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

October 20, 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)
Reply Submission

Pursuant to Procedural Order No. 1, please find enclosed comments in response to the OEB Staff submission received October 8, 2026, specifically page 6:

> *OEB staff submits that ENGLP could clarify if the proposed allocation methodology is an updated allocation based on the "Distribution Revenue" allocator found in EB-2024-0130 which was asked about in OEB staff interrogatories.*[1]

ENGLP confirms that the proposes allocation methodology is an updated allocation based on the 'Distribution Revenue' allocator. It takes the output of the Distribution Revenue allocator (approved rates) and recalculates based on the actual 2024 weather normalized volumes, (which were not yet available at the time of the preparation of the cost of service), which contributes to the variance from the 'Distribution Revenue' allocator.

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

Sincerely,

Digitally signed by Hesselink, Tim
Date: 2026.10.20 08:04:38 -04'00'

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

[1] ENGLP response to interrogatories, September 28, 2026, OEB Staff- 1, g-h