

Decision on Enbridge Gas Inc.'s Motion to Review and Vary Aspects of the December 21, 2023 Decision and Order in Phase 1 of Enbridge's Major Rates Application

On April 15, 2025, the Ontario Energy Board (OEB) issued its [Decision and Order](#) on Enbridge Gas Inc.'s (Enbridge) motion to review and vary an aspect¹ of the December 21, 2023 Decision and Order² in Enbridge's 2024 Phase 1 cost of service application - namely the denial of the inclusion of \$91 million of undepreciated costs for integration capital³ in 2024 rate base.

The review panel, by a 2-1 majority, denied the motion. The majority was not persuaded that the Phase 1 panel made material errors of fact or law and did not accept that the Phase 1 decision failed to properly apply the OEB's own policies regarding amalgamations.⁴ The dissenting Commissioner would have allowed half of the undepreciated costs to be included in 2024 rate base.

ABOUT THE OEB

The OEB is the independent regulator of Ontario's electricity and natural gas sectors. It protects the interests of consumers and supports the delivery of clean, reliable and affordable energy for the people, farms and businesses of Ontario. Its goal is to deliver public value through prudent regulation and independent adjudicative decision-making which contributes to Ontario's economic, social and environmental development. You can learn more about the OEB at oeb.ca.

Independence in the hearing and determination of matters is a key element of the OEB's mandate, established through legislative structures, the [Memorandum of Understanding](#) between the Minister of Energy and Electrification and the Chair of the OEB, and by-laws that set out clear lines of communication between government and the OEB. Commissioner panels hear and determine matters independently, with legislative protections and other instruments to ensure decisions are free from interference by the CEO, the Board of Directors and government. This also includes the Chief Commissioner when not assigned to the specific case.

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Ce document est aussi disponible en français.

¹Enbridge's motion included a request to review another aspect of the Phase 1 decision (the Asset Lives Issue) which was addressed in the OEB's [October 8, 2024 Decision and Order](#).

² EB-2022-0200 – [Backgrounder, December 21, 2023](#)

³ Capital and system investments related to the 2018 merger of Enbridge Gas Distribution Inc. and Union Gas Limited.

⁴ [Mergers, Amalgamations, Acquisitions and Divestitures Policy](#) (MAADs)

This Backgrounder was prepared by OEB staff to inform Ontario's energy consumers about the OEB's decision and is not for use in legal or regulatory proceedings. It is not part of the OEB's reasons for decision; those may be found in the Decision and Order issued April 15, 2025, which is the official OEB document.