



Enbridge Gas Inc.

Application to change its natural gas rates and other charges beginning January 1, 2027

DECISION ON ISSUES LIST

August 25, 2026

Enbridge Gas Inc. (Enbridge Gas) filed an application with the Ontario Energy Board (OEB) on June 30, 2026, under section 36(1) of the *Ontario Energy Board Act, 1998*, seeking approval for interim distribution rates for each rate zone for the year commencing January 1, 2027, including all adjustments resulting from the application of Enbridge Gas's OEB-approved incentive rate-making (IRM) framework.¹ Enbridge Gas is also seeking approval of Updates to Miscellaneous Service Charges.

On August 18, 2026, the OEB issued Procedural Order No. 1 which, among other things, provided for the development of a proposed issues list by OEB staff and the parties for the OEB's consideration.

OEB staff filed a letter on August 21, 2026, indicating that parties have reached an agreement on an issues list for this proceeding, which is unchanged from the draft issues list filed with Enbridge Gas's application. The letter also indicated that parties requested to file interrogatories by exhibit number rather than by issue as required under Rule 26.02 (e)(ii) of the [*Rules of Practice and Procedure*](#).

Findings

The OEB has reviewed the proposed issues list and approves it for the purposes of this proceeding. The OEB notes that Enbridge Gas's 2027 rates application will be filed in two phases. This proceeding (Phase 1) addresses adjustments to the current rate classes under the approved IRM framework. Enbridge Gas will file a separate Phase 2 application for 2027 rates to address the adjustments required for the implementation of harmonized rates. This approved issues list applies only to Phase 1. A separate issues list process will be established for Phase 2.

¹ EB-2024-0111, Enbridge Gas 2024 Rebasing Phase 2

The OEB also waives the requirement under Rule 26.02 (e)(ii) of the [Rules of Practice and Procedure](#) that interrogatories correspond to the issues list. Parties may file interrogatories by exhibit number.

The OEB may update the Issues List as necessary to further define the scope of the proceeding.

THE ONTARIO ENERGY BOARD ORDERS THAT:

1. The approved issues list is attached as Schedule A.

DATED at Toronto, **August 25, 2026**

ONTARIO ENERGY BOARD

Ritchie Murray
Registrar

SCHEDULE A
Enbridge Gas Inc.
EB-2026-0157
APPROVED ISSUES LIST
AUGUST 25, 2026

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Enbridge Gas Inc.

1. Is the base rate adjustment moving \$50 million of overhead capital to O&M calculated properly?
2. Is the proposed price cap rate adjustment for 2027 calculated properly?
3. Are the proposed Y-factor pass-through costs included in 2027 rates for each of the EGD and Union Rate Zones appropriate?
4. Are the updated Miscellaneous Service Charges calculated properly?
5. What is the timing for implementation of the proposed 2027 rates?
6. Has Enbridge Gas responded appropriately to all OEB directions, and Enbridge Gas commitments made in OEB proceedings, that appropriately relate to the setting of rates for 2027?