



March 20, 2026

VIA EMAIL - electricityinquiries@irac.pe.ca

Cheryl Bradley, CPA
CPA Senior Financial Advisor
Prince Edward Island Regulatory and Appeals Commission
5th Floor, Suite 501
134 Kent Street
Charlottetown, PE C1A 8R8

Re: Construction WIP Deferral Account – Docket UE20742

Dear Ms. Bradley:

Energy Democracy Now! Co-operative Limited continues to object to Maritime Electric Company Limited's (MECL) request for a Construction WIP Deferral Account for the same reasons we stated in a letter to the Island Regulatory Appeals Commission dated September 23, 2025.

However, we also have a written supplement which we hope will help the Island Regulatory and Appeals Commission in its deliberations regarding the Maritime Electric Company Limited's Work-in-Progress Deferral Account.

Please see the attachment entitled "Canadian Regulatory Jurisprudence on Deferral Accounts - Case Studies and Precedent Analysis for IRAC Docket UE20742".

If you have any questions about the attachment, please feel free to contact the undersigned via email at info@energydemocracy.ca

Respectfully submitted,

Leo Broderick

Michelle Neill

Barbara Dylla

Leo Broderick, President

Michelle Neill, Vice-President

Barbara Dylla, Secretary-Treasurer

Encl: Energy Democracy Now - Deferral Account Supplement – Dockey UE 20742

ENERGY DEMOCRACY NOW! CO-OPERATIVE LIMITED
% 81 Prince Street, Charlottetown, PE C1A 4R3