



Ontario  
Energy  
Board | Commission  
de l'énergie  
de l'Ontario

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# DECISION AND ORDER

## EB-2021-0149

**Application by Enbridge Gas Inc. for approval to dispose  
2020 balances in certain deferral and variance accounts  
and to review amounts for earnings sharing**

**BEFORE: Allison Duff**  
Presiding Commissioner

**Anthony Zlahtic**  
Commissioner

**Patrick Moran**  
Commissioner

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**January 27, 2022**

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## 1 OVERVIEW

Enbridge Gas Inc. has applied for an order approving the disposition of certain 2020 deferral and variance account balances and determining any earnings amounts to be shared with customers. Enbridge Gas has also presented its 2020 performance scorecard for review.

Enbridge Gas and the intervenors reached a settlement on the disposition of all deferral and variance account balances, except for the Tax Variance Deferral Account (TVDA). The OEB accepted the settlement proposal in a decision issued on October 21, 2021, and scheduled a written process to hear the remaining TVDA issue.

Enbridge Gas recorded a credit balance in the 2020 TVDA, excluding interest, of \$16.874 million. Enbridge Gas also identified a \$3.7 million accelerated capital cost allowance amount for 2020 which it described as being related to “amalgamation/integration” capital additions. This amount was not recorded by Enbridge Gas in the TVDA.

For the reasons that follow:

1. The OEB approves the current 2020 TVDA balance of \$16.874 million plus interest of \$0.208 million to March 31, 2022, for a total of \$17.082 million, to be disposed of as a credit to customers.
2. The approved \$17.082 million balance will be allocated to the Enbridge Gas Distribution and Union Gas rate zones in proportion to the actual 2018 rate base amounts. The allocation to rate classes within each rate zone will be in proportion to the allocated 2018 rate base for the Enbridge Gas Distribution rate zone and 2013 rate base for the Union Gas rate zones.
3. The OEB defers the review and disposition of the accelerated CCA benefit of \$3.7 million related to 2020 amalgamation/integration capital additions to Enbridge Gas’s 2024 rebasing application. Until then, Enbridge Gas is directed to record and separately track the amounts of the CCA benefit in the TVDA for 2020 and any amounts that arise similarly in 2021, 2022 and 2023.
4. Enbridge Gas’s performance scorecard is accepted as filed. Any reset to the performance metrics will be addressed in the 2024 rebasing application after considering the implications to customers.

## 2 THE PROCESS

On August 30, 2018, the OEB approved the amalgamation of Enbridge Gas Distribution Inc. (EGD) and Union Gas Limited (Union Gas).<sup>1</sup> In its decision, the OEB also approved a rate-setting framework and associated parameters, including an earnings sharing mechanism, for the deferred rebasing period of 2019 to 2023 (MAADs Decision).

The companies amalgamated to form Enbridge Gas Inc. on January 1, 2019. Following the amalgamation, Enbridge Gas maintained the existing rates zones of EGD and Union Gas (the EGD rate zone, and the Union North West, Union North East and Union South rate zones).<sup>2</sup> Enbridge Gas maintained most of the existing deferral and variance accounts (DVAs) for each rate zone. The MAADs Decision also created additional DVAs that applied to the merged entity.

In this proceeding, Enbridge Gas requested the disposition of certain 2020 deferral and variance account balances and the review of its 2020 earnings to determine any earnings sharing amount for customers. The OEB issued a Notice of Hearing on June 22, 2021. In Procedural Order No. 1, issued on July 16, 2021, the OEB approved a list of intervenors, provided for discovery of the evidence and scheduled a settlement conference between the parties.

A settlement conference was held on September 13 and 14, 2021. The parties reached a settlement on all DVAs, with the exception of the TVDA. As part of the settlement, Enbridge Gas did not propose any earnings sharing as actual utility earnings did not exceed the threshold for sharing.

OEB staff filed a submission on the settlement proposal on October 7, 2021. OEB staff submitted that the settlement proposal was in the public interest and the information provided was adequate to support the settlement proposal. However, OEB staff noted that the settlement proposal did not include any reference to the performance scorecard and suggested that parties should be permitted to make submissions on the 2020 performance scorecard as part of the written hearing.

In a decision issued on October 21, 2021, the OEB accepted the settlement proposal and scheduled a written process to address the TVDA. The OEB allowed for the filing of

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<sup>1</sup> EB-2017-0306 / 0307 Decision and Order August 30, 2018, application by Enbridge Gas Distribution and Union Gas Limited to amalgamate under the OEB's policy on mergers, acquisition, amalgamation and divestiture (MAADs Decision).

<sup>2</sup> Collectively Union North West, Union North East and Union South are referred to as the Union Gas rate zones.

supplemental evidence on the TVDA and discovery of the supplemental evidence. The OEB added the performance scorecard as an issue in the written hearing.

Enbridge Gas filed its argument-in-chief on November 18, 2021. Intervenors and OEB staff filed their arguments on November 29-30, 2021. The following intervenors filed final arguments:

- Consumers Council of Canada (CCC)
- Canadian Manufacturers and Exporters (CME)
- Energy Probe Research Foundation (Energy Probe)
- Federation of Rental-housing Providers of Ontario (FRPO)
- Industrial Gas Users Association (IGUA)
- London Property Management Association (LPMA)
- School Energy Coalition (SEC)
- Vulnerable Energy Consumers Coalition (VECC)

Enbridge Gas filed its reply argument on December 6, 2021.

## 2.1 The Tax Variance Deferral Account

Under the legacy Union Gas 2014-2018 incentive ratemaking framework, the TVDA was established as part of a settlement between the intervenors and Union Gas. The parties agreed in the settlement that through the incentive rate-setting term 2014-2018, the impact of tax changes resulting from federal and provincial legislation would be shared 50/50 between shareholders and customers. Under EGD's 2014-2018 incentive ratemaking framework, there was no specific account for sharing the impacts of tax changes. The EGD Custom IR included an earnings sharing mechanism and a Z-factor.<sup>3</sup>

In the MAADs Decision, the OEB retained the TVDA for the Union Gas legacy areas and implemented it for the EGD rate zone.<sup>4</sup> In Enbridge Gas's 2019 rates proceeding, the OEB had provided direction on a number of parameters regarding the rate-setting framework established in the MAADs Decision, directing Enbridge Gas to follow the direction issued by the OEB in its July 25, 2019 letter.<sup>5</sup> In that letter, the OEB provided accounting direction to regulated utilities regarding Bill C-97.

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<sup>3</sup> EB-2012-0459, Enbridge Gas Distribution Inc. 2014-2018 Rate Application Decision with Reasons, pp. 18-21, July 17, 2014.

<sup>4</sup> EB-2017-0306/0307

<sup>5</sup> OEB July 25, 2019 [Letter](#)

Bill C-97 provides for accelerated capital cost allowance (accelerated CCA) deductions for eligible capital assets acquired after November 20, 2018, also known as the Accelerated Investment Incentive Program (AIIP). CCA is the portion of the capital cost of depreciable property that is deductible for tax purposes each year. The CCA rate for each class of property is prescribed in the income tax regulations.

The accelerated CCA has two components that constitute the tax benefits available to a company. The first component is a 50% increase in the available CCA deduction in respect of assets acquired after November 20, 2018, that become available for use before 2024. The second component is a suspension of the existing CCA half-year rule in the first year in respect of assets acquired after November 20, 2018, that become available for use before 2028.

The accelerated CCA does not change the total amount that can be deducted over the life of an asset. Claiming a larger CCA deduction in the first-year results in smaller CCA deductions in future years.

In its decision on Enbridge Gas's 2019 TVDA and Earnings Sharing proceeding, the OEB determined that 100% of the 2019 balances in the TVDA related to accelerated CCA were to be disposed as a credit (refund) to customers. Accelerated CCA amounts related to 2018 that occurred prior to amalgamation were disposed of 50:50 between the utility and customers per the ratemaking framework that was in place prior to amalgamation.<sup>6</sup>

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<sup>6</sup> OEB Decision EB-2020-0134

### 3 DECISION ON THE ISSUES

#### 3.1 Enbridge Gas's 2020 Tax Variance Deferral Account Balance

The balance in the TVDA as of December 31, 2020, is a credit of \$16.874 million (excluding interest). The balance is solely comprised of Bill C-97 accelerated CCA impacts. There was no dispute between OEB staff, the intervenors and the applicant regarding the calculation of the recorded balance or the view that 100% of the balance (plus interest) should be credited to customers.

However, Enbridge Gas did not include \$3.7 million of accelerated CCA associated with what Enbridge Gas described as 2020 amalgamation/integration related capital additions in the TVDA. This is the disputed amount which formed the basis of the final arguments filed by OEB staff, intervenors, and Enbridge Gas.

In its submission, Enbridge Gas noted that under its approved rate-setting mechanism for the deferred rebasing term, amalgamation/integration related projects are not included in the determination of annual Incremental Capital Module (ICM) eligible amounts. Consequently, amalgamation/integration related capital projects are not assumed to be recovered through base rates and cannot receive funding through ICM. According to Enbridge Gas, it is expected to fund such projects during the deferred rebasing period through synergies or savings. On that basis, Enbridge Gas asserts that it should be permitted to retain the associated accelerated CCA benefits.

Enbridge Gas further submitted that its position of excluding the accelerated CCA impacts related to amalgamation/integration projects from the TVDA was consistent with the OEB's MAADs policy. In order to encourage consolidations of Ontario electric utilities, the OEB provided for a deferred rebasing period of up to 10 years to provide consolidated distributors an opportunity to offset transactions costs with achieved savings.<sup>7</sup>

In principle, intervenors agreed that if customers are not paying for amalgamation/integration related capital projects during the deferred rebasing period, they should not receive any benefits related to accelerated CCA. While CCC, CME, IGUA, LPMA and SEC agreed in principle with Enbridge Gas that accelerated CCA benefits associated with Enbridge Gas's amalgamation/integration capital spending during the deferred rebasing period should accrue to the utility on this basis, none of the intervenors agreed with Enbridge Gas's related position that at the time of rebasing, the net book value of these investments should be added to rate base. LPMA noted that since Enbridge Gas

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<sup>7</sup> OEB Handbook to Electricity Distributor and Transmitter Consolidations, January 19, 2016, pp. 11-12.

was bearing all the costs, it should enjoy the entire accelerated CCA related benefits. This is the principle of “benefits follow costs”. However, intervenors rejected the proposed approach of Enbridge Gas to seek to recover the undepreciated costs of amalgamation/integration capital projects in its rebasing application.<sup>8</sup>

CCC, IGUA and SEC further submitted that Enbridge Gas’s position to recover the net book value of amalgamation/integration capital spending in 2024, at rebasing, was not consistent with the OEB’s MAADs policy.

The intervenors submitted that the MAADs policy was clear that a utility cannot recover integration costs incurred during the deferred rebasing period. The intervenors referenced the amalgamation decision that approved the merger of Enbridge Gas Distribution and Union Gas Limited which stated, “The OEB finds that five years provides a reasonable opportunity for the applicants to recover transition costs.”<sup>9</sup>

IGUA submitted that under the MAADs policy, all transition/integration capital spending during the deferred rebasing period should be to the account of the shareholder. IGUA further reiterated the OEB’s decision that a deferred rebasing period of five years was sufficient to recover any transition related capital spending.

SEC added that Enbridge Gas’s evidence in the amalgamation proceeding was that by 2021, the savings from the merger would already exceed any additional costs. SEC further noted that Enbridge Gas’s evidence in the amalgamation proceeding to support its proposed deferred rebasing period was based on the time it required to recover the total integration capital costs and not only the revenue requirement during that period. SEC submitted that Enbridge Gas had already agreed that the disputed costs were related to amalgamation/ integration projects and should therefore be fully funded by the shareholder.<sup>10</sup> SEC accordingly submitted that the accelerated CCA for 2020 amalgamation/integration capital projects should be excluded from the TVDA and Enbridge Gas should not be allowed to recover any costs for these projects from customers during and after the deferred rebasing period. SEC argued that if Enbridge Gas were to be allowed to start recovering the revenue requirement related to amalgamation/integration projects after the deferred rebasing period, it would be inappropriate and unfair to recover from customers higher taxes due to reduced CCA while at the same time retaining the entire value of the accelerated CCA during the deferred rebasing period. CME agreed with SEC’s position.

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<sup>8</sup> OEB Staff IRR #28.

<sup>9</sup> EB-2017-0306/0307, Decision and Order, August 30, 2018, p. 22.

<sup>10</sup> SEC submission, pp. 3-4.



Although LPMA supported the overall position of SEC, it disagreed with SEC's view that customers should not pay for any of the amalgamation/integrated related capital costs. LPMA noted that Enbridge Gas would pay \$6.1 million of the \$18.9 million capital cost over the deferred rebasing period while customers would pay nothing for these projects over the same period. Upon and after rebasing, LPMA calculated that customers would pay for the remaining \$12.7 million while Enbridge Gas shareholders would pay nothing. LPMA submitted that since Enbridge Gas would ultimately pay 32.5% of the amalgamation/integration capital costs (\$6,141,045/\$18,912,152) and customers will pay the remaining 67.5% (\$12,771,107/\$18,912,152) of the costs, the \$3.7 million benefit from the accelerated CCA should be split 32.5%/67.5% in favour of Enbridge Gas and its customers, respectively. According to LPMA, this would result in \$2.5 million being added to the TVDA and refunded to customers. LPMA submitted that its proposed approach was just and reasonable and aligns with the benefits follow costs principle. VECC did not support LPMA's proposed approach and argued that the choice is binary – either the investments form part of regulated rate base or do not. FRPO did not propose a specific approach but supported the position of SEC and LPMA.

CCC argued that customers should not be expected to fund integration/amalgamation costs arising from mergers and acquisitions; utility shareholders are responsible for these costs. CCC noted that the current proceeding is limited to consideration of the 2020 balances in Enbridge Gas's TVDA. The ultimate disposition of the revenue requirement related to amalgamation/integration capital spending will be determined in Enbridge Gas's rebasing application. CCC submitted that making a determination on the disposition of the revenue requirement related to amalgamation/integration spending was premature at this time and a decision on this issue should be deferred to rebasing. CME and VECC adopted a similar position. VECC suggested that the \$3.7 million should be maintained in a deferral account until the OEB can complete a comprehensive review of the matter.

In reply, Enbridge Gas rejected the argument that the company can retain the accelerated CCA benefits of amalgamation/integration capital projects but cannot include the net book value of these projects in rate base at the time of rebasing. The company noted that under financial accounting rules, the costs of amalgamation/integration investments are expensed as depreciation over the period of time when they are providing value. Considering that this value is credited to customers through rebasing, the company argued that the costs should also be charged to customers at that time. The company observed that there is logic in the argument that it bears the costs and retains the benefits of integration activities during the deferred rebasing term, and then passes along the benefits of these activities to customers at rebasing along

with the associated costs. Enbridge Gas argued that this approach is consistent with the benefits follow costs principle.

Enbridge Gas further noted that if the position of intervenors is accepted, this would have an adverse impact on future amalgamations and on utilities committing appropriate capital resources to fully recognize available amalgamation savings.

Enbridge Gas reiterated that its proposed approach is consistent with the OEB's MAADs policy. The MAADs policy recognizes that an amalgamated utility will absorb the costs of the merger during the deferred rebasing term, while also retaining corresponding efficiency benefits. Enbridge Gas noted that the MAADs policy further indicates that benefits from efficiencies and synergies are to be passed on to customers at the time of rebasing. Enbridge Gas submitted that the policy does not provide guidance on the rebasing treatment of the remaining costs necessary to achieve the amalgamation efficiencies and synergies.

OEB staff proposed a different approach to that of the intervenors. OEB staff submitted that the disputed amount of \$3.7 million related to amalgamation/integration capital projects should be added to the 2020 TVDA balance and 100% of the TVDA balance should be credited to customers. OEB staff submitted that the base rates of the respective legacy areas (EGD and Union Gas) include an annual capital envelope that is deemed sufficient to recover capital expenditures during an incentive rate-setting term.

In reply, Enbridge Gas noted that the company must fund all planned capital expenditures up to the ICM threshold (which are funded by base rates) before having access to ICM funding, and this calculation according to the company does not take into account any amounts funded for amalgamation/integration projects. Having paid for the amalgamation/integration projects outside of funding supported by base rates, Enbridge Gas argued that it should retain any associated accelerated CCA benefit during the deferred rebasing term.

OEB staff further disagreed with Enbridge Gas's position that excluding the accelerated CCA impacts related to amalgamation/integration projects from the TVDA is consistent with the OEB's MAADs policy that provides consolidated distributors an opportunity to offset transactions costs with achieved savings. OEB staff argued that the accelerated CCA under Bill C-97 is not a permanent change to the tax rate, it is merely a deferral of taxes over time. If the achieved savings that Enbridge Gas has referred to are merely costs that customers have to pay later, OEB staff submitted that it would not be fair to expect customers to pay the costs later while Enbridge Gas retains the benefits of

accelerated CCA simply because the program was effective temporarily<sup>11</sup> during Enbridge Gas's deferred rebasing period. OEB staff argued that the accelerated CCA impacts are windfall gains, rather than operational savings, as characterized by Enbridge Gas. OEB staff submitted that the accelerated CCA impacts are entirely outside of Enbridge Gas's control, distinguishing them from genuine savings and synergies attributable to merger-related activity that is contemplated in the MAADs Handbook.

In reply, Enbridge Gas argued that its proposal was fair. The company explained that the amalgamation/integration project costs were never going to be part of base rates during the deferred rebasing term. If accelerated CCA had been in place prior to establishment of base rates, the accelerated CCA would have been treated as regular CCA and would have been for the company's benefit during the deferred rebasing period. Enbridge Gas further indicated that customers are protected from the company enjoying undue windfall gains. The accelerated CCA impact related to amalgamation/integration projects is reflected in the determination of actual utility earnings subject to earnings sharing. When the company is in an earnings sharing position, it highlighted that customers will share in the benefit of accelerated CCA related to amalgamation/integration projects.

Energy Probe in its submission focused on whether Enbridge Gas had appropriately identified amalgamation/integration projects. Energy Probe argued that the Customer Information System (CIS) Phase 1 projects consisted of two phases. The first phase involved upgrade of the existing software at a cost of \$8.7 million and the second phase included the integration work which amounted to \$5.6 million. Energy Probe submitted that the CIS upgrade project was not an amalgamation/integration project contrary to the claim of Enbridge Gas.

In reply, Enbridge Gas noted that the evidence regarding the CIS Phase 1 (Hana Upgrade) project was deficient in this proceeding. Enbridge Gas acknowledged that the description of the CIS Phase 1 project does raise questions about whether the entire project is driven by amalgamation. However, Enbridge Gas argued that it did not receive funding through base rates for the project, or for any other projects that contributed to the \$3.7 million accelerated CCA impact that has been excluded from the TVDA. If parties disputed the nature of amalgamation/integration projects, Enbridge Gas suggested that such an examination should be done at rebasing.

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<sup>11</sup> AIPP is effective for eligible assets acquired after November 1, 2018, and is expected to be phased out starting in 2024

## Findings

The OEB approves the disposition of the 2020 TVDA recorded balance of \$16.874 million plus interest to March 31, 2022 of \$0.208 million, for a total of \$17.082 million.

The \$17.082 million will be allocated to the Enbridge Gas Distribution and Union Gas rate zones in proportion to the actual 2018 rate base amounts. The allocation to rate classes within each rate zone will be in proportion to the allocated 2018 rate base for the Enbridge Gas Distribution rate zone and 2013 rate base for the Union Gas rate zones. This allocation is consistent with the disposition approved for the 2019 TVDA balance<sup>12</sup>.

The OEB finds that there is insufficient evidence to decide on the disposition of the \$3.7 million of accelerated CCA associated with various 2020 amalgamation/integration related capital additions. For example, the evidence as noted in Energy Probe's submission and acknowledged by Enbridge Gas in its reply submission raises questions as to whether the CIS project cost totaling \$15.4 million is driven by amalgamation. The OEB cannot determine whether these projects are purely amalgamation/integration capital projects as initially claimed by Enbridge Gas. As a result, the OEB directs Enbridge Gas to record the \$3.7 million in the 2020 TVDA. The OEB finds it appropriate to record the balance in question in the TVDA pending a full review of integration/amalgamation capital projects in Enbridge Gas's 2024 rebasing application. The OEB also directs Enbridge Gas to record any accelerated CCA amounts that arise similarly in 2021, 2022 and 2023.

Further, intervenors, OEB staff and Enbridge Gas referred to the MAADs policy in submission, with different interpretations. The MAADs policy states:

- Incremental transaction and integration costs are not generally recoverable through rates, and
- The deferred rebasing period is intended to enable distributors to fully realize anticipated efficiency gains from the transaction.<sup>13</sup>

Any interpretation of the MAADs policy by the OEB can be dealt with in the rebasing proceeding.

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<sup>12</sup> OEB Decision EB-2020-0134

<sup>13</sup> OEB Handbook to Electricity Distributor and Transmitter Consolidations, January 19, 2016, pp. 8-9.

### 3.2 Performance Scorecard

The purpose of the performance scorecard is to measure and monitor certain metrics over the deferred rebasing period. In the MAADs Decision, the OEB approved a performance scorecard for the amalgamated utility. The scorecard is produced annually, with 2020 being the second iteration. Enbridge Gas met or exceeded all elements of the scorecard apart from two measures: Time to Reschedule Missed Appointments (TRMA) and Meter Reading Performance.

The TRMA measure tracks the percentage of customers contacted to reschedule the work within two hours of the end of the original appointment time. The annual target for TRMA is 100% and Enbridge Gas achieved 97.0% in 2019 and 97.3% in 2020. The company implemented additional measures including the Click Mobile system to make it easier for employees and third-party providers to record appointments. Enbridge Gas noted that the most common reason rescheduling was not completed within the two-hour time frame was because it was unable to contact the customer by phone and the customer did not reply to the voicemail until after the time allotted for this metric.<sup>14</sup>

Enbridge Gas recommended that the TRMA target be reviewed.<sup>15</sup>

The Meter Reading Performance measure represents the number of meters with no read for four consecutive months or more divided by the total number of active meters to be read. The annual target is 0.5% and Enbridge Gas achieved a level of 0.7% in 2019 and 4.4% in 2020. Enbridge Gas explained that it was unable to meet the Meter Reading Performance metric due to extreme weather and the COVID-19 pandemic.<sup>16</sup> In the case of the Union Gas rate zone, the new vendor contracted to read meters was still transitioning while facing challenges with staffing due to the pandemic.

Enbridge Gas noted that it was actively working with its customer care team to contact customers through e-mail or text to submit a meter read where required. It was also offering overtime pay to meter readers in target areas that require consecutive reads. However, Enbridge Gas noted that the 0.5% target will be difficult to achieve in 2021 and suggested a reset to the metric.

OEB staff agreed that the TRMA target 100% score may be difficult to achieve every year. OEB staff submitted that the rebasing application would be the appropriate proceeding to consider any target metric adjustments.

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<sup>14</sup> Response to VECC IR# 8.

<sup>15</sup> Response to OEB staff IR# 25

<sup>16</sup> Response to OEB staff IR# 26

## Findings

The OEB finds that the performance scorecard continues to provide valuable information during the deferred rebasing period. The OEB acknowledges that two target metrics were not met in 2020 and accepts Enbridge Gas's plans to improve its results. The OEB finds that Enbridge Gas's 2024 rebasing proceeding would be the appropriate time to review historical performance trends and consider the customer implications before making any adjustments to the performance scorecard.

## 4 IMPLEMENTATION

In the settlement proposal, Enbridge Gas and intervenors agreed that the relevant balances in the 2020 DVAs should be disposed of in conjunction with the April 1, 2022, Quarterly Rate Adjustment Mechanism application.

### Findings

The OEB accepts the proposed implementation date of April 1, 2022, for all DVA balances approved for disposition in this proceeding, including Appendix A of the approved settlement proposal.<sup>17</sup>

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<sup>17</sup> EB-2021-0149 Decision on Settlement Proposal, October 21, 2021

## 5 ORDER

### THE ONTARIO ENERGY BOARD ORDERS THAT:

1. Enbridge Gas shall file with the OEB, and forward to all intervenors a draft rate order attaching a proposed Tariff of Rates and Charges reflecting the OEB's findings in this Decision, by **February 7, 2022**. The draft rate order shall include customer rate impacts and supporting information showing the calculation of final rates/rate riders.
2. Enbridge Gas shall record and separately track the amounts of the CCA benefit related to amalgamation/integration capital projects in the TVDA for 2020 and any amounts that arise similarly in 2021, 2022 and 2023, to be considered for disposition in its 2024 rebasing application.
3. Cost eligible intervenors shall file their cost claims with the OEB and forward them to Enbridge Gas on or before **February 18, 2022**.
4. Enbridge Gas shall file with the OEB and forward to the intervenors any objections to the claimed costs by **February 25, 2022**.
5. Intervenors shall file with the OEB and forward to Enbridge Gas any responses to any objections for cost claims by **March 3, 2022**.
6. Enbridge Gas shall pay the OEB's costs of and incidental to this proceeding upon receipt of the OEB's invoice.

Parties are responsible for ensuring that any documents they file with the OEB, such as applicant and intervenor evidence, interrogatories and responses to interrogatories or any other type of document, **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](#).

Please quote file number, **EB-2021-0149**, for all materials filed and submit them in searchable/unrestricted PDF format with a digital signature through the [OEB's online filing portal](#).

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All communications should be directed to the attention of the Registrar at the address below and be received by end of business, 4:45 p.m., on the required date.

Email: [registrar@oeb.ca](mailto:registrar@oeb.ca)

Tel: 1-877-632-2727 (Toll free)

**DATED** at Toronto, January 27, 2022

**ONTARIO ENERGY BOARD**

Nancy Marconi  
Acting Registrar