



**Natural Resource Gas Limited**

39 Beech St. E., PO Box 307, Aylmer On N5H 2S1

Via email (Boardsec@ontarioenergyboard.ca), courier and RESS

April 2, 2014

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
2300 Yonge Street, 27<sup>th</sup> Floor  
Toronto, Ontario M4P 1E4

Dear Ms. Walli:

**Re: Natural Resource Gas Limited  
April 1, 2014 QRAM Application  
Board File No.: EB-2014-0053**

In accordance with the Ontario Energy Board ("Board") Decision and Interim Order dated April 1, 2014, Natural Resource Gas Limited ("NRG") has attached the Draft Rate Order. Two hard copies have been couriered to the Board.

Regards,

**Natural Resource Gas Limited**

A handwritten signature in black ink, appearing to read "B Lippold".

Brian Lippold,  
General Manager

cc. Mr. Randy Aiken, John Campion  
All interveners in RP-2005-0544 and EB-2010-0018

NATURAL RESOURCE GAS LIMITED

PURCHASED GAS COMMODITY VARIANCE ACCOUNT - PROJECTED BALANCE

HISTORICAL TWELVE MONTH PERIOD - APRIL, 2013 TO MARCH, 2014

<u>Act/Fcst</u>	<u>Month</u>	<u>Purchase Cost (\$'s)</u>	<u>M*3</u>	<u>Actual/Forecast Price (\$/M*3)</u>	<u>Reference Price (\$/M*3)</u>	<u>Unit Rate Difference (\$/M*3)</u>	<u>Monthly PGCVA (\$'s)</u>	<u>Y-T-D PGCVA (\$'s)</u>	<u>Monthly Interest (\$'s)</u>	<u>Y-T-D Interest (\$'s)</u>	<u>Total PGCVA (\$'s)</u>	<u>Total Y-T-D PGCVA (\$'s)</u>	<u>Average Residential Consumption (M*3)</u>	<u>Monthly Interest Rate</u>
								(1)		(2)				
Actual	April	340,750	1,747,021	0.195046	0.194355	(0.000691)	-1,207.19	54,805.23	68.62	-43,652.36	-1,138.57	11,152.87	182.8	1.47%
Actual	May	344,472	1,744,962	0.197410	0.194355	(0.003055)	-5,330.86	49,474.37	67.14	-43,585.22	-5,263.72	5,889.15	83.2	1.47%
Actual	June	335,473	1,694,956	0.197924	0.194355	(0.003569)	-6,049.30	43,425.07	60.61	-43,524.61	-5,988.69	-99.54	44.6	1.47%
Actual	July	335,177	1,735,676	0.193110	0.200282	0.007172	12,448.27	55,873.34	53.20	-43,471.41	12,501.47	12,401.93	31.9	1.47%
Actual	August	613,586	3,576,371	0.171567	0.200282	0.028715	102,695.48	158,568.82	68.44	-43,402.97	102,763.92	115,165.85	33.8	1.47%
Actual	September	367,395	2,023,008	0.181608	0.200282	0.018674	37,777.64	196,346.46	194.25	-43,208.72	37,971.89	153,137.74	41.0	1.47%
Actual	October	349,044	1,933,605	0.180515	0.183191	0.002676	5,174.33	201,520.79	240.52	-42,968.20	5,414.85	158,552.59	106.5	1.47%
Actual	November	363,276	1,896,591	0.191541	0.183191	(0.008350)	-15,836.53	185,684.26	246.86	-42,721.34	-15,589.67	142,962.92	215.2	1.47%
Actual	December	376,566	1,940,468	0.194059	0.183191	(0.010868)	-21,089.00	164,595.26	227.46	-42,493.88	-20,861.54	122,101.38	341.1	1.47%
Actual	January	384,867	1,927,788	0.199642	0.183683	(0.015959)	-30,765.56	133,829.70	201.63	-42,292.25	-30,563.93	91,537.45	399.2	1.47%
Forecast	February	2,837,901	4,144,662	0.684712	0.183683	(0.501029)	-2,076,595.98	-1,942,766.28	163.94	-42,128.31	-2,076,432.04	-1,984,894.59	293.2	1.47%
Forecast	March	<u>1,175,474</u>	<u>2,602,358</u>	<u>0.451696</u>	0.183683	(0.268013)	<u>-697,465.67</u>	<u>-2,640,231.95</u>	<u>-2,379.89</u>	<u>-44,508.20</u>	<u>-699,845.56</u>	<u>-2,684,740.15</u>	<u>246.2</u>	1.47%
	Total	7,823,980	26,967,464	0.290127			-2,696,244.37	-2,640,231.95	-787.22	-44,508.20	-2,697,031.59	-2,684,740.15	2,018.7	

PGCVA Balance per M\*3 Purchased (\$/M\*3) (\$0.099555)  
Forecast Average Residential Consumption per Customer 2,018.7 M\*3  
Estimated Impact on Average Residential Customer \$200.97 Customer Charge

(1) Includes balance of 56,012.42 as of March, 2013  
(2) Includes balance of -43,720.98 as of March, 2013

NATURAL RESOURCE GAS LIMITED

COMPOSITION AND COST OF GAS BY SUPPLY SOURCE

HISTORICAL TWELVE MONTH PERIOD - APRIL, 2013 TO MARCH, 2014

	<u>Apr-13</u>	<u>May-13</u>	<u>Jun-13</u>	<u>Jul-13</u>	<u>Aug-13</u>	<u>Sep-13</u>	<u>Oct-13</u>	<u>Nov-13</u>	<u>Dec-13</u>	<u>Jan-14</u>	<u>Feb-14</u>	<u>Mar-14</u>	<u>Total</u>
<b><u>Volumes (m3)</u></b>													
Local Production (A)	82,192	84,931	82,192	84,931	84,931	82,192	84,931	82,192	84,931	84,931	76,715	84,932	1,000,000
Local Production (B)	170,970	135,547	136,001	132,953	134,984	129,987	131,144	164,959	150,319	137,897	123,285	115,068	1,663,114
Dawn Delivery	0	0	0	0	0	0	0	0	0	0	0	0	0
Parkway Delivery	1,176,268	1,200,381	1,162,806	1,195,112	1,211,247	1,176,305	1,401,718	1,355,093	1,400,917	1,400,705	1,283,921	1,421,483	15,385,954
Western Delivery	317,592	324,103	313,958	322,680	327,037	305,839	315,812	294,347	304,301	304,255	275,921	305,483	3,711,327
Ontario Delivered Gas	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,818,172</u>	<u>328,686</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,384,821</u>	<u>675,391</u>	<u>5,207,070</u>
Total	1,747,021	1,744,962	1,694,956	1,735,676	3,576,371	2,023,008	1,933,605	1,896,591	1,940,468	1,927,788	4,144,662	2,602,358	26,967,464
<b><u>Price (\$/m3)</u></b>													
Local Production (A)	0.301200	0.301200	0.301200	0.301200	0.301200	0.301200	0.301200	0.301200	0.301200	0.301200	0.301200	0.301200	
Local Production (B)	0.207215	0.207215	0.207215	0.224994	0.224994	0.224994	0.181632	0.181632	0.181632	0.185325	0.185325	0.185325	
Dawn Delivery	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Parkway Delivery	0.174335	0.176993	0.176985	0.177119	0.174834	0.173999	0.171736	0.179963	0.181354	0.186612	0.207587	0.245904	
Western Delivery	0.151924	0.154844	0.157615	0.146535	0.134599	0.130029	0.127588	0.160743	0.169778	0.178751	0.194979	0.215477	
Ontario Delivered Gas	0.000000	0.000000	0.000000	0.000000	0.156435	0.154934	0.000000	0.000000	0.000000	0.000000	1.029669	1.029669	
<b><u>Total Gas Cost (\$)</u></b>													
Local Production (A)	24,756	25,581	24,756	25,581	25,581	24,756	25,581	24,756	25,581	25,581	23,107	25,582	301,200
Local Production (B)	35,427	28,087	28,182	29,914	30,371	29,246	23,820	29,962	27,303	25,556	22,848	21,325	332,040
Dawn Delivery	0	0	0	0	0	0	0	0	0	0	0	0	0
Parkway Delivery	205,065	212,459	205,799	211,677	211,767	204,676	240,725	243,867	254,062	261,389	266,525	349,548	2,867,559
Western Delivery	48,250	50,185	49,485	47,284	44,019	39,768	40,294	47,314	51,664	54,386	53,799	65,825	592,271
Ontario Delivered Gas	0	0	0	0	284,426	50,925	0	0	0	0	2,455,576	695,429	3,486,356
TCPL Transportation	<u>27,251</u>	<u>28,160</u>	<u>27,251</u>	<u>20,721</u>	<u>17,423</u>	<u>18,024</u>	<u>18,625</u>	<u>17,377</u>	<u>17,956</u>	<u>17,956</u>	<u>16,046</u>	<u>17,765</u>	<u>244,554</u>
Total	340,750	344,472	335,473	335,177	613,586	367,395	349,044	363,276	376,566	384,867	2,837,901	1,175,474	7,823,980

NATURAL RESOURCE GAS LIMITED

ACTUAL AND FORECAST GAS PRICES

HISTORICAL TWELVE MONTH PERIOD - APRIL, 2013 TO MARCH, 2014

	<u>Apr-13</u>	<u>May-13</u>	<u>Jun-13</u>	<u>Jul-13</u>	<u>Aug-13</u>	<u>Sep-13</u>	<u>Oct-13</u>	<u>Nov-13</u>	<u>Dec-13</u>	<u>Jan-14</u>	<u>Feb-14</u>	<u>Mar-14</u>
<u>Local Production</u>												
Local Production (A) (\$/GJ)	7.873	7.775	7.783	7.741	7.846	7.873	7.868	7.860	7.863	7.862	7.979	7.979
Local Production (B) (\$/GJ)	5.416	5.349	5.354	5.783	5.861	5.881	4.745	4.740	4.742	4.838	4.909	4.909
<u>Dawn</u> (\$/GJ)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<u>Parkway</u> (\$/GJ)	4.557	4.569	4.573	4.552	4.554	4.548	4.486	4.696	4.735	4.871	5.499	6.514
<u>Western Deliveries</u> (\$/GJ)	3.971	3.997	4.073	3.766	3.506	3.399	3.333	4.195	4.432	4.666	5.165	5.708
Fuel Ratio (%)	2.72%	1.23%	1.98%	1.73%	0.74%	0.77%	2.05%	3.19%	5.05%	5.59%	4.00%	4.00%
<u>TCPL Transportation</u> (\$/GJ)												
TCPL Toll	2.242900	2.242900	2.242900	1.650400	1.540500	1.540500	1.540500	1.540500	1.540500	1.540500	1.540500	1.540500
GJ/day (TCPL)	405	405	405	405	405	390	390	376	376	376	372	372
Delivery Commitment Credit (\$/GJ)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GJ/day (Obligated)	1,905	1,905	1,905	1,905	1,905	1,890	2,121	2,107	2,107	2,107	2,103	2,103
<u>Ontario Delivered Gas</u> (\$/GJ)	0.000	0.000	0.000	0.000	4.075	4.050	0.000	0.000	0.000	0.000	27.276	27.276
Heat Value (GJ/103m3)	38.26	38.74	38.70	38.91	38.39	38.26	38.28	38.32	38.30	38.31	37.75	37.75

NATURAL RESOURCE GAS LIMITED

PURCHASED GAS COMMODITY VARIANCE ACCOUNT

PROJECTED TWELVE MONTH FORWARD PERIOD - APRIL, 2014 TO MARCH, 2015  
(WITH CHANGE IN REFERENCE PRICE)

Month	Purchase Cost (\$'s)	M*3	Forecast Price (\$/M*3)	Reference Price (\$/M*3)	Unit Rate Difference (\$/M*3)	Monthly PGCVA (\$'s)	Y-T-D PGCVA (\$'s) (1)	Monthly Interest (\$'s)	Y-T-D Interest (\$'s) (2)	Total PGCVA (\$'s)	Total Y-T-D PGCVA (\$'s)	Average Residential Consumption (M*3)	Monthly Interest Rate
April	382,752	1,871,258	0.204542	0.315237	0.110695	207,138.94	-2,433,093.01	-3,234.28	-47,742.48	203,904.66	-2,480,835.49	186.6	1.47%
May	389,234	1,926,967	0.201993	0.315237	0.113244	218,217.44	-2,214,875.57	-2,980.54	-50,723.02	215,236.90	-2,265,598.59	89.7	1.47%
June	378,179	1,871,258	0.202099	0.315237	0.113138	211,710.42	-2,003,165.15	-2,713.22	-53,436.24	208,997.20	-2,056,601.39	53.1	1.47%
July	389,210	1,926,967	0.201981	0.315237	0.113256	218,240.56	-1,784,924.59	-2,453.88	-55,890.12	215,786.68	-1,840,814.71	40.9	1.47%
August	389,210	1,926,967	0.201981	0.315237	0.113256	218,240.56	-1,566,684.03	-2,186.53	-58,076.65	216,054.03	-1,624,760.68	42.8	1.47%
September	378,179	1,871,258	0.202099	0.315237	0.113138	211,710.42	-1,354,973.61	-1,919.19	-59,995.84	209,791.23	-1,414,969.45	58.5	1.47%
October	389,210	1,926,967	0.201981	0.315237	0.113256	218,240.56	-1,136,733.05	-1,659.84	-61,655.68	216,580.72	-1,198,388.73	118.7	1.47%
November	359,165	1,897,483	0.189285	0.315237	0.125952	238,991.83	-897,741.22	-1,392.50	-63,048.18	237,599.33	-960,789.40	202.7	1.47%
December	369,562	1,954,066	0.189125	0.315237	0.126112	246,431.20	-651,310.02	-1,099.73	-64,147.91	245,331.47	-715,457.93	321.8	1.47%
January	369,562	1,954,066	0.189125	0.315237	0.126112	246,431.20	-404,878.82	-797.85	-64,945.76	245,633.35	-469,824.58	355.2	1.47%
February	338,371	1,784,318	0.189636	0.315237	0.125601	224,112.11	-180,766.71	-495.98	-65,441.74	223,616.13	-246,208.45	293.2	1.47%
March	<u>369,562</u>	<u>1,954,066</u>	<u>0.189125</u>	0.315237	0.126112	<u>246,431.20</u>	<u>65,664.49</u>	<u>-221.44</u>	<u>-65,663.18</u>	<u>246,209.76</u>	<u>1.31</u>	<u>246.2</u>	<u>1.47%</u>
Total	4,502,195	22,865,642	0.196898			2,705,896.44	65,664.49	-21,154.98	-65,663.18	2,684,741.46	1.31	2,009.4	

PGCVA Balance per M\*3 Purchased (\$/M\*3) \$0.000000  
Forecast Average Residential Consumption per Customer 2,009.4 M\*3  
Estimated Impact on Average Residential Customer \$0.00 Customer Rebate

(1) Includes March, 2014 year-to-date balance of (\$2,640,231.95) (See Schedule 2)  
(2) Includes March, 2014 year-to-date balance of (\$44,508.20) (See Schedule 2)

NATURAL RESOURCE GAS LIMITED

COMPOSITION AND COST OF GAS BY SUPPLY SOURCE

PROJECTED TWELVE MONTH FORWARD PERIOD - APRIL, 2014 TO MARCH, 2015

	<u>Apr-14</u>	<u>May-14</u>	<u>Jun-14</u>	<u>Jul-14</u>	<u>Aug-14</u>	<u>Sep-14</u>	<u>Oct-14</u>	<u>Nov-14</u>	<u>Dec-14</u>	<u>Jan-15</u>	<u>Feb-15</u>	<u>Mar-15</u>	<u>Total</u>
<b><u>Volumes (m3)</u></b>													
Local Production (A)	82,192	84,932	82,192	84,932	84,932	82,192	84,932	82,192	84,932	84,932	76,708	84,932	1,000,000
Local Production (B)	117,808	115,068	117,808	115,068	115,068	117,808	115,068	117,808	115,068	115,068	123,292	115,068	1,400,000
Dawn Delivery	0	0	0	0	0	0	0	0	0	0	0	0	0
Parkway Delivery	1,375,629	1,421,483	1,375,629	1,421,483	1,421,483	1,375,629	1,421,483	1,375,629	1,421,483	1,421,483	1,283,921	1,421,483	16,736,821
Western Delivery	295,629	305,483	295,629	305,483	305,483	295,629	305,483	321,854	332,583	332,583	300,397	332,583	3,728,821
Ontario Delivered Gas	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1,871,258	1,926,967	1,871,258	1,926,967	1,926,967	1,871,258	1,926,967	1,897,483	1,954,066	1,954,066	1,784,318	1,954,066	22,865,642
<b><u>Price (\$/m3)</u></b>													
Local Production (A)	0.301200	0.301200	0.301200	0.301200	0.301200	0.301200	0.301200	0.301200	0.301200	0.301200	0.301200	0.301200	
Local Production (B)	0.236288	0.236288	0.236288	0.236288	0.236288	0.236288	0.236288	0.236288	0.236288	0.236288	0.236288	0.236288	
Dawn Delivery	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Parkway Delivery	0.187391	0.184522	0.184635	0.184635	0.184635	0.184635	0.184635	0.175726	0.175726	0.175726	0.175726	0.175726	
Western Delivery	0.186674	0.184635	0.184031	0.184031	0.184031	0.184031	0.184031	0.143299	0.143299	0.143299	0.143299	0.143299	
Ontario Delivered Gas	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
<b><u>Total Gas Cost (\$)</u></b>													
Local Production (A)	24,756	25,582	24,756	25,582	25,582	24,756	25,582	24,756	25,582	25,582	23,104	25,582	301,200
Local Production (B)	27,837	27,189	27,837	27,189	27,189	27,837	27,189	27,837	27,189	27,189	29,132	27,189	330,803
Dawn Delivery	0	0	0	0	0	0	0	0	0	0	0	0	0
Parkway Delivery	257,781	262,295	253,989	262,456	262,456	253,989	262,456	241,734	249,792	249,792	225,618	249,792	3,032,148
Western Delivery	55,186	56,403	54,405	56,218	56,218	54,405	56,218	46,121	47,659	47,659	43,047	47,659	621,199
Ontario Delivered Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
TCPL Transportation	<u>17,192</u>	<u>17,765</u>	<u>17,192</u>	<u>17,765</u>	<u>17,765</u>	<u>17,192</u>	<u>17,765</u>	<u>18,717</u>	<u>19,341</u>	<u>19,341</u>	<u>17,469</u>	<u>19,341</u>	<u>216,845</u>
Total	382,752	389,234	378,179	389,210	389,210	378,179	389,210	359,165	369,562	369,562	338,371	369,562	4,502,195



NATURAL RESOURCE GAS LIMITED

GAS PURCHASE REBALANCING ACCOUNT

APRIL, 2013 THROUGH MARCH, 2015

Month	Purchase Volume (M <sup>3</sup> ) A	Throughput Volume (M <sup>3</sup> ) B	Direct Purchase Volume (M <sup>3</sup> ) C	System Sales Volume (M <sup>3</sup> ) D=B-C	Deemed U.F.G. (M <sup>3</sup> ) E	System Sales + U.F.G. (M <sup>3</sup> ) F=D+E	Monthly Inventory Balance (M <sup>3</sup> ) G=A-F	Cumulative Inventory (M <sup>3</sup> ) H (1)	Reference Price (\$/M <sup>3</sup> ) I	Inventory Revaluation (\$s) J	Inventory Rate (\$/M <sup>3</sup> ) K	Inventory Recovery (\$s) L=KxD	Y-T-D GPRA Balance (\$s) M (2)	Monthly Interest (\$s) N	Y-T-D Interest (\$s) O (3)	Total Y-T-D GPRA (\$s) P=M+O	Monthly Interest Rate
April	1,747,021	4,640,342	2,729,795	1,910,547	0	1,910,547	-163,526	-3,984,583	0.194355	0.00	(0.000431)	-823.45	-80.56	0.91	5,770.45	5,689.89	1.47%
May	1,744,962	3,500,674	2,579,763	920,911	0	920,911	824,051	-3,160,532	0.194355	0.00	(0.000431)	-396.91	-477.47	-0.10	5,770.35	5,292.88	1.47%
June	1,694,956	3,006,363	2,524,984	481,379	0	481,379	1,213,577	-1,946,954	0.194355	-11,539.60	(0.000431)	-207.47	-12,224.54	-0.58	5,769.77	-6,454.77	1.47%
July	1,735,676	2,497,288	2,133,774	363,514	0	363,514	1,372,162	-574,792	0.200282	0.00	0.000208	75.61	-12,148.93	-14.98	5,754.79	-6,394.14	1.47%
August	3,576,371	3,686,538	2,824,082	862,456	0	862,456	2,713,915	2,139,122	0.200282	0.00	0.000208	179.39	-11,969.54	-14.88	5,739.91	-6,229.63	1.47%
September	2,023,008	4,136,394	2,756,526	1,379,868	0	1,379,868	643,140	2,782,262	0.200282	-47,551.64	0.000208	287.01	-59,234.15	-14.66	5,725.25	-53,508.90	1.47%
October	1,933,605	5,056,273	2,997,296	2,058,977	0	2,058,977	-125,372	2,656,890	0.183191	0.00	0.003042	6,263.41	-52,970.74	-72.56	5,652.69	-47,318.05	1.47%
November	1,896,591	6,248,568	3,094,687	3,153,881	0	3,153,881	-1,257,290	1,399,599	0.183191	0.00	0.003042	9,594.11	-43,376.63	-64.89	5,587.80	-37,788.83	1.47%
December	1,940,468	6,753,081	3,155,208	3,597,873	0	3,597,873	-1,657,405	-257,806	0.183191	-126.84	0.003042	10,944.73	-32,558.74	-53.14	5,534.66	-27,024.08	1.47%
January	1,927,788	7,081,813	3,043,619	4,038,194	0	4,038,194	-2,110,406	-2,368,212	0.183683	0.00	0.001330	5,370.80	-27,187.94	-39.88	5,494.78	-21,693.16	1.47%
February	4,144,662	5,821,595	2,807,462	3,014,133	0	3,014,133	1,130,529	-1,237,683	0.183683	0.00	0.001330	4,008.80	-23,179.14	-33.31	5,461.47	-17,717.67	1.47%
March	2,602,358	5,621,595	2,744,961	2,876,634	0	2,876,634	-274,276	-1,511,960	0.183683	-198,904.32	0.001330	3,825.92	-218,257.55	-28.39	5,433.08	-212,824.47	1.47%
April	1,871,258	4,621,595	2,685,665	1,935,930	0	1,935,930	-64,672	-1,576,631	0.315237	0.00	0.009556	18,499.75	-199,757.80	-267.37	5,165.71	-194,592.09	1.47%
May	1,926,967	3,621,595	2,661,298	960,297	0	960,297	966,670	-609,961	0.315237	0.00	0.009556	9,176.60	-190,581.20	-244.70	4,921.01	-185,660.19	1.47%
June	1,871,258	3,133,595	2,638,035	495,560	0	495,560	1,375,698	765,737	0.315237	0.00	0.009556	4,735.57	-185,845.63	-233.46	4,687.55	-181,158.08	1.47%
July	1,926,967	3,137,595	2,646,622	490,973	0	490,973	1,435,994	2,201,731	0.315237	0.00	0.009556	4,691.74	-181,153.89	-227.66	4,459.89	-176,694.00	1.47%
August	1,926,967	3,245,595	2,639,204	606,391	0	606,391	1,320,576	3,522,307	0.315237	0.00	0.009556	5,794.67	-175,359.22	-221.91	4,237.98	-171,121.24	1.47%
September	1,871,258	3,141,595	2,699,547	442,048	0	442,048	1,429,210	4,951,517	0.315237	0.00	0.009556	4,224.21	-171,135.01	-214.82	4,023.16	-167,111.85	1.47%
October	1,926,967	5,121,595	2,783,246	2,338,349	0	2,338,349	-411,382	4,540,135	0.315237	0.00	0.009556	22,345.26	-148,789.75	-209.64	3,813.52	-144,976.23	1.47%
November	1,897,483	5,921,595	2,807,687	3,113,908	0	3,113,908	-1,216,425	3,323,710	0.315237	0.00	0.009556	29,756.50	-119,033.25	-182.27	3,631.25	-115,402.00	1.47%
December	1,954,066	5,421,595	2,795,357	2,626,238	0	2,626,238	-672,172	2,651,539	0.315237	0.00	0.009556	25,096.33	-93,936.92	-145.82	3,485.43	-90,451.49	1.47%
January	1,954,066	6,421,595	2,824,409	3,597,186	0	3,597,186	-1,643,120	1,008,419	0.315237	0.00	0.009556	34,374.71	-59,562.21	-115.07	3,370.36	-56,191.85	1.47%
February	1,784,318	5,821,595	2,807,462	3,014,133	0	3,014,133	-1,229,815	-221,396	0.315237	0.00	0.009556	28,803.05	-30,759.16	-72.96	3,297.40	-27,461.76	1.47%
March	1,954,066	<u>5,621,595</u>	<u>2,744,961</u>	2,876,634	0	2,876,634	-922,568	-1,143,964	0.315237	0.00	0.009556	27,489.11	-3,270.05	-37.68	3,259.72	-10.33	1.47%

(1) Includes balance of -3,821,057 as of March, 2013  
(2) Includes balance of 742.89 as of March, 2013  
(3) Includes balance of 5,769.54 as of March, 2013



**NATURAL RESOURCE GAS LIMITED**

**RESIDENTIAL BILL COMPARISONS**

**QUARTERLY BILL IMPACT**

	Quarter Starting 01-Apr-13 <u>EB-2013-0052</u>	Quarter Starting 01-Apr-14 <u>EB-2014-0053</u>	\$ Change	Percent Change
Average Residential Consumption for Quarter	329.4	329.4		
Monthly Charges	\$40.50	\$40.50	\$0.00	0.0%
Delivery Charges	\$50.73	\$51.58	\$0.85	1.7%
Total Commodity Charges	<u>\$64.00</u>	<u>\$107.11</u>	<u>\$43.11</u>	<u>67.4%</u>
Total Customer Charges	\$155.23	\$199.19	\$43.96	28.3%

**ANNUAL BILL IMPACT**

	01-Jan-14 <u>EB-2013-0412</u>	01-Apr-14 <u>EB-2014-0053</u>	\$ Change	Percent Change
Average Residential Consumption	2,009.4	2,009.4		
Monthly Charges	\$162.00	\$162.00	\$0.00	0.0%
Delivery Charges	\$314.67	\$314.67	\$0.00	0.0%
Total Commodity Charges	<u>\$372.49</u>	<u>\$653.37</u>	<u>\$280.87</u>	<u>75.4%</u>
Total Customer Charges	\$849.17	\$1,130.04	\$280.87	33.1%

**RATES USED**

	01-Apr-13 <u>EB-2013-0052</u>	01-Jan-14 <u>EB-2013-0412</u>	01-Apr-14 <u>EB-2014-0053</u>
Monthly charge	13.50	13.50	13.50
Delivery Charge	0.154014	0.156601	0.156601
Total Commodity Charge	0.194287	0.185376	0.325156

SUMMARY BASED ON INTERIM DECISION

	EB-2013-0412	Interim	
	<u>Jan. 1, 2014</u>	<u>Apr. 1, 2014</u>	<u>Difference</u>
PGCVA Reference Price	\$0.183683	\$0.315237	\$0.131554
GPRA Recovery	\$0.001330	\$0.009556	\$0.008226
System Gas Supply Cost	<u>\$0.000363</u>	<u>\$0.000363</u>	<u>\$0.000000</u>
Gas Commodity Charge	\$0.185376	\$0.325156	\$0.139780

**APPENDIX "A" TO  
DECISION AND INTERIM ORDER  
BOARD FILE No. EB-2014-0053  
DATED APRIL 2, 2014**

## NATURAL RESOURCE GAS LIMITED

### RATE 1 - General Service Rate

#### Rate Availability

The entire service area of the Company.

#### Eligibility

All customers.

#### Rate

a)	Monthly Fixed Charge	\$13.50
	Rate Rider for Shared Tax Savings - effective until September 30, 2014	\$(0.11)
b)	Delivery Charge	
	First 1,000 m <sup>3</sup> per month	15.6601 cents per m <sup>3</sup>
	All over 1,000 m <sup>3</sup> per month	10.6527 cents per m <sup>3</sup>
c)	Gas Supply Charge and System Gas Refund Rate Rider (if applicable)	Schedule A

#### Meter Readings

Gas consumption by each customer under this rate schedule shall be determined by monthly meter reading, provided that in circumstances beyond the control of the company such as strikes or non-access to a meter, the company may estimate the consumption each month as of the scheduled date of the regular monthly meter reading and render a monthly bill to the customer thereof.

#### Delayed Payment Penalty

When payment is not made in full by the due date noted on the bill, which date shall not be less than 16 calendar days after the date of mailing, hand delivery or electronic transmission of the bill, the balance owing will be increased by 1.5%. Any balance remaining unpaid in subsequent months will be increased by a further 1.5% per month. The minimum delayed payment penalty shall be one dollar (\$1.00).

#### Bundled Direct Purchase Delivery

Where a customer elects under this rate schedule to directly purchase its gas from a supplier other than NRG, the customer or their agent, must enter into a Bundled T-Service Receipt Contract with NRG for delivery of gas to NRG. Bundled T-Service Receipt Contract rates are described in rate schedule BT1. The gas supply charge will not be applicable to customers who elect said Bundled T transportation service.

Unless otherwise authorized by NRG, customers who are delivering gas to NRG under direct purchase arrangements must obligate to deliver said gas at a point acceptable to NRG, and must acquire and maintain firm transportation on all pipeline systems upstream of Ontario.

Effective: April 01, 2014

Implementation: All bills rendered on or after April 02, 2014

EB-2014-0053

## NATURAL RESOURCE GAS LIMITED

### RATE 2 - Seasonal Service

#### Rate Availability

The entire service area of the company.

#### Eligibility

All customers.

#### Rate

For all gas consumed from:	April 1 through October 31:	November 1 through March 31:
a) Monthly Fixed Charge	\$15.00	\$15.00
Rate Rider for Shared Tax Savings – effective until September 30, 2014	\$(0.19)	\$(0.19)
b) Delivery Charge		
First 1,000 m <sup>3</sup> per month	14.5236 cents per m <sup>3</sup>	18.3068 cents per m <sup>3</sup>
Next 24,000 m <sup>3</sup> per month	9.4826 cents per m <sup>3</sup>	15.6960 cents per m <sup>3</sup>
All over 25,000 m <sup>3</sup> per month	6.1698 cents per m <sup>3</sup>	15.2899 cents per m <sup>3</sup>
c) Gas Supply Charge and System Gas Refund Rate Rider (if applicable)		Schedule A

#### Meter Readings

Gas consumption by each customer under this rate schedule shall be determined by monthly meter reading, provided that in circumstances beyond the control of the company such as strikes or non-access to a meter, the company may estimate the consumption each month as of the scheduled date of the regular monthly meter reading and render a monthly bill to the customer thereof.

#### Delayed Payment Penalty

When payment is not made in full by the due date noted on the bill, which date shall not be less than 16 calendar days after the date of mailing, hand delivery or electronic transmission of the bill, the balance owing will be increased by 1.5%. Any balance remaining unpaid in subsequent months will be increased by a further 1.5% per month. The minimum delayed payment penalty shall be one dollar (\$1.00).

#### Bundled Direct Purchase Delivery

Where a customer elects under this rate schedule to directly purchase its gas from a supplier other than NRG, the customer or their agent, must enter into a Bundled T-Service Receipt Contract with NRG for delivery of gas to NRG. Bundled T-Service Receipt Contract rates are described in rate schedule BT1. The gas supply charge will not be applicable to customers who elect said Bundled T transportation service.

Unless otherwise authorized by NRG, customers who are delivering gas to NRG under direct purchase arrangements must obligate to deliver said gas at a point acceptable to NRG, and must acquire and maintain firm transportation on all pipeline systems upstream of Ontario.

Effective: April 01, 2014

Implementation: All bills rendered on or after April 02, 2014

EB-2014-0053

## NATURAL RESOURCE GAS LIMITED

### RATE 3 - Special Large Volume Contract Rate

#### Rate Availability

Entire service area of the company.

#### Eligibility

A customer who enters into a contract with the company for the purchase or transportation of gas:

- a) for a minimum term of one year;
- b) that specifies a combined daily contracted demand for firm and interruptible service of at least 700 m<sup>3</sup>; and
- c) a qualifying annual volume of at least 113,000 m<sup>3</sup>.

#### Rate

1. Bills will be rendered monthly and shall be the total of:

- a) A Monthly Customer Charge:

A Monthly Customer Charge of \$150.00 for firm or interruptible customers; or  
A Monthly Customer Charge of \$175.00 for combined (firm and interruptible) customers.

Rate Rider for Shared Tax Savings - effective until September 30, 2014                      \$(8.34)

- b) A Monthly Demand Charge:

A Monthly Demand Charge of 29.0974 cents per m<sup>3</sup> for each m<sup>3</sup> of daily contracted firm demand.

- c) A Monthly Delivery Charge:

(i) A Monthly Firm Delivery Charge for all firm volumes of 3.8521 cents per m<sup>3</sup>,

(ii) A Monthly Interruptible Delivery Charge for all interruptible volumes to be negotiated between the company and the customer not to exceed 10.9612 cents per m<sup>3</sup> and not to be less than 7.9412 per m<sup>3</sup>.

- d) Gas Supply Charge and System Gas Refund Rate Rider (if applicable)                      Schedule A

- e) Overrun Gas Charges:

Overrun gas is available without penalty provided that it is authorized by the company in advance. The company will not unreasonably withhold authorization.

If, on any day, the customer should take, without the company's approval in advance, a volume of gas in excess of the maximum quantity of gas which the company is obligated to deliver to the customer on such day, or if, on any day, the customer fails to comply with any curtailment notice reducing the customer's take of gas, then,

(i) the volume of gas taken in excess of the company's maximum delivery obligation for such day, or

(ii) the volume of gas taken in the period on such day covered by such curtailment notice (as determined by the company in accordance with its usual practice) in excess of the volume of gas authorized to be taken in such period by such curtailment notice,

as the case may be, shall constitute unauthorized overrun volume.

Any unauthorized firm overrun gas taken in any month shall be paid for at the Rate 3 Firm Delivery Charge in effect at the time the overrun occurs. In addition, the Contract Demand level shall be adjusted to the actual maximum daily volume taken and the Demand Charges stated above shall apply for the whole contract year, including retroactively, if necessary, thereby requiring recomputation of bills rendered previously in the contract year.

Any unauthorized interruptible overrun gas taken in any month shall be paid for at the Rate 1 Delivery Charge in effect at the time the overrun occurs plus any Gas Supply Charge applicable.

For any unauthorized overrun gas taken, the customer shall, in addition, indemnify the company in respect of any penalties or additional costs imposed on the company by the company's suppliers, any additional gas cost incurred or any sales margins lost as a consequence of the customer taking the unauthorized overrun volume.

2. In negotiating the Monthly Interruptible Commodity Charge referred to in 1(c)(ii) above, the matters to be considered include:

- a) The volume of gas for which the customer is willing to contract;
- b) The load factor of the customer's anticipated gas consumption, the pattern of annual use, and the minimum annual quantity of gas which the customer is willing to contract to take or in any event pay for;
- c) Interruptible or curtailment provisions;
- d) Competition.

3. In each contract year, the customer shall take delivery from the company, or in any event pay for it if available and not accepted by the customer, a minimum volume of gas as specified in the contract between the parties. Overrun volumes will not contribute to the minimum volume. The rate applicable to the shortfall from this minimum shall be 3.1530 cents per m<sup>3</sup> for firm gas and 5.4412 cents per m<sup>3</sup> for interruptible gas.

4. The contract may provide that the Monthly Demand Charge specified in Rate Section 1 above shall not apply on all or part of the daily contracted firm demand used by the customer during the testing, commissioning, phasing in, decommissioning and phasing out of gas-using equipment for a period not to exceed one year (the transition period). In such event, the contract will provide for a Monthly Firm Delivery Commodity Charge to be applied on such volume during the transition of 5.7163 cents per m<sup>3</sup> and a gas supply commodity charge as set out in Schedule A, if applicable. Gas purchased under this clause will not contribute to the minimum volume.

#### **Bundled Direct Purchase Delivery**

Where a customer elects under this rate schedule to directly purchase its gas from a supplier other than NRG, the customer or their agent, must enter into a Bundled T-Service Receipt Contract with NRG for delivery of gas to NRG. Bundled T-Service Receipt Contract rates are described in rate schedule BT1. The gas supply charge will not be applicable to customers who elect said Bundled T transportation service.

Unless otherwise authorized by NRG, customers who are delivering gas to NRG under direct purchase arrangements must obligate to deliver said gas at a point acceptable to NRG, and must acquire and maintain firm transportation on all pipeline systems upstream of Ontario.

#### **Delayed Payment Penalty**

When payment is not made in full by the due date noted on the bill, which date shall not be less than 16 calendar days after the date of mailing, hand delivery or electronic transmission of the bill, the balance owing will be increased by 1.5%. Any balance remaining unpaid in subsequent months will be increased by a further 1.5% per month. The minimum delayed payment penalty shall be one dollar (\$1.00).

Effective: April 01, 2014

Implementation: All bills rendered on or after April 02, 2014

EB-2014-0053

## NATURAL RESOURCE GAS LIMITED

### RATE 4 - General Service Peaking

#### Rate Availability

The entire service area of the company.

#### Eligibility

All customers whose operations, in the judgment of Natural Resource Gas Limited, can readily accept interruption and restoration of gas service with 24 hours notice.

#### Rate

For all gas consumed from:	April 1 through December 31:	January 1 through March 31:
a) Monthly Fixed Charge	\$15.00	\$15.00
Rate Rider for Shared Tax Savings - effective until September 30, 2014	\$(0.55)	\$(0.55)
b) Delivery Charge		
First 1,000 m <sup>3</sup> per month	15.1257cents per m <sup>3</sup>	19.2963 cents per m <sup>3</sup>
All over 1,000 m <sup>3</sup> per month	10.5218 cents per m <sup>3</sup>	16.9052 cents per m <sup>3</sup>
c) Gas Supply Charge and System Gas Refund Rate Rider (if applicable)		Schedule A

#### Meter Readings

Gas consumption by each customer under this rate schedule shall be determined by monthly meter reading provided that in circumstances beyond the control of the company such as strikes or non-access to a meter, the company may estimate the consumption each month as of the scheduled date of the regular monthly meter reading and render a monthly bill to the customer thereof.

#### Delayed Payment Penalty

When payment is not made in full by the due date noted on the bill, which date shall not be less than 16 calendar days after the date of mailing, hand delivery or electronic transmission of the bill, the balance owing will be increased by 1.5%. Any balance remaining unpaid in subsequent months will be increased by a further 1.5% per month. The minimum delayed payment penalty shall be one dollar (\$1.00).

#### Bundled Direct Purchase Delivery

Where a customer elects under this rate schedule to directly purchase its gas from a supplier other than NRG, the customer or their agent, must enter into a Bundled T-Service Receipt Contract with NRG for delivery of gas to NRG. Bundled T-Service Receipt Contract rates are described in rate schedule BT1. The gas supply charge will not be applicable to customers who elect said Bundled T transportation service.

Unless otherwise authorized by NRG, customers who are delivering gas to NRG under direct purchase arrangements must obligate to deliver said gas at a point acceptable to NRG, and must acquire and maintain firm transportation on all pipeline systems upstream of Ontario.

Effective: April 01, 2014

Implementation: All bills rendered on or after April 02, 2014

EB-2014-0053



## NATURAL RESOURCE GAS LIMITED

### RATE 5 - Interruptible Peaking Contract Rate

#### Rate Availability

Entire service area of the company.

#### Eligibility

A customer who enters into a contract with the company for the purchase or transportation of gas:

- a) for a minimum term of one year;
- b) that specifies a daily contracted demand for interruptible service of at least 700 m<sup>3</sup>; and
- c) a qualifying annual volume of at least 50,000 m<sup>3</sup>.

#### Rate

1. Bills will be rendered monthly and shall be the total of:

- |    |  |           |
|----|--|-----------|
| a) | Monthly Fixed Charge   | \$150.00. |
|    | Rate Rider for Shared Tax Savings - effective until September 30, 2014 | \$(3.02)  |

b) A Monthly Delivery Charge:

A Monthly Delivery Charge for all interruptible volumes to be negotiated between the company and the customer not to exceed 8.4612 cents per m<sup>3</sup> and not to be less than 5.4612 per m<sup>3</sup>.

c) Gas Supply Charge and System Gas Refund Rate Rider (if applicable) Schedule A

d) Overrun Gas Charge:

Overrun gas is available without penalty provided that it is authorized by the company in advance. The company will not unreasonably withhold authorization.

If, on any day, the customer should take, without the company's approval in advance, a volume of gas in excess of the maximum quantity of gas which the company is obligated to deliver to the customer on such day, or if, on any day, the customer fails to comply with any curtailment notice reducing the customer's take of gas, then

- (i) the volume of gas taken in excess of the company's maximum delivery obligation for such day, or
- (ii) the volume of gas taken in the period on such day covered by such curtailment notice (as determined by the company in accordance with its usual practice) in excess of the volume of gas authorized to be taken in such period by such curtailment notice,

as the case may be, shall constitute unauthorized overrun volume.

Any unauthorized overrun gas taken in any month shall be paid for at the Rate 1 Delivery Charge in effect at the time the overrun occurs plus any applicable Gas Supply Charge.

For any unauthorized overrun gas taken, the customer shall, in addition, indemnify the company in respect of any penalties or additional costs imposed on the company by the company's suppliers, any additional gas cost incurred or any sales margins lost as a consequence of the customer taking the unauthorized overrun volume.

2. In negotiating the Monthly Interruptible Commodity Charge referred to in 1(c) above, the matters to be considered include:

- a) The volume of gas for which the customer is willing to contract;

- b) The load factor of the customer's anticipated gas consumption and the pattern of annual use and the minimum annual quantity of gas which the customer is willing to contract to take or in any event pay for;
- c) Interruptible or curtailment provisions;
- d) Competition.

3. In each contract year, the customer shall take delivery from the company, or in any event pay for it if available and not accepted by the customer, a minimum volume of gas of 50,000 m<sup>3</sup>. Overrun volumes will not contribute to the minimum volume. The rate applicable to the shortfall from this annual minimum shall be 7.0069 cents per m<sup>3</sup> for interruptible gas.

**Bundled Direct Purchase Delivery**

Where a customer elects under this rate schedule to directly purchase its gas from a supplier other than NRG, the customer or their agent, must enter into a Bundled T-Service Receipt Contract with NRG for delivery of gas to NRG. Bundled T-Service Receipt Contract rates are described in rate schedule BT1. The gas supply charge will not be applicable to customers who elect said Bundled T transportation service.

Unless otherwise authorized by NRG, customers who are delivering gas to NRG under direct purchase arrangements must obligate to deliver said gas at a point acceptable to NRG, and must acquire and maintain firm transportation on all pipeline systems upstream of Ontario.

**Delayed Payment Penalty**

When payment is not made in full by the due date noted on the bill, which date shall not be less than 16 calendar days after the date of mailing, hand delivery or electronic transmission of the bill, the balance owing will be increased by 1.5%. Any balance remaining unpaid in subsequent months will be increased by a further 1.5% per month. The minimum delayed payment penalty shall be one dollar (\$1.00).

Effective: April 01, 2014

Implementation: All bills rendered on or after April 02, 2014

EB-2014-0053

## NATURAL RESOURCE GAS LIMITED

### **RATE 6 – Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility**

#### **Rate Availability**

Rate 6 is available to the Integrated Grain Processors Co-Operative, Aylmer Ethanol Production Facility only.

#### **Eligibility**

Integrated Grain Processors Co-Operative's ("IGPC") ethanol production facility located in the Town of Aylmer

#### **Rate**

1. Bills will be rendered monthly and shall be the total of:

a) Monthly Customer Charge of \$150.00 for firm services

Rate Rider for Shared Tax Savings - effective until September 30, 2014                      \$(301.10)

b) A Monthly Demand Charge:

A Monthly Demand Charge of 18.3951 cents per m<sup>3</sup> for each m<sup>3</sup> of daily contracted firm demand.

c) A Monthly Delivery Charge:

(i) A Monthly Firm Delivery Charge for all firm volumes of 3.7976 cents per m<sup>3</sup>,

(ii) A Monthly Interruptible Delivery Charge for all interruptible volumes to be negotiated between the company and IGPC not to exceed 10.9612 cents per m<sup>3</sup> and not to be less than 7.9412 per m<sup>3</sup>.

d) Gas Supply Charge and System Gas Refund Rate Rider (if applicable)                      Schedule A

e) Overrun Gas Charges:

Overrun gas is available without penalty provided that it is authorized by the company in advance. The company will not unreasonably withhold authorization.

If, on any day, IGPC should take, without the company's approval in advance, a volume of gas in excess of the maximum quantity of gas which the company is obligated to deliver to IGPC on such day, or if, on any day, IGPC fails to comply with any curtailment notice reducing IGPC's take of gas, then,

(i) the volume of gas taken in excess of the company's maximum delivery obligation for such day, or

(ii) the volume of gas taken in the period on such day covered by such curtailment notice (as determined by the company in accordance with its usual practice) in excess of the volume of gas authorized to be taken in such period by such curtailment notice,

as the case may be, shall constitute unauthorized overrun volume.

Any unauthorized firm overrun gas taken in any month shall be paid for at the Rate 6 Firm Delivery Charge in effect at the time the overrun occurs. In addition, the Contract Demand level shall be adjusted to the actual maximum daily volume taken and the Demand Charges stated above shall apply for the whole contract year, including retroactively, if necessary, thereby requiring recomputation of bills rendered previously in the contract year.

Any unauthorized interruptible overrun gas taken in any month shall be paid for at the Rate 1 Delivery Charge in effect at the time the overrun occurs plus any Gas Supply Charge applicable.

For any unauthorized overrun gas taken, IGPC shall, in addition, indemnify the company in respect of any penalties or additional costs imposed on the company by the company's suppliers, any additional gas cost incurred or any sales margins lost as a consequence of the customer taking the unauthorized overrun volume.

2. In negotiating the Monthly Interruptible Commodity Charge referred to in 1(c)(ii) above, the matters to be considered include:

- a) The volume of gas for which IGPC is willing to contract;
- b) The load factor of IGPC's anticipated gas consumption, the pattern of annual use, and the minimum annual quantity of gas which IGPC is willing to contract to take or in any event pay for;
- c) Interruptible or curtailment provisions;
- d) Competition.

3. In each contract year, IGPC shall take delivery from the company, or in any event pay for it if available and not accepted by the IGPC, a minimum volume of gas as specified in the contract between the parties. Overrun volumes will not contribute to the minimum volume. The rate applicable to the shortfall from this minimum shall be 3.1530 cents per m<sup>3</sup> for firm gas and 5.4412 cents per m<sup>3</sup> for interruptible gas.

4. The contract may provide that the Monthly Demand Charge specified in Rate Section 1 above shall not apply on all or part of the daily contracted firm demand used by the IGPC during the testing, commissioning, phasing in, decommissioning and phasing out of gas-using equipment for a period not to exceed one year (the transition period). In such event, the contract will provide for a Monthly Firm Delivery Commodity Charge to be applied on such volume during the transition of 5.7163 cents per m<sup>3</sup> and a gas supply commodity charge as set out in Schedule A, if applicable. Gas purchased under this clause will not contribute to the minimum volume.

**Bundled Direct Purchase Delivery**

Where IGPC elects under this rate schedule to directly purchase its gas from a supplier other than NRG, IGPC or its agent, must enter into a Bundled T-Service Receipt Contract with NRG for delivery of gas to NRG. Bundled T-Service Receipt Contract rates are described in rate schedule BT1. The gas supply charge will not be applicable to IGPC if it elects said Bundled T transportation service.

Unless otherwise authorized by NRG, IGPC, when delivering gas to NRG under direct purchase arrangements, must obligate to deliver said gas at a point acceptable to NRG, and must acquire and maintain firm transportation on all pipeline systems upstream of Ontario.

**Delayed Payment Penalty**

When payment is not made in full by the due date noted on the bill, which date shall not be less than 16 calendar days after the date of mailing, hand delivery or electronic transmission of the bill, the balance owing will be increased by 1.5%. Any balance remaining unpaid in subsequent months will be increased by a further 1.5% per month. The minimum delayed payment penalty shall be one dollar (\$1.00).

Effective: April 01, 2014

Implementation: All bills rendered on or after April 02, 2014

EB-2014-0053

**NATURAL RESOURCE GAS LIMITED**

**SCHEDULE A – Gas Supply Charges**

**Rate Availability**

Entire service area of the company.

**Eligibility**

All customers served under Rates 1, 2, 3, 4, 5 and 6.

**Rate**

The Gas Supply Charge applicable to all sales customers shall be made up of the following charges:

PGCVA Reference Price	(EB-2014-0053)	31.5237 cents per m <sup>3</sup>
GPRA Recovery Rate	(EB-2014-0053)	0.9556 cents per m <sup>3</sup>
System Gas Fee	(EB-2010-0018)	<u>0.0363</u> cents per m <sup>3</sup>
Total Gas Supply Charge		<u>32.5156</u> cents per m <sup>3</sup>

Note:

PGCVA means Purchased Gas Commodity Variance Account

GPRA means Gas Purchase Rebalancing Account

Effective: April 01, 2014

Implementation: All bills rendered on or after April 02, 2014

EB-2014-0053

**NATURAL RESOURCE GAS LIMITED**

**RATE BT1 – Bundled Direct Purchase Contract Rate**

**Availability**

Rate BT1 is available to all customers or their agent, who enter into a Receipt Contract for delivery of gas to NRG. The availability of this option is subject to NRG obtaining a satisfactory agreement or arrangement with Union Gas and NRG's gas supplier for direct purchase volume and DCQ offsets.

**Eligibility**

All customers electing to purchase gas directly from a supplier other than NRG must enter into a Bundled T-Service Receipt Contract with NRG either directly or through their agent, for delivery of gas to NRG at a mutually acceptable delivery point.

**Rate**

For gas delivered to NRG at any point other than the Ontario Point of Delivery, NRG will charge a customer or their agent, all approved tolls and charges incurred by NRG to transport the gas to the Ontario Point of Delivery.

Note:

Ontario Point of Delivery means Dawn or Parkway on the Union Gas System as agreed to by NRG and NRG's customer or their agent.

Effective: April 01, 2014

Implementation: All bills rendered on or after April 02, 2014

EB-2014-0053

**NATURAL RESOURCE GAS LIMITED**

**Transmission Service**

**Availability**

Transmission Service charges shall be applied to Natural Resource Gas Corp.

**Eligibility**

Only Natural Resource Gas Corp. shall be charged the Transmission Service Rate. Fees and Charges will be applied only in those months that NRG Corp. delivers gas to a delivery point on NRG's system.

**Rate**

Administrative Charge	\$250/month
Transportation Rate	\$ 0.95/mcf

Effective: April 01, 2014

Implementation: All bills rendered on or after April 02, 2014

EB-2014-0053

**APPENDIX "B" TO  
DECISION AND INTERIM ORDER  
BOARD FILE No. EB-2014-0053  
DATED APRIL 2, 2014**



**NATURAL RESOURCE GAS LIMITED**

**Accounting Entries for the Purchased Gas Commodity Variance Account**

Note: Account numbers are in accordance with the Uniform System of Accounts for Gas Utilities, Class A, prescribed under the Ontario Energy Board Act.

To record monthly as a debit (credit) in Deferral Account No. 179-27 (PGCVA) the decrease (increase) to reflect the projected changes in gas costs and prospective recovery of the balances of the gas supply deferral accounts approved by the Board for rate making purposes.

Debit/Credit Account No. 179-27 Purchased Gas Commodity Variance Account (PGCVA)

Credit/Debit Account No. 623 Cost of Gas

To record as a debit (credit) in Deferral Account No. 179-28, interest on the balance in Deferral Account

Debit/Credit Account No. 179-28 Purchased Gas Commodity Variance Account (PGCVA)

Credit/Debit Account No. 323 Other Interest Expense

Simple interest will be computed monthly on the opening balance in the said account in accordance with the methodology approved by the Board in EB-2006-0117.

**APPENDIX "C" TO  
DECISION AND INTERIM ORDER  
BOARD FILE No. EB-2014-0053  
DATED APRIL 2, 2014**

## **IMPORTANT INFORMATION ABOUT YOUR GAS BILL**

On all bills rendered by NRG on or after April 1, 2014, the price we charge for the gas commodity and transportation portion of your bill will be increasing by \$0.139780 per cubic meter to \$0.325156 per cubic meter. The Ontario Energy Board (OEB) has approved this change to reflect the prices that NRG expects that it will be paying to its gas suppliers through to the end of March, 2015. On your gas bill this cost is on the line entitled "Gas Commodity".

As a regulated utility, NRG is permitted to recover what it pays for the purchase of gas plus any costs reasonably associated with this purchase but with no mark up or 'profit'. The price the utility charges you is based on the forecasted gas and transportation costs to NRG, which are periodically reviewed by the OEB and reconciled with actual costs. The gas commodity portion gets adjusted regularly throughout the year as the price of the gas commodity changes.

How will this price change impact you? That will depend on the amount of gas that you use. For a typical residential customer who consumes approximately 2,009 cubic meters of gas annually, this price change will cause your annual heating costs to increase by approximately \$281 per year. For customers who have arranged to have their gas supplied by a gas marketer/broker, the price may or may not change depending on the terms of the contract the customer has with the gas marketer/broker.

If you have any questions about this rate change, please do not hesitate to contact us at 519-773-5321. We thank you for continuing to make natural gas your fuel of choice.