EPCOR Electricity Distribution Ontario Inc.
EB-2025-0042
October 3, 2025

Please note, EPCOR Electricity Distribution Ontario Inc. (EPCOR) is responsible for ensuring that all documents it files with the OEB, including responses to OEB staff questions and any other supporting documentation, 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*.

Staff Question-1

Ref: EB-2025-0042, 2026 IRM Rate Generator Model, Tab 3, Continuity Schedule

Preamble:
On September 11, 2025, the OEB published the 2025 Quarter 4 prescribed accounting interest rates applicable to the carrying charges of deferral, variance and construction work in progress (CWIP) accounts of natural gas utilities, electricity distributors and other rate-regulated entities.

Question(s):
a) Please confirm that Tab 3 (Continuity Schedule) reflects the Q4 2025 OEB-prescribed interest rate of 2.91%. If not, please update Tab 3, as necessary.

Staff Question-2

Ref 1: EB-2025-0042, 2026 IRM Rate Generator Model, Tab 3, Continuity Schedule
Ref 2: EB-2024-0020, Decision and Rate Order, Page 8

Preamble:
Chapter 3 of the Filing Requirements specifies that, when the OEB approves the disposition of Deferral and Variance Account (DVA) balances, the approved principal amounts and carrying charges are to be transferred to Account 1595 for the applicable rate year. EPCOR was approved disposition of a debit balance of $954,337 as of December 31, 2023, including interest projected to December 31, 2024, for Group 1 accounts on a final basis.

Question(s):

a) Please confirm that EPCOR has transferred the OEB approved amounts into Account 1595 – Disposition and Recovery/Refund of Regulatory Balances.

Staff Question-3

Ref 1: EB-2025-0042, 2026 IRM Commodity Analysis Workform, Tab GA 2024, Note 3
Ref 2: EB-2024-0020, 2025 IRM Commodity Analysis Workform, Tab GA 2023, Note 3

Preamble:
OEB staff notes that EPCOR selected ‘No’ in Cell G27 in the 2026 IRM application, but EPCOR selected ‘Yes’ in the same cell in the 2025 IRM application.

Question(s):

a) Please explain why EPCOR changed the answer from ‘Yes’ to ‘No’, from its 2025 IRM application to 2026 IRM application, regarding whether the GA Rate used for unbilled revenue is the same as the one used for billed revenue in any particular month.
b) Please describe the dollar value impact of this change on the expected unbilled revenue.

Staff Question-4

Question(s):

a) As applicable, please update the Rate Generator Model to reflect any updated rates/charges (e.g., 2026 Uniform Transmission Rates).