



Ontario
Energy
Board

Commission
de l'énergie
de l'Ontario

DECISION AND ORDER

EB-2023-0062

ENBRIDGE GAS INC.

**Application for the disposition of 2021 Demand Side Management
Deferral and Variance Accounts**

BEFORE: Patrick Moran
Presiding Commissioner

David Sword
Commissioner

May 7, 2024



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1 OVERVIEW

Enbridge Gas Inc. requested that the Ontario Energy Board approve the recovery of amounts related to its 2021 demand side management programs in its Enbridge Gas Distribution and Union rate zones.

The approvals sought in this application are as follows.

For the Enbridge Gas Distribution rate zone:

- \$1.862 million to be recovered from customers as program costs incurred in 2021 were more than that recovered in rates.
- \$4.962 million to be recovered from customers for the shareholder incentive earned for meeting 2021 targets.
- \$0.037 million to be recovered from customers for lost revenues as the forecast demand side management savings were less than actual demand side management savings in 2021.

For the Union rates zones:

- \$11.373 million to be returned to customers as the program costs incurred in 2021 were less than that recovered in rates.
- \$1.470 million to be recovered from customers for the shareholder incentive earned for meeting 2021 targets.
- \$0.697 million to be recovered from customers for lost revenues as the forecast demand side management savings were less than actual demand side management savings in 2021.

Enbridge Gas requested the disposition of these amounts through a one-time billing adjustment derived for each customer individually by applying the disposition unit rates to each customer's actual consumption volume for the period of January 1, 2021 to December 31, 2021.

In 2020, the Ontario Energy Board approved a one-year extension to the 2015-2020 multi-year DSM plan to apply it to the 2021 program year. The 2015-2020 DSM Decision provides the context for the review of the 2021 DSM Deferral and Variance accounts.

Enbridge Gas Inc. indicated that it has relied on the Ontario Energy Board's Evaluation Contractor's 2021 final results included within the 2021 Annual Verification Reports.

The Ontario Energy Board approves the Demand Side Management Variance Account balances of \$1.862 million to be recovered from customers in the Enbridge Gas Distribution rate zone and \$11.373 million to be returned to customers in the Union rate zones.

The Ontario Energy Board approves Demand Side Management Incentive Deferral Account balances of \$4.534 million to be recovered from customers in the Enbridge Gas Distribution rate zone and \$1.409 million to be recovered from customers in the Union rate zones. These balances incorporate the results of the eTools Boiler Tool Validation study.

The Ontario Energy Board approves Lost Revenue Adjustment Mechanism Variance Account balances of \$0.037 million to be recovered from customers in the Enbridge Gas Distribution rate zone and \$0.697 million to be recovered from customers in the Union rate zones. These balances reflect updated amounts, which incorporate the results of the eTools Boiler Tool Validation study.

The total approved balances for disposition are shown in Table 1 below.

Table 1 Summary of Approved 2021 Enbridge Gas Demand Side Management Deferral and Variance Account Balances

Account	Enbridge Gas Distribution Rate Zone	Union Rate Zones
Demand Side Management Variance Account	\$1,862,404	(\$11,372,617)
Demand Side Management Incentive Deferral Account	\$4,533,800	\$1,409,209
Lost Revenue Adjustment Mechanism Variance Account	\$37,239	\$696,954
Total Amount	\$6,433,443	(\$9,266,454)

Note: Positive amounts are to be collected from customers, and negative amounts are to be returned to customers.

2 CONTEXT AND PROCESS

Enbridge Gas Inc. filed an application with the Ontario Energy Board (OEB) to clear through rates a shareholder incentive, lost revenues, and demand side management (DSM) program costs related to 2021 DSM activities. Under the *Ontario Energy Board Act, 1998*, gas distributors must apply to the OEB to change the rates they charge customers.

Effective January 1, 2019, Enbridge Gas Distribution Inc. (EGD) and Union Gas Limited amalgamated to become Enbridge Gas. Enbridge Gas has maintained the previously existing EGD and Union rate zones for the purposes of delivering its OEB-approved DSM programs.

The OEB issued the 2015 to 2020 DSM Framework on December 22, 2014 (the DSM Framework).¹ The DSM Framework provided guidance to the utilities on the key areas the OEB expected to see included within their 2015-2020 plans, including guidance related to the evaluation of annual DSM program results.

In response to the DSM Framework, EGD and Union Gas each filed applications for the OEB to approve separate six-year DSM plans.² The OEB approved the separate six-year DSM plans for both EGD and Union Gas on January 20, 2016 (the 2015-2020 DSM Decision).³ In that decision, the OEB approved DSM programs for residential, commercial, and industrial customers. The DSM Framework allows Enbridge Gas to apply to the OEB annually to dispose of several DSM program deferral and variance accounts for the 2015-2020 DSM program years.

In 2020, the OEB approved a one-year extension to the 2015-2020 multi-year DSM plan to apply it to the 2021 program year.⁴ This extension included all existing components of the OEB-approved DSM plans.

Enbridge Gas filed its application for approval and clearance of the 2021 DSM deferral and variance accounts with the OEB on April 28, 2023. The application was filed in accordance with the DSM Framework and Filing Guidelines, and the 2015-2020 DSM Decision.

¹ Report of the Board: Demand Side Management Framework for Natural Gas Distributors (2015-2020), EB-2014-0134, December 22, 2014

² EGD: EB-2015-0049, Union Gas: EB-2015-0029

³ EB-2015-0029 / 0049, Decision and Order, January 20, 2016

⁴ EB-2019-0271, Decision and Order, July 16, 2020

On May 12, 2023, the OEB issued a Notice of Application to review Enbridge Gas' application.

On June 9, 2023, the OEB issued Procedural Order No. 1. Within Procedural Order No. 1, the OEB set out the process for interrogatories and submissions. The OEB also granted intervenor status and cost eligibility to the following parties:

- Canadian Manufacturers and Exporters (CME)
- Ontario Greenhouse Vegetable Growers (OGVG)
- School Energy Coalition (SEC)
- Small Business Utility Alliance (SBUA)
- Vulnerable Energy Consumers Coalition (VECC)

On June 23, 2023, OEB staff filed written interrogatories on Enbridge Gas' application. By June 30, 2023, all intervenors filed written interrogatories on Enbridge Gas' application. Enbridge Gas filed responses on July 14, 2023.

On August 1, 2023, OEB staff filed written submissions. By August 10, 2023, all intervenors filed written submissions.

On August 23, 2023, Enbridge Gas filed its written reply submission.

On September 13, 2023, the OEB requested that EGI file updated evidence relating to the calculation of amounts related to its 2021 DSM deferral and variance accounts. On September 20, 2023, EGI provided its reply to the OEB.

On October 18, 2023, the OEB issued Procedural Order No. 2. In Procedural Order No. 2, the OEB directed Enbridge Gas to provide the OEB's Evaluation Contractor with the information required to update the amounts related to its 2021 DSM deferral and variance accounts. OEB staff engaged the Evaluation Contractor to calculate the updated 2021 cumulative gas savings volumes, shareholder incentive, and lost revenue amounts. Enbridge Gas was directed to file the Evaluation Contractor's updated calculations with the OEB, upon receipt from the Evaluation Contractor. On March 5, 2024, Enbridge Gas filed this updated evidence with the OEB.

On March 7, 2024, OEB staff filed comments on the updated calculations filed by Enbridge Gas. On March 19, 2024, Enbridge Gas filed its comments on the updated calculations. No other parties filed comments relating to the updated calculations.

3 DECISION

3.1 Demand Side Management Variance Accounts (DSMVAs)

Enbridge Gas requested approval of its 2021 DSMVA balance of \$1.862 million to be recovered from customers in the EGD rate zone, and \$11.373 million to be returned to customers in the Union rate zones.

The amounts to be recovered from customers in the EGD rate zone are largely due to Enbridge Gas' overspending in the resource acquisition program, which is permitted when scorecard performance for a program exceeds 100% of the target on a pre-audited basis.⁵ The impacts of the COVID-19 pandemic had a greater impact on the Union rate zones. Hence, DSM offerings were impacted to a greater degree by program suspensions, and other impacts brought on by the COVID-19 pandemic. This contributed to the amounts to be returned to customers in the Union rate zones.

The DSMVA balance in the Union rate zones also includes \$1.178 million of adaptive thermostat program expenditures in 2021, which is consistent with the OEB's guidance in the DSM Mid-Term Review Report to transition to a full program.⁶ This is the third application where Enbridge Gas is seeking recovery for these incremental program costs. The increased uptake in the adaptive thermostat program in 2021 versus 2020 reflects the additional marketing of the program to customers and additional online retailers that allowed for program participation during the COVID-19 pandemic.

No parties objected to the approval and clearances of the DSMVA balances.

Findings

The OEB approves the recovery of the 2021 DSMVA balances from Enbridge Gas' customers in the amount of \$1.862 million in the EGD rate zone and a return of \$11.373 million to customers in the Union rate zones, as proposed.

3.2 Applicability of the OEB's eTools Boiler Tool Validation Study

eTools is energy modelling software used by Enbridge Gas to estimate gas savings following boiler efficiency upgrade projects undertaken by customers through select Enbridge Gas' approved DSM programs. In March 2023, the OEB published its eTools

⁵ EB-2015-0029/0049, Decision and Order, January 20, 2016

⁶ EB-2017-0127, DSM Mid-Term Review Report, November 29, 2018

Boiler Tool Validation study (eTools validation study), which was completed as part of the OEB's 2021-2022 Natural Gas DSM Evaluation, Measurement and Verification (EM&V) Plan.^{7, 8} The eTools validation study documents the results of a billing analysis undertaken to assess the accuracy of eTools to estimate gas savings following the implementation of energy-efficiency boiler equipment upgrades. The eTools validation study showed that the savings calculations completed by eTools do not align with the more empirical results from billing analysis. Specifically, the eTools validation study showed that eTools has been overestimating savings from boiler installations.

Enbridge Gas did not propose to apply the results of the eTools validation study to its 2021 DSM program results. However, parties requested information regarding the impacts of the application of the eTools validation study through interrogatories and made submissions on its applicability.

The applicability of the eTools validation study is directly related to the clearance of Enbridge Gas' DSM Incentive Deferral Account (DSMIDA) and Lost Revenue Adjustment Mechanism Account (LRAMVA). The submissions of parties on both the applicability of the eTools validation study and the clearance of the DSMIDA and LRAMVA are collectively summarized below.

OEB staff noted that the proposed DSMIDA and LRAMVA balances were calculated in accordance with the EC's 2021 Annual Verification Report. However, OEB staff proposed that the balances should be reduced based on the results of the eTools validation study, which was released after the issuance of the 2021 Annual Verification Report. OEB staff submitted that the impact of applying the eTools validation study results would reduce the DSMIDA by \$0.248 million and \$0.035 million in the EGD and Union rate zones, respectively.

OEB staff noted that the application of the eTools validation study results is consistent with the OEB's 2015-2020 DSM Framework, which states that evaluation results for custom programs should be based on the best information available. OEB staff also indicated that applying the eTools validation study results preserves the principle of fairness, as doing so results in the clearance of DSM deferral and variance account balances that best represent the results of Enbridge Gas in its delivery of custom DSM programs. CME agreed with OEB staff that the OEB should use the best available information on the amount of gas saved in the calculation of the shareholder incentive.

⁷ EB-2015-0245, eTools Boiler Validation Study, March 17, 2023

⁸ EB-2015-0245, 2021-2022 Natural Gas DSM EM&V Plan, February 4, 2021

SBUA agreed with OEB staff that the results of the eTools validation study should be applied to the 2021 DSM program results. SBUA also proposed that the OEB provide the opportunity for the Evaluation Contractor to verify updated calculations from Enbridge Gas, to allow for the updated calculations to be audited and verified.

OEB staff suggested that the OEB direct Enbridge Gas to file adjusted shareholder incentive and lost revenue account balances for both the EGD and Union rate zones as part of the draft rate order process to allow for parties to review and comment on the updated balances.

SEC generally agreed with the position of OEB staff with one exception. SEC argued that the realization rate to be applied based on the eTools validation study may be lower than the 84% noted by OEB staff. SEC indicated that the realization rate may need to be adjusted to as low as 60%, based on other recommendations made by the Evaluation Contractor. SEC noted that it was unclear whether all the recommendations made by the Evaluation Contractor have been incorporated by Enbridge Gas in its use of eTools.

SEC also noted that in Enbridge Gas's calculation of impacts for 2021, the eTools reported gas volume savings were approximately 11%, less than half of the historical averages from eTools boiler savings. SEC requested that the OEB require Enbridge Gas to explain this difference and demonstrate that the reported gas savings for 2021 are accurate. CME and VECC both supported SEC's proposals regarding the reduced realization rate that should be applied to the 2021 DSM program year results and the request for Enbridge Gas to demonstrate the accuracy of the reported gas savings for 2021.

Pending additional information from Enbridge Gas in response to the two items brought by SEC, SEC agreed with OEB staff's recommendation that full calculations of the impacts to Enbridge Gas' DSM deferral and variance account balances should be filed as part of the draft rate order process.

Enbridge Gas disputed the positions and calculations put forward by OEB staff and intervenors. Enbridge Gas noted that the amounts it had originally proposed for disposition are consistent with the OEB's 2015-2020 DSM Guidelines and the Evaluation Contractor's 2021 Annual Verification Report, and that a retrospective deviation from those values would result in the clearance of unaudited and untested balances.

Enbridge Gas noted that it would be appropriate to retroactively apply input adjustments during the audit and EM&V process, however that is not what is being proposed by the parties. Enbridge Gas further noted that the eTools Validation Study did not recommend the application of the retrospective application of the updated eTools realization rate for the 2021 program year. Enbridge Gas submitted that it is more prudent to apply the results of the eTools Validation Study starting with the audit of 2022 program year results.

Regarding the claim made by SEC that the reported gas volume savings were less than half of the historical averages from eTools boiler savings, Enbridge Gas submitted that SEC had misstated the EC. Enbridge Gas claimed that SEC used the entire portfolio lifetime savings total, rather than the total custom projects annual savings in its calculation.

Enbridge Gas noted that adjusting the LRAMVA balances based on the eTools Validation Study results, as proposed by OEB staff, is not appropriate as a large majority of eTools boiler projects are not undertaken by customers in rate classes where the LRAM applies. In addition, Enbridge Gas asserted that LRAM is based on partially effective savings, due to projects occurring at different points of a given year, and therefore a proration factor would need to be applied to the LRAM calculation to account for this.

In accordance with the OEB's direction in Procedural Order No. 2, Enbridge Gas filed updated 2021 cumulative gas savings volumes and DSMIDA and LRAMVA balances, based on calculations completed by the OEB's Evaluation Contractor to incorporate recommendations from the eTools Validation Study. The updated 2021 shareholder incentive amounts, based on the Evaluation Contractor's calculation, were \$4.534 million in the EGD rate zone, and \$1.409 million in the Union rate zones. The updated 2021 LRAMVA amounts, based on the Evaluation Contractor's calculation, were \$0.037 million in the EGD rate zone, and \$0.697 million in the Union rate zones. This resulted in total reductions of \$0.488 million and \$750 to the DSMIDA and LRAMVA balances, respectively.

OEB staff supported the updated DSMIDA and LRAMVA balances, produced by the Evaluation Contractor, that incorporate the recommendations from the eTools Validation Study. OEB staff also noted that it continues to support the application of the findings from the eTools Validation Study to Enbridge Gas's 2021 DSM shareholder incentive and lost revenue account balances for the EGD and Union rate zones.

Regarding the updated DSMIDA and LRAMVA balances, Enbridge Gas submitted that disposition of its 2021 DSM deferral and variance account balances should be consistent with the verified amounts in the EC's 2021 Annual Verification Report.⁹ Enbridge Gas noted that the eTools Validation Study adjustments should not apply to the 2021 program year results as it is inappropriate and sets a precedent for an inefficient process. Enbridge Gas did however support the application of the eTools Validation Study adjustments to 2022 program year DSM results, as the updated information was available prior to the Evaluation Contractor's completion of the 2022 Annual Verification Report.

Enbridge Gas noted that allowing the introduction of new information following the Evaluation Contractor's 2021 Annual Verification Report resulted in additional costs and delays. Enbridge Gas remarked that the actual reduction to the DSMIDA is minor in comparison to the costs associated with producing updated calculations. Enbridge Gas noted this process has delayed the determination of 2022 program year targets and increased costs associated with the preparation and review of the Evaluation Contractor's updated calculations.

Enbridge Gas requested that should the OEB choose to apply the results of the eTools Validation Study to the 2021 program year DSM account balances, that a comprehensive set of rules to govern any future application of post-audit changes to program results be developed. Enbridge Gas also requested that the OEB provide for the development of detailed rules which set out threshold conditions that must be met for a party to request that an Evaluation Contractor revisit a final annual verification report and the associated timelines that must be followed.

Findings

The OEB finds that the results of the eTools Validation Study are to be applied in determining the balances in the DSMIDA and LRAMVA for EGD and Union rate zones.

The OEB's direction to have the Evaluation Contractor produce updated DSMIDA and LRAMVA balances, based on the eTools Validation Study results, allowed the OEB to consider the overall impacts to the 2021 program year results, including the areas highlighted by SEC, SBUA and OEB staff.

⁹ 2021 Natural Gas Demand-Side Management Annual Verification Report, November 1, 2022

In accordance with the 2015-2020 DSM Framework¹⁰, lost revenue and shareholder incentive account balances for custom DSM programs are to be based on the best information available, which includes updated inputs from evaluation and audit activities of the same program year. Enbridge Gas was aware of the results of the eTools Validation Study at the time of applying to dispose of 2021 DSM deferral and variance account balances as the study was completed by the OEB's EC, with oversight from the OEB's EAC, of which Enbridge Gas is a member. Further, the results of the eTools Validation Study were available at the time of Enbridge Gas' application to dispose of 2021 DSM deferral and variance account balances. Therefore, the eTools Validation Study and the 2021 Annual Verification Report represent the best available information on Enbridge Gas' 2021 DSM results of at the time of deferral and variance account clearance.

The OEB also finds that 2021 DSM lost revenue and shareholder incentive amounts based on both the 2021 Annual Verification Report and eTools Validation Study best represent Enbridge Gas' performance in its delivery of custom DSM programs in 2021. Therefore, applying the eTools Validation Study to the 2021 DSM deferral and variance account balances preserves the principle of fairness towards Enbridge Gas' customers.

The OEB finds that the eTools Validation Study results are to continue to be applied in determining Enbridge Gas' future DSM deferral and variance account balances for disposition, including for the 2022 program year DSM results.

The OEB is mindful that the 2022 DSM program year is the last year of deferral and variance account balances left to be disposed related to the 2015 DSM Framework.

The OEB acknowledges the concerns raised by Enbridge Gas regarding the need for consistent and comprehensive rules for how the DSM program is reviewed.

It is the OEB's expectation that the guidance from the 2015 DSM Framework will continue to be applied to those account balances and agrees with Enbridge Gas that the eTools Validation Study results shall also apply to 2022 program results.

Enbridge Gas's most recently approved multi-year DSM plan, which applies to the 2023 to 2025 program years, provides further clarity on the application of updated assumptions and reaffirms the practice of retrospectively applying updated information

¹⁰ The OEB approved a one-year extension to the 2015-2020 multi-year DSM plan (EB-2015-0029/0049) to apply it to the 2021 program year as part of EB-2019-0271.

for custom programs.¹¹ The guidance in that OEB Decision and Order outlines how information is to be applied either retrospectively or prospectively, depending on the nature of the information. It is the expectation of the OEB that the process defined there will guide the evaluation and auditing of DSM program results starting with the 2023 program year.

The OEB also notes that the points made by SEC, SBUA and OEB staff regarding various elements of verification and calculations by Enbridge Gas have been addressed by the updated calculations based on the eTools Validation Study.

DSM Incentive Deferral Account (DSMIDA)

Enbridge Gas requested approval of its 2021 shareholder incentive amounts of \$4.962 million in the EGD rate zone, and \$1.470 million in the Union rate zones. Enbridge Gas is able to earn a shareholder incentive based on how well it performed relative to its 2021 program targets. The shareholder incentive is tracked within the DSMIDA.

The submissions of parties in relation to the clearance of the DSMIDA balances are directly related to submissions regarding the applicability of the eTools Validation Study results, which are summarized above.

Findings

The OEB approves the recovery of a DSMIDA balance in the amount of \$4.534 million from customers in the EGD rate zone and the recovery of a DSMIDA balance in the amount of \$1.409 million from customers in the Union rate zones.

The approved DSMIDA balances reflect updated amounts, which incorporate the results of the eTools Validation Study.

Lost Revenue Adjustment Mechanism Variance Account (LRAMVA)

Enbridge Gas requested approval of its 2021 LRAMVA in the amount of \$0.037 million to be recovered from customers in the EGD rate zone, and \$0.697 million to be recovered from customers in the Union rate zones. Enbridge Gas calculated the LRAMVA balances using the verified 2021 gas savings from the 2021 Annual Verification Report.

¹¹ EB-2021-0002, Decision and Order, November 15, 2022

The submissions of parties in relation to the clearance of Enbridge Gas' LRAMVA balances are directly related to submissions regarding the applicability of eTools Validation Study results, which are summarized above.

Findings

The OEB approves the recovery of an LRAMVA balance in the amount of \$0.037 million from Enbridge Gas' customers in the EGD rate zone and the recovery of an LRAMVA balance in the amount of \$0.697 million from Enbridge Gas' customers in the Union rate zones.

The approved LRAMVA balances reflect updated amounts, which incorporate the results of the eTools Validation Study.

3.3 Disposition of DSM Deferral and Variance Accounts

Enbridge Gas proposed that the disposition of the 2021 deferral and variance account balances be implemented in alignment with other rate changes through the Quarterly Rate Adjustment Mechanism (QRAM), effective as soon as October 1, 2023, with a common disposition methodology for EGD and Union rate zones.

Enbridge Gas proposed to dispose of the 2021 DSM-related deferral and variance account balances as a one-time billing adjustment. The billing adjustment will be derived for each customer individually by applying the disposition unit rates to each customer's actual consumption volume for the period January 1, 2021 to December 31, 2021.

OEB staff submitted that the disposition methodologies proposed by Enbridge Gas are appropriate. No parties objected to the disposition approaches proposed by Enbridge Gas.

Findings

The OEB approves the disposition of Enbridge Gas' 2021 deferral and variance account balances to be implemented as a one-time billing adjustment for the EGD and Union rate zones through Enbridge Gas' next available QRAM application.

4 ALLOCATION OF DSM DEFERRAL AND VARIANCE ACCOUNT BALANCES

Enbridge Gas proposed the following allocation methodology for the 2021 DSM deferral and variance account balances:

- **DSMVA** – the actual DSMVA spending variance amount relative to the amount budgeted for each rate class is allocated to that rate class for disposition purposes.
- **DSMIDA** – amounts are allocated to rate classes in proportion to the actual DSM spending by rate class in 2021.
- **LRAMVA** – amounts are allocated to rate classes on the same basis as the lost revenues were experienced such that the LRAMVA provides a true-up by rate class.

Enbridge Gas noted that the proposed allocation of the 2021 DSM-related deferral and variance account balances is consistent with the treatment in prior years.

OEB staff submitted that the allocation methodologies proposed by Enbridge Gas are appropriate. No parties objected to the allocation methodologies proposed by Enbridge Gas.

Findings

The OEB approves Enbridge Gas' proposed allocation methodology for the disposition of the 2021 DSM deferral and variance account balances.

5 ORDER

THE ONTARIO ENERGY BOARD ORDERS THAT:

1. Enbridge Gas Inc.'s DSM Variance Account balances in the amount of \$1,862,404 in the Enbridge Gas Distribution rate zone and (\$11,372,617) in the Union rate zones are approved for clearance as noted in Section 3.1.
2. Enbridge Gas Inc.'s DSM Incentive Deferral Account balances in the amount of \$4,533,800 in the Enbridge Gas Distribution rate zone and \$1,409,209 in the Union rate zones are approved for clearance as noted in Section 3.2.
3. Enbridge Gas Inc.'s Lost Revenue Adjustment Mechanism Variance Account balances in the amount of \$37,239 in the Enbridge Gas Distribution rate zone and \$696,954 in the Union rate zones are approved for clearance as noted in Section 3.2.
4. Enbridge Gas's allocation of the 2021 DSM deferral and variance account balances by rate class is approved.
5. Enbridge Gas Inc. shall file a draft rate order consistent with this Decision showing all unit rates for each rate class. This draft order must be filed by **May 21, 2024**.
6. OEB staff may file comments on the draft rate order by **June 4, 2024** and copy Enbridge Gas Inc. and all other parties.
7. Intervenors may file comments on the draft rate order by **June 11, 2024** and copy Enbridge Gas Inc. and all other parties.
8. Enbridge Gas Inc. may file a reply to comments on the draft rate order filed by OEB staff and intervenors by **June 18, 2024** and copy all other parties.
9. The allocated amounts to customers in the Enbridge Gas Distribution and Union rate zones shall be recovered in Enbridge Gas Inc.'s next available QRAM application following the completion of the draft rate order process.
10. Intervenors shall file with the OEB, and forward to Enbridge Gas Inc., their respective cost claims by **June 19, 2024**.

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11. Enbridge Gas Inc. shall file with the OEB, and forward to intervenors, any objections to the claimed costs by **June 24, 2024**.
 12. Intervenors shall file with the OEB, and forward to Enbridge Gas Inc., any responses to any objections for cost claims by **June 28, 2024**.
 13. Enbridge Gas Inc. shall pay the OEB's costs incidental to this proceeding upon receipt of the OEB's invoice.

Please quote file number, **EB-2023-0062**, for all materials filed and submit them in searchable/unrestricted PDF format with a digital signature through the [OEB's online filing portal](#).

- Filings should clearly state the sender's name, postal address, telephone number, and e-mail address.
- Please use the document naming conventions and document submission standards outlined in the [Regulatory Electronic Submission System \(RESS\) Document Guidelines](#) found at the [File documents online page](#) on the OEB's website.
- Parties are encouraged to use RESS. Those who have not yet [set up an account](#), or require assistance using the online filing portal can contact registrar@oeb.ca for assistance.
- Cost claims are filed through the OEB's online filing portal. Please visit the [File documents online page](#) of the OEB's website for more information. All participants shall download a copy of their submitted cost claim and serve it on all required parties as per the [Practice Direction on Cost Awards](#).

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

With respect to distribution lists for all electronic correspondence and materials related to this proceeding, parties must include the Case Manager, Alexander Di Ilio at alexander.diilio@oeb.ca and OEB Counsel, Lawren Murray at lawren.murray@oeb.ca.

Email: registrar@oeb.ca

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

DATED at Toronto May 7, 2024

ONTARIO ENERGY BOARD

Nancy Marconi
Registrar