



43 Stewart Road
Collingwood, Ontario
Canada
epcor.com

March 12, 2021

Sent by EMAIL, RESS e-filing

Ms. Christine E. Long
Registrar
Ontario Energy Board
27-2300 Yonge Street
Toronto, ON M4P 1E4

Dear Ms. Long:

**Re: EB-2021-0100: Quarterly Rate Adjustment Mechanism (“QRAM”) Application
EPCOR Natural Gas LP (“ENGLP”) South Bruce for rates effective April 1, 2021**

Please find enclosed a revised submission for ENGLP South Bruce’s QRAM Application to the Ontario Energy Board for orders effective April 1, 2021.

On March 11, ENGLP received the Decision and Order for our Federal Carbon Pricing Plan Application (*EB-2020-0076 & 2020-0231*) which stated:

ENGLP shall file draft complete tariff sheets reflecting the OEB’s determination in this proceeding as part of its April 1, 2021 Quarterly Revenue Adjustment Mechanism (QRAM) application.

As a result, the draft rate schedules have been revised to reflect the newly approved Federal Carbon Charge rate.

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

Sincerely,

A handwritten signature in blue ink, appearing to read "T. Hesselink", written over a light blue horizontal line.

Tim Hesselink
Senior Manager, Regulatory Affairs
EPCOR Natural Gas Limited Partnership
(705) 445-1800 ext. 2247
THesselink@epcor.com

ONTARIO ENERGY BOARD

IN THE MATTER OF the *Ontario Energy Board Act, 1998*, S.O. 1998, c.15 (Schedule B), as amended (the “Act”);

AND IN THE MATTER OF an Application by EPCOR Natural Gas Limited Partnership (“ENGLP”) pursuant to Section 36(1) of the Act, for an order or orders approving or fixing just and reasonable rates and other charges for the sale, distribution, transmission and storage of gas as of April 1, 2021.

AND IN THE MATTER OF the Quarterly Rate Adjustment Mechanism (“QRAM”).

APPLICATION

1. As part of the EB-2020-0295 Decision and Rate Order dated December 18, 2020 (the “Rate Order”), the Ontario Energy Board (“Board”) approved a Purchased Gas Commodity Variance Account (“PGCVA”), a Gas Purchase Rebalancing Account (“GPRA”) and a gas supply charge of \$0.132970 cents per m³, effective January 1, 2021, for ENGLP’s Southern Bruce operations.
2. Pursuant to Section 36(1) of the Act, and the QRAM approved by the Board, ENGLP hereby applies to the Board for further orders effective April 1, 2021, as follows:
 - a) an Order setting the reference price of \$0.142108 per m³, for amounts to be recorded in the PGCVA;
 - b) an Order changing the rates and other charges from those authorized the Board’s Decision and Rate Order dated December 18, 2020 in proceeding EB-2020-0295, to reflect a projected \$0.002801 per m³ change in the gas supply charge from the Board approved level of \$0.132970 per m³ to a projected cost of \$0.135771 per m³. This change is the sum of the change in the PGCVA reference price, and the change required to prospectively clear the balance of the GPRA; and
 - (c) such further Order or Orders as ENGLP may request and the Board may deem appropriate or necessary.

Regulatory Framework

3. This application is supported by written evidence that has been pre-filed with the Board and intervenors of record in proceedings EB-2018-0264 and EB-2019-0264.
4. Pursuant to the criteria established in the Board’s EB-2008-0106 Decision, below is the Board’s direction with respect to the timeline for processing the application

- Any responsive comments from interested parties are filed with the Board, and served on ENGLP and other interest parties, on or before 4:45 p.m. five calendar days following the filing of the QRAM application.
 - Any reply comments from ENGLP are filed with the Board, and served on all interested parties, on or before 4:45 p.m. three calendar days following receipt of comments.
5. ENGLP respectfully requests the Board issue its Decision and Order by March 30, 2021 for implementation effective April 1, 2021.
6. The following procedures are prescribed for cost claims relating to QRAM applications, as directed by the Board:
- Parties that meet the eligibility criteria contained in the Board's Practice Direction on Cost Awards may submit costs with supporting rationale as to how their participation contributed to the Board's ability to decide on this matter.
 - Any party eligible for an award of costs must file a claim with the Board and ENGLP no later than ten days from the date of the Board's decision and order. Should ENGLP have any comments concerning any of the claims, these concerns shall be forwarded to the Board and to the claimant within seven days of receiving the claims. Any response to ENGLP's comments must be filed with the Board and ENGLP within seven days of receiving the comments.

Address for Service

7. ENGLP requests that all documents in relation to the Application and its supporting evidence, including responsive comments of any interested party, be served on ENGLP and its counsel as follows:

Kenneth Poon
Manager, Energy Supply & Procurement
EPCOR Ontario Utilities Inc.,
Suite 710, 55 University Avenue
Toronto, Ontario M5J 2H7

Tel: 647-730-0018
Email: KPoone@epcor.com

Tim Hesselink
Senior Manager, Regulatory Commercial Services
EPCOR Natural Gas Limited Partnership
43 Stewart Road
Collingwood, ON L9Y 4M7

Tel: 705-445-1800 ext. 2247
Email: THesselink@epcor.com

Daniela O'Callaghan
Legal Counsel
EPCOR Utilities Inc.
2000-10423 101 St. NW
Edmonton, AB T5H 0E8

Tel: 780-412-4081
Email: DOcallaghan@epcor.com

DATED this 12th day of March, 2021.

EPCOR Natural Gas Limited Partnership



Tim Hesselink
Senior Manager, Regulatory Commercial Services

1 **SCHEDULE 1- Management Summary**

2
3 **EPCOR NATURAL GAS LIMITED PARTNERSHIP - INTRODUCTION**

4
5 As part of the EB-2018-0264 (Rate Order dated January 9, 2020) the Ontario Energy Board
6 (“Board”) approved a Purchased Gas Commodity Variance Account (“PGCVA”) effective
7 January 1, 2020 for EPCOR Natural Gas Limited Partnership Southern Bruce (“ENGLP”). In EB-
8 2020-0295 (Decision and Rate Order dated December 18, 2020), the Board approved an increased
9 by \$0.000780 per m³ from the previous OEB approved level of \$0.137355 per m³ to \$0.138135
10 per m³ effective January 1, 2021.

11
12 In EB-2018-0264 (Rate Order dated January 9, 2020), the Board approved a Gas Purchase
13 Rebalancing Account (“GPRA”) to record the increase (decrease) in the value of the gas inventory
14 available for sale to sales service customers due to changes in ENGLP’s cost of gas supply. In EB-
15 2020-0295 (Decision and Rate Order dated December 18, 2020), the Board approved the GPRA
16 to be cleared, resulting in an increase in the gas supply charge of \$0.003109 per m³ to \$0.132970
17 per m³ effective January 1, 2021.

18
19 ENGLP is proposing to set the gas supply charge, the GPRA rate and the PGCVA reference price
20 effective April 1, 2021 to reflect an updated forecast of gas costs, the projected balance in the
21 PGCVA and the projected balance in the GPRA.

22
23

PURCHASED GAS COMMODITY VARIANCE ACCOUNT

Updated Forecasts

The current forecast is based on natural gas prices over the relevant period. These gas prices reflect current contracts and market conditions, including alternative energy prices, demand for natural gas, the weather outlook and the impact of current storage levels. The forecasts reflect the actual and planned procurement activities. The forecasted demand profile of the franchise area for this application deviates from the most recent Southern Bruce Gas Supply Plan EB-2020-0106, filed June 15, 2020 (“Gas Supply Plan”), and is based on the observed rate of customer additions and connections over the last number of months. A more fulsome demand reforecast of the Southern Bruce franchise area will be presented in the upcoming Gas Supply Plan Annual Update.

The PGCVA balance has been calculated using the most recent information available, including actual volumes and costs through January 2021. The remaining months in the thirteenth-month period ending March 2022 are calculated using estimated prices and volumes based on the best information available at the time of filing.

Forecast prices have been used for the period of March 2021 to March 2022, except where actual contracted prices are available.

Gas Supply Portfolio

The gas supply portfolio reflects the current and forecasted mix of delivery points utilized by ENGLP for system gas purchases. The composition of the gas supply portfolio volumes from April 2020 to March 2021 can be referenced on Schedule 3. This schedule shows the monthly volume of gas purchased, or forecast to be purchased from various delivery points and different pricing structures (including fixed, index, spot). Similarly, the composition of the gas supply portfolio volumes from April 2021 to March 2022 is shown on the top of Schedule 6.

1 In particular, the gas supply portfolio reflected in this QRAM application reflects an updated
2 Supply/Demand forecast based on observed customer connections. The structure of the purchases
3 are as highlighted, where:

- 4
- 5 • A percentage of average forecasted consumption for the period from December 1 to March
6 31 of the following year will be purchased as a fixed price gas landed at Dawn.
- 7
- 8 • A percentage of average forecasted consumption for the period from April 1 to September
9 30 will be purchased at an AECO index plus fixed basis.
- 10
- 11 • For forecasted demand not met by baseload purchase or firm storage withdrawal rights,
12 month to month Dawn index purchases will be made to meet expected demand.
- 13
- 14 • Day-to-day spot purchases and sales at Dawn will be made if storage injection or
15 withdrawal adjustments are not appropriate or cannot meet higher or lower than forecasted
16 demand and to minimize risk of triggering fees from the M17 Limited Balancing
17 Agreement (“LBA”).
- 18

19 The forecast values used in this QRAM deviates from the previously submitted 2021 Q1 QRAM
20 – adjustments has been made to the forecast to include additional information not available at the
21 time of filing. Due to a delay in construction, no system gas customers were connected to the
22 distribution system until November, with the exception of one. Actual consumption from August
23 2020 to January 2021 has been reported for system gas customers during this period, with
24 consumption from February 2021 onwards consisting of forecasted system gas consumption based
25 on observed pace of gas-consuming customer additions to the system.

26
27 Gas Costs

28

29 ENGLP’s actual and forecast gas costs from April 2020 to March 2021 are shown in Schedule 4
30 in \$/GJ by source of supply. These prices are also shown in the middle section of Schedule 3 in

1 \$/m³. The bottom section of Schedule 3 shows the composition of the total system gas costs. The
2 conversion factor used is based on the heat values used by Enbridge in their administration of the
3 M17 service contracted by ENGLP to transport natural gas from Dawn to the Southern Bruce
4 franchise through the Dornoch Interconnect. These conversion factors are shown in Schedule 4.
5 All prices and costs shown are actual prices paid from May 2020 to February 2021. Prices for the
6 remaining months in this period are based on estimates to be paid in those months. The costs
7 shown for the remaining months are based on both the estimated prices to be paid and the estimated
8 volumes to be purchased.

9
10 Forecast gas prices for each of the sources of supply from March 2021 to March 2022 are described
11 below.

12
13 Actual Cost

14
15 No transactions were made in December 2020 and January 2021.

16
17 *Dawn Spot Price Sales Transactions:* ENGLP entered into seven Dawn Spot Price Sales
18 Transactions in February 2021. These transactions were made to sell off a portion of gas held in
19 storage at high spot prices, and an equivalent volume of gas (after accounting for fuel loss) were
20 purchased for redelivery back into storage for May and June 2021 at lower fixed prices as monthly
21 strip transactions at fixed daily volumes. The spread in the high sales value and the lower
22 repurchase value are all tracked as system gas commodity supply and are used as a way to mitigate
23 higher market prices forecasted in April 2021 to March 2022. Deliverability from storage was
24 ensured as forecasted storage level at March 31, 2021 (last date with firm withdrawal rights) was
25 expected to be over 50% after accounting for the revised consumption forecast.

26
27 *Dawn Spot Price Purchase Transactions* ENGLP has not entered into any Dawn Spot Price
28 Purchase Transactions as of February, 2021.

29

1 *Dawn Index Price Transactions:* ENGLP has not entered into any Dawn Index Price Transactions
2 as of February, 2021.

3
4 *AECO Index Price Transactions:* ENGLP has not entered into any AECO Index Price Transactions
5 as of February, 2021.

6
7
8 Forecast Pricing

9
10 As noted earlier, ENGLP purchases gas from the market at Dawn. The structure of the purchases
11 are as highlighted in the Gas Supply Plan, where:

- 12
- 13 • A percentage of average forecasted consumption for the period between December 1 and
14 March 31 of the following year will be purchased as a fixed price gas landed at Dawn.
 - 15
 - 16 • A percentage of average forecasted consumption for the period between April 1 and
17 September 30 will be purchased at an AECO index plus fixed basis.
 - 18
 - 19 • For forecasted demand not met by baseload purchase or firm storage withdrawal rights,
20 month to month Dawn index purchases will be made to meet expected demand.
 - 21
 - 22 • Day-to-day spot purchases and sales at Dawn will be made if storage injection or
23 withdrawal adjustments are not appropriate or cannot meet higher or lower than forecasted
24 demand and to minimize risk of triggering fees from the M17 LBA.
 - 25

26 The price forecast for this gas reflects the 21 trading day average of the two hubs relevant 21 to
27 the Gas Supply Plan – Dawn and AECO. Forecast prices for all 12 forward months are taken as
28 the arithmetic average of Daily Closing Forward Price for 21 days of each forward month. Noon
29 day average foreign exchange rate of each trading day is used to convert Dawn settlement prices
30 in USD to CAD. Dawn settlement prices were also converted from mmBtu to GJ. These monthly

1 prices are applied to the forecast volume of gas purchases in the Gas Supply Plan. Forecasted price
2 for the fixed priced Dawn purchase for December 2021 to March 2022 is calculated as the 21
3 trading day average for those future delivery periods at Dawn. Forecasted price for the AECO
4 index purchase from April 2021 to September 2021 is calculated as the 21 trading day average for
5 those future delivery periods at AECO, plus a fixed basis calculated as the average of the monthly
6 spread between the average Dawn and AECO prices for those months.

7
8 Other Forecast Assumptions

9
10 The heat value used to convert GJ to m³ is 39.28 GJ/10³ m³ for gas delivered from Enbridge. This
11 is consistent with the figure used by Enbridge for gas nominated into the M17 and for managing
12 the M17 LBA, which tracks total consumption for the Southern Bruce franchise on a per GJ basis.
13 ENGLP uses this conversion factor to calculate the cost in \$/GJ and for the pricing of system gas
14 volumes. This is an annual average heat rate that will be adjusted annually on April 1st.

15
16 PGCVA Balance

17
18 The projected March, 2021 balance in the PGCVA is a credit of \$89,093.91 including a credit of
19 \$263.12 in accumulated interest, based on the Board's prescribed interest rate. This estimate is
20 based on actual and forecasted purchases starting May, 2020. As residential customers did not
21 connect to the system until November, the PGCVA debit amounts' impact for a typical residential
22 customer has not been reviewed.

23
24 Proposed PGCVA Rate Changes

25 ENGLP proposes to adjust the reference price effective April 1, 2021 based on the projected
26 accumulated balance in the PGCVA as of the end of March, 2021 and the forecasted cost of gas
27 over the twelve-month period. The reference price is set such that the projected PGCVA balance
28 at the end of March 2022 is close to zero.

29

1 ENGLP's proposal will clear the PGCVA balance on a prospective basis, eliminating the need for
2 retroactive adjustments. This is consistent with ENGLP Aylmer's past proposals in QRAM
3 applications, which have been accepted by the Board.

4
5 ENGLP proposes to increase the reference price by \$0.003973 per m³ effective April 1, 2021,
6 (from \$0.138135 per m³ to \$0.142108 per m³.) The derivation of this rate is shown in Schedule 5.
7 This is the reference price required to bring the PGCVA balance close to zero on a twelve-month
8 forecast basis. This change will also be reflected in the gas commodity charge.

9
10 **GAS PURCHASE REBALANCING ACCOUNT**

11
12 The impact on the GPRA of the proposed April 1, 2021 PGCVA reference price change from
13 \$0.138135 per m³ to \$0.142108 per m³ is a credit of \$6,185.42, as shown on Schedule 8. This
14 figure is shown in column (K) of Schedule 8 on the March 2021 line. It is calculated as the change
15 in the PGCVA reference price between March, 2021 and April, 2021, multiplied by the cumulative
16 inventory balance at the end of March, 2021. This cumulative inventory balance is the sum of the
17 forecasted monthly inventory balances for March, 2021 and forecasts for the subsequent months.
18 These forecasts will be replaced with actual balances for these months in subsequent QRAM
19 applications as this information becomes available. As well, the monthly inventory balances are
20 based on a deemed level of unaccounted for gas ("UFG") of the total throughput volume, as shown
21 in column (F) of Schedule 8. The 0.0% is the Board approved level of UFG from EB-2018-0264.

22
23 ENGLP proposes to adjust the gas commodity charge effective April 1, 2021 based on the
24 projected accumulated balance in the GPRA. The adjustment to the gas commodity charge will
25 be set such that the projected GPRA balance at the end of March, 2022 will be close to zero. The
26 rate required to achieve this is shown in column (L) on Schedule 8. Column (Q) shows the
27 reduction of the inventory revaluation balance based on this rate of -\$0.006337 per m³ over the
28 April, 2021 through March, 2022 period.

29

1 ENGLP's proposal will clear the GPRA balance on a prospective basis, eliminating the need for
2 retroactive adjustments. This is consistent with ENGLP Aylmer's proposal for the continued
3 prospective clearance of the PGCVA. This change will also be reflected in the gas commodity
4 charge.

6 **GAS COMMODITY CHARGE**

7
8 The change in the gas commodity charge proposed for April 1, 2021 is summarized below. The
9 change in the gas commodity charge reflects both the change in the PGCVA reference price and
10 the change in the recovery of the inventory revaluation amount in the GPRA. It does not reflect
11 the approved change in the system gas supply cost. The change in the gas commodity charge is
12 as follows:

	EB-2020-0295 1-Jan-21	Proposed 1-Apr-21	Variance
PGCVA Reference Price	\$ 0.138135	\$ 0.142108	\$ 0.003973
<u>GPRA Recovery</u>	<u>\$ (0.005165)</u>	<u>\$ (0.006337)</u>	<u>\$ (0.001172)</u>
Gas Commodity Charge	\$ 0.132970	\$ 0.135771	\$ 0.002801

16 **SUMMARY**

17
18 In summary, ENGLP proposes to change the reference price for amounts to be recorded in the
19 Purchased Gas Commodity Variance Account from \$0.138135 by \$0.003973 to \$0.142108 per m³
20 effective April 1, 2021. Appendix B contains the accounting entries related to the PGCVA.

21
22 ENGLP also proposes to change the gas supply charge from \$0.132970 to \$0.135771 per m³
23 effective April 1, 2021. This change reflects the change in the PGCVA reference price, as
24 described above, the change related to the recovery of the GPRA balance, also as described above.
25 These changes apply to all system gas customers served under Rates 1, 6, and 11. Customers served

1 under Rate 16 are not impacted by changes in Gas Commodity Charge, as they procure their own
2 supply and are not served by system gas supply. The proposed rate schedules are attached as
3 Appendix A, which reflect the changes effective April 1, 2021 related to this QRAM application.
4 When comparing Appendix A with Decision and Order EB-2020-0295, only the ‘Gas Supply
5 Charge’ and ‘Federal Carbon Charge’ have been updated for relevant rate classes. The Federal
6 Carbon Charge has been updated as per instructions in Decision and Order EB-2020-0076/EB-
7 2020-0231, received March 11, 2021 which stated (on page 5):

8
9 *ENGLP shall file draft complete tariff sheets reflecting the OEB’s determination in this*
10 *proceeding as part of its April 1, 2021 Quarterly Revenue Adjustment Mechanism*
11 *(QRAM) application.*

12
13 Schedule 9 provides a bill comparison showing the impact of the changes in the proposed gas
14 commodity charge on a year over year basis for the appropriate quarter as well as the annual bill
15 impact of the most recent quarterly change for an average residential customer. The annual bill
16 impact related to the change in the commodity charges on a customer consuming approximately
17 2,149.0 m³ is an increase of \$6.02. This average use figure of 2,149.0 m³ is consistent with the bill
18 impacts presented in ENGLP’s 2020 Incentive Rate-setting Mechanism application (EB-2019-
19 0264) and reflects the Board’s expectation that QRAM applications would provide bill impacts
20 based on this level for a typical residential customer.

21
22 Customer rate impacts have been calculated using the Decision and Rate Order prepared for the
23 South Bruce IRM filing for rates effective January 1, 2021 (EB-2020-0233).

24
25 ENGLP is planning on sending a notice to customers to notify of the rate changes to be included
26 with bills issued during April 2021.

EPCOR NATURAL GAS LIMITED PARTNERSHIP

PURCHASED GAS COMMODITY VARIANCE ACCOUNT - PROJECTED BALANCE

HISTORICAL TWELVE MONTH PERIOD - APRIL, 2020 TO MARCH, 2021

<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) (1)</u>	<u>Monthly Interest Rate</u>
Actual	April	0	0	<u>0.000000</u>	<u>0.115114</u>	<u>0.115114</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.0	2.18%
Actual	May	26,085	303,870	<u>0.085844</u>	<u>0.115114</u>	<u>0.029270</u>	8,894.26	8,894.26	0.00	0.00	8,894.26	8,894.26	0.0	2.18%
Actual	June	51,075	572,811	<u>0.089166</u>	<u>0.115114</u>	<u>0.025948</u>	14,863.29	23,757.55	16.16	16.16	14,879.45	23,773.71	0.0	2.18%
Actual	July	52,778	591,904	<u>0.089166</u>	<u>0.115114</u>	<u>0.025948</u>	15,358.73	39,116.28	11.28	27.44	15,370.01	39,143.72	0.0	0.57%
Actual	August	63,635	682,281	<u>0.093268</u>	<u>0.115114</u>	<u>0.021846</u>	14,905.11	54,021.39	18.58	46.02	14,923.69	54,067.41	0.0	0.57%
Actual	September	35,258	376,375	<u>0.093679</u>	<u>0.115114</u>	<u>0.021435</u>	8,067.59	62,088.98	25.66	71.68	8,093.25	62,160.66	0.0	0.57%
Actual	October	0	0	<u>0.000000</u>	<u>0.137355</u>	<u>0.137355</u>	0.00	62,088.98	29.49	101.17	29.49	62,190.15	0.0	0.57%
Actual	November	7,142	61,100	<u>0.116887</u>	<u>0.137355</u>	<u>0.020468</u>	1,250.59	63,339.57	29.49	130.66	1,280.08	63,470.23	212.9	0.57%
Actual	December	0	0	<u>0.000000</u>	<u>0.137355</u>	<u>0.137355</u>	0.00	63,339.57	30.09	160.75	30.09	63,500.32	278.0	0.57%
Actual	January	0	0	<u>0.000000</u>	<u>0.138135</u>	<u>0.138135</u>	0.00	63,339.57	30.09	190.84	30.09	63,530.41	316.3	0.57%
Actual	February	-80,552	-398,600	<u>0.202087</u>	<u>0.138135</u>	<u>(0.063952)</u>	25,491.22	88,830.79	30.09	220.93	25,521.31	89,051.72	317.4	0.57%
<u>Forecast</u>	<u>March</u>	<u>0</u>	<u>0</u>	<u>0.000000</u>	<u>0.138135</u>	<u>0.138135</u>	<u>0.00</u>	<u>88,830.79</u>	<u>42.19</u>	<u>263.12</u>	<u>42.19</u>	<u>89,093.91</u>	<u>268.8</u>	<u>0.57%</u>
	Total	155,421	2,189,740	0.070977			88,830.79	88,830.79	263.12	263.12	89,093.91	89,093.91	1,393.4	

PGCVA Balance per M*3 Purchased (\$/M*3) \$0.040687
 Forecast Average Residential Consumption per Customer 2,149.0 M*3
 Estimated Impact on Average Residential Customer \$87.44 Customer Rebate

(1) No residential consumption until November 2020

EPCOR NATURAL GAS LIMITED PARTNERSHIP

COMPOSITION AND COST OF GAS BY SUPPLY SOURCE

HISTORICAL TWELVE MONTH PERIOD - APRIL, 2020 TO MARCH, 2021

	<u>Apr-20</u>	<u>May-20</u>	<u>Jun-20</u>	<u>Jul-20</u>	<u>Aug-20</u>	<u>Sep-20</u>	<u>Oct-20</u>	<u>Nov-20</u>	<u>Dec-20</u>	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Total</u>
<u>Volumes (m3)</u>													
Dawn Day Ahead Index	0	0	0	0	0	0	0	61,100	0	0	0	0	61,100
AECO 5A	0	0	0	0	0	0	0	0	0	0	0	0	0
Dawn Fixed Price	0	0	572,811	591,904	394,603	376,375	0	0	0	0	0	0	1,935,692
Spot Purchase	0	303,870	0	0	287,678	0	0	0	0	0	0	0	591,548
Spot Sale	0	0	0	0	0	0	0	0	0	0	-398,600	0	(398,600)
Total	0	303,870	572,811	591,904	682,281	376,375	0	61,100	0	0	0	0	2,189,740
<u>Price (\$/m3)</u>													
Dawn Day Ahead Index	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.116887	0.000000	0.000000	0.000000	0.000000	0.000000
AECO 5A	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Dawn Fixed Price	0.000000	0.000000	0.089166	0.089166	0.093679	0.093679	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Spot Purchase	0.000000	0.085844	0.000000	0.000000	0.092704	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Spot Sale	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.202087	0.000000	0.000000
<u>Total Gas Cost (\$)</u>													
Dawn Day Ahead Index	0	0	0	0	0	0	0	7,142	0	0	0	0	7,142
AECO 5A	0	0	0	0	0	0	0	0	0	0	0	0	0
Dawn Fixed Price	0	0	51,075	52,778	36,966	35,258	0	0	0	0	0	0	176,077
Spot Purchase	0	26,085	0	0	26,669	0	0	0	0	0	0	0	52,754
Spot Sale	0	0	0	0	0	0	0	0	0	0	-80,552	0	(80,552)
Total	0	26,085	51,075	52,778	63,635	35,258	0	7,142	0	0	(80,552)	0	155,421

EPCOR NATURAL GAS LIMITED PARTNERSHIP

PURCHASED GAS COMMODITY VARIANCE ACCOUNT

PROJECTED TWELVE MONTH FORWARD PERIOD - APRIL, 2021 TO MARCH, 2022

(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	-	-	0.000000	0.142108	0.142108	0.00	88,830.79	42.19	305.31	42.19	89,136.10	195.5	0.57%
May	73,745	527,979	0.139674	0.142108	0.002434	1,285.21	90,116.00	42.19	347.50	1,327.40	90,463.50	125.6	0.57%
June	67,983	491,089	0.138433	0.142108	0.003675	1,804.86	91,920.86	42.81	390.31	1,847.67	92,311.17	77.0	0.57%
July	40,756	286,482	0.142263	0.142108	(0.000155)	(44.34)	91,876.52	43.66	433.97	(0.68)	92,310.49	61.7	0.57%
August	50,264	354,354	0.141847	0.142108	0.000261	92.56	91,969.08	43.64	477.61	136.20	92,446.69	63.0	0.57%
September	58,480	407,841	0.143390	0.142108	(0.001282)	(522.77)	91,446.31	43.69	521.30	(479.08)	91,967.61	86.9	0.57%
October	100,003	703,971	0.142056	0.142108	0.000052	36.76	91,483.07	43.44	564.74	80.20	92,047.81	145.9	0.57%
November	149,697	994,399	0.150541	0.142108	(0.008433)	(8,385.56)	83,097.51	43.45	608.19	(8,342.11)	83,705.70	212.9	0.57%
December	127,110	785,260	0.161870	0.142108	(0.019762)	(15,518.14)	67,579.37	39.47	647.66	(15,478.67)	68,227.03	278.0	0.57%
January	157,721	969,934	0.162610	0.142108	(0.020502)	(19,885.38)	47,693.99	32.10	679.76	(19,853.28)	48,373.75	316.3	0.57%
February	208,935	1,284,522	0.162656	0.142108	(0.020548)	(26,394.08)	21,299.91	22.65	702.41	(26,371.43)	22,002.32	317.4	0.57%
March	<u>194,279</u>	<u>1,212,220</u>	<u>0.160267</u>	<u>0.142108</u>	<u>(0.018159)</u>	<u>(22,012.44)</u>	<u>(712.53)</u>	<u>10.12</u>	<u>712.53</u>	<u>(22,002.32)</u>	<u>(0.00)</u>	<u>268.8</u>	0.57%
Total	1,228,974	8,018,051	0.153276			(89,543.32)	(712.53)	449.41	712.53	(89,093.91)	(0.00)	2,149.0	

PGCVA Balance per M*3 Purchased (\$/M*3) (\$0.000000)
Forecast Average Residential Consumption per Customer 2,149.0 M*3
Estimated Impact on Average Residential Customer \$0.00 Customer Charge

(1) Includes March, 2021 year-to-date balance of \$88,830.79 (See Schedule 2)
(2) Includes March, 2021 year-to-date balance of \$263.12 (See Schedule 2)

EPCOR NATURAL GAS LIMITED PARTNERSHIP

COMPOSITION AND COST OF GAS BY SUPPLY SOURCE

PROJECTED TWELVE MONTH FORWARD PERIOD - APRIL, 2021 TO MARCH, 2022

	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>	<u>Jan-22</u>	<u>Feb-22</u>	<u>Mar-22</u>	<u>Total</u>
<u>Volumes (m3)</u>													
Dawn Day Ahead Index	0	54,455	0	0	67,872	130,601	703,971	994,399	0	184,674	575,255	426,960	3,138,187
AECO 5A	0	187,042	277,240	286,482	286,482	277,240	0	0	0	0	0	0	1,314,486
Dawn Fixed Price	0	286,482	213,849	0	0	0	0	0	785,260	785,260	709,267	785,260	3,565,378
Spot Purchase	0	0	0	0	0	0	0	0	0	0	0	0	0
Spot Sale	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	527,979	491,089	286,482	354,354	407,841	703,971	994,399	785,260	969,934	1,284,522	1,212,220	8,018,051
<u>Price (\$/m3)</u>													
Dawn Day Ahead Index	0.000000	0.142771	0.000000	0.000000	0.143092	0.141486	0.142056	0.150541	0.000000	0.165758	0.163625	0.157320	
AECO 5A	0.000000	0.218306	0.142071	0.142263	0.141552	0.144287	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Dawn Fixed Price	0.000000	0.087748	0.133715	0.000000	0.000000	0.000000	0.000000	0.000000	0.161870	0.161870	0.161870	0.161870	
Spot Purchase	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Spot Sale	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
<u>Total Gas Cost (\$)</u>													
Dawn Day Ahead Index	0	7,775	0	0	9,712	18,478	100,003	149,697	0	30,611	94,126	67,170	477,572
AECO 5A	0	40,832	39,388	40,756	40,552	40,002	0	0	0	0	0	0	201,530
Dawn Fixed Price	0	25,138	28,595	0	0	0	0	0	127,110	127,110	114,809	127,110	549,872
Spot Purchase	0	0	0	0	0	0	0	0	0	0	0	0	0
Spot Sale	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	73,745	67,983	40,756	50,264	58,480	100,003	149,697	127,110	157,721	208,935	194,279	1,228,974

EPCOR NATURAL GAS LIMITED PARTNERSHIP

GAS PURCHASE REBALANCING ACCOUNT

APRIL, 2020 THROUGH MARCH, 2022

Month	Purchase Volume (M ³) A	Throughput Volume (M ³) B	Direct Purchase Volume (M ³) C	System Sales Volume (M ³) D=B-C	Deemed U.F.G. (M ³) E	System Sales + U.F.G. (M ³) F=D+E	Monthly Inventory Balance (M ³) G=A-F	Cumulative Inventory (M ³) H	Reference Price (\$/M ³) I	Inventory Revaluation (\$'s) J	Inventory Rate (\$/M ³) K	Inventory Recovery (\$'s) L=Kx D	Y-T-D GPRA Balance (\$'s) M	Monthly Interest (\$'s) N	Y-T-D Interest (\$'s) O	Total Y-T-D GPRA (\$'s) P=M+O	Monthly Interest Rate
April	0	0	0	0	0	0	0	0.115114	0.00	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	2.18%
May	303,870	0	0	0	0	0	303,870	0.115114	0.00	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	2.18%
June	572,811	0	0	0	0	0	572,811	0.115114	0.00	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	2.18%
July	591,904	0	0	0	0	0	591,904	0.115114	0.00	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.57%
August	682,281	4,936	0	4,936	0	4,936	677,345	0.115114	0.00	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.57%
September	376,375	7,469	0	7,469	0	7,469	368,906	0.115114	55,932.45	0.000000	0.00	55,932.45	0.00	0.00	0.00	55,932.45	0.57%
October	0	64,209	0	64,209	0	64,209	(64,209)	0.137355	0.00	(0.007494)	(481.18)	55,451.27	26.57	26.57	55,477.84	0.57%	
November	61,100	63,214	0	63,214	0	63,214	(2,114)	0.137355	0.00	(0.007494)	(473.73)	54,977.54	26.34	52.91	55,030.45	0.57%	
December	0	24,479	0	24,479	0	24,479	(24,479)	0.137355	1,890.96	(0.007494)	(183.44)	56,685.06	26.11	79.02	56,764.08	0.57%	
January	0	54,651	0	54,651	0	54,651	(54,651)	0.138135	0.00	(0.005165)	(282.27)	56,402.79	26.93	105.95	56,508.74	0.57%	
February	(398,600)	107,332	0	107,332	0	107,332	(505,932)	0.138135	0.00	(0.005165)	(554.37)	55,848.42	26.79	132.74	55,981.16	0.57%	
March	0	306,637	0	306,637	0	306,637	(306,637)	0.138135	6,185.42	(0.005165)	(1,583.78)	60,450.06	26.53	159.27	60,609.33	0.57%	
April	0	264,799	0	264,799	0	264,799	(264,799)	0.142108	0.00	(0.006337)	(1,678.03)	58,772.03	28.71	187.98	58,960.01	0.57%	
May	527,979	184,180	0	184,180	0	184,180	343,799	0.142108	0.00	(0.006337)	(1,167.15)	57,604.88	27.92	215.90	57,820.78	0.57%	
June	491,089	125,888	0	125,888	0	125,888	365,201	0.142108	0.00	(0.006337)	(797.75)	56,807.13	27.36	243.26	57,050.39	0.57%	
July	286,482	130,083	0	130,083	0	130,083	156,399	0.142108	0.00	(0.006337)	(824.34)	55,982.79	26.98	270.24	56,253.03	0.57%	
August	354,354	197,899	0	197,899	0	197,899	156,455	0.142108	0.00	(0.006337)	(1,254.08)	54,728.71	26.59	296.83	55,025.54	0.57%	
September	407,841	256,839	0	256,839	0	256,839	151,002	0.142108	0.00	(0.006337)	(1,627.59)	53,101.12	26.00	322.83	53,423.95	0.57%	
October	703,971	704,279	0	704,279	0	704,279	(308)	0.142108	0.00	(0.006337)	(4,463.02)	48,638.10	25.22	348.05	48,986.15	0.57%	
November	994,399	994,183	0	994,183	0	994,183	216	0.142108	0.00	(0.006337)	(6,300.14)	42,337.96	23.10	371.15	42,709.11	0.57%	
December	785,260	1,416,570	0	1,416,570	0	1,416,570	(631,310)	0.142108	0.00	(0.006337)	(8,976.80)	33,361.16	20.11	391.26	33,752.42	0.57%	
January	969,934	1,759,348	0	1,759,348	0	1,759,348	(789,414)	0.142108	0.00	(0.006337)	(11,148.99)	22,212.17	15.85	407.11	22,619.28	0.57%	
February	1,284,522	1,926,071	0	1,926,071	0	1,926,071	(641,549)	0.142108	0.00	(0.006337)	(12,205.51)	10,006.66	10.55	417.66	10,424.32	0.57%	
March	1,212,220	1,645,848	0	1,645,848	0	1,645,848	(433,628)	0.142108	0.00	(0.006337)	(10,429.74)	(423.08)	4.75	422.41	(0.67)	0.57%	

PCOR NATURAL GAS LIMITED PARTNERSHIP

RESIDENTIAL BILL COMPARISONS

QUARTERLY BILL IMPACT

	Quarter Starting 01-Apr-20 <u>EB-2019-0264</u>	Quarter Starting 01-Apr-21 <u>EB-2021-0100</u>	\$ Change	Percent Change
Average Residential Consumption for Quarter	398.1	398.1		
Monthly Charges	\$79.14	\$80.34	\$1.20	1.5%
Delivery Charges	\$242.22	\$246.00	\$3.78	1.6%
Upstream Charges	\$26.57	\$26.57	\$0.00	0.0%
Total Commodity Charges	<u>\$45.83</u>	<u>\$54.06</u>	<u>\$8.22</u>	<u>17.9%</u>
Total Customer Charges	\$393.76	\$406.96	\$13.20	3.4%

ANNUAL BILL IMPACT

	01-Apr-20 <u>EB-2020-0295</u>	01-Apr-21 <u>EB-2021-0100</u>	\$ Change	Percent Change
Average Residential Consumption	2,149.0	2,149.0		
Monthly Charges	\$321.36	\$321.36	\$0.00	0.0%
Delivery Charges	\$587.81	\$587.81	\$0.00	0.0%
Upstream Charges	\$89.66	\$89.66	\$0.00	0.0%
Total Commodity Charges	<u>\$285.75</u>	<u>\$291.77</u>	<u>\$6.02</u>	<u>2.1%</u>
Total Customer Charges	\$1,284.58	\$1,290.60	\$6.02	0.5%

RATES USED (1)

	01-Jan-20 <u>EB-2019-0264</u>	01-Jan-21 <u>EB-2020-0295</u>	01-Apr-21 <u>EB-2021-0100</u>
Monthly Charge	26.38	26.78	26.78
Delivery Charge - first 100 m3	0.271967	0.276210	0.276210
Delivery Charge - next 400 m3	0.266610	0.270769	0.270769
Delivery Charge - after 500 m3	0.258735	0.262771	0.262771
Upstream Charges - Recovery	0.014740	0.014740	0.014740
Upstream Charges - Tport Storage	0.026982	0.026982	0.026982
Gas Supply Charge	0.115114	0.132970	0.135771

(1) Rates shown do not include any rate riders or carbon charges.

**APPENDIX "A" TO
DECISION AND RATE ORDER**

OEB File No: EB-2021-0100

Dated: March XX, 2021

RATE 1 - General Firm Service

Applicability

Any customer in EPCOR's Southern Bruce Natural Gas System who is an end user and whose total gas requirements are equal to or less than 10,000 m³ per year.

Rate

Rates per m³ assume an energy content of 38.89MJ/m³.

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

Monthly Fixed Charge⁽¹⁾	\$26.78	
Delivery Charge		
First 100 m ³ per month	27.6210	¢ per m ³
Next 400 m ³ per month	27.0769	¢ per m ³
Over 500 m ³ per month	26.2771	¢ per m ³
Upstream Charges		
Upstream Recovery charge	1.4740	¢ per m ³
Transportation and Storage charge	2.6982	¢ per m ³
Rate Rider for Delay in Revenue Recovery - effective for 10 years ending December 31, 2028	1.6330	¢ per m ³
Federal Carbon Charge (if applicable)	7.8300	¢ per m ³
Gas Supply Charge	13.5771	¢ per m ³

⁽¹⁾Aggregated within Monthly Fixed Charge is the amount of one dollar per month in accordance with Bill 32 and Ontario Regulation 24/19.

Direct Purchase Delivery

Where a customer elects under this Rate Schedule to directly purchase its gas from a supplier other than EPCOR, the supplier must qualify as a "gas marketer" under the *Ontario Energy Board Act, 1998*, and must enter into a T-Service Receipt Contract with EPCOR for delivery of gas to EPCOR at a receipt point listed on the upstream transportation contract that EPCOR has with the Upstream Service Provider ("**Ontario Delivery Point**"). T-Service Receipt Contract rates are described in Rate Schedule T1. Transportation and Storage charges may vary depending on the Ontario Delivery Point. Gas Supply Charges in this Rate Schedule are not applicable for Rate T1 customers.

Terms and Conditions of Service

The provisions in the "EPCOR Natural Gas Limited Partnership Southern Bruce Natural Gas Operations Conditions of Service" apply, as contemplated therein, to service under this Rate Schedule.

Effective: April 1, 2021

Implementation: All bills rendered on or after April 1, 2021

EB-2021-0100

RATE 6 – Large Volume General Firm Service

Applicability

Any customer in EPCOR’s Southern Bruce Natural Gas System who is an end user and whose total gas requirements are greater than 10,000 m³ per year.

Rate

Rates per m³ assume an energy content of 38.89MJ/m³.

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

Monthly Fixed Charge⁽¹⁾	\$106.15	
Delivery Charge		
First 1,000 m ³ per month	25.4811	¢ per m ³
Next 6,000 m ³ per month	22.9330	¢ per m ³
Over 7,000 m ³ per month	21.7862	¢ per m ³
Upstream Charges		
Upstream Recovery charge	2.9200	¢ per m ³
Transportation and Storage charge	5.6413	¢ per m ³
Rate Rider for Delay in Revenue Recovery	0.9090	¢ per m ³
- effective for 10 years ending December 31, 2028		
Federal Carbon Charge (if applicable)	7.8300	¢ per m ³
Gas Supply Charge	13.5771	¢ per m ³

⁽¹⁾Aggregated within Monthly Fixed Charge is the amount of one dollar per month in accordance with Bill 32 and Ontario Regulation 24/19.

Direct Purchase Delivery

Where a customer elects under this Rate Schedule to directly purchase its gas from a supplier other than EPCOR, the customer or their agent must enter into a T-Service Receipt Contract with EPCOR for delivery of gas to EPCOR at a receipt point listed on the upstream transportation contract that EPCOR has with the Upstream Service Provider (“**Ontario Delivery Point**”). T-Service Receipt Contract rates are described in Rate Schedule T1. Transportation and Storage charges may vary depending on the Ontario Delivery Point. Gas Supply Charges in this Rate Schedule are not applicable for Rate T1 customers.

Terms and Conditions of Service

The provisions in the “EPCOR Natural Gas Limited Partnership Southern Bruce Natural Gas Operations Conditions of Service” apply, as contemplated therein, to service under this Rate Schedule.

Effective: April 1, 2021

Implementation: All bills rendered on or after April 1, 2021

EB-2021-0100

RATE 11 - Large Volume Seasonal Service

Applicability

Any customer in EPCOR's Southern Bruce Natural Gas System who is an end user and whose gas requirements are only during the period of May 1 through December 15 inclusive and are greater than 10,000 m³.

Rate

Rates per m³ assume an energy content of 38.89MJ/m³.

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

	May 1 through December 15	
Monthly Fixed Charge⁽¹⁾	\$211.29	
Delivery Charge		
All volumes delivered	15.8280	¢ per m ³
Upstream Charges		
Upstream Recovery charge	0.0352	¢ per m ³
Transportation and Storage charge	1.8166	¢ per m ³
Rate Rider for Delay in Revenue Recovery	0.5524	¢ per m ³
- effective for 10 years ending December 31, 2028		
Federal Carbon Charge (if applicable)	7.8300	¢ per m ³
Gas Supply Charge	13.5771	¢ per m ³

⁽¹⁾Aggregated within Monthly Fixed Charge is the amount of one dollar per month in accordance with Bill 32 and Ontario Regulation 24/19.

Unaccounted for Gas (UFG):

Forecasted UFG is applied to all volumes of gas delivered to the customer.

Forecasted Unaccounted for Gas Percentage	0.00	%
--	------	---

Overrun Charges:

Any volume of gas taken during the period of December 16 through April 30 inclusive shall constitute "Overrun Gas" and must be authorized in advance by EPCOR. Delivery of these volumes is available at the Authorized Overrun Charge in addition to applicable Upstream Charges and Gas Supply Charges. EPCOR will not unreasonably withhold authorization.

Authorized Overrun Charge	16.4933	¢ per m ³
----------------------------------	---------	----------------------

Any volume of gas taken during the period of December 16 through April 30 inclusive without EPCOR's approval in advance shall constitute "Unauthorized Overrun Gas". Delivery of these volumes will be paid for at the Unauthorized Overrun Charge in addition to applicable Upstream Charges and Gas Supply Charges.

Unauthorized Overrun Charge

394.9668 ¢ per m³

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

Nominations:

Union Gas Limited will be the “Upstream Service Provider” to facilitate delivery and balancing of gas supplies to the EPCOR Southern Bruce Natural Gas System. For service under this Rate Schedule, the customer shall nominate for transportation of gas volumes for ultimate delivery to the customer. The customer agrees to nominate its daily gas volumetric requirement to EPCOR, or its designated agent, consistent with industry nomination standards including those nomination requirements of the Upstream Service Provider.

The customer shall nominate gas delivery daily based on its daily gas requirements plus the Forecasted UFG rate as set out in this Rate Schedule.

The nomination calculation shall equal:

[(Daily volume of gas to be delivered) * (1 + Forecasted UFG)]

Customers may change daily nominations based on the nomination windows within a day as defined by EPCOR’s agreement with the Upstream Service Provider.

In the event nominations under this Rate Schedule do not match upstream nominations, the nomination will be confirmed at the upstream value.

Customers with multiple connections under this Rate Schedule may combine nominations at the sole discretion of EPCOR. For combined nominations the customer shall specify the quantity of gas to each meter installation (“Terminal Location”) and the order in which the gas is to be delivered to each Terminal Location.

Load Balancing:

Daily nominations provided by the customer shall be used for the purposes of day-to-day balancing as required under EPCOR’s arrangement with the Upstream Service Provider.

When a customer’s metered consumption on any day is different than the gas nominated for consumption by the customer on any day, this constitutes a “Daily Load Imbalance”. A “Cumulative Load Imbalance” occurs when the ongoing absolute value of Daily Load Imbalances are greater than zero.

To the extent that EPCOR incurs daily or cumulative load balancing charges, the customer will be responsible for its proportionate share of such charges. Charges related to these imbalances are as defined in EPCOR’s agreement with the Upstream Service Provider.

Direct Purchase Delivery

Where a customer elects under this Rate Schedule to directly purchase its gas from a supplier other than EPCOR, the customer or their agent must enter into a T-Service Receipt Contract with EPCOR for delivery of gas to EPCOR at a receipt point listed on the upstream transportation contract that EPCOR has with the Upstream Service Provider (“**Ontario Delivery Point**”). T-Service Receipt Contract rates are described in Rate Schedule T1. Transportation and Storage charges may vary depending on the Ontario Delivery Point. Gas Supply Charges in this Rate Schedule are not applicable for Rate T1 customers.

Terms and Conditions of Service

1. In any year, during the period of May 1 through December 15 inclusive, the customers shall receive continuous (“**Firm**”) service from EPCOR, except where impacted by events as specified in EPCOR Natural Gas Limited Partnership Southern Bruce Natural Gas Operations Conditions of Service including force majeure. During the period of December 16 through April 30 inclusive, any authorized overrun service shall be interruptible at the sole discretion of EPCOR. All service during the period December 16 through April 30 inclusive shall be subject to EPCOR’s prior authorization under the daily nomination procedures outlined in this Rate Schedule and shall constitute Overrun Gas.
2. To the extent that EPCOR’s Upstream Service Provider provides any seasonal or day-to-day balancing rights for EPCOR, the customer shall be entitled to a reasonable proportion of such balancing rights as determined by EPCOR from time to time. If the customer utilizes any of EPCOR’s seasonal or day-to-day balancing services or any other services available from the Upstream Service Provider, the customer agrees to comply with all balancing requirements imposed by the Upstream Service Provider. The customer also agrees to be liable for its share of any such usage limitations or restrictions, fees, costs or penalties associated with the usage of such services, including but not limited to any associated storage fees, daily or cumulative balancing fees or penalties, and gas commodity costs as determined by EPCOR, acting reasonably.
3. EPCOR receives upstream services under the Union Gas Limited M17 Rate Schedule. Details of this upstream arrangement and associated nomination standards and Load Balancing Arrangement are available at www.uniongas.com.
4. The provisions in the “EPCOR Natural Gas Limited Partnership Southern Bruce Natural Gas Operations Conditions of Service” apply, as contemplated therein, to service under this Rate Schedule.

Effective: April 1, 2021

Implementation: All bills rendered on or after April 1, 2021

EB-2021-0100

RATE 16 – Contracted Firm Service

Applicability

Any customer connected directly to EPCOR’s Southern Bruce Natural Gas High Pressure Steel System and who enters into a contract with EPCOR for firm contract daily demand of at least 2,739m³.

Rate

Rates per m³ assume an energy content of 38.89MJ/m³.

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

Monthly Fixed Charge⁽¹⁾	\$1,547.25
Delivery Charge	
Per m ³ of Contract Demand	105.4686 ¢ per m ³
Upstream Charges	
Upstream Recovery charge per m ³ of Contract Demand	14.2434 ¢ per m ³
Transportation charge per m ³ of Contract Demand	
Transportation from Dawn	18.2999 ¢ per m ³
Transportation from Kirkwall	11.8480 ¢ per m ³
Transportation from Parkway	11.8480 ¢ per m ³
Rate Rider for Delay in Revenue Recovery	0.0601 ¢ per m ³
- effective for 10 years ending December 31, 2028	
Federal Carbon Charge (if applicable)	7.8300 ¢ per m ³

⁽¹⁾Aggregated within Monthly Fixed Charge is the amount of one dollar per month in accordance with Bill 32 and Ontario Regulation 24/19.

Unaccounted for Gas:

Forecasted Unaccounted for Gas (UFG) is applied to all volumes of gas delivered to the customer.

Forecasted Unaccounted for Gas Percentage	0.00 %
--	--------

Overrun Charges:

Any volume of gas taken in excess of the daily Contract Demand or Peak Hourly Volume EPCOR is obligated to transport as per the contract with the customer shall constitute “Overrun Gas” and must be authorized in advance by EPCOR. Delivery of these volumes is available at the Authorized Overrun Charge in addition to applicable Upstream Charges. EPCOR will not unreasonably withhold authorization.

Authorized Overrun Charge	5.1542 ¢ per m ³
----------------------------------	-----------------------------

Any volume of gas taken in excess of the daily Contract Demand or Peak Hourly Volume EPCOR is obligated to transport as per the contract with the customer without EPCOR’s approval in advance shall constitute “Unauthorized

Overrun Gas". Delivery of these volumes will be paid for at the Unauthorized Overrun Charge in addition to applicable Upstream Charges.

Unauthorized Overrun Charge

395.0684 ¢ per m³

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

Nominations:

Union Gas Limited will be the "Upstream Service Provider" to facilitate delivery and balancing of gas supplies to the EPCOR Southern Bruce Natural Gas System. For service under this Rate Schedule, the customer shall nominate for transportation of gas volumes for ultimate delivery to the customer. The customer agrees to nominate its daily gas volumetric requirement to EPCOR, or its designated agent, consistent with industry nomination standards including those nomination requirements of the Upstream Service Provider.

The customer shall nominate gas delivery daily based on its daily gas requirements plus the Forecasted UFG rate and Fuel Ratio. The Forecasted UFG rate is as set out in this Rate Schedule. The Fuel Ratio is the Shipper Supplied Fuel rates applicable to the receipt point of gas defined in the "Gas Supply" section of this Rate Schedule.

The nomination calculation shall equal:

*[(Daily volume of gas to be delivered) * (1 + Forecasted UFG) * (1 + Fuel Ratio)]*

Customers may change daily nominations based on the nomination windows within a day as defined by EPCOR's agreement with the Upstream Service Provider.

In the event nominations under this Rate Schedule do not match upstream nominations, the nomination will be confirmed at the upstream value.

Customers with multiple connections under this Rate Schedule may combine nominations at the sole discretion of EPCOR. For combined nominations the customer shall specify the quantity of gas to each meter installation ("Terminal Location") and the order in which the gas is to be delivered to each Terminal Location.

Load Balancing:

Daily nominations provided by the customer shall be used for the purposes of day-to-day balancing as required under EPCOR's arrangement with the Upstream Service Provider.

When a customer's metered consumption on any day is different than the gas nominated for consumption by the customer on any day, this constitutes a "Daily Load Imbalance". A "Cumulative Load Imbalance" occurs when the ongoing absolute value of Daily Load Imbalances are greater than zero.

To the extent that EPCOR incurs daily or cumulative load balancing charges, the customer will be responsible for its proportionate share of such charges. Charges related to these imbalances are as defined in EPCOR's agreement with the Upstream Service Provider.

Gas Supply:

Unless otherwise authorized by EPCOR, customers under this Rate Schedule must deliver firm gas at a receipt point listed on the upstream transportation contract that EPCOR has with the Upstream Service Provider ("**Ontario Delivery Point**"). The customer or their agent must enter into a T-Service Receipt Contract with EPCOR for delivery of gas to EPCOR. T-Service Receipt Contract rates are described in Rate Schedule T1.

The customer must deliver to EPCOR on a daily basis the volume of gas to be delivered to the customer's Terminal Location plus the Forecasted UFG rate and Fuel Ratio. Transportation charges vary depending on the Ontario Delivery Point at the rates provided in this Rate Schedule. The Forecasted UFG rate is as set out in this Rate

Schedule, and the Fuel Ratio is the Shipper Supplied Fuel rates of the Ontario Delivery Point related to necessary compressor or other fuel requirements of the Upstream Service Provider.

The Gas Supply calculation shall equal:

*[(Daily volume of gas to be delivered) * (1 + Forecasted UFG) * (1 + Fuel Ratio)]*

Terms and Conditions of Service

1. EPCOR receives upstream services under the Union Gas Limited M17 Rate Schedule. Details of this upstream arrangement and associated nomination standards, applicable Fuel Ratio, and Load Balancing Arrangement are available at www.uniongas.com.
2. The provisions in the “EPCOR Natural Gas Limited Partnership General Terms and Conditions for Rate 16 Customers” apply, as contemplated therein, to service under this Rate Schedule.

Effective: April 1, 2021

Implementation: All bills rendered on or after April 1, 2021

EB-2021-0100

RATE T1 – Direct Purchase Contract Rate

Availability

Rate T1 is available to all customers or their agent who enter into a T-Service Receipt Contract for delivery of gas to EPCOR. The availability of this option is subject to EPCOR obtaining a satisfactory agreement or arrangement with EPCOR's Upstream Service Provider for direct purchase volume.

Eligibility

All customers who must, or elect to, purchase gas directly from a supplier other than EPCOR. These customers must enter into a T-Service Receipt Contract with EPCOR either directly or through their agent, for delivery of gas to EPCOR at a receipt point listed on the upstream transportation contract that EPCOR has with the Upstream Service Provider ("**Ontario Delivery Point**").

Rate

All charges in the customer's appropriate Rate Schedule excluding Gas Supply Charge shall apply. Applicable Transportation and Storage charges are determined based on the Ontario Delivery Point.

In addition, administration fees apply to customers who elect to enter into a T-Service Receipt Contract with EPCOR and are detailed in the Direct Purchase Contract with the customer or its agent.

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

Unaccounted for Gas:

Forecasted Unaccounted for Gas (UFG) is applied to all volumes of gas supplied:

Forecasted Unaccounted for Gas Percentage	0.00 %
--	--------

Gas Supply:

Unless otherwise authorized by EPCOR, customers who are delivering gas to EPCOR under direct purchase arrangements must deliver firm gas at a daily volume acceptable to EPCOR, to an Ontario Delivery Point, and, where applicable, must acquire and maintain firm transportation on all pipeline systems upstream of Ontario.

The customer or its agent must deliver to EPCOR on a daily basis, at the Ontario Delivery Point, the volume of gas to be delivered to the customer's Terminal Location plus the Forecasted UFG rate and Fuel Ratio. Where the Forecasted UFG rate is as set out in this Rate Schedule, and the Fuel Ratio is the Shipper Supplied Fuel rates of the Ontario Delivery Point related to necessary compressor or other fuel requirements of the Upstream Service Provider.

The Gas Supply calculation shall equal:

*[(Daily volume of gas to be delivered) * (1 + Forecasted UFG) * (1 + Fuel Ratio)]*

Terms and Conditions of Service

The provisions in the "T-Service Receipt Contract General Terms and Conditions" apply, as contemplated therein, to service under this Rate Schedule.

Effective: April 1, 2021

Implementation: All bills rendered on or after April 1, 2021

EB-2021-0100

EPCOR NATURAL GAS LIMITED PARTNERSHIP

Schedule of Miscellaneous and Service Charges

A		B
Service		Fee
1	Service Work	
2	During normal working hours	
3	Minimum charge (up to 60 minutes)	\$100.00
4	Each additional hour (or part thereof)	\$100.00
5	Outside normal working hours	
6	Minimum charge (up to 60 minutes)	\$130.00
7	Each additional hour (or part thereof)	\$105.00
8		
9	Miscellaneous Charges	
10	Returned Cheque / Payment	\$20.00
11	Replies to a request for account information	\$25.00
12	Bill Reprint / Statement Print Requests	\$20.00
13	Consumption Summary Requests	\$20.00
14	Customer Transfer / Connection Charge	\$35.00 ³
15		
16	Reconnection Charge	\$85.00
17		
18	Inactive Account Charge	ENGLP's cost to install service
19		
20	Late Payment Charge	1.5% / month, 19.56% / year (effective rate of 0.04896% compounded daily)
21		
22	Meter Tested at Customer Request Found to be Accurate	Charge based on actual costs
23		
24	Installation of Service Lateral	No charge for the first 30 meters.

Note: Applicable taxes will be added to the above charges

³ No Charge for initial connection

APPENDIX “B” TO
DECISION AND RATE ORDER
OEB File No: EB-2021-0100
Dated: March XX, 2021

EPCOR NATURAL GAS LIMITED PARTNERSHIP

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 RATE ORDER
OEB File No: EB-2021-0100
Dated: March XX, 2021**

IMPORTANT INFORMATION ABOUT YOUR GAS BILL

Gas Commodity:

On all bills rendered by EPCOR on or after April 1, 2021, the price we charge for the gas commodity and transportation portion of your bill will be increasing by \$0.002801 per cubic meter to \$0.135771 per cubic meter. The Ontario Energy Board has approved this change to reflect the prices that EPCOR expects that it will be paying to its gas suppliers through to the end of March, 2022. On your gas bill this cost is on the line entitled "Gas Commodity".

As a regulated utility, EPCOR 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 EPCOR, 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 the price change impact you? That will depend on the amount of gas that you use. For a typical residential customer who consumes approximately 2,150 cubic meters of gas annually, this price change will cause your annual heating costs to increase by approximately \$6.02 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 the changes in rates or any other item that appears on your bill, please feel free to call our office at 519-773-5321.

We would like to thank you for choosing to make natural gas your energy of choice