



Ontario
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BY EMAIL

January 31, 2023

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

Dear Ms. Marconi:

**Re: Enbridge Gas Inc. 2024 Rebasing Application
Filing of Expert Evidence by Ontario Energy Board (OEB) Staff
OEB File No. EB-2022-0200**

In a letter dated January 20, 2023, OEB staff informed the OEB and all parties in the proceeding that it was engaging Intergrupp Consultants (Intergrupp) to review Enbridge Gas's depreciation methodology. OEB staff also indicated that it would provide further details on Intergrupp's scope of work once the engagement and scope had been finalized.

As stated in the January 20, 2023 letter, Intergrupp will conduct an independent assessment of Enbridge Gas's evidence on depreciation, including the depreciation study prepared by Enbridge Gas's expert, Concentric, on the annual depreciation accrual rates and amounts applicable to the original cost of gas utility plant, as of December 31, 2021. OEB staff can now confirm that Intergrupp's assessment will include a review of the depreciation methodology, amortization accounting, asset account categorization and alignments, useful lives, depreciation rates, depreciation expense and net salvage methodology (including the discount rate, if applicable). Intergrupp will prepare an independent expert report assessing the evidence filed by Enbridge Gas and its expert, which OEB staff will file.

Furthermore, Intergroup may also assist OEB staff in areas relating to segregated funds for site restoration costs and the use of economic planning horizon for depreciation purposes.

Yours truly,

Khalil Viraney
Case Manager

c: All parties in EB-2022-0200