value, basis/source, and planned timing for replacement with evaluated NTG.
- b) Please explain how updates will be applied when multiple NTG evaluations occur during the plan term affecting the same measure category, including whether adjustments are one-time or recurring and how this affects targets/incentives.

C-Staff-13

Ref 1: Exhibit C / Tab 1 / Schedule 1 / Section 2.7

Issue 16; Issue 8

Preamble:

Enbridge Gas proposes changes to policy guidance on applying input assumptions and adjustment factors and references retroactive vs prospective treatment.

Question(s):

- a) Please define “factors that were directly within the utility’s influence during the program year being evaluated”.
- b) Please provide a worked example (numerical, in MS Excel with formulas) showing how a retroactive NTG update would impact:
 - offer-level results,
 - program-level results, and
 - portfolio results for a representative year.

C-Staff-14

Ref 1: Exhibit C / Tab 1 / Schedule 1 / Section 2.8; Exhibit B / Tab 1 / Schedule 1 / Table 1 footnote

Issue 8; Issue 9

Preamble:

Enbridge Gas applies inflation assumptions and an “efficiency stretch factor” for non-incentive costs.

Question(s):

- a) Please provide a table showing which budget components are subject to which inflation factor (by program and offer), and explain why each component was categorized as incentive vs non-incentive for escalation purposes.

C-Staff-15

Ref 1: Exhibit C / Tab 1 / Schedule 1 / Section 2.9; Exhibit F / Tab 2 / Schedule 1
Issue 17

Preamble:

Enbridge Gas proposes DSMVA-related framework updates and continues to rely on variance accounts to track DSM financial outcomes.

Question(s):

- a) Please provide a table showing DSMVA balances and dispositions for 2020–2026, including drivers of variances (e.g., participation surges, measure mix shifts, joint program impacts).
- b) Please explain how Enbridge Gas ensures DSMVA treatment supports ratepayer cost certainty where in-year budget shifts materially change rate impacts for particular rate classes.

C-Staff-16

Ref 1: Exhibit C / Tab 1 / Schedule 6
Issue 19

Preamble:

Enbridge Gas describes coordination with Independent Electricity System Operator (IESO), municipalities, and other parties and references the residential one-window model.

Question(s):

- a) Please provide all governance documents for the Home Renovation Savings (HRS) collaboration, including MOUs, contribution agreements, and any operating protocols that govern:
 - eligible measures,
 - incentive funding responsibility,
 - administration cost allocations,
 - savings attribution, and
 - evaluation and reporting responsibilities.
- b) Please provide a forward-looking roadmap (2027–2030) identifying which additional Enbridge Gas programs/offers are being considered for deeper integration with IESO programming, including:
 - expected timing,
 - key barriers, and

- budget and administrative impacts (incremental costs/savings).
- c) Please quantify the administrative cost increases Enbridge Gas has incurred due to the HRSP collaboration with the IESO.
- d) Please discuss what efforts Enbridge Gas is taking and plans to implement to improve administrative costs in collaborations while maintaining customer experience benefits.

C-Staff-17

Ref 1: Exhibit C / Tab 1 / Schedule 7

Issue 1

Preamble:

Enbridge Gas includes IRP evidence in Exhibit C and has historically asserted limits on the overlap between DSM and IRP.

Question(s):

- a) Please confirm whether Enbridge Gas currently uses DSM (historical results, participation data, or expected impacts) as an input into any of the following internal functions:
 - load forecasting,
 - gas supply planning, and/or
 - distribution capital planning.
- b) If DSM is not used as an input to any of the above functions, please explain why, and identify what information, approvals, or policy direction Enbridge Gas believes would be required to enable DSM to be used as a planning input in the future.
- c) Please identify any locations where Enbridge Gas is aware of near- to medium-term distribution constraints or load growth expectations, and discuss whether DSM delivery is currently targeted to drive increased participation in DSM programming in those locations.

D – DSM Plan Development

D-Staff-18

Ref 1: Exhibit D / Tab 1 / Schedule 1; Exhibit D / Tab 2 / Schedule 2; Exhibit B / Tab 1 / Schedule 1

Issue 13; Issue 9; Issue 3

Preamble:

Enbridge Gas proposes a portfolio that continues to allocate the largest program budget

share to residential (~40%), while noting higher savings potential exists in commercial/industrial under certain conditions.

Question(s):

- a) Please provide Enbridge Gas's analysis supporting the proposed program budget allocation across Residential, Income Qualified, Commercial, Industrial, and Large Volume, including:
 - cost per net annual m³ and cost per net lifetime m³ by program, and
 - marginal abatement / marginal savings curves (if available) used internally.
- b) Please provide any analysis conducted to assess alternative portfolio allocations that increase the Commercial and Industrial shares and the resulting impacts on:
 - total portfolio savings,
 - portfolio TRC-Plus, and
 - residential bill impacts.
- c) Please discuss why Enbridge Gas did not propose a portfolio design with either – entirely equal budget allocation across residential, commercial and industrial, or relatively greater Commercial/Industrial emphasis, given higher savings potential, and identify any market capacity constraints, or bill impact concerns that limit expansion.

D-Staff-19

Ref 1: Exhibit D / Tab 2 / Schedule 1 / p. 5

Issue 1

Preamble:

Enbridge Gas describes that it has produced “a single, detailed and optimal DSM plan” and that it did not provide additional versions of its plan due to the significant effort to produce the plan that has been filed.

Question(s)

- a) How does Enbridge Gas define “optimal”?
- b) Provide all sensitivity analyses produced in preparation of this plan, including alternative scenarios where funding for certain programs/measures was different than those filed.

D-Staff-20

Ref 1: Exhibit D / Tab 2 / Schedule 3 ; Ref 2: Exhibit D / Tab 2 / Schedule 3 / pp. 6-7

Issue 12

Preamble:

Enbridge Gas has proposed annual performance scorecards that are largely a continuation from the current 2023+ DSM plan term.

Question(s)

- a) Does Enbridge Gas not consider the recommended annual performance scorecard structure proposed by the SAG to be balanced? Provide a detailed explanation if Enbridge Gas is of the view that the SAG proposed scorecard structure would not ensure equitable access across the major customer segments and how its proposed structure will provide greater overall value.
- b) Provide annual DSM plan scorecards that are entirely aligned with the recommended SAG approach for each year in the proposed DSM plan term, inclusive of natural gas savings for each metric and DSMSI amounts eligible for each metric.
- c) Provide updated sector specific scorecards as proposed by Enbridge Gas but with a revised overall DSM plan that assigns budgets as follows: 19% to residential, 19% to Income Qualified, 30% to Commercial, 30% to Industrial, 2% to Large Volume.

D-Staff-21

Ref 1: Exhibit D / Tab 2 / Schedule 3 / pp. 12-16

Issue 12

Preamble:

Enbridge Gas has not proposed an End-of-Term Natural Gas Reduction Incentive noting various issues with the concept relative to its broader operations, while noting, more broadly, normalized average use has steadily declined.

Question(s)

- a) Please provide Enbridge Gas's definition and calculation for residential normalized average use (NAU), and provide in MS Excel with all formulas, the data that was used to produce the residential normalized average use graph in Figure 2.
- b) Please update Figure 2 by indicating where major building code and/or efficiency standard updates were put into effect.
- c) Please discuss if Enbridge Gas considered other shareholder incentive options aligned with the previously approved EOTNGRI?
- d) Please provide an illustrative end-of-term incentive design based on achieving a Residential NAU reduction by 2030 relative to 2027 baseline, including at least three threshold bands (e.g., 5%, 10%, 15%) and discuss important factors such

as Enbridge Gas's forecast, customer growth/usage assumptions and any other considerations.

- e) Please discuss a similar illustrative end-of-term incentive design for commercial and industrial normalized usage that considers customer mix, but controls via segment-specific metric (for smaller, similar commercial customers) or participant-facility intensity metric (for larger C&I customers).

D-Staff-22

Ref 1: Exhibit D / Tab 4 / Schedule 1 (DSM Staff Budgets); Exhibit D / Tab 2 / Schedule 3 (stretch factor)

Issue 1; Issue 9

Preamble:

Enbridge Gas has provided staffing budgets for the proposed term.

Question(s):

- a) Please provide a table for 2020–2026 (actual) and 2027–2030 (forecast) showing:
- DSM FTEs (by program and portfolio),
 - total admin costs,
 - admin cost per participant,
 - admin cost per net annual m³ saved, and
 - admin cost per \$1,000 of incentives paid.
- b) Please describe what specific administrative efficiencies have been achieved since full consolidation and quantify the savings achieved (or expected).
- c) Please discuss the staffing requirements to administer the joint Enbridge Gas-Natural Resources Canada whole home residential program during its existence and provide the specific number of FTEs for the 2023, 2024 and 2025 iterations of the HER+ and HER offers.

D-Staff-23

Ref 1: Exhibit E / Program Schedules (eligibility rules across offers); Exhibit B / Tab 1 / Schedule 1

Issue 1; Issue 13

Preamble:

Enbridge Gas has provided full proposals for each program and offer.

Question(s):

- a) Please provide a consolidated table that clearly lists participation rules by offer (2027–2030), including:

- frequency limits (once per premise / once per customer / once per measure),
- cooling-off periods,
- rules for multiple measures across different offers, and
- rules for renters/landlords and multi-unit buildings.

D-Staff-24

Ref 1: Exhibit D / Tab 1 / Schedule 1

Issue 1; Issue 5; Issue 13

Preamble:

Enbridge Gas describes its overall approach to the 2027–2030 DSM Plan and references the objectives and guiding principles of the DSM Framework.

Question(s):

- a) Please provide a concise discussion that links the proposed program mix, delivery approach, and enabling activities to expected improvements in: (i) net annual gas savings, (ii) net lifetime savings, (iii) \$/m³ (annual and lifetime), and (iv) unique participant reach over the 2027–2030 term.
- b) Please identify which specific program design changes (relative to 2026) are expected to increase savings per dollar, and quantify each change's expected contribution to portfolio-level improvements.

D-Staff-25

Ref 1: Exhibit D / Tab 1 / Schedule 1

Issue 3; Issue 4

Preamble:

Enbridge Gas states that the plan reflects stakeholder input and prior OEB direction.

Question(s):

- a) Please provide a table that consolidates all program design and governance changes Enbridge Gas has made for 2027–2030 that are explicitly attributable to: (i) OEB direction in EB-2021-0002 and EB-2024-0198, (ii) SAG recommendations, and (iii) Evaluation Contractor findings. For each change, quantify the expected impact on savings and/or \$/m³.

D-Staff-26

Ref 1: Exhibit D / Tab 2 / Schedule 1 (Scorecard Targets Tables 2027–2030)

Issue 12

Preamble:

Enbridge Gas provides annual scorecard targets, metrics, and weightings by program for 2027–2030.

Question(s):

- a) Please provide all annual scorecard tables for 2027–2030 in MS Excel format with formulas intact, including each metric’s unit, target value, weighting, and total eligible DSMSI.
- b) Please provide the complete methodology and calculations used to develop each scorecard target, including: participation forecasts, savings per participant, adjustment factors (NTG, realization, verification), and any other assumptions. Provide in MS Excel with formulas and model outputs.
- c) Please explain how Enbridge Gas validated the reasonableness of each target relative to: (i) historic participation/savings trends (2020–2026), (ii) program updates for 2027-2030, and (iii) known codes/standards changes.

D-Staff-27

Ref 1: Exhibit D / Tab 2 / Schedule 1; Exhibit D / Tab 9 / Schedule 1 (Program Evaluation)

Issue 12; Issue 15

Preamble:

Scorecards are used to determine performance outcomes and shareholder incentive eligibility.

Question(s):

- a) For each program year 2020–2026, please provide a table (in MS Excel) that includes for every scorecard metric:
 - the “start-of-year” OEB-approved target,
 - the in-year updated target (if modified through TAM or other mechanisms),
 - the draft year-end reported result,
 - the final post-evaluation and post-annual verification result (where available), and
 - a clear explanation of all variances, including the driver (participation, measure mix, input assumptions, evaluation adjustments, verification adjustments, etc.).
- b) For each year between 2020-2026 where Enbridge Gas changed program delivery materially in-year (e.g., incentive adjustments, offer rules, marketing emphasis, budget reallocations), please identify:
 - what change was made,

- when it was made,
- why it was made,
- how it affected scorecard performance, and
- how it affected costs and rate impacts by rate class.

D-Staff-28

Ref 1: Exhibit D / Tab 2 / Schedule 1; Exhibit F (rate impacts)

Issue 1; Issue 9; Issue 12; Issue 17

Preamble:

Enbridge Gas has discretion to manage program delivery and budgets in-year within approved rules, and scorecard outcomes can be sensitive to such decisions.

Question(s):

- a) Please describe the internal governance process used to approve in-year program changes (e.g., incentive changes, budget shifts, offer rule changes).
- b) Please identify whether Enbridge Gas considers the rate impacts (by rate class and customer segment) when making in-year changes intended to protect or improve scorecard outcomes. If yes, describe how. If no, explain why.

D-Staff-29

Ref 1: Exhibit D / Tab 2 / Schedule 2 (Budget Tables by year); Exhibit B Table 1

Issue 9

Preamble:

Enbridge Gas provides offer-level program budgets by year and shows portfolio costs separately.

Question(s):

- a) Please provide Tables 1–5 (2027–2030 budget tables) in MS Excel format with formulas intact, and include a clear definition for each budget line item and cost category.
- b) Please provide a consolidated MS Excel file showing offer-level actual spending for 2020–2025, draft 2026 spending, and forecast 2027–2030 spending, broken out consistently by:
 - incentives, promotion, delivery, program administration, and any other category used in the filing.

- c) For each offer, please include net annual savings, net lifetime savings, participants, unique participants, and \$/m³ metrics for 2020–2026 (actual/verified where available) and forecast 2027–2030.

D-Staff-30

Ref 1: Exhibit D / Tab 2 / Schedule 2; Exhibit D / Tab 4 / Schedule 1 (staff budgets); Exhibit B Table 1 line 7

Issue 9

Preamble:

Enbridge Gas includes both program-level administrative costs and portfolio-level administrative costs (including evaluation, regulatory, and research).

Question(s):

- a) Please provide definitions for “program administration” (offer/program level) and “portfolio administration” (portfolio level), including what functions, roles, and costs are included in each.
- b) Please provide a table showing for each year 2020–2030:
- total program admin costs (summed across offers),
 - total portfolio admin costs, and
 - any costs that are allocated across both categories.
- Provide in MS Excel.
- c) Please explain how Enbridge Gas ensures there is no double-counting of administrative costs between program-level and portfolio-level budgets.

D-Staff-31

Ref 1: Exhibit D / Tab 2 / Schedule 2; Exhibit D / Tab 3 / Schedule 1 (spend ratios); Exhibit B Table 1 savings

Issue 9; Issue 13

Preamble:

Incentives are the largest cost component of DSM programs and are expected to drive savings outcomes.

Question(s):

- a) Please provide, by offer and year (2027–2030), the implied relationship between incentive spend and net annual savings (e.g., m³ per \$1,000 of incentives), and explain any offers where incentive costs increase materially while savings do not increase proportionately.

- b) Where incentive budgets decrease over the term, please explain how savings are maintained or increased and provide the underlying assumptions (participation, savings per participant, measure mix).

Please provide this information in MS Excel with formulas.

D-Staff-32

Ref 1: Exhibit D / Tab 2 / Schedule 2; Exhibit E offer descriptions

Issue 9; Issue 13

Preamble:

Enbridge Gas proposes promotion and delivery costs across offers. The evidence does not consistently quantify how increased promotion/delivery spend translates into increased participation and savings.

Question(s):

- a) For each offer with material promotion costs, please provide the basis for the promotion budget (e.g., customer acquisition cost assumptions, conversion assumptions, expected incremental participants/savings), including any historic evidence. Provide in MS Excel.
- b) For each offer with material year-over-year delivery cost increases, please identify what incremental delivery activities are being funded and quantify the expected effect on participation and savings.

D-Staff-33

Ref 1: Exhibit D / Tab 2 / Schedule 3 / pp. 2-5

Issue 11

Preamble:

Enbridge Gas proposes certain changes to its annual performance scorecard, consistent with SAG recommendations.

Question(s):

- a) Please provide a table in MS Excel that shows, for 2020-2026 and 2027-2030, the OEB approved maximum shareholder incentive under the current DSM framework policy and a revised maximum shareholder incentive consistent with the proposal to set it as 5% of total budget, the actual shareholder incentive earned in each year and what the value would have been had the revised earning thresholds proposed (0-100% of available shareholder incentive for achievement from 70-100% of target; 100-200% for achievement above 100% to 130%).

- b) Please confirm that the maximum available shareholder incentive is proposed to be 5% of approved total annual budget, if this includes or excludes inflation and the stretch factor adjustment, and that in-year overspending would not factor into the calculation of the maximum shareholder incentive.
- c) Please provide an illustrative maximum shareholder incentive if the amount was 5% of annual customer incentives paid throughout the 2027 to 2030 term.
- d) Please confirm that there is no cap proposed on the maximum shareholder amount and discuss the impact should the OEB approve the proposal up to a certain budget threshold.

D-Staff-34

Ref 1: Exhibit D / Tab 2 / Schedule 2 / Attachment 1 (Apex Analytics benchmarking deck)

Issue 5; Issue 9

Preamble:

Enbridge Gas filed a jurisdictional benchmarking presentation intended to compare budget per unit savings and performance relative to other jurisdictions.

Question(s):

- a) Please provide, in MS Excel, all underlying data used for each comparator jurisdiction in the benchmarking deck, including:
 - annual budgets included/excluded (program vs portfolio),
 - whether values are gross or net savings,
 - the unit conversions used,
 - currency conversions and exchange rates, and
 - the program years and sources relied upon.
- b) Please explain the criteria used to select comparator jurisdictions and to exclude any jurisdictions, and provide the rationale for why the selected comparators are the most relevant to Ontario.
- c) Please provide the full calculation for each “budget per unit of net savings” value presented for Enbridge Gas and for each comparator.

D-Staff-35

Ref 1: Exhibit D / Tab 3 / Schedule 1 (TRC-Plus, PAC tables and net benefits)

Issue 16

Preamble:

Enbridge Gas provides TRC-Plus and PAC ratios, net benefits, and spend ratio metrics for 2027–2030.

Question(s):

- a) Please provide all TRC-Plus and PAC tables, including all underlying calculations, in MS Excel with formulas intact, including the full set of inputs used (gas savings, electricity impacts, water impacts, avoided costs, discount rate, inflation assumptions, NTG values, measure lives).
- b) Please provide the portfolio-level spend ratio tables (\$/m³) in MS Excel and include additional columns for:
 - net lifetime savings (m³), and
 - \$/m³ lifetime.
- c) Please explain why portfolio spend ratios increase or decrease year-over-year and identify the primary drivers (measure mix, participation, incentives, avoided costs, NTG updates).

D-Staff-36

Ref 1: Exhibit D / Tab 3 / Schedule 1; Exhibit C / Tab 1 / Schedule 2

Issue 16

Preamble:

Enbridge Gas's TRC-Plus test uses an avoided carbon cost of \$0, consistent with the OEB's Decision on Issues.

Question(s):

- a) Please explain how Enbridge Gas would expect program design priorities to shift if carbon costs change materially in the future, including which offers would be most affected.
- b) Please identify the measures (and corresponding offers) for which benefit cost results are most sensitive to the inclusion of a non-zero carbon value, and discuss the sensitivity of TRC-Plus for those measures using illustrative carbon values (e.g., \$80/tonne – the cost prior to the government's decision to remove the federal carbon charge) for information purposes.

D-Staff-37

Ref 1: Exhibit D / Tab 4 / Schedule 1 (DSM FTEs and staff budgets)

Issue 9; Issue 1

Preamble:

Enbridge Gas provides staffing levels (FTEs) and staff budget estimates and compares certain staffing levels to prior approvals.

Question(s):

- a) Please provide a table for 2020–2026 (actual) and 2027–2030 (forecast) showing DSM FTEs by function (program delivery, portfolio administration, EM&V support, regulatory/stakeholdering, IT/systems, management etc.) and the associated cost by function. Provide in MS Excel.
- b) Please discuss the functions for staff across the portfolio.
- c) Please identify which functions are expected to change if program delivery becomes more integrated with IESO programming and indicate the direction of change (increase/decrease), and quantify the expected staffing and cost changes under a “high integration” scenario (for example, where additional programs beyond HRS become jointly delivered).
- d) Please explain what staffing flexibility exists if participation or program scope declines materially during the plan term and how Enbridge Gas will ensure ratepayers are protected from paying for excess capacity.

D-Staff-38

Ref 1: Exhibit D / Tab 5 / Schedule 1

Issue 9; Issue 1

Preamble:

Enbridge Gas proposes system maintenance and improvements budgets to support DSM delivery systems and performance.

Question(s):

- a) Please identify each discrete system maintenance/improvement initiative being funded in 2027–2030, including scope, cost, timeline, and expected operational benefits.
- b) Please explain how each initiative is expected to improve:
 - customer experience,
 - delivery efficiency (admin cost reductions), and/or
 - evaluation data quality and reporting timeliness.
- c) Please identify what system changes are required to support expanded joint delivery with the IESO and quantify whether this reduces or increases total admin costs over time.

D-Staff-39

Ref 1: Exhibit D / Tab 6 / Schedule 1

Issue 9; Issue 20

Preamble:

Enbridge Gas proposes a regulatory and stakeholdering budget.

Question(s):

- a) Please discuss the forecasted impact of the various budget items proposed in Table 1, the municipalities Enbridge Gas has identified as priority areas and the manner in which successful municipal engagement will be tracked, reported and quantified.

D-Staff-40

Ref 1: Exhibit D / Tab 7 / Schedule 1

Issue 19; Issue 13

Preamble:

Enbridge Gas describes municipal engagement activities and proposes a municipal engagement budget.

Question(s):

- a) Please identify the specific barriers Enbridge Gas has encountered when attempting to partner with municipalities to deliver energy efficiency, conservation, or fuel-switching aligned initiatives (e.g., data-sharing limits, governance, funding constraints, program design alignment, procurement barriers).
- b) Please identify what Enbridge Gas requires from the OEB and/or Ministry (policy direction, approvals, clarifications, cost recovery treatment) to enable deeper municipal collaboration and more integrated offerings.
- c) Please provide a list of municipal partnership opportunities assessed since 2020 and identify which were pursued, which were not pursued, and why and the outcomes of these partnerships, including benefits to programs (increased natural gas savings, increased participation, etc.).

D-Staff-41

Ref 1: Exhibit D / Tab 8 / Schedule 1; Schedule 2; Schedule 3; Ref 2: SAG Report, Section 5.4.5, pp. 68-69

Issue 14; Issue 9

Preamble:

Enbridge Gas proposes budgets for Research, Development & Market Data and an Energy Innovation Fund and provides an overview of how these streams are managed.

Question(s):

- a) Please provide a complete list of all R&D / market data projects and Energy Innovation Fund projects funded since 2020, including for each project:

- project objective, scope, and sector
 - annual and total spend
 - deliverables produced
 - how the results were used to change program design or operations
 - quantified benefits achieved (e.g., incremental savings, reduced admin cost, increased participation, improved realization rates) where possible.
Provide in MS Excel.
- b) Please identify any projects since 2020 that did not produce actionable outcomes and explain why, including what governance changes have been made to avoid similar outcomes in the future.
- c) Please describe how Enbridge Gas will ensure that proposed R&D and innovation spending in 2027–2030 produces measurable value for ratepayers and identify the metrics it will use to track performance.
- d) Please provide a table that lists all recommendations related to the Energy Innovation Offer provided by the SAG (8 in total), how Enbridge Gas has incorporated each as part of its proposed plan, and if some have not been included, the rationale for excluding.

D-Staff-42

Ref 1: Exhibit D / Tab 8 / Schedules 1–3

Issue 14

Preamble:

Enbridge Gas proposes R&D and innovation spending and describes the intended project selection approach.

Question(s):

- a) Please describe the governance process for selecting, scoping, and approving R&D and innovation projects in 2027–2030, including any independent or third-party involvement.
- b) Please identify the screening criteria used to prioritize projects (e.g., expected savings impact, scalability, cost reduction potential, coordination with IESO, market readiness).
- c) Please discuss how Enbridge Gas will avoid funding projects that duplicate IESO or other program administrator research, and how Enbridge Gas will coordinate research agendas where overlap exists.

D-Staff-43

Ref 1: Exhibit D / Tab 9 / Schedule 1

Issue 15

Preamble:

Enbridge Gas provides its proposed approach to program evaluation, measurement, and verification.

Question(s):

- a) Please discuss any relevant considerations should direction be provided that process evaluations be fully incorporated and happen at the same time as all impact evaluations and completed at the same time as the OEB's annual verification process (or any other detailed impact evaluation conducted by the OEB).

D-Staff-44

Ref 1: Exhibit D / Tab 10 / Schedule 1 / Attachment 1 (Custom EUL Guide); Exhibit C WAML proposal

Issue 16; Issue 8

Preamble:

Enbridge Gas filed a Custom EUL Guideline and proposes framework changes relating to WAML and long-life measures.

Question(s):

- a) Please provide a table listing all measures across all offers for 2027–2030 and the EUL used for each measure, including the forecast installations by year. Provide in MS Excel.
- b) Please discuss how Enbridge Gas will ensure long-life measures continue to lead portfolio value, and identify what changes to program design are expected if EUL assumptions materially change through evaluation.

D-Staff-45

Ref 1: Exhibit D / Tab 10 / Schedule 1 / Attachment 3 (Avoided Costs)

Issue 16

Preamble:

Enbridge Gas filed avoided cost series used in TRC-Plus calculations.

Question(s):

- a) Please identify any avoided cost inputs that differ materially from those used in the prior plan term and explain the reason and impact on TRC-Plus results.
- b) Please provide a sensitivity analysis showing the portfolio TRC-Plus impact if electricity avoided costs are 10% and 20% higher and 10% lower than those used in the application.

D-Staff-46

Ref 1: Exhibit D / Tab 2 / Schedule 1; Exhibit D / Tab 2 / Schedule 2; Exhibit D / Tab 3 / Schedule 1; Exhibit F schedules

Issue 9; Issue 12; Issue 16; Issue 17

Preamble:

The evidence contains targets, budgets, scorecards, and cost-effectiveness tables across multiple schedules and exhibits. A consolidated dataset is required to assess historic trends and the relationship between spending, savings, participation, and cost-effectiveness.

Question(s):

- a) Please provide a single consolidated MS Excel file (one workbook) containing annual data for each year 2020–2030, structured so that data across years can be assessed consistently, including at minimum:
 - budgets by offer and by cost category (incentives, promo, delivery, program admin, portfolio admin/EM&V/regulatory/research)
 - participants by offer (total, unique, repeat 2x, repeat 3+)
 - average incentive by participant for each offer
 - average savings per participant for each offer
 - gross and net annual savings by offer
 - net lifetime savings by offer
 - \$/m³ metrics (annual and lifetime)
 - offer TRC-Plus and PAC results, and program TRC-Plus and PAC results
 - portfolio TRC-Plus and PAC results
 - start-of-year scorecard targets and final post-audit/post-verification results by metric/offer (2020–2026).
- b) Please include all formulas and clearly reference all source schedules and any external data inputs used.

E – 2027-2030 DSM Programs

E-Staff-47

Ref 1: Exhibit E / Tab 1 / Schedule 1 (Program Overview)

Issue 1; Issue 5

Preamble:

Enbridge Gas provides its overview of its proposed programs noting they deliver meaningful natural gas savings with increased program access for customers.

Question(s):

- a) Please confirm whether Enbridge Gas maintains participant location data (e.g., postal code) for all DSM offers since 2020 and whether this data can be linked to measure uptake, incentive amounts, and savings by premise/customer.
- b) Please describe how Enbridge Gas uses participation and measure data to inform:
 - offer design changes,
 - outreach targeting, and
 - promotion spend allocation by region/segment.Please provide examples and any internal documentation or analyses.
- c) Please provide a map showing:
 - areas of known/expected load growth or system constraints, and
 - historical DSM participation “heat maps” by offer and year (2020–2026).If any portion is confidential, please propose an approach to provide it with appropriate confidentiality protections.

E-Staff-48

Ref 1: Exhibit E / Tab 2 / Schedule 1; Exhibit E / Tab 4 / Schedule 1

Issue 13; Issue 3

Preamble:

Enbridge Gas removed the Building Beyond Code program including the various savings by design offers (residential, commercial and affordable housing).

Question(s):

- a) Please confirm the Building Beyond Code program has been removed from the 2027–2030 plan relative to prior years, and identify the last year each was offered.
- b) For each removed offering, please provide participation over the last three program years (2023–2025) and forecast/actual for 2026, including:

- number of participating builders/customers,
 - metrics achieved,
 - incentive amounts per project and average incentive per participant,
- c) Please provide the full “menu” of design options presented to participants of the commercial savings by design offer, including:
- The various efficiency pathways presented through the Integrated Design Process, including the number of: code-minimum baseline, high-performance and electrification-centric or fully electrified scenarios levels presented.
For each option provide:
 - estimated incremental costs,
 - expected gas savings,
 - expected electricity impacts, and
 - expected participant bill impacts.
- d) Please provide evidence on what options were ultimately selected and implemented by participants and the extent to which Enbridge Gas tracked post-construction outcomes. Please account for customer confidentiality in all responses.
- e) Please explain the rationale for removal and whether any alternative delivery approaches were considered (e.g., third-party fuel-agnostic delivery, municipal coordination, or integration with IESO programming).

E-Staff-49

Ref 1: Exhibit E / Tab 2 / Schedule 1 / p.9

Issue 1; Issue 5; Issue 7

Preamble:

Enbridge Gas notes the significance of contractors in supporting its programs.

Question(s):

- a) Please provide all customer-facing and contractor-facing materials used (or proposed) to explain costs and benefits of heat pump options, including hybrids and full electrification.
- b) Please describe the controls Enbridge Gas uses to ensure contractor training and advice is fuel-agnostic and does not bias customers toward maintaining gas consumption where a customer’s preferred solution may be full electrification.
- c) Please identify how Enbridge Gas will verify quality outcomes for heat pump installations (sizing, commissioning, control optimization), including any planned QA/QC or evaluation activities.

E-Staff-50

Ref 1: Exhibit E / Tab 2 / Schedule 1

Issue 13; Issue 16; Issue 12

Preamble:

Enbridge Gas has segmented Residential programming, including separating heat pump incentives into a distinct offering and shifting additional measures into the Single Measure stream.

Question(s):

- a) Please provide a table that clearly shows which measures were reallocated between Residential offerings (Whole Home, Single Measure, Heat Pump, Smart Home, Moderate Income Direct Install, Education/Outreach) relative to the 2026 plan and explain, for each reallocation, the expected quantitative impact on:
 - Residential Program TRC-Plus
 - portfolio TRC-Plus
 - net annual savings
 - \$/m³ (annual and lifetime).Please provide in MS Excel with formulas.
- b) Please describe Enbridge Gas's in-year governance process to monitor Residential Program TRC-Plus and offer-level TRC-Plus (or other cost-effectiveness indicators) as participation and measure mix evolve. In the response, please identify:
 - what indicators are tracked in-year
 - how frequently they are reviewed
 - what threshold(s) would trigger corrective action
 - what corrective actions are available (e.g., incentive adjustments, eligibility adjustments, targeted outreach changes, measure removals).
- c) Please confirm whether Enbridge Gas would support an OEB reporting requirement that it notify the OEB if:
 - Residential Program TRC-Plus is forecast to fall below 1.0 during a program year, and/or
 - portfolio TRC-Plus is forecast to fall below 1.0 during a program year.If Enbridge Gas does not support such a requirement, please explain why.
- d) Please provide a table showing Residential Program results since 2020 (actual/verified where available) by offer including:
 - TRC-Plus ratio, net annual savings, total costs, and \$/m³ (annual and lifetime).Please provide in MS Excel.

E-Staff-51

Ref 1: Exhibit E / Tab 2 / Schedule 1; Ref 2: EB-2025-0064 (EGI Rebasing Phase 3), [Enbridge Gas responses to Environmental Defence/GEC information request](#), May 1, 2026; Ref 3: EB-2025-0064 (EGI Rebasing Phase 3), [ED-GEC Intervenor Evidence](#), Review of Enbridge Heating Cost Comparison, Energy Futures Group, May 15, 2026

Issue 5, Issue 7, Issue 13

Preamble:

In Enbridge Gas's Phase 3 rebasing proceeding, Enbridge Gas provides customer-facing heating cost comparison materials used in its Home Renovation Savings program and IRP pilots, and intervenor evidence filed by Environmental Defence and the Green Energy Coalition in this proceeding includes a report by Chris Neme that reviews Enbridge Gas's customer-facing heating cost comparison materials.

Question(s):

- a) Please describe whether Enbridge Gas has reviewed the ED-GEC Phase 3 rebasing evidence and, if so, what specific changes (if any) have been implemented or are being considered to its customer-facing heating cost comparison materials in response. If no changes are being considered, state why and whether Enbridge Gas intends to consider in the future for its 2027-2030 DSM program delivery.
- b) Please explain, at a high level, what changes Enbridge Gas will make (if any) to ensure the comparator reflects total annual bill impacts and addresses the key elements identified in the ED-GEC Phase 3 Rebasing Intervenor Evidence (fixed gas charges where relevant; cooling savings; furnace fan electricity; low-income rebates; surcharge areas), including whether Enbridge Gas will present results annually and by scenario (full electrification; heating-only electrification; hybrid).
- c) Please provide an illustrative revised heating/cooling bill comparison that reflects Enbridge Gas's proposed approach for 2027–2030, including:
 - A clear presentation of annual heating and cooling bill impacts for at least the following scenarios (consistent with Ref 3 recommendations):
 - i. full electrification of all end uses (i.e., eliminating gas fixed charges);
 - ii. electrify heating only while retaining gas for other end uses;
 - iii. hybrid (heat pump + gas back-up).
 - A breakdown of the components included in the comparison (e.g., gas variable heating charges; electricity heating charges; electricity cooling charges; fixed gas charges where applicable; furnace fan electricity where applicable; rebates/credits where applicable; surcharge effects where applicable), with clear notes on assumptions and data sources.

- Please provide the comparison in MS Excel with formulas intact.

E-Staff-52

Ref 1: Exhibit E / Tab 2 / Schedule 1; [Government of Canada National Energy Strategy](#)

Issue 13; Issue 16; Issue 12

Preamble:

The Government of Canada announced a new National Energy Strategy on May 14, 2026. Among the announcements is a commitment to expand support for energy-saving retrofits for up to one million households through financing, grants, and complementary measures, including making it easier for Canadians to transition from propane, oil, electric baseboard heating to more affordable electric heat pumps.

Question(s):

- a) Please discuss if Enbridge Gas has been engaged with the Government of Canada and/or the IESO related to this announcement or pending program in any way, and if so, the details of the engagement.
- b) Please discuss how Enbridge Gas's proposed residential program will adapt and respond to the potential for a significant amount of additional incentives for heat pumps.
- c) Please discuss any changes to budget, savings targets or other elements of the DSM plan that the OEB needs to consider in light of this announcement.

E-Staff-53

Ref 1: Exhibit E / Tab 2 / Schedule 1; Ref 2: EPCOR Natural Gas Limited Partnership's DSM Plan Application (EB-2026-0017)

Issue 13; Issue 16; Issue 12

Preamble:

EPCOR has recently applied to the OEB for approval of a DSM plan. EPCOR has indicated that it intends to enter into an agreement with Enbridge Gas for the delivery and fulfillment of Enbridge Gas's proposed residential program (including the joint HRSP) and Income Qualified program, effectively expanding delivery into EPCOR's service territory. EPCOR's application has been put into abeyance until a Decision and Order on Enbridge Gas's application.

Question(s):

- a) Please discuss how Enbridge Gas will deliver the residential program that is ultimately approved in this proceeding to EPCOR customers in the EPCOR service territory. As part of the response, clearly describe:

- how delivery partners will be informed of this change,
 - how promotion and marketing will be expanded,
 - any changes to the proposed residential scorecard,
 - the expected participation from customers in EPCOR's service territory,
 - how program tracking and reporting will be undertaken to ensure clarity on program activity and participation
 - Enbridge Gas and EPCOR's partnership agreement, including any payments to Enbridge Gas for program delivery
- b) Please provide a table that clearly shows the incremental impacts of the delivering in the EPCOR service territory, including:
- Forecast number of participants in the residential and income qualified programs, by offer
 - Forecast level of natural gas savings from EPCOR customers
 - Impact on TRC+
Provide in MS Excel

E-Staff-54

Ref 1: Exhibit E / Tab 2 / Schedule 4; Exhibit E / Tab 2 / Schedule 1 (figures on switch-over temperature and economics)

Issue 7; Issue 16; Issue 13

Preamble:

Enbridge Gas proposes a distinct Heat Pump offering and includes evidence related to switch-over temperatures and sensitivity of gas savings.

Question(s):

- a) Please provide all TRC-Plus inputs specific to the Heat Pump Offering in MS Excel format, including formulas, and identify the source for each input.
- b) Please provide a sensitivity analysis showing the impact on:
 - offer TRC-Plus, Residential Program TRC-Plus, and portfolio TRC-Plus if the switch-over temperature assumption is set at 0°C, -5°C, and -10°C.
- c) Please provide detailed program data for customer uptake of heat pumps since 2023, including any draft results for 2026, in MS Excel with formulas required that show:
 - Number of installations by option type (4A, 4B, 4C, 4D),
 - Number with optimized controls,
 - Forecast TRC+ ratio for installation of each option
 - Forecast natural gas savings (total and per customer) for each option
- d) Please provide the expected distribution of participating homes by configuration for each year 2027–2030 in MS Excel with any formulas required:

- By option (4A, 4B, 4C, 4D)
 - Number with optimized controls
 - Forecast TRC+ for each option type
 - Forecast natural gas savings (total and per customer) for each type)
- e) Please provide Enbridge Gas's assessment of whether participants in each configuration above are expected to experience bill reductions under:
- forecast electricity and gas prices used in the application, and
 - a scenario where electricity prices increase 10% and 20% relative to forecast while gas prices remain unchanged.
- Please provide in MS Excel and clearly state all assumptions.
- f) Please identify the top 5 assumptions (besides switch-over temperature) that materially affect heat pump savings and TRC-Plus results and quantify each assumption's impact range.
- g) Please provide details on how Enbridge Gas will ensure heat pumps are correctly sized and controls are optimized, including QA/QC processes and any planned verification work.

E-Staff-55

Ref 1: Exhibit E / Tab 2 / Schedule 4

Issue 7; Issue 13

Preamble:

Enbridge Gas proposes a distinct Heat Pump offering.

Question(s):

- a) Please describe how Enbridge Gas has considered municipal by-laws and permitting requirements that may restrict or materially affect heat pump installation decisions and feasibility (including noise by-laws, siting/setbacks/placement, easements/access constraints, and any common approval requirements such as condo/heritage), and explain how these considerations are reflected in the design and delivery of the Heat Pump Offering (e.g., customer journey, eligibility/process steps, contractor requirements).
- b) Please describe any municipal engagement or coordination undertaken (or planned for 2027–2030) to address potential misalignment between municipal requirements and common/best-practice heat pump installations, including what issues were raised (noise/siting/permits), the nature of engagement, and outcomes (if any).
- c) Please identify and file (or describe with clear references) the customer-facing and contractor-facing guidance Enbridge Gas provides (or will provide) that informs customers about potential by-law/permitting and practical installation

considerations (e.g., noise expectations/mitigation, placement constraints), and explain what mitigation steps Enbridge Gas expects contractors to follow when such constraints arise.

- d) Please indicate whether Enbridge Gas is aware of any customer/municipal complaints related to heat pump noise or placement for heat pumps supported through Enbridge programming since 2023 (high-level summary only).

E-Staff-56

Ref 1: Exhibit E / Tab 2 / Schedule 5

Issue 13; Issue 9

Preamble:

Enbridge Gas proposes the Smart Home Offering with relatively high promotion costs compared to other offerings.

Question(s):

- a) Please provide the basis and calculations used to determine the annual promotion budgets for the Smart Home offering, including how expected increases in participation and savings were estimated.
- b) Please provide a table (2020–2026 actuals; 2027–2030 forecast) showing for the Smart Home offering:
- promotion spend
 - participants and unique participants
 - net annual and net lifetime gas savings
 - \$/m³ (annual and lifetime).
- Please provide in MS Excel.

E-Staff-57

Ref 1: Exhibit E / Tab 2 / Schedule 6

Issue 13; Issue 19

Preamble:

Enbridge Gas proposes a Moderate Income Direct Install offering and references alignment with IESO thresholds.

Question(s):

- a) Please provide the eligibility screening approach and how Enbridge Gas will ensure consistent customer experience and minimized burden for moderate-income customers (including any alignment with IESO eligibility processes).

- b) Please identify which components of this offering could be jointly delivered with IESO programs and provide a roadmap for any planned coordination (2027–2030).
- c) Please provide forecast participants and savings per participant and explain how those forecasts were derived (data sources, equations, assumptions). Provide in MS Excel.

E-Staff-58

Ref 1: Exhibit E / Tab 2 / Schedule 7

Issue 13; Issue 5; Issue 16

Preamble:

Enbridge Gas proposes an Energy Education and Outreach offering as part of the Residential Program.

Question(s):

- a) Please provide a detailed logic model describing how Education and Outreach activities are expected to result in measurable impacts (participation, savings, spillover), and identify the performance indicators Enbridge Gas will track.
- b) Please explain how gross and net savings are attributed to Education and Outreach activities, including any assumed spillover or NTG treatment.

E-Staff-59

Ref 1: Exhibit E / Tab 3 / Schedule 1

Issue 13; Issue 4; Issue 5

Preamble:

Enbridge Gas proposes Income Qualified programming focused on Home Winterproofing and Affordable Housing Multi-Residential.

Question(s):

- a) Please explain the rationale for removing electric heat pump incentives from the Income Qualified Program and quantify the impact of this change on:
 - Income Qualified savings targets
 - portfolio savings targets
 - Income Qualified TRC-Plus and portfolio TRC-Plus.
- b) Please discuss if low-income stakeholders were consulted on this change. If so, the nature of their response. If not, why not.

E-Staff-60

Ref 1: Exhibit E / Tab 3 / Schedule 1

Ref 2: ENERGY STAR – “Window of Opportunity: New Room Heat Pumps”
(NYCHA/NYSERDA/NYPA Clean Heat for All) [Energy Star presentation](#)

Ref 3: NYSERDA Heat Pump Program (NYS Clean Heat) [NYSERDA program page](#)
Issue 13; Issue 5

Preamble:

The evidence does not indicate whether Enbridge Gas assessed packaged/window heat pump technologies as a potential option for Income Qualified multi-family and hard-to-reach customers. New York (NYCHA/NYSERDA/NYPA) has advanced packaged window heat pump demonstrations as a plug-and-play retrofit option for multifamily buildings.

Question(s):

- a) Please confirm whether Enbridge Gas assessed packaged/window heat pump technologies (including in-window heat pumps) as a potential measure option for Income Qualified customers, including multifamily buildings and hard-to-reach housing types.
- b) If yes, please provide the assessment, including estimated incremental costs, savings potential, delivery barriers, and any cost-effectiveness screening.
- c) If no, please explain why this option was not assessed and identify what steps (market research, pilots, coordination with IESO) would be required to assess feasibility in Ontario.
- d) Please discuss whether Enbridge Gas would consider proposing a pilot in a future plan term focused on packaged/window heat pumps for appropriate Income Qualified segments and what evaluation design would be required to validate savings and customer outcomes.

E-Staff-61

Ref 1: Exhibit E / Tab 3 / Schedule 2

Issue 13; Issue 19

Preamble:

Enbridge Gas proposes the Home Winterproofing offering and indicates ongoing coordination with IESO for this offering.

Question(s):

- a) Please provide details on how Enbridge Gas identifies and prioritizes eligible participants, including whether household energy burden, building characteristics, or geographic factors are used.
- b) Please describe how coordination with IESO affects:
 - customer experience
 - administrative costs
 - measure mix
 - savings attribution.Provide quantitative evidence where available.

E-Staff-62

Ref 1: Exhibit E / Tab 3 / Schedule 3

Issue 13; Issue 5

Preamble:

Enbridge Gas proposes the AHMR offering.

Question(s):

- a) Please provide the expected measure mix for AHMR by year (2027–2030), including savings contribution by measure category and expected \$/m³ metrics. Provide in MS Excel.
- b) Please discuss what options Enbridge Gas has assessed to increase deeper savings in AHMR buildings (e.g., packaged/window heat pump approaches, controls optimization, integrated retrofits) and explain why those options are or are not included.

E-Staff-63

Ref 1: Exhibit E / Tab 4 / Schedule 1

Issue 13; Issue 16; Issue 5

Preamble:

Enbridge Gas proposes Commercial programming across custom and prescriptive offerings.

Question(s):

- a) Please identify the central components of commercial savings for 2027–2030 (top 10 measure categories by net savings) and provide the expected savings and \$/m³ for each. Provide in MS Excel.

- b) Please explain how Enbridge Gas has revised Commercial programming (in response to SAG and other feedback) to shift effort toward higher impact areas and quantify the expected effect on:
- net annual savings
 - \$/m³
 - unique participants.
- c) Please provide an analysis showing how changes in commercial boiler efficiency standards (and any other major standard changes) affect Commercial program achievable savings and what specific measures/program pathways Enbridge Gas is using to offset those impacts.

E-Staff-64

Ref 1: Exhibit E / Tab 4 / Schedule 2

Issue 13; Issue 15; Issue 16

Preamble:

Enbridge Gas proposes the Commercial Custom offering.

Question(s):

- a) Please provide the project pipeline management approach for Commercial Custom, including how projects are sourced, screened, prioritized, and supported.
- b) Please provide Commercial Custom results since 2020 including number of projects, average savings per project, average incentive, and \$/m³ (annual and lifetime). Provide in MS Excel.
- c) Please identify each SAG recommendation relevant to Commercial Custom and quantify the impact on expected natural gas savings.

E-Staff-65

Ref 1: Exhibit E / Tab 4 / Schedule 3

Issue 13; Issue 16

Preamble:

Enbridge Gas proposes Prescriptive Downstream measures for commercial customers.

Question(s):

- a) Please provide the full measure-level rationale for the downstream list and incentive levels, including incremental costs, baseline assumptions, deemed savings, NTG values, and TRC-Plus contribution. Provide in MS Excel.

- b) Please identify which downstream measures have been materially impacted by codes/standards changes since 2020 and explain how the offering has been updated to maintain savings yield.
- c) Please describe what in-year controls Enbridge Gas will use to manage measure mix risk and avoid low-yield outcomes.

E-Staff-66

Ref 1: Exhibit E / Tab 4 / Schedule 4

Issue 13; Issue 1

Preamble:

Enbridge Gas proposes a Prescriptive Direct Install offering for commercial customers.

Question(s):

- a) Please describe how Enbridge Gas identifies and targets commercial customers with high gas usage and high savings potential for Direct Install, including what data is used and how outreach is prioritized.
- b) Please provide Direct Install results since 2020 including unique participants, repeat participation, average savings per participant, and \$/m³ metrics. Provide in MS Excel.
- c) Please identify any program design changes made in response to SAG recommendations and quantify the expected improvement in participation and savings yield.

E-Staff-67

Ref 1: Exhibit E / Tab 4 / Schedule 5

Issue 13; Issue 5; Issue 1

Preamble:

Enbridge Gas proposes a Prescriptive Upstream offering that is expected to play a significant role in achieving scalable commercial savings.

Question(s):

- a) Please provide a detailed description of the upstream delivery model, including:
 - eligible equipment channels (distributors/manufacturers)
 - trade ally agreements and incentive pass-through structure
 - how Enbridge Gas verifies incentives reach end customers and result in incremental adoption.

- b) Please identify the top 10 upstream measures by expected net savings and provide expected annual installations, savings, and \$/m³ metrics. Provide in MS Excel.
- c) Please identify each SAG recommendation relevant to upstream delivery, indicate if they were adopted or not (and if not, why), and quantify the expected impact on savings yield and market coverage.

E-Staff-68

Ref 1: Exhibit E / Tab 4 / Schedule 6

Issue 13; Issue 15

Preamble:

Enbridge Gas proposes an Existing Building Commissioning offering.

Question(s):

- a) Please provide the gross measurement and verification approach for EBCx, including baseline establishment, post-implementation measurement, and persistence assumptions.
- b) Discuss the development and testing of the custom calculator that will be used.

E-Staff-69

Ref 1: Exhibit E / Tab 4 / Schedule 7

Issue 13; Issue 9

Preamble:

Enbridge Gas proposes a Microbusiness offering.

Question(s):

- a) Please provide the targeting and outreach approach for microbusiness customers, including how Enbridge Gas will identify eligible businesses with high opportunity and reduce participation barriers.
- b) Please discuss how Enbridge Gas will monitor and manage cost-effectiveness results for this program and consider in-year changes.

E-Staff-70

Ref 1: Exhibit E / Tab 5 / Schedule 1

Issue 13; Issue 5; Issue 1

Preamble:

Enbridge Gas proposes Industrial programming centered on custom projects, which historically provide high savings yield.

Question(s):

- a) Please identify the top industrial end uses and measure categories expected to drive industrial savings in 2027–2030 and provide expected savings and \$/m³ by category. Provide in MS Excel.
- b) Please describe how Enbridge Gas will ensure it is offering customers the “best approach” to maximize value, including the role of:
 - strategic energy management
 - process optimization
 - controls/automation
 - waste heat recovery or other high-yield opportunities (where eligible).
- c) Please identify each SAG recommendation relevant to Industrial programming, whether it was adopted or not (and if not, why), and quantify the expected improvements in savings yield and participation.

E-Staff-71

Ref 1: Exhibit E / Tab 5 / Schedule 2

Issue 13; Issue 15; Issue 16

Preamble:

Enbridge Gas proposes the Industrial Custom offering.

Question(s):

- a) Please provide the customer interaction development approach for industrial custom projects and identify what share of projects are expected to come from:
 - customer-initiated leads
 - contractor/trade ally leads
 - Enbridge-led outreach.
- b) Please provide industrial custom project results since 2020 including:
 - number of projects
 - average savings per project
 - incentives and total project costs

- realization rates (where available)
 - \$/m³ metrics.
Provide in MS Excel.
- c) Please explain how Enbridge Gas has incorporated findings from recent custom verification and NTG work into:
- baseline determination
 - savings estimation methods
 - risk adjustments
 - incentive levels and screening criteria.
- d) Please identify what program changes Enbridge Gas would implement if verified results show a material gap between forecast and realized savings.

E-Staff-72

Ref 1: Exhibit E / Tab 6 / Schedules 1-2

Issue 13; Issue 19; Issue 17

Preamble:

Enbridge Gas proposes a Large Volume Direct Access offering and seeks approval of budget carryover.

Question(s):

- a) Please file the complete opt-out protocols, including eligibility, timing, conditions, re-entry rules, and any stakeholder agreements that support the proposed approach.
- b) Produce a table that compares the number, type of customers, and total annual volumes of customers eligible under the proposed program for 2027-2030 compared to those that would be eligible under the program available in 2026 (and earlier).
- c) Please describe how savings attribution will be handled for large volume customers that:
- opt out and self-deliver measures
 - partially opt out
 - participate in joint programs with other entities.
- d) Please provide a detailed explanation and numerical example of how the proposed budget carryover would operate across years and how it would be recorded in the DSMVA and/or other accounts.

E-Staff-73

Ref 1: Exhibit E / Tab 6 / Schedule 1

Issue 12 (LV scorecard); Issue 9; Issue 13

Preamble:

Enbridge Gas proposes a Large Volume Program and indicates that targets will be modified based on customers who opt out.

Question(s):

- a) Please confirm by what date will customers need to request to opt-out of the Large Volume program and the process, including timeframe, for Enbridge Gas to confirm eligibility. Please indicate the last date possible for customers to opt-out.
- b) Please provide a scenario analysis for opt-out participation at the following levels: 25%, 50%, 75% and 90% of eligible large volume load, and for each scenario provide:
 - adjusted Large Volume targets
 - adjusted portfolio targets
 - adjusted budgets (if any)
 - expected rate impacts by rate class
 - implications for shareholder incentives and scorecards.Provide in MS Excel with formulas.
- c) Please explain how Enbridge Gas will ensure fairness for customers who do not opt out if opt-out materially reduces portfolio savings while costs remain relatively fixed.
- d) Please discuss what level of overall opt-out would the program become uneconomic where costs to administer the program are greater than the benefits being received and bill impacts incurred.
- e) Please identify the controls Enbridge Gas will use to ensure that opt-out does not result in unintended increases to cost allocation for non-large-volume customers, including if the budget will be revised should a threshold level of customers decide to opt-out (for example, if the budget – and rate impacts – will be scaled relative to the number of customers that remain in the program).
- f) Please discuss if Enbridge Gas is open to providing details of all opt-out requests, including those approved or denied, the reasons, impact on the program budget and any other relevant information as part of its DSM Annual Report.

F – Rate Impacts and Allocation

F-Staff-74

Ref 1: Exhibit F / Tab 1 / Schedule 1; Exhibit F / Tab 1 / Schedule 2; Exhibit F / Tab 2 / Schedule 1

Issue 9; Issue 17

Preamble:

Enbridge Gas has provided the forecast rate impacts related to its proposed DSM plan.

Question(s):

- a) Please provide all instances since 2020 where in-year budget reallocations resulted in material (>15%) changes to rate class-level impacts relative to OEB-approved budgets, including identifying the drivers (e.g., measure surges, partner programs, sector shifts).
- b) Please discuss whether Enbridge Gas would support guardrails such as:
 - a cap on in-year increases to any single rate class's DSM cost allocation beyond an approved threshold, and/or
 - a requirement to notify the OEB when in-year reallocations materially alter rate impacts.
- c) Please identify what Enbridge Gas considers "material" in respect of rate impact changes arising from in-year shifts and how it proposes to ensure transparency.

F-Staff-75

Ref 1: Exhibit F / Tab 1 / Schedules 1-3

Issue 9; Issue 17

Preamble:

Exhibit F indicates DSM bill impacts by rate class.

Question(s):

- a) Please explain why Rate 135 has a higher DSM cost per bill than other rate classes. In your response, identify whether this is driven primarily by:
 - low annual bill counts relative to allocated costs,
 - seasonal demand/throughput characteristics,
 - allocation basis tied to delivery revenue, or
 - any other driver.
- b) Please confirm the DSM allocation determinant(s) used to allocate DSM costs to Rate 135 (e.g., delivery revenue, volume, customers, or other basis), and identify how Rate 135 differs from other industrial rate classes in the allocation methodology.

F-Staff-76

**Ref 1: Exhibit F / Tab 1 / Schedule 2; Exhibit C DSM Framework provisions
(budget flexibility)**

Issue 9; Issue 17

Preamble:

DSM program delivery can involve in-year shifts in spending and participation across offers and customer segments.

Question(s):

- a) Please describe how Enbridge Gas monitors in-year changes that may materially affect rate class allocations (e.g., material deviations in program uptake by segment).
- b) Please provide historical examples (2020–2026) where in-year participation/spending materially deviated from forecast and quantify resulting changes in rate class DSM cost allocations, including any instances where customers experienced unexpectedly higher DSM costs than implied by approved budgets.
- c) Please identify whether Enbridge Gas would support a reporting threshold for notifying the OEB when in-year program outcomes are expected to cause material deviations in DSM cost allocation for any rate class.
- d) Please discuss any limitations or relevant considerations should the OEB approved limits to the level of budget transfers across approved programs based on a discreet annual rate impact threshold (e.g., budget transfers cannot happen if they result in incremental annual rate impacts of 2.5% or more of total bill, relative to a baseline of the rate impact based on approved budget levels).

F-Staff-77

Ref 1: Exhibit F / Tab 1 / Schedule 3

Issue 9

Preamble:

Exhibit F provides bill impacts by year. A consolidated format is required to assess year-over-year changes and identify anomalies across rate classes.

Question(s):

- a) Please identify and explain the primary driver(s) of year-over-year bill impact changes for each of the following:
 - Residential Rate 1
 - Rate 135
 - any other rate class with above-average DSM bill impact growth.

F-Staff-78

Ref 1: Exhibit D budgets and savings; Exhibit F allocation methodology

Issue 9; Issue 13

Preamble:

Exhibit F presents bill impacts for the proposed plan. The evidence does not provide bill impact sensitivities for alternative portfolio mixes that allocate a larger share of spending toward higher m³/\$ opportunities (e.g., industrial and commercial).

Question(s):

- a) Please provide bill impact estimates (by rate class) under an alternative illustrative portfolio scenario that reallocates spending as follows (without increasing the total portfolio budget):
 - increase Industrial and Commercial combined program incentive spending by 25%,
 - decrease Residential program incentive spending by an equivalent amount,
 - maintain Income Qualified budget at proposed levels, and
 - maintain portfolio admin/EM&V/regulatory budgets at proposed levels.
- b) For the alternative scenario, please provide the resulting changes in:
 - total portfolio net annual savings,
 - portfolio TRC-Plus ratio, and
 - rate class bill impacts.Provide in MS Excel with formulas.
- c) Please discuss any implementation constraints (e.g., market capacity, delivery constraints) that would limit such a reallocation.

F-Staff-79

Ref 1: Exhibit D / Tab 3 / Schedule 1 (TRC tables); Exhibit F allocation

Issue 9; Issue 16

Preamble:

The evidence provides TRC-Plus results and bill impacts for the proposed plan.

Question(s):

- a) Please provide two illustrative sensitivity scenarios in MS Excel showing the rate class bill impacts if incentive spending in the program offers and/or measure categories that have the highest cost-effectiveness (TRC-Plus and, where available, PAC) for 2027 is increased by:
 - 25%, and
 - 50%,while holding all other program budgets constant.

- b) For each scenario, please provide the resulting change in:
- net annual savings,
 - portfolio TRC-Plus, and
 - rate class bill impacts.

F-Staff-80

Ref 1: Exhibit A procedural timing; Exhibit B and D plan term basis; Exhibit F bill impacts

Issue 6; Issue 9; Issue 20

Preamble:

Enbridge Gas proposes a 2027–2030 term.

Question(s):

- a) Please provide an illustrative bill impact estimate (by rate class) for a 6-year plan term (2027–2032) assuming:
- continuation of the proposed escalation approach beyond 2030, and
 - identification of which programs/offers would be most likely to expand or contract due to the longer term (e.g., greater IESO integration, market capacity growth, or measure mix changes).
- b) Please provide in MS Excel with formulas and clearly state all assumptions.

F-Staff-81

Ref 1: Exhibit F / Tab 2 / Schedule 1 (DSM Accounting Considerations)

Issue 17

Preamble:

Enbridge Gas provides DSM accounting considerations, including variance/deferral account treatment.

Question(s):

- a) Please confirm whether Enbridge Gas is proposing any changes to DSM accounting treatment (including DSMVA treatment, allocation of variances, or disposition approach) relative to the 2026 approved plan.
- b) If any changes are proposed, please quantify the expected impacts on:
- timing of cost recovery, and
 - allocation to rate classes.
- c) Please provide any proposed changes in tracked form relative to the prior approach and provide supporting rationale.