

**ONTARIO ENERGY BOARD**

**Enbridge Gas Inc.  
2025 Utility Earnings and Disposition of Deferral & Variance Accounts**

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**POLLUTION PROBE INTERROGATORIES**

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C-PP-1

Reference: Enbridge provides a list of eight 2025 accounts with no balance [C/2/24, page 1]

- a) It appears that some of these account are at \$0 for purposes of this application and for many accounts listed there would appear not be any future costs related to 2025. This would mean that there is no current balance that will ever need to be cleared. Please confirm this understanding or provide an explanation if not correct.
- b) Does the list of accounts (those to be cleared and those with zero balance) represent the full list of all the deferral and variance accounts that exist for 2025. If not, what other existing accounts were not listed in this application.

C-PP-2

Please provide the balances for the following accounts and explain why they were not noted in this 2025 accounts application.

- IRP Capital Costs Deferral Account
- IRP Operating Cost Deferral Account

C-PP-3

Reference: C/2/3 - UFGVA

- a) Please explain why the variance between actual and forecasted UFG volumes was so large (i.e. almost three time more than forecast) resulted in a debit balance of \$10.6 million in the UFGVVA, plus interest.
- b) Does Enbridge know why the 2025 UFG is materially higher than the preceding years shown in the annual comparison table? If yes, please provide any materials available which provide the analysis and explanation.

C-PP-4

Reference: ACCOUNT NO. 179-302 DEFERRAL CLEARANCE VARIANCE ACCOUNT [C/2/5]

Please explain why the DSM and Federal Carbon Pricing Program accounts previously approved were not cleared in 2025, resulting in the residual clearance in this proceeding.

C-PP-5

Did any of the DIMP/EDIMP related work in 2025 lead to any Asset Life Extension opportunities for capital assets in 2025. If not, why not.

C-PP-6

Reference: In terms of detailing out the budget, the 2024 DIMP and EDIMP workplan originally submitted as part of the EB-2025-0155 proceeding is not the most current or accurate comparator as it does not properly reflect the bucketing of costs as defined by Enbridge Gas throughout this evidence (i.e., administrative costs include all Internal Integrity Resource costs, inclusive of those supporting project/program execution and those supporting project/program oversight and administration). [C/2/14]

- a) Please provide the list of 2025 activities and related costs included in DIMP and EDIMP that were previously (prior to 2024) included in other program areas and are now part of DIMP/EDIMP.
- b) Please provide the Enbridge manual or guidance wording (including the document source) for the methodology used by Enbridge staff to determine which integrity, administrative and overhead costs to allocate under the DIMP/EDIMP programs.

C-PP-7

Reference: The effectiveness of these activities is demonstrated by the combined capital cost avoidances of approximately \$116.8 million associated with the NPS 12 Wilson Avenue, NPS 12 Martin Grove, and NPS 8 St. Thomas pipelines. [C/2/14, page 11]

- a) Please provide a table of the capital cost avoidance related to each of the NPS 12 Wilson Avenue, NPS 12 Martin Grove, and NPS 8 St. Thomas pipelines and for each please indicate the year in which the capital avoidance occurs (if there is also a reference to the projects and original planned costs in the Asset Management Plan, please provide).
- b) Please confirm that the \$116.8 million in capital cost avoidances noted above are due to 2025 DIMP/eDIMP activities. If that is not correct, please provide a table on the capital avoidance per project (noted above) resulting from the following:
  - 2025 DIMP/eDIMP activities
  - 2024 DIMP/eDIMP activities
  - Other integrity related activities (note year if available)

C-PP-8

- a) Please provide the 2025 budgeted and actual HDDs that underpins the 2025 Average Use Variance Account balance recovery request.
- b) Does Enbridge expect this trend to continue (i.e. lower actual average use compared to forecast) or is this estimated to be an anomaly. If this is a trend, please provide the information that Enbridge used to arrive at that conclusion.

C-PP-9

Reference: Asset Life Extension Costs Deferral Account and DIMPVA

- a) Please provide the balance (by year and total) in the Asset Life Extension Costs Deferral Account.
- b) Please explain why it is appropriate to clear the DIMPVA on a final basis, but not review the Asset Life Extension Costs Deferral Account at the same time, given the relationship between these accounts.

C-PP-10

Reference: The balance in the IRP System Pruning Deferral Account for 2024 is \$0.022 plus interest and for 2025 is \$0.366 plus interest, for a total debit of \$0.388 million, plus interest. Costs are associated with developing a System Pruning pilot approach and implementation of the pilot. [C/2/23]

- a) Is this the first time the OEB is reviewing the IRP System Pruning Project and being requested to approve clearance of an amount in the IRP System Pruning Deferral Account? If no, please provide the references for the other OEB review and account clearance approval.
- b) What OEB review is being relied on for approval of the IRP System Pruning Project and related costs incurred?
- c) Please provide Enbridge's estimate of when the IRP System Pruning Project report will be filed (following project completion) and when residual costs would likely be requested for recovery via the IRP System Pruning Deferral Account.

C-PP-11

Reference: The costs incurred include the following activities related to the System Pruning pilot include a) Jurisdictional Scan, b) Customer Research, c) Customer Engagement, and one Incremental IRP Staff.

- a) Please provide a copy of the Jurisdictional Scan.
- b) Please provide a copy of the final Customer Research Report (or available summary materials if a final report was not created).
- c) Please provide a copy of the Customer Engagement (or available summary materials on purpose, scope and outcomes if an engagement plan was not created).
- d) Please provide details on the incremental IRP staff hired for the pruning pilot and list how their objectives are different from other staff already funded through IRP. Was this an existing Enbridge Gas employee or an incremental external hire?
- e) What is the 2025 IRP allocated headcount (not including the 1 FTE recorded in the IRP System Pruning Deferral Account) and annual costs and where are those recorded.

C-PP-12

Reference: As part of the 2024 Rebasing Phase 2 Settlement Proposal approved by the OEB, parties agreed that Enbridge Gas would develop its approach to system pruning in consultation with the IRP Technical Working Group by the end of Q2 of 2025 and begin implementation on one or two pilots by the end of Q1 of 2026. [C/2/23]

- a) Please provide the materials provided to the IRP Technical Working Group related to the IRP Pruning Pilot that Enbridge is delivering.
- b) Please provide the approval document (or IRP TWG comments if approval was not gained) related to the IRP Pruning Pilot that Enbridge is delivering.

G-PP-13

Reference: 2025 IRP Report [G/2/1, page 22]

|                |      |    |         |                                                                                           |
|----------------|------|----|---------|-------------------------------------------------------------------------------------------|
| Interim report | Once | NA | Q2 2026 |                                                                                           |
| Final report   | Once | NA | Q4 2027 | The timing has shifted to allow for sufficient time to explore DR events that end Q1 2027 |

- a) Please explain why there is 1.5 year difference between the schedule for the Interim SLH Pilot Project Report and the Final Report.
- b) Please confirm that the SLH Pilot Project is on track against the schedule noted above. If not, what milestone dates are currently impacted.
- c) What are the annual and total SLH IRP Pilot costs and please provide the reference to where any of those costs have been embedded in a variance account for current or future clearance.

G-PP-14

Reference: 2025 IRP Report

- a) The 2025 IRP Report does not appear to have any progress noted for the second IRP Pilot Project. Please provide an update of the status on the second IRP Pilot Project and what the current total costs are.
- b) When does Enbridge plan to clear costs related to the second IRP Pilot Project?