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October 26 2026

NOTICE OF PROPOSAL TO AMEND A RULE

**NOTICE OF AMENDMENTS TO THE NATURAL GAS REPORTING AND RECORD
KEEPING REQUIREMENTS (RRR) - RULE FOR GAS UTILITIES**

OEB FILE NO.: EB-2026-0258

**To: All Natural Gas Utilities
All Other Interested Parties**

What You Need to Know

- **The OEB is proposing Natural Gas RRR Amendments to:**
 1. **Formalize Appendix E Section 2 of the OESP & LEAP Manual reporting requirements related to LEAP Emergency Financial Assistance (EFA) for gas distributors in a new section 2.1.23 of the RRR.**
 2. **Formalize OEB's Decision and Order on the Cost of Capital (EB-2024-0063) reporting requirements regarding long term debt for gas distributors in a new section 2.1.24 of the RRR.**
 3. **For Sections 2.1.1, 2.1.2, 2.1.3, 2.1.4 reduce filing frequency from quarterly to annually with no change in the record keeping requirement.**
- **Comments from stakeholders regarding the proposed amendments are due by Friday Nov 13th, 2026.**

The OEB is giving notice, under section 45 of the *Ontario Energy Board Act, 1998* (Act), of proposed amendments to the Natural Gas Reporting and Record Keeping Requirements (RRR) - Rule for Gas Utilities.

The amendments to the Natural Gas RRR - Rule for Gas Utilities come into force on January 1, 2027 and will apply to all filings due on or after that date.

A. Background

The OEB has set out reporting requirements for gas distributors to submit the data collected in Appendix E Section 2 of the OESP & LEAP Manual. The OEB has also set out reporting requirements for rate-regulated utilities in its Cost of Capital Decision and Order (EB-2024-0063). The first two proposed amendments below are intended to incorporate those reporting requirements into the Natural Gas RRR - Rule for Gas Utilities. The third proposed amendment is to reduce the frequency of regulatory reporting requirements as part the Red Tape Reduction initiative referred in the Minister's November 2023 Letter of Direction to the OEB.

B. Proposed Amendments to the Natural Gas RRR - Rule for Gas Utilities

This section describes the proposed Natural Gas RRR - Rule for Gas Utilities amendments and the OEB's rationale for them. The proposed amendments are set out in Appendix A of this Notice.

1) New Natural Gas RRR - Rule for Gas Utilities section 2.1.23 regarding LEAP Emergency Financial Assistance (EFA) for gas distributors

The OEB proposes to introduce a new section 2.1.23 in the Natural Gas RRR - Rule for Gas Utilities for distributors, to align documentation and reporting expectations between the Natural Gas RRR - Rule for Gas Utilities, the OESP & LEAP Manual (Appendix E Section 2) and the LEAP EFA form already within the Reporting Portal.

This change only involves the addition of wording into the Natural Gas RRR - Rule for Gas Utilities with no subsequent changes to LEAP EFA form within the Reporting Portal. There is no new net reporting or regulatory burden as this amendment is the formalization of previous reporting requirements.

2) New Natural Gas RRR - Rule for Gas Utilities section 2.1.24 regarding Cost of Capital Decision and Order EB-2024-0063

The OEB proposes to introduce a new section 2.1.24 in the Natural Gas RRR - Rule for Gas Utilities for distributors, to align documentation and reporting expectations between the Natural Gas RRR - Rule for Gas Utilities, and the Capital Cost Decision and Order EB-2024-0063. The Decision and Order introduced a new reporting requirement requiring rate-regulated utilities that issue more than \$50 million in new long-term debt to report related information to the OEB.

Gas utilities currently submit the required long term debt information via email. This amendment formalizes the requirement in the Natural Gas RRR - Rule for Gas Utilities and creates a form in the Reporting Portal to streamline data reporting for utilities and remove the need for reporting via email.

3) Natural Gas RRR - Rule for Gas Utilities sections 2.1.1, 2.1.2, 2.1.3 and 2.1.14 - change to annual frequency of reporting versus quarterly

The OEB proposes for sections 2.1.1, 2.1.2, 2.1.3 and 2.1.14 in the Natural Gas RRR - Rule for Gas Utilities for distributors, to reduce the filing frequency from quarterly to annually. Though the filing frequency is changing, the information required will remain the same as the information that was reported quarterly.

This change is part of the Red Tape Reduction initiative referred to the Minister's November 2023 Letter of Direction to the OEB and reduces the administrative and reporting burden for both utilities and the OEB.

C. Anticipated Costs and Benefits

The proposed amendments to the Natural Gas RRR - Rule for Gas Utilities will align with data reporting requirements, remove regulatory reporting burden, ensure data is submitted in a consistent manner and reduce administrative burden of data processing and verification.

Administrative implementation costs for utilities are expected to be minimal. These changes involve either reduced reporting frequency or the clarification of reporting requirements already in place.

The OEB believes that the benefits of the proposed amendments will outweigh the anticipated implementation costs.

D. Coming into Force

The OEB proposes that the amendments to the Natural Gas RRR - Rule for Gas Utilities as set out in Appendix A come into force on **January 1, 2027 and will apply to all filings due on or after that date**. Section 1.8 of the RRR will be amended to reflect the coming into force date.

E. Invitation to Comment

The OEB invites comments from all interested stakeholders on the proposed amendments to the Natural Gas RRR - Rule for Gas Utilities. Comments are due by **November 13th, 2026**.

Filing Instructions

Stakeholders are responsible for ensuring that any documents they file with the OEB **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](#).

Please quote file number, **EB-2026-0258** for all materials filed and submit them in a 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 convention and documentation submission standards outlined in the [Regulatory Electronic Submission System \(RESS\) Document Guidelines](#) found on the [Filing Systems page](#) of the OEB's website.
- Stakeholders are encouraged to use RESS. Those who have not yet [setup an account](#) or require assistance using the online filing portal should contact registrar@oeb.ca for assistance.
- Cost claims are filed through the OEB's online filing portal. Please visit the OEB's website for more information on how to [File documents online](#). 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 filings must be received by 4:45 pm on the required date.

F. Cost Awards

Cost awards will not be provided for this Notice and comment process given the limited scope of proposed changes.

If you have any questions regarding the proposed amendments to the DSC described in this Notice, please contact IndustryRelations@oeb.ca. The OEB's toll-free number is 1-888-632-6273.

DATED at Toronto, October 26, 2026

ONTARIO ENERGY BOARD

Ritchie
Murray
Ritchie Murray
Registrar

Digitally signed by Ritchie
Murray
Date: 2026.10.26
10:49:24 -04'00'

Attachments:

Appendix A - Proposed Amendments to the Natural Gas Reporting and Record Keeping Requirements – Rule for Gas Utilities

Appendix A
to
**Notice of Proposed Amendments to the NATURAL GAS REPORTING AND
RECORD KEEPING REQUIREMENTS (RRR) - RULE FOR GAS UTILITIES**

October 26, 2026

EB-2026-0258

**Proposed Amendments to the Natural Gas RRR – Rule for Gas Utilities -
Comparison Version to the Current Rule**

Note: Underlined text indicates additions to the Rule. And strikethrough indicate deletions.

Section 1.8 of the RRR will be amended to add the following at the end of the section:

The amendments to sections 2.1.1, 2.1.2, 2.1.3, 2.1.14 of this Rule, and the addition of sections 2.1.23 and 2.1.24 of this Rule come into force on January 1, 2027 and are applicable to all filings due on or after that date.

Sections 2.1.1, 2.1.2, 2.1.3, and 2.1.14 of the RRR will be amended as follows:

2.1.1 A utility shall provide in the form and manner required by the Board, ~~quarterly~~ annually, ~~on~~ by the last day of the ~~second~~ fourth month ~~following the quarter end for the first three quarters and the last day of the fourth month following the quarter end for the last quarter~~ after the financial year end, a detailed economic evaluation including Net Present Value and Profitability Index of the rolling distribution system expansion project portfolio for a 12 month period, referenced in EBO 188, Appendix B, section 3.1. The detailed economic evaluation shall be for the preceding calendar year and shall be broken down by calendar quarter.

2.1.2 A utility shall provide in the form and manner required by the Board, ~~quarterly~~ annually, ~~on~~ by the last day of the ~~second~~ fourth month ~~following the quarter end for the first three quarters and the last day of the fourth month following the quarter end for the last quarter~~ after the financial year end, information on non-gas and gas supply deferral accounts for the preceding calendar year broken down by calendar quarter.

2.1.3 A utility shall provide in the form and manner required by the Board, ~~quarterly~~ annually, by the last day of the ~~second~~ fourth month ~~following the quarter end for the first three quarters and the last day of the fourth month following the quarter end for the last quarter~~ after the financial year end, the following market monitoring information for the preceding calendar year broken down by calendar quarter:

a) Total number of consumers on system gas (completed enrollments only) for each rate class, broken down by low volume and large volume consumers, ~~measured at the last day of the reporting period;~~

b) Total number of consumers enrolled with a marketer (completed enrollments only) ~~at the end of the preceding quarter~~, by marketer and broken down by low volume and large volume consumers;

c) Total number of consumers who switched (completed enrollments only) from system gas to marketers ~~during the preceding quarter~~, broken down by low volume and large volume consumers;

d) Total number of consumers who switched (completed enrollments only) from marketers to system gas ~~during the preceding quarter~~, broken down by low volume and large volume consumers; and

e) Total number of consumers enrolled with marketers who switched (completed enrollments only) from one marketer to another marketer ~~during the preceding quarter~~, broken down by low volume and large volume consumers.

2.1.14 A utility shall provide in the form and manner required by the Board, ~~quarterly~~ annually, by the last day of the ~~second~~ fourth month ~~following the quarter end for the first three quarters and the last day of the fourth month following the quarter end for the last quarter after the financial year end~~, the following information with respect to gas quantities, expressed in million cubic meters, for the preceding calendar year broken down by calendar quarter, except as otherwise provided in paragraph(e):

a) Quantity of gas purchased by the utility for sales service customers ~~in the quarter and year to date~~;

b) Quantity of gas supplied for the account of direct purchase customers (direct purchase) by such customers or their agents, ~~in the quarter and year to date~~;

c) Quantity of gas sold to sales service customers ~~in the quarter and year to date~~, broken down by month, by residential class and the aggregate of all non-residential rate classes. The reported quantity will contain a billed quantity of gas (based on meter read) and an unbilled quantity (estimate);

d) Quantity of gas delivered to direct purchase customers ~~in the quarter and year to date~~, broken down by month, by residential class and the aggregate of all non-residential rate classes. The reported quantity will contain a billed quantity of gas deliveries (based on meter read) and an unbilled quantity (estimate);

e) Unaccounted for gas for the quarter (optional) and year to date (reported annually);

f) Change in the level of inventory held for the account of sales service customers ~~during the quarter and year to date~~; and

g) Change in the level of inventory held for the account of direct purchase customers ~~during the quarter and year to date~~; and

h) Year-to-date amounts for each quarter for the information reported under paragraphs (a) to (d), (f) and (g).

Sections 2.1.23 and 2.1.24 will be added into the RRR as follows:

2.1.23 A gas distributor shall provide in the form and manner required by the Board, annually, by the last day of the fourth month after the financial year end, the following information for the preceding calendar year with respect to the provision of the Low-Income Energy Assistance Program's Emergency Financial Assistance (LEAP EFA):

a) LEAP EFA funds, in total and broken down as follows:

- i. Funds provided by the gas distributor to agencies for LEAP EFA;
- i i. Unused funds carried forward from the previous year(s); and
- i i i. Funds received by the gas distributor's agency partner(s) from non- distributor sources (i.e. donations) that were earmarked for, and used to top up, the LEAP EFA funds.

Funds received by the gas distributor from a third party or from the gas distributor's shareholder(s) (i.e., not funded from distribution revenues) as a donation and then provided by the gas distributor to its agency partner(s) shall be reported under (iii) above.

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b) LEAP EFA funds disbursed, in total and broken down as follows:

- i. Money allocated for agency administration and program delivery; and
- i i. Grants provided to the gas distributor's customers.

c) The month in which LEAP EFA funds were depleted.

d) Total number of applicants for LEAP EFA.

e) Total number of LEAP EFA applicants who were approved for and received assistance.

f) Total number of LEAP EFA applicants denied.

g) Average grant amount per accepted LEAP EFA applicant assisted.

h) Confirmation that the gas distributor's agency partner(s) has/have adhered to the processes and requirements set out in the "OESP & LEAP Manual".

i) Total number of LEAP EFA applicants who received LEAP EFA in the preceding calendar year (repeat recipients).

j) A statement that no eligible applicant was denied LEAP EFA due to lack of funds.

2.1.24 A rate-regulated utility that issues new long-term debt in excess of \$50 million (whether directly or through an affiliate), shall provide, annually by April 30, the quantity, term, and interest rate of the debt issued in the preceding calendar year.