



**Robin Stevenson**  
Technical Manager  
Strategic Applications – Rate  
Rebasing

tel 416-495-5499  
EGIRegulatoryProceedings@enbridge.com

**Enbridge Gas Inc.**  
50 Keil Drive N.  
Chatham ON, N7M 5M1

August 17, 2026

**VIA RESS AND EMAIL**

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

Dear Ritchie Murray:

**Re: Enbridge Gas Inc. (Enbridge Gas, or the Company)  
EB-2025-0064 – 2024 Rebasing – Phase 3 – Argument in Chief**

---

Please find enclosed Enbridge Gas's Argument-in-Chief and statutory declaration, filed in accordance with Procedural Order No. 7 issued by the Ontario Energy Board (OEB) on August 10, 2026, in the above noted proceeding.

This submission has been filed through the OEB's Regulatory Electronic Submission System (RESS) and served on all parties to the proceeding.

Sincerely,

*Robin Stevenson*

Robin Stevenson  
Technical Manager, Strategic Applications – Rate Rebasing

**ONTARIO ENERGY BOARD**

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

**AND IN THE MATTER OF** Phase 3 of an Application by Enbridge Gas Inc, pursuant to section 36(1) of the *Ontario Energy Board Act*, 1998, for an order or orders approving or fixing just and reasonable rates and other charges for the sale, distribution, transmission and storage of gas as of January 1, 2024.

---

**ENBRIDGE GAS INC.**

**ARGUMENT IN CHIEF**

---

**AIRD & BERLIS LLP**

Barristers and Solicitors  
Brookfield Place  
Suite 1800, Box 754  
181 Bay Street  
Toronto, ON M5J 2T9

**David Stevens**

Email: [dstevens@airdberlis.com](mailto:dstevens@airdberlis.com)

**Patrick Copeland**

Email: [pcopeland@airdberlis.com](mailto:pcopeland@airdberlis.com)

Tel: (416) 863-1500

## **A. INTRODUCTION**

1. On March 26, 2026, the OEB issued its Decision on the Settlement Proposal and Rate Order which addressed all the ratemaking matters for Phase 3. In Procedural Order No. 5, the OEB set out the written hearing process to address the outstanding non-ratemaking matters in Phase 3, related to Issues 13 (a) through (d).
2. The relevant portion of Issue 13 (referred to herein as the Outstanding Issues) asks:  
*Has Enbridge Gas identified and responded appropriately to all relevant OEB directions and Enbridge Gas commitments made in OEB proceedings (inclusive of any relevant directions arising from the OEB's pending decision on Phase 2), including those relating to:*
  - a) an update on the Automated Metering Infrastructure pilot project;*
  - b) a report on the steps that it has taken to achieve the capital reduction set out in the Phase 1 Decision;*
  - c) reporting on the status of its responses to previous Integrated Resource Planning directions;*
  - d) filing updated written marketing materials or reference materials aimed at customers, potential customers, HVAC contractors or builders that include or previously included energy comparison information;*
3. Enbridge Gas Inc. (Enbridge Gas, or the Company) filed evidence and answered interrogatories and technical conference questions addressing each of the Outstanding Issues. Additionally, as approved in Procedural Order No. 5, intervenor evidence was filed for Issue 13(d) relating to marketing materials and Enbridge Gas filed responding evidence.
4. In this Argument in Chief (AIC), Enbridge Gas provides a summary of the evidence for each of the Outstanding Issues. The question before the OEB is not whether alternative approaches could have been adopted, or whether intervenors would have preferred different outcomes. The sole issue is whether Enbridge Gas complied with the OEB's directions and met previous commitments. As set out further below, Enbridge Gas has fully and appropriately responded to the OEB directions and previous commitments that are relevant to each of the Outstanding Issues.
5. Other than as set out in intervenor evidence, the Company does not know what position or arguments will be advanced by other parties. As appropriate, Enbridge Gas will respond to any such items in Reply Argument.

**B. ISSUE 13(A) – ADVANCED METERING INFRASTRUCTURE PROJECT**

6. In the EB-2022-0200 Phase 1 Rebasing Decision and Order (Phase 1 Decision), the OEB denied Enbridge Gas's request for an exemption to change the Meter Reading Performance Measurement (MRPM) from 0.5% to 2%. In its findings on this issue, the OEB concluded as follows:

*In addition, the OEB believes that the Advanced Metering Infrastructure pilot project is a positive step in managing this metric in the future. Enbridge Gas is required to provide an update on this pilot project in Phase 3 of this proceeding.*<sup>1</sup>

7. In this Phase 3 proceeding, Enbridge Gas filed the required update about the AMI pilot project in its evidence titled "Advanced Metering Infrastructure (AMI) Project Update".<sup>2</sup>
8. Enbridge Gas answered interrogatories from several intervenors on this evidence.<sup>3</sup> Enbridge Gas witnesses also answered questions at the Technical Conference on this evidence.<sup>4</sup>
9. As set out in evidence, Enbridge Gas has been evaluating the opportunity and ability to automate its meter reading process for its customers. AMI technology enables two-way communication with meters, via radio frequency or cellular networks, at customer premises to collect high-resolution meter reads as well as key diagnostic information.<sup>5</sup>
10. AMI technology has become the standard for many natural gas utilities in North America. An AMI solution would enhance safety, drive operational efficiencies, enhance customer engagement, enable energy management, facilitate integrated planning, and provide viable technological solutions and value-based opportunities for Enbridge Gas and its customers.<sup>6</sup>
11. Enbridge Gas is undertaking an AMI Proof of Concept (POC), which involves preparatory investigations of AMI solutions to inform the approach for AMI deployment in Ontario.

---

<sup>1</sup> [EB-2022-0200 Decision and Order, December 21, 2023](#) (Phase 1 Decision), page 135.

<sup>2</sup> Phase 3, Exhibit 2, Tab 7, Schedule 2.

<sup>3</sup> There were 18 interrogatories on this evidence, from OEB staff, BOMA CCC, CME, FRPO, OGVG, PP, SEC and VECC.

<sup>4</sup> Questions about the AMI Project Update evidence and interrogatory responses were asked at the July 16, 2025 Technical Conference (panel 1) by FRPO (1 TC Tr. 30-34), OGVG (1 TC Tr. 41-44), SEC (1 TC Tr. 46-48) and BOMA (1 TC Tr. 49-56).

<sup>5</sup> Phase 3, Exhibit 2, Tab 7, Schedule 2, page 1.

<sup>6</sup> Phase 3, Exhibit 2, Tab 7, Schedule 2, pages 2-3.

12. Enbridge Gas designed the AMI POC to gain hands-on experience with AMI to validate the technical feasibility, performance, and integration capabilities. The AMI POC will also allow Enbridge Gas to identify and address potential risks and mitigation measures, challenges and limitations in the determination of the best solution, and to support decision-making prior to designing and implementing AMI across Enbridge Gas.<sup>7</sup>
13. The AMI POC demonstrates Enbridge Gas's commitment towards AMI and will provide the foundation and confidence needed to inform the Company's formulation of future AMI investments.<sup>8</sup> Once the necessary preparatory investigations and analysis are complete as part of the AMI POC, Enbridge Gas will consider all results and findings in developing a plan for AMI implementation in Ontario.<sup>9</sup>
14. Through regulatory filings such as the asset management plan (AMP), earnings sharing mechanism (ESM) applications and the upcoming 2029 Rebasing Application, Enbridge Gas will continue to provide information to the OEB and regulatory stakeholders as the Company proceeds with AMI implementation.

**C. ISSUE 13(B) – CAPITAL BUDGET REDUCTION**

15. In the Phase 1 Decision, the OEB directed Enbridge Gas to reduce its capital budget for 2024 by \$250 million.<sup>10</sup> In the Interim Rate Order process following the Phase 1 Decision, the OEB accepted the methodology used by Enbridge Gas to implement the Phase 1 Decision, but required further reporting. Specifically, in the Phase 1 Interim Rate Order Decision, the OEB made the following finding and direction:

*The OEB accepts the methodology Enbridge Gas used to implement the Phase 1 Decision. The capital budget reduction is intended to ensure that Enbridge Gas refocuses its approach to capital spending to maximize life extension through inspection and repair and prioritize its capital spending to implement the reduction. Given the OEB's direction for Enbridge Gas to focus its capital spending plans on the inspection, repair and life extension of its assets, the OEB requires Enbridge Gas to provide a report on the steps that it has taken to achieve the capital reduction based on those principles.*

---

<sup>7</sup> Phase 3, Exhibit 2, Tab 7, Schedule 2, page 4.

<sup>8</sup> Phase 3, Exhibit 2, Tab 7, Schedule 2, page 4.

<sup>9</sup> Phase 3, Exhibit 2, Tab 7, Schedule 2, page 9.

<sup>10</sup> Phase 1 Decision, page 57.

as part of its evidence filing for Phase 3 of this proceeding.<sup>11</sup> [emphasis added]

16. Enbridge Gas has complied with this direction.
17. In this Phase 3 proceeding, Enbridge Gas filed evidence titled “Report on Capital Reduction”.<sup>12</sup> The Company answered interrogatories from several intervenors on this evidence.<sup>13</sup> Enbridge Gas witnesses also answered questions at the Technical Conference on this evidence.<sup>14</sup>
18. In response to the Phase 1 Decision, Enbridge Gas adjusted its approach to capital spending to increase asset life extension through inspection and repair and prioritized its capital spending to implement the reduction. Several investments were deferred to future years after a review of whether asset life extension activities would be sufficient to support the system in the near term. A further review of those deferred investments will be undertaken to determine whether partial replacement or additional life extension activities are appropriate in the future to continue to manage capital spend within the reduced capital budget.<sup>15</sup>
19. The specific adjustments made to the 2024 capital budget to implement the required \$250 million reduction are summarized in Figure 1<sup>16</sup>:

---

<sup>11</sup> [EB-2022-0200 Phase 1 Interim Rate Order](#), April 11, 2024, page 6.

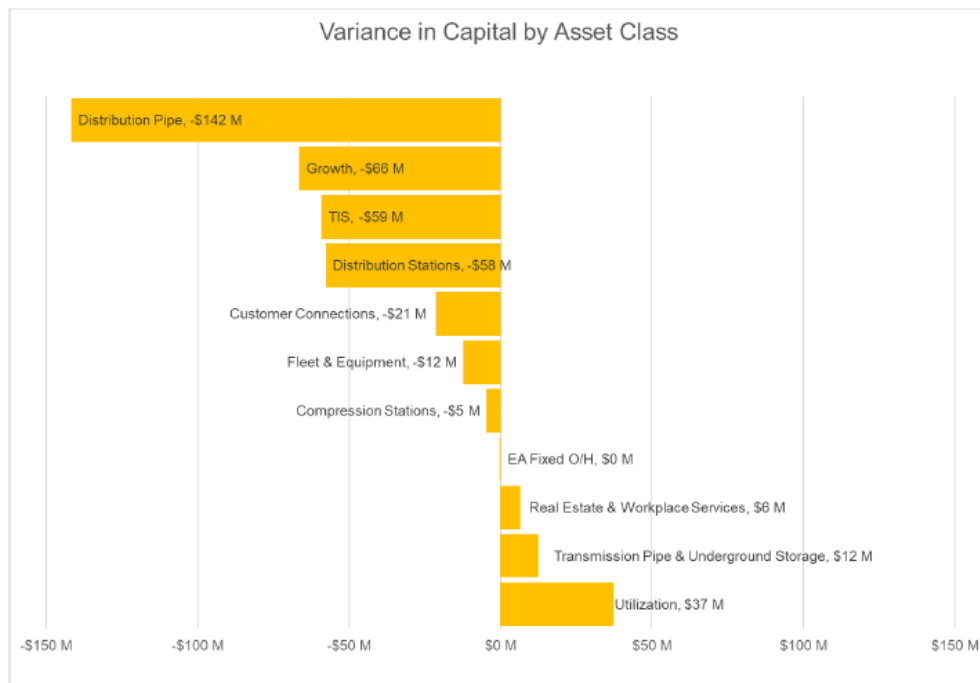
<sup>12</sup> Phase 3, Exhibit 2, Tab 5, Schedule 5.

<sup>13</sup> There were 16 interrogatories on this evidence, from FRPO, PP, SEC and VECC.

<sup>14</sup> Questions about the Capital Budget Reduction evidence and interrogatory responses were asked at the July 16, 2025 Technical Conference (panel 1) by FRPO (1 TC Tr. 23-30) and CME (1 TC Tr. 34-40). See also the questions answered in writing: Exhibit JT1.4 and JT1.5 (ED) and JT1.32 (SEC).

<sup>15</sup> Phase 3, Exhibit 2, Tab 5, Schedule 5.

**Figure 1: Variance in Capital by Asset Class – 2024 Actual vs. 2024 Capital Update**



20. The evidence sets out variance explanations for each asset class program with material impacts to the overall reduction.<sup>17</sup> The evidence also sets out the post-optimization spend in the AMP for 2025 to 2034.<sup>18</sup>

21. Enbridge Gas will monitor the impacts of the reduced capital spend and present evidence as appropriate at the next rebasing application.<sup>19</sup>

#### **D. ISSUE 13(C) – STATUS OF RESPONSE TO IRP DIRECTIONS**

22. As set out in the Phase 2 Decision, Enbridge Gas agreed that in Phase 3 of the Rebasing Proceeding it would file a report setting out its response to and compliance with the OEB's directions related to IRP.<sup>20</sup>

<sup>17</sup> Phase 3, Exhibit 2, Tab 5, Schedule 5, pages 5-11. Numerous interrogatories were answered on this evidence.

<sup>18</sup> Phase 3, Exhibit 2, Tab 5, Schedule 5, pages 11-12. Further information provided at Exhibit I.2.5-SEC-4 and Exhibit JT1.32. Note though, as explained in answers to undertakings and interrogatories, this information about future year capital budgets is not directly relevant to the OEB's direction in the Phase 1 Interim Rate Order Decision, which relates specifically to the manner in which Enbridge Gas implemented the OEB's direction to reduce the 2024 capital budget by \$250 million.

<sup>19</sup> Phase 3, Exhibit 2, Tab5, Schedule 5, page 12.

<sup>20</sup> [EB-2024-0111 Decision on Settlement Proposal and Interim Rate Order, November 29, 2024](#), page 7.

23. In evidence, Enbridge Gas outlined how it has appropriately responded to IRP related OEB directions, as well as IRP related commitments from previous proceedings, including issues related to the IRP Framework.<sup>21</sup> Specifically, the Company's evidence sets out OEB directions and IRP commitments in the following 10 areas:

- i. Monitoring and Reporting
- ii. Interruptible Rates
- iii. Documentation of Demand Side Alternatives
- iv. Asset Management Plan
- v. IRP Evaluation Process
- vi. Discounted Cash Flow-Plus (DCF+) Test
- vii. Stakeholder Outreach and Engagement
- viii. IRP Cost Recovery and Deferral Accounts
- ix. Pilot Projects
- x. System Pruning

24. The detailed narrative evidence provided by Enbridge Gas sets out a summary of each OEB direction or IRP commitment, and then sets out how, when and where the Company addressed the direction or commitment. Included in the evidence are the detailed IRP Annual Reports for 2023 and 2024, which total over 400 pages.<sup>22</sup> Through the interrogatory<sup>23</sup> and technical conference process<sup>24</sup>, Enbridge Gas provided further details and information about its response to IRP directions and commitments.

25. The evidence confirms that Enbridge Gas has appropriately responded to and/or implemented the OEB's previous directions and other previous commitments related to IRP. In a separate OEB proceeding to review the IRP Framework, OEB staff filed a Discussion Paper which

---

<sup>21</sup> Phase 3, Exhibit 1, Tab 13, Schedule 5, plus attachment.

<sup>22</sup> Phase 3 Exhibit 1, Tab 13, Schedule 5, Attachment 1 and Exhibit I.1.13-ED.4, Attachment 1. While not included in the record of this proceeding, Enbridge Gas recently filed the 2025 IRP TWG Report in the EB-2026-0108 proceeding.

<sup>23</sup> A total of 33 interrogatories (not including sub-parts) were asked about the IRP evidence, from OEB staff, BOMA, ED, PP and TFG.

<sup>24</sup> Questions about the IRP evidence and interrogatory responses were asked at the July 16, 2025, Technical Conference (panel 1) by PP (1 TC Tr. 10-15 and 21-22); BOMA (1 TC Tr. 56-57); TFG (1 TC Tr. 57-60); and OEB staff (1 TC Tr. 61-62). See also a question answered in writing: Exhibit JT1.7 (ED).

indicated that “[s]ince the establishment of the IRP Framework, Enbridge Gas has made concerted efforts to meet the OEB’s expectations in the Framework”.<sup>25</sup>

26. Enbridge Gas is not aware of what (if any) specific concerns may be advanced by other parties in relation to this issue. Pollution Probe’s motion noted general concerns raised in the past but does not point to specific areas of non-compliance (other than the reference to the Southern Lake Huron (SLH) Pilot Project, where the OEB found that Enbridge Gas has not yet met the requirement to advance two separate IRP pilot projects).<sup>26</sup>
27. In general, Enbridge Gas notes that the IRP issue in this Phase 3 proceeding is not an assessment of how well IRP is working, whether IRP has accomplished the outcomes that parties may have expected, or whether different approaches could be taken. The only current issue is whether Enbridge Gas met the OEB’s directions that were previously issued related to IRP.
28. In terms of questions of whether IRP has accomplished what parties may have expected and whether different approaches should be taken, the OEB is separately considering whether the IRP Framework should be changed or updated, through processes that were instituted after the Company’s Phase 3 evidence was filed. Relevant OEB announcements and determinations include the following:
- i. On March 27, 2025, the OEB announced the launch of the EB-2025-0125 consultation to support a review and evaluation of the IRP Framework.<sup>27</sup> On October 6, 2025, the OEB released a staff discussion paper then hosted a virtual meeting. The staff discussion paper reviewed IRP progress and impacts to date, and proposed an incremental evolution of the existing Framework including OEB staff proposals for changes to the Framework, grouped in four topic areas.<sup>28</sup> Thereafter, submissions were received from 14 participants, including Enbridge Gas as well as many of the participants in this Phase 3 proceeding.<sup>29</sup>
  - ii. On April 28, 2026, the OEB announced that it had concluded the IRP Framework consultation. The OEB directed that the next step is for Enbridge Gas to file an

---

<sup>25</sup> [EB-2025-0125 Staff Discussion Paper re Integrated Resource Planning Framework Review, October 2025](#), page 16.

<sup>26</sup> See [Pollution Probe Motion \(July 18, 2025\)](#), page 2 and [Pollution Probe Reply Argument on Motion \(May 22, 2026\)](#), page 5.

<sup>27</sup> [EB-2025-0125 letter dated March 27, 2025, re. Review and Evaluation of IRP Framework for Enbridge Gas](#).

<sup>28</sup> [EB-2025-0125 Staff Discussion Paper re Integrated Resource Planning Framework Review, October 2025](#).

<sup>29</sup> Submissions were filed by BOMA, CC, EP, ED, FRPO, GFN, IGUA, PP, SEC and TFG.

updated IRP Framework for adjudicative review taking into account the proposals and submissions made in the consultation.<sup>30</sup> Enbridge Gas expects to file its application within the next month.

- iii. On May 14, 2026, the OEB found that Enbridge Gas is not required or expected to advance a second IRP pilot project at this time, stating the following:

*The OEB does not consider it efficient or cost-effective to have Enbridge Gas and TWG members begin discussions on a second pilot project in parallel with the IRP Framework Review. The OEB agrees with OEB staff that matters related to further IRP pilot projects are best considered as part of the IRP Framework Review, and the OEB expects that matters related to a second IRP pilot project and any further IRP pilot projects will be addressed as part of the IRP Framework Review.*<sup>31</sup>

29. Questions, issues and proposals about whether IRP can or should be approached differently in the future are appropriately directed to the upcoming adjudicated process to review the IRP Framework.

30. In Reply Argument, Enbridge Gas will respond to any specific allegations of non-compliance with OEB directions advanced by other parties.

#### **E. ISSUE 13(D) – WRITTEN MARKETING MATERIALS WITH ENERGY COMPARISON INFORMATION**

31. Issue 13(d) is fundamentally a compliance issue. As is further set out below, the evidence demonstrates that Enbridge Gas complied with the OEB's direction regarding energy comparison information and with the commitments reflected in the Phase 2 Settlement Proposal. Separately, Enbridge Gas also responds below to allegations concerning certain limited-use disclaimer materials provided in specific program contexts, which the Company submits are accurate, appropriately qualified, and not misleading.

#### **Compliance with the OEB Direction and Settlement Commitment**

32. In the Phase 1 Decision, the OEB made the following observations about Enbridge Gas's marketing materials:

*There was discussion about the information that Enbridge Gas currently provides in its informational and marketing materials, including its website, about the cost of heating with other energy sources relative to gas and*

<sup>30</sup> [OEB letter dated April 28, 2026, titled Next Steps - Integrated Resource Planning Framework Review for Enbridge Gas.](#)

<sup>31</sup> [EB-2025-0333 Decision and Order, May 14, 2026 \(Motion to Review Decision on IRP Pilot Project\)](#), page 18.

*concerns were raised about its accuracy. It is important that customers are provided with accurate information by Enbridge Gas. A comparison between the cost of electric baseboard heating and the cost of using a high efficiency gas furnace is not helpful if that comparison is not clearly described. It is also not helpful for a customer who wants to understand how a cold climate air source heat pump or a geothermal heat pump compares to a gas furnace.*<sup>32</sup>

33. As a result of those findings, the OEB directed Enbridge Gas to review the energy comparison information used, to provide a report in Phase 2 on the review the Company undertook and the actions it took as a result of the review.<sup>33</sup>
34. Enbridge Gas filed the required report in Phase 2.<sup>34</sup>
35. In the Phase 2 Settlement Proposal, Enbridge Gas agreed that effective 45 days after the filing of the settlement proposal, it will not include statements, including cost comparison charts, related to the relative cost-effectiveness of gas heating or to savings that can be achieved with gas heating in written marketing materials or reference materials unless it also includes a comparison with the relative cost-effectiveness of heating with electric cold climate heat pumps. Enbridge Gas further agreed to file any updated materials in Phase 3, or in a subsequent proceeding, if not complete at that time.<sup>35</sup>
36. Enbridge Gas filed evidence in this proceeding explaining that, as of December 19, 2024, the Company had updated its written marketing and reference materials aimed at customers, potential customers, HVAC contractors and builders to remove statements related to the relative cost-effectiveness of natural gas heating and savings that can be achieved with natural gas heating.<sup>36</sup>
37. In response to Procedural Order No. 7, Enbridge Gas has filed a statutory declaration from Mark Irvine, Vice President, Commercial, Strategy and Business Development, confirming that starting on or before December 19, 2024, Enbridge Gas no longer includes energy cost

---

<sup>32</sup> Phase 1 Decision, page 47.

<sup>33</sup> Phase 1 Decision, page 47.

<sup>34</sup> Phase 2, Exhibit 1, Tab 16, Schedule 1.

<sup>35</sup> [EB-2024-0111 Decision on Settlement Proposal and Interim Rate Order, November 29, 2024](#), page 9 and Schedule A, page 34 (Exhibit N, Tab 1, Schedule 1, page 34).

<sup>36</sup> Phase 3, Exhibit 1, Tab 16, Schedule 2, pages 1-2 and Attachment. The December 19, 2024 date is 45 days after the Phase 2 Settlement Proposal was approved.

comparison information in materials provided to its customers (other than the disclaimers addressed in its evidence in this proceeding).

38. Through the interrogatory<sup>37</sup> and technical conference process<sup>38</sup>, Enbridge Gas responded to questions from intervenors on this topic.

39. For these reasons, Enbridge Gas submits that it complied with both the direction contained in the Phase 1 Decision and its subsequent commitment in the Phase 2 Settlement Proposal. Enbridge Gas reviewed and updated the relevant materials, removed the comparative cost-effectiveness claims contemplated by the Settlement Proposal, and filed evidence describing the actions it undertook.

#### The Limited-Use Disclaimers Are Not Misleading

40. In May 2026, in response to requests from ED, Enbridge Gas filed copies of certain customer-facing materials that it has recently been using on a limited basis.<sup>39</sup> These materials are disclaimers provided to targeted groups of customers and potential customers who are participating in discrete Enbridge Gas sponsored programs (the Home Renovation Savings (HRS) DSM program, the System Pruning IRP Pilot Project and the SLH IRP Pilot Project). In total, around 1500 customers<sup>40</sup> have received the disclaimers, and the SLH IRP Pilot Project disclaimer was posted on a time-limited website related to the limited-scope of the pilot.<sup>41</sup>

41. To be clear, the disclaimers used by Enbridge Gas are not broad marketing materials aimed at the wider home heating market. They are limited-use and targeted. As required by the Phase 2 Settlement Proposal, the disclaimers include comparisons with electric cold climate heat pumps. The disclaimers include important information for customers to take into account

---

<sup>37</sup> A total of 11 interrogatories (not including sub-parts) were asked about the marketing materials evidence, from ED, OHBA, PP and TFG.

<sup>38</sup> Questions about the IRP evidence and interrogatory responses were asked at the July 16, 2025 Technical Conference (panel 1) by PP (1 TC Tr. 15-21). See also questions answered in writing: Exhibit JT1.6 (ED) and Exhibit JT1.31 (PP).

<sup>39</sup> Enbridge Gas letter dated May 1, 2026, enclosing Answer to Environmental Defence Questions and attachments.

<sup>40</sup> This is the number of these disclaimers sent and acknowledged by customers as of May 5, 2026 when Enbridge Gas filed its Reply Evidence. These disclaimers continue to be provided to HRS program participants.

<sup>41</sup> Enbridge Gas Reply Evidence. May 5, 2026, Exhibit O, pages 1-6.

as they consider electric heat pumps. The disclaimers are clear that the customer should undertake their own review and calculations and consult with industry professionals before making any decisions. This is the same approach as taken by Toronto Hydro.<sup>42</sup>

42. On May 15, 2026, ED and GEC filed evidence authored by Chris Neme of Energy Futures Group (EFG) that asserts that Enbridge Gas's recent approach to presenting estimates of costs of residential home heating is confusing and misleading.<sup>43</sup> The EFG evidence sets out several specific concerns, namely that the Enbridge Gas comparison disregards "important heat pump savings" (such as avoided gas customer charges, cooling savings and low-income rebates) and uses wording that is "misleading" and "confusing".<sup>44</sup> The EFG evidence makes eight recommendations about how Enbridge Gas could correct and improve its cost comparison information. These recommendations range from presenting more scenarios and including more cost impacts to moving information to footnotes and including a bar chart.<sup>45</sup>

43. On June 5, 2026, Enbridge Gas filed Reply Evidence, responding to EFG.<sup>46</sup>

44. The Company's Reply Evidence sets out why the items and recommendations raised in the EFG Evidence do not appropriately account for the purpose, scope, and intended audience of the disclaimer, nor the need for a limited reach and targeted customer disclaimer presented at the time of decision to remain proportionate, broadly applicable, and understandable.<sup>47</sup> Enbridge Gas also set out specific responses to recommendations made by EFG, including that the additional disclosure items recommended are inappropriate or unnecessary. For example, it is appropriate for the disclaimers to exclude fixed gas costs for customers adding an electric heat pump, because current experience shows that almost all such customers

---

<sup>42</sup> Exhibit O, pages 2-3.

<sup>43</sup> Energy Futures Group, Review of Enbridge Heating Cost Comparison, Chris Neme, May 15, 2026 (EFG Evidence).

<sup>44</sup> EFG Evidence, page 1.

<sup>45</sup> EFG Evidence, pages 8-9.

<sup>46</sup> Exhibit O.

<sup>47</sup> As explained in Exhibit I.PP.EGIReply-1: "*The disclaimer is not a general-purpose mass-market communication or a customer's first point of information. Instead, it is provided to those customers who have already progressed through earlier engagement stages. ... The HRS heat pump disclaimer is provided at the decision stage to far fewer customers, numbering in the thousands, who are actively considering participation for a heat pump, and introduces high-level, illustrative energy cost and bill impact context only at the decision point in the customer journey. ... Absent this type of disclosure, customers could be left with an incomplete understanding of potential cost implications.*"

maintain gas service.<sup>48</sup> In the case of the System Pruning IRP Pilot Project where disconnection is required, the disclaimer clearly states that fixed monthly charges are not included in the comparison and that the homeowner will no longer receive a natural gas bill following disconnection.

45. As a preliminary point, Enbridge Gas urges the OEB not to give undue weight to the EFG Evidence. There is nothing to support the conclusion that Mr. Neme has special expertise regarding what should be included in customer communications, or what an ordinary customer might interpret from utility marketing materials. Accordingly, there is no proper basis to treat the EFG Evidence as “expert evidence” such that the opinions included would be given elevated status as compared to the arguments and positions advanced by other parties.
46. The evidence confirms that Enbridge Gas has addressed the OEB’s prior concern that where any energy comparisons are made, they should be transparent and they cannot include only electric baseboard heating, but instead must include electric heat pumps. The limited-use disclaimers that Enbridge Gas has been using (for a tiny fraction of the Company’s total customer base of 4 million customers) are accurate and provide appropriate information to customers.
47. Enbridge Gas accordingly disputes that the disclaimers are inaccurate, confusing, or misleading. Rather, they provide targeted, appropriately qualified information to customers at the decision stage of their participation in Enbridge Gas-sponsored programs.

The OEB Should Not Expand the Scope of this Limited Compliance Inquiry

48. Enbridge Gas submits that it is not the OEB’s role to micromanage and dictate the precise content of utility marketing materials. While the OEB might be called upon to adjudicate whether customer-facing materials are inaccurate in a way that could cause harm to consumers, that is different from the OEB taking on the role of directing the specific contents of marketing materials. EFG misses this point. The EFG evidence goes so far as to make recommendations that Enbridge Gas should use “bar charts” and a different form of

---

<sup>48</sup> Exhibit O, pages 6-7.

information table.<sup>49</sup> That illustrates the overly technical approach to this issue that appears to be advocated by some parties.

49. Review and approval of utility marketing materials to determine whether they contain everything that each stakeholder advocates is not within the OEB's jurisdiction or mandate. The OEB's work would be never-ending if it was called upon to review, re-write and adjudicate every piece of marketing material from regulated utilities. This would add to regulatory burden and associated costs for utilities and their customers.
50. Equally, it is not the OEB's role to direct Enbridge Gas that it must expand the use of marketing materials that include comparisons between gas heating and electric heat pumps. It is the Company's choice as to whether, when and how it will use marketing materials. The OEB agreed with this position in its recent Decision and Order in the East Gwillimbury Community Expansion Leave to Construct Project, where the OEB found that "*The onus remains upon Enbridge Gas to ensure the accuracy of its customer information. However, this differs from mandating Enbridge Gas the provision of information concerning alternative energy services in preference of their own offering.*"<sup>50</sup>

### Conclusion

51. In summary, Enbridge Gas submits that it has met its commitments under Issue 13(d). It is not currently using customer marketing materials aimed at its broad customer base that include cost comparison information. The very limited materials that Enbridge Gas is using (the disclaimer information noted above, which has been sent to a tiny fraction of the Company's total customers) include appropriate disclosure of potential cost consequences for customers choosing to adopt electric heat pumps for heating under an Enbridge Gas sponsored program.

---

<sup>49</sup> EFG Evidence, page 9.

<sup>50</sup> [EB-2023-0343 Decision and Order, May 14, 2026](#), page 38.

**F. RELIEF REQUESTED**

52. Enbridge Gas respectfully requests that the OEB confirm that Enbridge Gas has identified and responded appropriately to all relevant OEB directions and Enbridge Gas commitments made in OEB proceedings that are relevant to Issue 13(a) to (d).

All of which is respectfully submitted August 17, 2026.



---

**David Stevens**  
**Aird & Berlis LLP**  
**Counsel to Enbridge Gas**



---

**Patrick Copeland**  
**Aird & Berlis LLP**  
**Counsel to Enbridge Gas**

**RE: Enbridge Gas Inc. (Enbridge Gas)**  
**Ontario Energy Board (OEB) File No.: EB-2025-0064**  
**Statutory Declaration Pursuant to Procedural Order No. 7**

I, Mark Irvine, Enbridge Gas's Vice President, Commercial, Strategy and Business Development, in my capacity as an officer of Enbridge Gas, hereby solemnly declare and confirm, to the best of my knowledge as at the date hereof, that:

1. Enbridge Gas is not including energy cost comparison information in materials provided to its customers, other than the disclaimers already addressed in its evidence;
2. The steps taken to confirm the foregoing are listed below:
  - a) I am aware that, during the Fall of 2024 the requirements applicable to energy cost comparison information in materials provided to customers were communicated to the business functions responsible for Enbridge Gas's customer-facing marketing and reference materials;
  - b) I am aware that, during the Fall of 2024 those functions reviewed the materials within their respective areas and removed or discontinued the use of energy cost comparison information, other than the disclaimers already addressed in Enbridge Gas's evidence in this proceeding; and
  - c) The responsible Directors and Managers for these functions confirmed to me the completion and results of those reviews for the purpose of this statutory declaration;
3. Enbridge Gas stopped providing energy cost comparison information in materials provided to customers on or before December 19, 2024.

AND I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath.

DECLARED remotely by Mark Irvine stated )  
as being located at the City of Akron, Ohio, )  
before me at the City of Toronto, Ontario, )  
this 17<sup>th</sup> day of August 2026, in accordance )  
with O. Reg. 431/20: *Administering Oath or* )  
*Declaration Remotely.* )

*Henry Ren*

Henry Ren (Aug 17, 2026 15:53:12 EDT)

A commissioner, etc.

Henry Ren – LSO #: 68554L

*mark irvine*

mark irvine (Aug 17, 2026 15:52:22 EDT)

Mark Irvine

Vice President, Commercial, Strategy, and  
Business Development of Enbridge Gas Inc.