



39 Beech St E.
Aylmer, Ontario
Canada
epcor.com

September 25, 2026

Sent by EMAIL, RESS e-filing

Mr. Ritchie Murray
Registrar
Ontario Energy Board
27-2300 Yonge Street
Toronto, ON M4P 1E4

Dear Mr. Murray:

**Re: EB-2026-0148: EPCOR Natural Gas Limited Partnership's ("ENGLP")
2027 IRM Application (Aylmer)
Responses to OEB Staff Questions**

Pursuant to Procedural Order No. 1, please find enclosed responses to the OEB Staff Questions received.

Please feel free to contact me if you have any questions regarding this matter.

Sincerely,

 Digitally signed by
Hesselink, Tim
Date: 2026.09.25
15:10:11 -04'00'

Tim Hesselink
Associate Director, Regulatory Affairs
EPCOR Natural Gas Limited Partnership
249-225-5104
thesselink@epcor.com

**EPCOR Natural Gas Limited Partnership
Responses to OEB Staff Interrogatories
EB-2026-0148**

OEB STAFF - 1

Reference: ENGLP_AYLMER_IRM_APPL_20260710, pg 14
ENGLP_AYLMER_IRM_APPL_20260710, pg 23

Preamble:

ENGLP stated that in 2025, ENGLP's annual ROE was 298 basis points above the OEB-approved ROE of 9.00%, and as a result, the Earnings Sharing Mechanism has been triggered, resulting in a payment to customers of \$77,368. The primary driver compared to 2025 test year, was a decrease in OM&A costs (caused by an increase of capital transfers, lower than anticipated meter reading costs and 'one-time costs' included in the test year, which were not incurred in actuals). ENGLP anticipates OM&A levels to return to expected levels in 2026.

ENGLP is proposing to allocate the Earnings Sharing Mechanism Deferral Account (ESMDA) balance based on the approved EB-2024-0130 revenue requirement (adjusted for cost of capital).

ENGLP is proposing to return the ESMDA balance to customers in Rate Classes 1-5 through the implementation of a 12-month volumetric rate rider commencing on January 1, 2027 (recovery methodology). The rate rider will be calculated by taking the total disposition amount over the total weather normalized volumetric deliveries for Rate Classes 1-5 for the period January 1, 2025 through December 31, 2025.

Question(s):

- a) Please confirm whether 2025 is the first year in which a balance has been recorded in the ESMDA. If not, please provide details of any prior ESMDA balances recorded and disposed of.

ENGLP Response: Confirmed.

- b) Please provide a reconciliation of 2025 actual OM&A to the 2025 test-year OM&A approved in EB-2024-0130, identifying each variance, which is either greater than \$50,000 or 10% of the forecasted amount. At a minimum, please identify variances associated with: capital transfers, meter reading costs, one-time costs included in the test year, and any other material OM&A variances.

ENGLP Response:

2025 Test Year vs 2025 Actual OM&A (\$000's)

Expense Category	2025T	2025 A	Variance (\$)	Variance (%)
Capital Recoveries	(\$419)	(\$863)	(\$444)	106%
Regulatory	\$139	(\$26)	(\$165)	-119%
Employee Salaries	\$1,732	\$1,653	(\$79)	-5%
Ontario Affiliate Shared Services	\$1,035	\$988	(\$47)	-5%
Equipment, Rent & Utilities	\$123	\$98	(\$25)	-20%
Advertising	\$25	\$2	(\$24)	-94%
Travel & Entertainment	\$24	\$9	(\$15)	-61%
Training	\$20	\$6	(\$14)	-71%
LEAP	\$10	\$4	(\$6)	-62%
Contractors and Consultants	\$330	\$337	\$7	2%
Legal	\$36	\$43	\$8	21%
Other (below variance threshold)	\$1,087	\$1,121	\$34	3%
Total	\$4,142	\$3,372	(\$770)	-19%

- c) For each variance identified in part (b), please:
- i. explain the reason for the variance;
 - ii. indicate whether the variance is expected to persist in 2026 and 2027; and
 - iii. discuss whether the variance is expected to result in increased costs in future years, including any impacts on compliance requirements, service quality, operations, or maintenance activities.

ENGLP Response:

Capital Recoveries:

- i. Capital recoveries were higher in 2025 compared to the Test Year primarily due to the participation of internal staff in the meter replacement program. This was originally planned to be outsourced to a third party, but it ended up being completed internally as the contractor, who expected to complete the work, was unable to meet EPCOR's safety standards. Further, completing the working internally was a more affordable option.
- ii. The variance is expected to continue into 2026 and 2027 as the meter replacement program continues to be executed, but not at the same variance levels seen in 2025. In 2028, as the majority of the meter replacement has been completed, it should return to expected levels (for costs related to this project).
- iii. ENGLP continues to monitor activities to ensure internal staffing levels remain adequate to complete required maintenance work and meet service quality requirements. Overall, this approach will lead to lower costs in the long run as the internal allocation of labour was a lower cost option compared to outsourcing.

Regulatory:

- i. 2025 Test Year value includes \$100k in one-time costs (related to preparation of the cost of service filing). The 2025 actual includes an accrual reversal of \$65k of expected costs that did not materialize as anticipated.
- ii. Accrual is not expected to persist. One-time costs will persist.
- iii. There will be no impact to costs in future years. One time costs are included in the revenue required /ROE calculation but are incurred in advance of the new rare term, meaning the actual costs would not be expected to be at the same level.

Employee Salaries:

- i. Costs were slightly below approved amounts due to unanticipated temporary vacancies and locate work being augmented by an independent contractor (refer to Contractors and Consultants below).
- ii. The variance is not expected to persist in 2026.
- iii. This is not expected to result in increased cost in future years (i.e. not compounded). ENGLP continues to monitor staffing needs to ensure compliance, service quality and maintenance activity standards are met.

Ontario Affiliate Shared Services:

- i. 2025A amounts were lower than approved amounts due to temporary reduced staffing for Management Oversight due to a management vacancy for a period of time and Operations Engineering costs that were not required.
- ii. Costs are expected to return to approved levels in 2026.
- iii. 2025 results are not expected to lead to incremental operating expenses. The operations impacts of the reduction in Management Oversight costs was able to be mitigated in the short term. The operations engineering costs were anticipated due to operational needs (such as complex customer connects) that did not require such expertise.

Equipment, Rent & Utilities

- i. Less expenditure than historical average due to management's ongoing focus on cost control and efficient use of existing resources. .
- ii. Not expected to persist. Future expenditures will continue to be driven by operational needs, asset replacement requirements and facility obligations.
- iii. 2025 results are not expected to contribute to additional costs in the future. The reduced spending did not involve the deferral of essential maintenance, asset integrity activities, regulatory compliance obligations or reliability-related investments.

Advertising:

- i. Less expenditure than historical average. Management determined that planned operational and regulatory objectives could be achieved without incurring the full level of historical advertising costs and therefore exercised discretion to limit spending where it would not materially benefit customers or operations.

- ii. Not expected to persist. Advertising requirements will continue to vary based on business needs, customer engagement initiatives and regulatory communication obligations.
- iii. 2025 results are not expected to contribute to incremental costs in future years.

Travel and Entertainment:

- i. Travel expenditures were lower than historical averages because business activities were effectively conducted with less travel during the period. Management exercised discretion to limit non-essential travel and utilize alternative methods of collaboration where appropriate, resulting in reduced costs without affecting operational effectiveness.
- ii. Not expected to persist. Future travel expenditures will continue to be based on operational requirements, training needs, stakeholder engagement activities and business priorities.
- iii. Not expected to contribute to additional costs in the future.

Training:

- i. Training requirements were not consistent with historical averages, as mandatory and business-critical training requirements during the period were lower than anticipated.
- ii. Not expected to persist. Training requirements fluctuate from year to year based on regulatory requirements, employee development needs and workforce changes.
- iii. Short-term - this is not expected to create material cost increases in future years. Long-term underspending could have impacts on ENGLP staff compliance and subject matter expertise.

LEAP:

- i. Lower update compared to allocation in revenue requirement. Balance to be carried forward to future years.
- ii. Historical LEAP uptake has been lower than approved amounts, resulting in a carry forward balance.
- iii. No impact on operations.

Contractors and Consultants:

- i. While the total variance is not significant from the approved value, the makeup of the costs is worth noting, as it is connected to Capital Recoveries and Employee Salaries categories. The table below demonstrates this:

2025 Test Year vs 2025 Actual Contractor Costs (\$000's)

Expense Category	2025T	2025 A	Variance (\$)	Variance (%)
Contractors Costs	\$170	\$62	(\$108)	-64%
One-Time Costs	\$60	\$0	(\$60)	-100%
Meter Reading Costs	\$100	\$47	(\$53)	-53%
Unplanned Costs	<u>\$0</u>	<u>\$217</u>	<u>\$217</u>	<u>N/A</u>
Total	\$330	\$326	(\$4)	-1%

2025T included \$60k in one-time costs related to ALCO Energy (IGPC) pigging¹. The total expected expenditure for this works is \$300k, but it will only be incurred in one year as this work is not completed annually.

2025A also included \$217k in costs related to completing external locates. This was contemplated to be completed internally in the filing.

2025T assumed \$100k in meter reading costs. This was primarily due to understaffing and the fact that actual reads were significantly lower than expected in 2025, resulting in a lower operating expense (\$53k).

The remainder of the variance is due to standard operating procedure and that were completed by internal resources.

- ii. The one-time costs related to ALCO pigging are expected to be incurred in 2027.

The external located are expected to continue to be outsourced.

The meter reading shortfall is not expected to persist throughout the remainder of 2026 as a new agreement was signed with the external vendor to address meter reading frequency shortfalls.

There are no material cost increases expected in 2026 and 2027 associated with standard operating procedure development, training development and hydraulic modeling.

- iii. The ALCO energy pigging costs result in additional costs in future years, but this is a deliberate decision as this was a material one-time cost expected to be recovered over the five year rate term.

¹ EB-2024-0130 Exhibit 4, Tab 1, Schedule 1, July 18, 2024Page 88

Regarding other costs, ENGLP does not anticipate material incremental costs in future years and continue to monitor compliance and operations standards, making investments when necessary to meet standards.

Legal Expenses:

- i. Higher than anticipated due to large customer support (connection contracts and agreements) along with the Norfolk CPCN filing².
 - ii. Not expected to persist.
 - iii. 2025 results are not expected to have an impact on future legal costs, but the variance can be attributed to customer connection and growth.
- d) Please explain the rationale for the proposed ESMDA allocation methodology, based on the revenue requirement allocator, explaining why this is appropriate.

ENGLP Response: The allocation methodology was chosen as it took into account both the existing rate design along with the actual volumes during the year in which the balance accumulated.

ENGLP determined that this was a suitable allocation to combine both what was approved in the cost of service, while also factoring in customer deviations from the test year customer and volume assumptions.

- e) Please provide the document referenced in Footnote 12, namely: “EB-2024-0130 revenue requirement, WACC adjusted - ENGLP_AYLMER_IRM_Rate Model_REPLYSUB_20251113 - Tab H1 Distribution Revenue”

ENGLP Response: This file was submitted as part of the EB-2025-0177 IRM filing for rates effective January 1, 2026. The record version of the document can be found on the OEB’s RESS portal here:

https://www.rds.oeb.ca/CMWebDrawer/Record?q=CaseNumber=EB-2025-0177&sortBy=recRegisteredOn-&pageLength=400&gl=1*s10kws* gcl au*MTAxNTgzNTQ2OC4xNzg1NTIzNTA3

ENGLP_AYLMER_IRM_Rate Model_REPLYSUB_20251113.xlsm
Tab H1 – Distribution Revenue

² EB-2024-0239

- f) Please explain the rationale for the proposed ESMDA recovery methodology (i.e. volumetric).

ENGLP Response: As ENGLP's approved rate design includes a larger variable component than fixed³ (excluding Rate 6, which is 100% fixed), a common approach of using a variable rate rider was proposed for Rates 1-5.

- g) Please provide the ESMDA allocation, resulting rate riders and illustrative bill impacts using the "Distribution Revenue" allocator found in EB-2024-0130, ENGLP_Cost Allocation_Settlement_20241120, Tab "Allocators".

ENGLP Response:

ESMDA Allocation:

Allocation	Rate 1 - Residential	Rate 1 - GS	Rate 2	Rate 3	Rate 4	Rate 5	Rate 6
Application	62%	18%	2%	4%	3%	1%	12%
Staff IR	<u>63%</u>	<u>16%</u>	<u>1%</u>	<u>4%</u>	<u>4%</u>	<u>1%</u>	<u>10%</u>
Variance	1%	-2%	0%	1%	1%	0%	-2%

ESMDA Rate Riders:

Rate Rider	Rate 1 - Residential	Rate 1 - GS	Rate 2	Rate 3	Rate 4	Rate 5	Rate 6
Application	(0.2615)	(0.1248)	(0.1083)	(0.0787)	(0.0928)	(0.0503)	(\$769.68)
Staff IR	<u>(0.2659)</u>	<u>(0.1125)</u>	<u>(0.0883)</u>	<u>(0.0977)</u>	<u>(0.1451)</u>	<u>(0.0779)</u>	<u>(\$665.39)</u>
Variance	(0.0044)	0.0123	0.0200	(0.0190)	(0.0523)	(0.0276)	\$104.29
Unit	¢/m ³	¢/m ³	¢/m ³	¢/m ³	¢/m ³	¢/m ³	\$/month

Bill Impacts:

Bill Impacts (Annual)	Application	Staff IR	Variance
R1 - Residential	\$14.86	\$14.95	\$0.08
R1 - Residential - Bottom 10 Percentile	\$41.05	\$41.09	\$0.04
R1 - General Service	\$68.26	\$66.51	(\$1.75)
R1 - General Service - Bottom 10 Percentile	\$59.49	\$59.37	(\$0.13)
R2 - Seasonal - Full Year	\$121.87	\$116.96	(\$4.91)
R3 - Large Volume Contract	\$2,783.68	\$2,920.11	\$136.43
R4 - Peaking - Full Year	\$262.10	\$288.61	\$26.51
R5 - Interruptible Peaking	\$756.41	\$812.65	\$56.24
R6 - Alco Energy (IGPC)	\$19,774.96	\$18,523.49	(\$1,251.47)

³ ENGLP_EB-2024-0130_Rate Model_DRO_20250121, Tab Proposed Rev From Rate

- h) Please indicate whether ENGLP considered using the “Distribution Revenue” allocator. If so, please explain why such an approach was not proposed. If not, please explain why it was not considered.

ENGLP Response: This was not specifically contemplated. Refer to Staff 1d) for the rationale behind the allocation methodology.

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Reference: ENGLP_AYLMER_IRM_APPL_20260710, pg 17

Preamble:

ENGLP is proposing to allocate the Purchased Gas Transportation Variance Account (PGTVA) balance based on the 2025 actual volumes per rate class for Rate 1-5, consistent with the values reported in the 2026 Gas Supply Plan update.

ENGLP stated it is proposing to recover the PGTVA balance from the customers in Rate Classes 1-5 through the implementation of a 12-month volumetric rate rider commencing on January 1, 2027. The rate rider will be calculated by taking the total disposition amount over the total weather normalized volumetric deliveries for Rate Classes 1-5 for the period January 1, 2025 through December 31, 2025.

Question(s):

- a) Please confirm if the proposed allocation and recovery methodology is consistent with what was approved in previous PGTVA dispositions. If not confirmed, please explain the differences from the previously approved methodology and provide the rationale for the proposed approach.

ENGLP Response: Not confirmed. As part of the EB-2024-0130 cost of service, ENGLP was approved to replace the previous transportation reference price with a stand-alone transportation rate⁴.

EB-2018-0334 Accounting Order Reference⁵:

As the transportation costs are a flow-through to customers, EPCOR Natural Gas Limited Partnership ("ENGLP") has an established Purchased Gas Transportation Variance Account Rates 1-5 ("PGTVA 1-5") to record differences between forecasted transportation costs included in ENGLP's approved rates via the PGTVA reference price, and the actual transportation costs incurred by ENGLP. The PGTVA also records amounts related to deferral account dispositions received or invoiced from ENGLP's transportation suppliers.

Effective January 1, 2020 ENGLP is authorized to re-set the reference price for the PGTVA 1-5. The reference price of \$0.023724/m3 will be applicable to all customers in rate classes 1 through 5.

⁴ EB-2024-0130 Decision and Order, January 14, 2025, Section 7.2, Page 40 of 100.

⁵ EB-2018-0336 Decision and Interim Rate Order, Phase 1, July 4, 2019, Page 65 of 75.

EB-2024-0130 Accounting Order Reference⁶:

As the transportation costs are a flow-through to customers, EPCOR Natural Gas Limited Partnership ("ENGLP") has an established Purchased Gas Transportation Variance Account Rates 1-5 ("PGTVA 1-5") to record differences between forecasted transportation costs included in ENGLP's approved rates via the Transportation Charge, and the actual transportation costs incurred by ENGLP. The PGTVA also records amounts related to deferral account dispositions received or invoiced from ENGLP's transportation suppliers.

Note: the current approved transportation charge is 2.9161 cents per m³ (or \$0.029161/m³)⁷.

While the previous PGTVA balance compared unit costs vs the embedded reference price on a volumetric basis, the updated design compares dollars spent less dollars received, consistent with the updated accounting order.

This change was effective March 1, 2025 – the date that new rates were approved. For 2025, the first two months of the year were calculated using the prior methodology and the remaining ten months were calculated using the new methodology.

As ENGLP's previous PGTVA disposition (EB-2025-0177)⁸ was based on December 31, 2024 balances, this is the first application that uses this approach.

⁶ EB-2024-0130, Exhibit 1, Tab 1, Schedule 2, July 22, 2024, Page 62.

⁷ EB-2025-0177 Decision and Order, December 9, 2025, Page 11 of 31.

⁸ EB-2025-0177, Application, July 23, 2025, Page 6.

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Reference: ENGLP_AYLMER_IRM_APPL_20260710, pg 18-20

Preamble:

Page 18 of the application states that the calculated Unaccounted for Gas (UFG) % for 2025 was 4% of purchased volumes.

ENGLP is proposing to allocate the Unaccounted for Gas Variance Account (UFGVA) balance based on the 2025 volumes per rate class for Rate 1-5, consistent with the values reported in the 2026 Gas Supply Plan update.

ENGLP is proposing to recover the UFGVA balance from the customers in Rate Classes 1-5 through the implementation of a 12-month volumetric rate rider commencing on January 1, 2027. The rate rider will be calculated by taking the total disposition amount over the total weather normalized volumetric deliveries for Rate Classes 1-5 for the period January 1, 2025 through December 31, 2025.

Question(s):

- b) Please provide the historical UFG % for the Aylmer service area from 2020-2025 by year.

ENGLP Response:

	2020	2021	2022	2023	2024	2025	Average
Purchased Volumes	28.8	29.9	32.9	31.9	32.0	39.3	32.5
Delivered Volumes	<u>28.3</u>	<u>29.7</u>	<u>31.5</u>	<u>31.9</u>	<u>31.3</u>	<u>37.8</u>	<u>31.8</u>
UFG Volumes	0.4	0.1	1.4	(0.0)	0.7	1.5	0.7
UFG%	1.5%	0.5%	4.3%	-0.1%	2.1%	3.9%	2.1%

(millions m³)

- c) Please indicate whether the 2025 UFG level is considered abnormal or representative of historical operations and if this is also expected in future operations.

ENGLP Response: As noted on the table above, the average UFG % from 2020 to 2025 is approximately 2%. Based on this, the 2025 level is higher than average, but lower than the peak value of 4.3% in 2022 UFG.

d) Please explain the principal causes of the 2025 UFG level of 4%.

ENGLP Response: The principal cause of the 2025 UFG level cannot be confirmed. The number of line strikes in 2025 (similar to 2022) could be a contributing factor, however, the volumes cannot be determined.

e) Please identify any operational initiatives or plans to reduce UFG levels.

ENGLP Response:

As part of the EB-2024-0130 cost of service, ENGLP committed to: assess the origin of its unaccounted for gas and consider opportunities to mitigate such unaccounted for gas; and, provide an update at ENGLP's next rebasing proceeding.

This process has begun, which (to date) includes the following steps and measures:

- Improved meter read frequency through an updated agreement with ENGLP's contractor (reducing the number of estimated reads);
- Lower tolerance levels of monthly exception reports to identify any meters that may not be reading correctly;
- A comprehensive review of large meters and pressures (multipliers) to ensure billing data is accurate;
- Continued wholesale reconciliations and monthly review of data;
- A physical review of large customer meters by Operations staff to ensure proper operations;
- Reducing EPCOR at fault line strikes to <2 per year by improving GIS accuracy through continuous digitization of historical records and by systematically installing line markers and locating boxes at all end-of-main stubs, prioritizing public areas and locations with older infrastructure;
- Regularly attending public/contractor safety events through municipalities and the Ontario Regional Common Ground Alliance dig safe events to promote damage prevention;
- Continued annual leak surveys (2 zones per year covering approximately 30% of service territory) with plans to mitigate Class A and B leaks immediately;

- Staggered deployment of improved communications devices (BrightLync technology) to provide real-time asset health monitoring; and
 - Proactively addressing aging infrastructure vulnerabilities before high-risk incidents occur (i.e. removal of Aldyl-A pipe and fittings in the distribution system to reduce integrity risks and improve system reliability).
- f) Please confirm if the proposed allocation and recovery methodology is consistent with what was approved in previous UFGVA dispositions. If not confirmed, please explain the differences from the previously approved methodology and provide the rationale for the proposed approach.

ENGLP Response:

There is a minor change to the allocation methodology. In EB-2025-0177, the UFGVA was allocated based on the prior year weather normalized volumes for Rate Classes 1-5.

In the current application (EB-2026-0148), this has been revised to allocate the balance based on the prior year actual volumes for Rate Classes 1-5 (not weather normalized).

The rationale for this change is that the use of actual volumes better reflects the accumulation of the UFG balance in that same year. UFG is calculated based on calendarized actual volumes and does not take into account weather normalization.

There was no change to the recovery methodology from the prior year.

- g) Please confirm if the proposed allocation uses the actual 2025 volumes.

ENGLP Response: Confirmed, as noted in part f) above.

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Reference: ENGLP_AYLMER_IRM_APPL_20260710, pg 20-23
ENGLP_AYLMER_IRM_APPL_20260710, pg 94

Preamble:

ENGLP has included settlements related to the disposition of approved deferral and variance accounts (ADVADA) in the following hearings: EB-2020-0234, EB-2020-0076, EB-2021-0215, EB-2021-0268 and EB-2022-0183.

Page 94 of the application provides the continuity schedule in Appendix E.

ENGLP is proposing to allocate the ADVADA balance based on the 2021-2023 actual volumes per rate class for Rate 1-5, consistent with the values reported in the 2026 Gas Supply Plan update.

ENGLP is proposing to recover the ADVADA balance from the customers in Rate Classes 1-5 through the implementation of a 12-month volumetric rate rider commencing on January 1, 2027. The rate rider will be calculated by taking the total disposition amount over the total weather normalized volumetric deliveries for Rate Classes 1-5 for the period January 1, 2025 through December 31, 2025.

Question(s):

- a) Please confirm that no changes to the principal balance of the ADVADA related to the mentioned hearings have occurred since December 2023.

ENGLP Response: Confirmed.

- b) Please explain why ENGLP did not seek disposition of the ADVADA related to hearings EB-2020-0234, EB-2020-0076 and EB-2021-0215 balances in an earlier proceeding, considering the two-year adjustment window ended in December 2024.

ENGLP Response: As the expectation is that ADVADA residual balances can only be disposed of one time (similar to 1595 - Disposition and Recovery/Refund of Regulatory Balances Control Account used by Electricity Distributors), ENGLP had to ensure the data was complete and accurate before requesting disposition.

- c) Please provide a continuity schedule of all outstanding balances recorded in the ADVADA, including the hearings not requested for disposition in this application, grouped by disposition year and originating proceeding, showing the opening balance, amounts recovered/refunded, carrying charges, and the remaining balance as of December 31, 2025.

ENGLP Response: Please refer to Appendix A, along with the accompanying excel workbook (ENGLP_Aylmer_Staff4c_ADVADA).

- d) Please confirm if the proposed allocation and recovery methodology is consistent with what was approved in previous ADVADA dispositions. If not confirmed, please explain the differences from the previously approved methodology and provide the rationale for the proposed approach.

ENGLP Response: Not confirmed.

As noted in the application, ENGLP previously disposed of the ADVADA balance in EB-2020-0234.⁹ In that hearing, the balance was all allocated based on total volumetric deliveries for Rate Classes 1-5 for the period January 1, 2019 through December 31, 2019.

ENGLP submits that the allocation used in this application (2021-2023 actual volumes) better represents the accumulation of the ADVADA balance, especially given that multiple hearings across several years are included.

⁹ EB-2020-0234 Decision and Order, January 2021, Page 3.

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Reference: ENGLP_AYLMER_IRM_APPL_20260710, pg 20-23

Question(s):

- a) Please provide a schedule of all approved deferral and variance accounts applicable to the Aylmer service area that have not been requested in this application for disposition, showing:
- i. the account name;
 - ii. the December 31, 2025 principal balance;
 - iii. the December 31, 2025 carrying charge balance; and
 - iv. the rationale for not seeking disposition and the anticipated proceeding in which ENGLP expects to request disposition.

ENGLP Response:

Please refer to the table below.

Account Name	Abrv.	2025 Balance	Carrying Charges	Total
1) Greenhouse Gas Emissions Administration Deferral Account	GGEADA	\$13,075	\$1,620	\$14,695
2) Facility Carbon Charge Variance Account	CCCFA	(\$8,761)	(\$1,096)	(\$9,856)
3) Customer Carbon Charge Variance Account	CCCVA	\$81,931	\$2,899	\$84,830
4) Regulatory Expense Deferral Account	REDA	\$3,108	\$64	\$3,172

GGEADA/CCCFA/CCCVA: At the time of preparing the filing, ENGLP was still awaiting a refund of FCPP amounts from the CRA. ENGLP intends to bring forward final balances related to the Federal Carbon Pricing Plan for disposition in next year's IRM filing.

REDA: The balance was not material, so it has not been included for disposition.

Note: The Purchased Gas Commodity Variance Account (PGCVA) and Gas Purchase Rebalancing Account (GPRA) have been excluded from the table above as they are included and reviewed in QRAM filings.

Appendix A – Staff-4c Continuity Schedule

EPCOR Natural Gas Limited Partnership
Aylmer Deferral
ADVADA All Decisions

	2025 January	2025 February	2025 March	2025 April	2025 May	2025 June	2025 July	2025 August	2025 September	2025 October	2025 November	2025 December	2025 Ending Balance
Rate Rider													
Opening Balance	(15,215.27)	(18,649.24)	628,498.03	600,669.15	471,682.03	411,744.45	403,039.20	364,495.22	339,836.01	319,320.93	268,005.81	240,150.20	
ADVADA 2021 (Approved in EB-2020-0234)	-	-	-	-	-	-	-	-	-	-	-	-	(2,001.83)
ADVADA 2021 (Approved in EB-2020-0076)	-	-	-	-	-	-	-	-	-	-	-	-	(7,496.56)
ADVADA 2022 (Approved in EB-2021-0215)	-	-	-	-	-	-	-	-	-	-	-	-	(4,408.66)
ADVADA 2021 (Approved in EB-2021-0268)	-	-	-	-	-	-	-	-	-	-	-	-	(1,110.84)
ADVADA 2023 (Approved in EB-2022-0183)	-	-	-	-	-	-	-	-	-	-	-	-	(10,827.27)
ADVADA 2024 (Approved in EB-2023-0160)	(3,433.97)	42.28	-	-	-	-	-	-	-	-	-	-	7,238.19
ADVADA 2025 (Approved in EB-2024-0130)		647,105.00	(27,828.88)	(128,987.12)	(59,937.58)	(8,705.25)	(38,543.98)	(24,659.21)	(20,515.08)	(51,315.11)	(27,855.61)	(140,490.14)	118,267.04
ADVADA 2026 (Approved in EB-2025-0177)												242,479.42	242,479.42
Ending Balance	(18,649.24)	628,498.03	600,669.15	471,682.03	411,744.45	403,039.20	364,495.22	339,836.01	319,320.93	268,005.81	240,150.20	342,139.48	342,139.48
Carrying Charge													
Opening Balance	249.29	19.82	16,815.65	16,093.46	12,746.12	11,190.68	10,964.77	9,964.52	9,324.59	8,792.20	7,460.52	6,737.64	
ADVADA 2021 (Approved in EB-2020-0234)	-	-	-	-	-	-	-	-	-	-	-	-	(13.19)
ADVADA 2021 (Approved in EB-2020-0076)	-	-	-	-	-	-	-	-	-	-	-	-	(204.38)
ADVADA 2022 (Approved in EB-2021-0215)	-	-	-	-	-	-	-	-	-	-	-	-	(50.70)
ADVADA 2021 (Approved in EB-2021-0268)	-	-	-	-	-	-	-	-	-	-	-	-	(10.88)
ADVADA 2023 (Approved in EB-2022-0183)	-	-	-	-	-	-	-	-	-	-	-	-	(181.89)
ADVADA 2024 (Approved in EB-2023-0160)	(229.47)	2.82	-	-	-	-	-	-	-	-	-	-	483.68
ADVADA 2025 (Approved in EB-2024-0130)		16,793.00	(722.19)	(3,347.34)	(1,555.44)	(225.91)	(1,000.25)	(639.93)	(532.39)	(1,331.68)	(722.88)	(3,645.85)	3,069.14
ADVADA 2026 (Approved in EB-2025-0177)												15,653.81	15,653.81
Ending Balance	19.82	16,815.65	16,093.46	12,746.12	11,190.68	10,964.77	9,964.52	9,324.59	8,792.20	7,460.52	6,737.64	18,745.60	18,745.60
Opening Interest	11,780.19	11,734.04	11,677.47	13,583.91	15,165.67	16,407.77	17,492.03	18,469.40	19,353.30	20,177.40	20,951.75	21,601.66	
Interest calculation on disposal balance	(46.15)	(56.57)	1,906.44	1,581.76	1,242.10	1,084.26	977.37	883.90	824.10	774.35	649.91	582.36	
Closing Interest	11,734.04	11,677.47	13,583.91	15,165.67	16,407.77	17,492.03	18,469.40	19,353.30	20,177.40	20,951.75	21,601.66	22,184.02	
OEB Prescribed Interest Rate	3.64%	3.64%	3.64%	3.16%	3.16%	3.16%	2.91%	2.91%	2.91%	2.91%	2.91%	2.91%	
	2024 January	2024 February	2024 March	2024 April	2024 May	2024 June	2024 July	2024 August	2024 September	2024 October	2024 November	2024 December	2024 Ending Balance
Rate Rider													
Opening Balance	204,017.96	170,669.47	142,089.19	130,603.29	86,485.46	75,961.04	71,688.41	64,416.30	57,903.19	53,536.85	39,698.28	16,283.12	
ADVADA 2021 (Approved in EB-2020-0234)	-	-	-	-	-	-	-	-	-	-	-	-	(2,001.83)
ADVADA 2021 (Approved in EB-2020-0076)	-	-	-	-	-	-	-	-	-	-	-	-	(7,496.56)
ADVADA 2022 (Approved in EB-2021-0215)	-	-	-	-	-	-	-	-	-	-	-	-	(4,408.66)
ADVADA 2021 (Approved in EB-2021-0268)	-	-	-	-	-	-	-	-	-	-	-	-	(1,110.84)
ADVADA 2023 (Approved in EB-2022-0183)	-	-	-	-	-	-	-	-	-	-	-	-	(10,827.27)
ADVADA 2024 (Approved in EB-2023-0160)	(33,348.49)	(28,580.28)	(11,485.90)	(44,117.83)	(10,524.42)	(4,272.64)	(7,272.10)	(6,513.11)	(4,366.34)	(13,838.57)	(23,415.15)	(31,498.40)	10,629.89
Ending Balance	170,669.47	142,089.19	130,603.29	86,485.46	75,961.04	71,688.41	64,416.30	57,903.19	53,536.85	39,698.28	16,283.12	(15,215.27)	(15,215.27)
Carrying Charge													
Opening Balance	14,899.28	12,670.81	10,760.97	9,993.44	7,045.32	6,342.04	6,056.52	5,570.57	5,135.34	4,843.57	3,918.82	2,354.13	
ADVADA 2021 (Approved in EB-2020-0234)	-	-	-	-	-	-	-	-	-	-	-	-	(13.19)
ADVADA 2021 (Approved in EB-2020-0076)	-	-	-	-	-	-	-	-	-	-	-	-	(204.38)
ADVADA 2022 (Approved in EB-2021-0215)	-	-	-	-	-	-	-	-	-	-	-	-	(50.70)
ADVADA 2021 (Approved in EB-2021-0268)	-	-	-	-	-	-	-	-	-	-	-	-	(10.88)
ADVADA 2023 (Approved in EB-2022-0183)	-	-	-	-	-	-	-	-	-	-	-	-	(181.89)
ADVADA 2024 (Approved in EB-2023-0160)	(2,228.47)	(1,909.84)	(767.53)	(2,948.12)	(703.28)	(285.51)	(485.95)	(435.23)	(291.78)	(924.75)	(1,564.69)	(2,104.84)	710.33
Ending Balance	12,670.81	10,760.97	9,993.44	7,045.32	6,342.04	6,056.52	5,570.57	5,135.34	4,843.57	3,918.82	2,354.13	249.29	249.29
Opening Interest	6,832.98	7,766.36	8,547.17	9,197.23	9,794.74	10,190.41	10,537.93	10,848.58	11,127.72	11,378.63	11,574.93	11,720.49	
Interest calculation on disposal balance	933.38	780.81	650.06	597.51	395.67	347.52	310.65	279.14	250.91	196.30	145.56	59.70	
Closing Interest	7,766.36	8,547.17	9,197.23	9,794.74	10,190.41	10,537.93	10,848.58	11,127.72	11,378.63	11,574.93	11,720.49	11,780.19	
OEB Prescribed Interest Rate	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	5.20%	5.20%	5.20%	4.40%	4.40%	4.40%	

	2023 January	2023 February	2023 March	2023 April	2023 May	2023 June	2023 July	2023 August	2023 September	2023 October	2023 November	2023 December	2023 Ending Balance
Rate Rider													
Opening Balance	115,016.77	93,447.75	74,933.53	57,458.68	44,303.09	35,299.52	31,109.08	27,992.85	24,552.66	20,558.70	14,301.41	(1,470.84)	
ADVADA 2021 (Approved in EB-2020-0234)	-	-	-	-	-	-	-	-	-	-	-	-	(2,001.83)
ADVADA 2021 (Approved in EB-2020-0076)	-	-	-	-	-	-	-	-	-	-	-	-	(7,496.56)
ADVADA 2022 (Approved in EB-2021-0215)	-	-	-	-	-	-	-	-	-	-	-	-	(4,408.66)
ADVADA 2021 (Approved in EB-2021-0268)	(1,491.00)	(591.72)	(591.52)	-	-	-	-	-	-	-	-	-	(1,110.84)
ADVADA 2023 (Approved in EB-2022-0183)	(20,078.02)	(17,922.50)	(16,883.33)	(13,155.59)	(9,003.57)	(4,190.44)	(3,116.23)	(3,440.19)	(3,993.97)	(6,257.28)	(15,772.25)	(24,374.32)	(10,827.27)
ADVADA 2024 (Approved in EB-2023-0160)												229,863.12	229,863.12
Ending Balance	93,447.75	74,933.53	57,458.68	44,303.09	35,299.52	31,109.08	27,992.85	24,552.66	20,558.70	14,301.41	(1,470.84)	204,017.96	204,017.96
Carrying Charge													
Opening Balance	1,889.11	1,535.79	1,228.35	938.37	717.37	566.12	495.73	443.38	385.59	318.50	213.38	(51.58)	
ADVADA 2021 (Approved in EB-2020-0234)	-	-	-	-	-	-	-	-	-	-	-	-	(13.19)
ADVADA 2021 (Approved in EB-2020-0076)	-	-	-	-	-	-	-	-	-	-	-	-	(204.38)
ADVADA 2022 (Approved in EB-2021-0215)	-	-	-	-	-	-	-	-	-	-	-	-	(50.70)
ADVADA 2021 (Approved in EB-2021-0268)	(16.03)	(6.36)	(6.36)	-	-	-	-	-	-	-	-	-	(10.88)
ADVADA 2023 (Approved in EB-2022-0183)	(337.29)	(301.08)	(283.62)	(221.00)	(151.25)	(70.39)	(52.35)	(57.79)	(67.09)	(105.12)	(264.96)	(409.46)	(181.89)
ADVADA 2024 (Approved in EB-2023-0160)												15,360.32	15,360.32
Ending Balance	1,535.79	1,228.35	938.37	717.37	566.12	495.73	443.38	385.59	318.50	213.38	(51.58)	14,899.28	14,899.28
Opening Interest	4,647.20	5,100.56	5,468.90	5,764.26	6,002.71	6,186.57	6,333.06	6,462.16	6,578.33	6,680.22	6,774.28	6,839.71	
Interest calculation on disposal balance	453.36	368.34	295.36	238.45	183.86	146.49	129.10	116.17	101.89	94.06	65.43	(6.73)	
Closing Interest	5,100.56	5,468.90	5,764.26	6,002.71	6,186.57	6,333.06	6,462.16	6,578.33	6,680.22	6,774.28	6,839.71	6,832.98	
OEB Prescribed Interest Rate	4.73%	4.73%	4.73%	4.98%	4.98%	4.98%	4.98%	4.98%	4.98%	5.49%	5.49%	5.49%	

	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	2022 July	2022 August	2022 September	2022 October	2022 November	2022 December	2022 Ending Balance
Rate Rider													
Opening Balance	608,751.09	490,339.65	365,522.29	258,157.80	198,610.35	171,136.57	149,562.78	129,248.58	109,172.36	88,087.00	63,098.57	29,448.08	
ADVADA 2021 (Approved in EB-2020-0234)	(31,742.65)	(30,866.63)	(28,153.79)	(6,157.24)	-	-	-	-	-	-	-	-	(2,001.83)
ADVADA 2021 (Approved in EB-2020-0076)	(47,748.81)	(51,188.12)	(45,951.14)	(27,921.09)	-	-	-	-	-	-	-	-	(7,496.56)
ADVADA 2022 (Approved in EB-2021-0215)	(38,919.97)	(42,762.61)	(39,486.56)	(25,469.11)	(26,892.62)	(20,993.48)	(19,734.95)	(19,495.85)	(20,502.58)	(24,404.53)	(33,063.27)	(41,203.12)	(4,408.66)
ADVADA 2021 (Approved in EB-2021-0268)			6,227.00	-	(581.16)	(580.31)	(579.25)	(580.37)	(582.79)	(583.89)	(587.22)	(588.61)	1,563.40
ADVADA 2023 (Approved in EB-2022-0183)												127,360.42	127,360.42
Ending Balance	490,339.65	365,522.29	258,157.80	198,610.35	171,136.57	149,562.78	129,248.58	109,172.36	88,087.00	63,098.57	29,448.08	115,016.77	115,016.77
Carrying Charge													
Opening Balance	9,140.36	7,181.85	5,091.15	3,266.77	2,172.08	1,856.57	1,608.90	1,375.72	1,145.28	903.23	616.30	229.76	
ADVADA 2021 (Approved in EB-2020-0234)	(209.13)	(203.36)	(185.49)	(40.57)	-	-	-	-	-	-	-	-	(13.19)
ADVADA 2021 (Approved in EB-2020-0076)	(1,301.80)	(1,395.57)	(1,252.79)	(761.23)	-	-	-	-	-	-	-	-	(204.38)
ADVADA 2022 (Approved in EB-2021-0215)	(447.58)	(491.77)	(454.10)	(292.90)	(309.27)	(241.43)	(226.95)	(224.20)	(235.78)	(280.65)	(380.23)	(473.84)	(50.70)
ADVADA 2021 (Approved in EB-2021-0268)			68.00	-	(6.25)	(6.24)	(6.23)	(6.24)	(6.26)	(6.28)	(6.31)	(6.33)	17.87
ADVADA 2023 (Approved in EB-2022-0183)												2,139.51	2,139.51
Ending Balance	7,181.85	5,091.15	3,266.77	2,172.08	1,856.57	1,608.90	1,375.72	1,145.28	903.23	616.30	229.76	1,889.11	1,889.11
Opening Interest	2,123.94	2,413.10	2,646.01	2,819.63	3,039.06	3,207.88	3,353.35	3,627.55	3,864.51	4,064.66	4,348.74	4,552.23	
Interest calculation on disposal balance	289.16	232.91	173.62	219.43	168.82	145.47	274.20	236.96	200.15	284.08	203.49	94.97	
Closing Interest	2,413.10	2,646.01	2,819.63	3,039.06	3,207.88	3,353.35	3,627.55	3,864.51	4,064.66	4,348.74	4,552.23	4,647.20	
OEB Prescribed Interest Rate	0.57%	0.57%	0.57%	1.02%	1.02%	1.02%	2.20%	2.20%	2.20%	3.87%	3.87%	3.87%	

[illegible]