

## EPCOR Natural Gas Limited Partnership South Bruce

## 2022 Incentive Rate Adjustment Application

## EB-2021-0216

## Rates Effective: January 1, 2022

Date Filed: September 27, 2021

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## **CERTIFICATION OF EVIDENCE**

The undersigned, being EPCOR Ontario Utilities Inc.'s Vice President, Ontario Region, Susannah Robinson hereby certifies for and on behalf of EPCOR Natural Gas Limited Partnership (ENGLP), as general partner of ENGLP that:

- 1. I am a senior officer of EPCOR Ontario Utilities Inc., which is the general partner of ENGLP;
- 2. This certificate is given pursuant to Chapter 1 of the Ontario Energy Board's (the "**Board**") Filing Requirements for Natural Gas Rate Applications dated February 16, 2017; and
- 3. The evidence submitted in support of ENGLP's 2022 Incentive Rate Adjustment Application for its South Bruce operations, filed with the Board on September 27, 2021 is accurate, consistent and complete to the best of my knowledge.
- 4. The evidence filed in support of this application does not include any personal information (as that phrase is defined in the Freedom of Information and Protection of Privacy Act), that is not otherwise redacted in accordance with rule 9A of the OEB's Rules of Practice and Procedure.

DATED this 27th day of September, 2021

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Susannah Robinson

Vice President, Ontario Region EPCOR Ontario Utilities Inc.

#### ONTARIO ENERGY BOARD

**IN THE MATTER OF** the *Ontario Energy Board Act, 1998,* S.O. 1998, c. 15 (Sched. B), as amended (the "**OEB Act**");

**AND IN THE MATTER OF** an application by EPCOR Natural Gas Limited Partnership pursuant to section 36(1) of the OEB Act for an order or orders approving or fixing just and reasonable rates and other charges for the sale and distribution of gas to be effective January 1, 2022 for the EPCOR Natural Gas Limited Partnership gas distribution system to serve the Municipality of Arran-Elderslie, the Municipality of Kincardine and the Township of Huron-Kinloss.

## **APPLICATION**

- 1. The Applicant is EPCOR Natural Gas Limited Partnership ("EPCOR"), a wholly-owned indirect subsidiary of EPCOR Utilities Inc. ("EUI"). The general partner of ENGLP is EPCOR Ontario Utilities Inc. and the sole limited partner is EPCOR Commercial Services Inc. (formerly named EPCOR Power Development Corporation), which are both subsidiaries of EUI. EPCOR has offices in the Town of Aylmer and Kincardine and carries on the business of selling and distributing natural gas within the Province of Ontario.
- 2. EPCOR is developing a greenfield natural gas distribution utility ("South Bruce") to service the Municipality of Arran-Elderslie, the Municipality of Kincardine and the Township of Huron-Kinloss (collectively the "South Bruce Municipalities"). South Bruce, which is a division of EPCOR, connected its first customers in the third quarter of 2020 ("QIII, 2020"). EPCOR filed a Custom Incentive Rate setting plan ("Custom IR") Application (EB-2018-0264) with the Ontario Energy Board ("Board") on October 2, 2018 (updated April 11, 2019) for South Bruce to seek approval for a tariff and other matters under which it would provide service to the South Bruce Municipalities. The Application sought approval for distribution rates based on a ten-year Custom IR effective January 1, 2019, establishment of certain deferral and variance accounts, approval of the proposed performance score card, and as well as further orders in all other respects to give effect to the proposals described in that Application and Evidence.
- 3. The parties to EB-2018-0264 submitted a settlement proposal in which settlement on a

number of issues was proposed. On October 3, 2019 the Board issued a Decision on Settlement Proposal and Procedural Order No. 6 in which it approved the settlement proposal. On November 28, 2019 the Board issued its Decision and Order in which it addressed outstanding issues that were not addressed in the approved settlement proposal and approved South Bruce's rates to be effective January 1, 2019. A final Rate Order was issued on January 9, 2020.

4. Consistent with EB-2019-0264, per the terms of the settlement proposal, and the rates application, EPCOR will file an annual Incentive Rate Adjustment ("**IR**"). This IR is to be applied to the Monthly Fixed Charge and Delivery Charge in each rate class and the Authorized Overrun and Unauthorized Overrun charges for Rates 11 & 16. The agreed to formula for determining the IR is as follows:

Incentive Rate Adjustment (IR) =  $[(1.0 - 0.314) \times 0.0127] + [0.314 \times Inflation (I)]$ 

- 5. The Inflation factor ("I") will equal the inflation value the Board determines each year in its annual generic inflation amount. As of the filing date of this Application, the Board has not yet confirmed the 2-factor Input Price Index ("IPI") for use in 2022 rates. For the purposes of this Application, EPCOR has used an inflation factor of 3.3%, which is the IPI issued by the Board as included in the notice of hearing to consider the inflation factor to be used to set rates for electricity transmitters and electricity and natural gas distributors for the year 2022 (EB-2021-0212). Should this value change, EPCOR will file a revised submission accordingly.
- 6. Specifically in this application, EPCOR is applying for an order or orders granting that distribution rates be updated effective January 1, 2022 and adjusted in accordance with the EB-2018-0264 Decision and Order, including adjusting the Monthly Fixed Charge and Delivery Charge for each rate class and the Authorized Overrun and Unauthorized Overrun charges for Rates 11 & 16 by the IR factor as calculated below.
- 7. EPCOR is also applying for approval to dispose of three approved deferral and variance accounts as part of this application (balances as of December 31, 2020):
  - Energy Content Variance Account ("ECVA")

- Contribution in Aid of Construction Variance Account ("CIACVA")
- External Funding Variance Account ("EFVA")
- Furthermore, EPCOR is applying for approval of an Approved Deferral/Variance Disposal Account ("ADVADA") to track the collection/refund of all deferral and variance accounts against the balances which have been approved for disposition.
- Finally, EPCOR is requesting to revise the existing accounting order for the Municipal Tax Variance Account ("MTVA") to more accurately reflect the agreed-upon purpose of the account.
- 10. EPCOR has prepared an Excel workbook based on the 2022 Annual Incentive Rate Adjustment Model to support the calculation of rates in the Application. A live working version of this model has been filed as supporting material. A hard copy of the model is provided in Appendix A.
- 11. EPCOR seeks issuance of a Decision and Order by December 1, 2021, to ensure the implementation of 2022 rates by January 1, 2022. In the event that the Board does not issue a rate order by December 1, 2021 EPCOR requests that the Board issue an Interim Rate Order declaring the current distribution rates as interim until the decided implementation date of the approved 2022 distribution rates.
- 12. In the event that the Board's implementation date for 2022 distribution rates is later than the effective date, EPCOR requests permission to recover the incremental revenue from the effective date of January 1, 2022 to the implementation date through the implementation of a fixed-term rate rider.
- 13. EPCOR requests that since this is a Custom IR update application, that the Board's streamlined process for applications of this nature be followed. Since the elements included in this application and the rate adjustments contemplated are largely mechanistic, and further to the Board's authority under sections 6(4) and (8) and section 21(4) of the OEB Act, EPCOR requests this Application be decided by delegated authority without hearing.

14. In the instance that the Board agrees to EPCOR's request to have this application decided by delegated authority, Appendix C includes a draft customer notice. This notice would be also posted on our website for access by potential customers.

## **Application Contact Information**

EPCOR requests that copies of all documents filed with the Board in connection with this proceeding be served as follows:

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Dated at Collingwood, Ontario this 27th day of September, 2021.

EPCOR NATURAL GAS LIMITED PARTNERSHIP

TAN

Tim Hesselink

## MANAGER'S SUMMARY

### **Annual Incentive Rate Adjustment**

15. The IR formula is as follows:

Incentive Rate Adjustment (IR) =  $[(1.0 - 0.314) \times 0.0127] + [0.314 \times Inflation (I)]$ 

The Inflation factor ("I") will equal the inflation value the Board determines each year in its annual generic inflation amount.

- 16. In the Report of the Board: Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario's Electricity Distributors, the Board adopted a 2-factor Input Price Index ("IPI") methodology. The Board uses the year-over-year change in the GDP-IPI ("FDD"), and the Average Weekly Earnings ("AWE") All Employees-Ontario, to calculate the IPI. The percentage change is calculated as the weighted sum of 70% of the annual percentage change in the FDD for the prior year relative to the index value for two years prior and 30% of the annual percentage change in the AWE for the prior year relative to the data for years prior. For the purposes of this Application, EPCOR has used an inflation factor of 3.3%, which is the IPI issued by the Board as included in the notice of hearing to consider the inflation factor to be used to set rates for electricity transmitters and electricity and natural gas distributors for the year 2022 (EB-2021-0212). Should this value change, EPCOR will file a revised submission accordingly.
- 17. The calculation of the IR is as follows:

 $\mathsf{IR} = [(1.0 - 0.314) \times 0.0127] + [0.314 \times 0.0330]$ 

IR = 0.0191

18. The IR of 1.91% has been used in the 2022 Annual Incentive Rate Adjustment model to determine the proposed distribution rates. The IR has been applied to the Monthly Fixed Charge and Delivery Charge in each rate class. It has also been applied to the Authorized and Unauthorized Overrun Charges for Rate 11 and 16 Customers. EPCOR continues to connect customers as part of the Southern Bruce project and forecast values for

customer connections and volumes are consistent with the projections included in the 2021 Annual Update to the Gas Supply Plan (EB-2021-0146).

19. For comparison purposes, Tables 1 and 2 following, provide the current and proposed distribution rates:

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Rate		Fixed	Bill 32	De	elivery Charg	е	Delivery Charge		Upstream	Transportation	Transportation	Transportation	Transportation	Federal
Class			Rate	Tier 1	Tier 2	Tier 3	Contract Demand	Gas Supply	Recovery Charge	& Storage Charge	Charge From Dawn	Charge From Kirkwall	Charge From Parkway	Carbon Charge
		\$/month	\$/month	<b>¢</b> / m3	<b>¢</b> / m3	<b>¢</b> / m3	¢/contracted m3	<b>¢</b> / m3	(A)	<b>¢</b> / m3	¢/contracted m3	¢/contracted m3	¢/contracted m3	<b>¢</b> / m3
Rate 1	General Firm Service	25.78	1.00	27.6210	27.0769	26.2771		12.9861	1.4740	2.6982				7.83
Rate 6	Large Volume General Firm Service	105.15	1.00	25.4811	22.9330	21.7862		12.9861	2.9200	5.6413				7.83
Rate 11	Large Volume Seasonal Service	210.29	1.00	15.8280	15.8280	15.8280		12.9861	0.0352	1.8166				7.83
Rate 16	Contracted Firm Service	1,546.25	1.00				105.4686		14.2434		18.2999	11.8480	11.8480	7.83

#### Table 1 - Current Distribution Rates

(A) Rates 1, 6, and 11 all charged on cents / m3 basis. Rate 16 billed on cents / m3 of contracted demand basis

#### Table 2 - Proposed Distribution Rates

Rate		Fixed Monthly	Bill 32		elivery Char	0	Delivery Charge Contract	Gas Supply	Upstream Recovery	Transportation &	Transportation Charge	Transportation Charge	Transportation Charge From	Federal Carbon
Class	Class		Rate	Tier 1	Tier 2	Tier 3	Demand		Charge	Storage Charge	From Dawn	From Kirkwall	Parkway	Charge
		\$/month	\$/month	<b>¢</b> / m3	<b>¢</b> / m3	<b>¢</b> / m3	¢/contracted m3	<b>¢</b> /m3	(A)	<b>¢</b> / m3	¢/contracted m3	¢/contracted m3	¢/contracted m3	<b>¢</b> / m3
Rate 1	General Firm Service	26.27	1.00	28.1486	27.5941	26.7790		11.2510	1.4740	2.6982				7.83
Rate 6	Large Volume General Firm Service	107.16	1.00	25.9678	23.3710	22.2023		11.2510	2.9200	5.6413				7.83
Rate 11	Large Volume Seasonal Service	214.31	1.00	16.1303	16.1303	16.1303		11.2510	0.0352	1.8166				7.83
Rate 16	Contracted Firm Service	1,575.78	1.00				107.4831		14.2434		18.2999	11.8480	11.8480	7.83

(A) Rates 1, 6, and 11 all charged on cents / m3 basis. Rate 16 billed on cents / m3 of contracted demand basis

## **Other Revenues**

- 20. The EB-2018-0264 Decision and Order (issued November 28, 2019) includes a summary of unsettled issues and OEB findings. As noted in Issue 3c of this decision (page 10 of 28):
- 21. The OEB accepts EPCOR South Bruce's submission that it did not include in its CIP either the incremental costs or revenues associated with providing services that generate Other revenues. The charges that generate Other Revenues should be based on the cost of providing that service therefore the net revenue should not be material. For the years 2019 to 2021, Other revenues will be set at zero, given the greenfield nature of the utility. Whether a deferral account should be approved for 2022 for incremental net revenues can be determined in the 2022 IRM rate application. However, the OEB notes that the specific service charges that EPCOR South Bruce will charge its customers were approved by the OEB as part of the Settlement Proposal. The OEB considers these specific service charges an integral part of distribution services for gas customers that must be approved by the OEB

EPCOR notes that the following 'other revenue' amounts have been collected: 2020 - \$35 2021 - \$1640 (amounts collected at the time of filing)

22. Due to the immaterial amounts of other revenue collected, EPCOR recommends to defer the decision regarding the approval of a deferral account until the 2023 filing.

## **Deferral and Variance Accounts**

- 23. In Rate Order EB-2018-0264<sup>1</sup>, EPCOR was granted approval to establish the following deferral and variance accounts:
  - a) Purchased Gas Commodity Variance Account
  - b) Gas Purchase Rebalancing Account
  - c) Storage and Transportation Variance Account for Rates 1, 6 and 11
  - d) Transportation Variance Account for Rate 16
  - e) Unaccounted for Gas Variance Account
  - f) Greenhouse Gas Emissions Administration Deferral Account
  - g) Federal Carbon Charge Customer Variance Account
  - h) Federal Carbon Charge Facility Deferral/Variance Account
  - i) Municipal Tax Variance Account
  - j) Energy Content Variance Account
  - k) Contribution in Aid of Construction Variance Account
  - I) External Funding Variance Account
- 24. As part of this application, EPCOR is seeking disposition to approve of the December 31, 2020 audited balances of:
  - a) Energy Content Variance Account ("ECVA")
  - b) Contribution in Aid of Construction Variance Account ("CIACVA")
  - c) External Funding Variance Account ("EFVA")

The auditor's report on the December 31, 2020 balances for each of the three accounts above has been included as part of this Application in Appendix D.

Account		Balance	20	20 Carrying	202	1 Carrying	Balance		
	Dec 31, 2020			Charges	0	Charges	Dec 31, 2021		
ECVA	\$	14,107	\$	12	\$	80	\$	14,199	
CIACVA	\$	61,509	\$	(518)	\$	351	\$	61,341	
EFVA	\$	56,276	\$	563	\$	321	\$	57,160	
Total	\$	131,892	\$	57	\$	752	\$	132,700	

A summary of the account balances can be seen below in Table 3:

2021 carrying charges have been calculated using the OEB's prescribed rates (0.57%).

<sup>&</sup>lt;sup>1</sup> EB-2018-0264 Rate Order, January 9, 2020, Schedule B

## **Energy Content Variance Account**

- 25. The Energy Content Variance Account ("ECVA") records differences in variable revenues resulting from differences in the energy content of the gas actually delivered and the assumed energy content of 38.89MJ/M3 used in determining EPCOR South Bruce's revenue requirement and delivery rates as approved in EB-2018-0264. Differences in the energy content of the gas delivered from the assumed energy content would impact the actual volumes delivered thereby impacting the amount of revenue collected over EPCOR's 10-year rate stability period.
- 26. As per the ECVA accounting order<sup>2</sup>: the audited balance in this account, together with carrying charges, will be brought forward for approval for disposition on an annual basis. The balance in this account will be apportioned to Rates 1, 6 and 11 based on forecasted volumes underpinning CIP revenues for each rate class.
- 27. The calculation of the projected total amount proposed for disposal is summarized in Table 4 below and further details of the specific items making up these balances are provided in the continuity schedule in Appendix D.

		Balance	Q1	2021	Q2	2021	Q3 2	2021	Q4 2	2021		alance
ECVA	Dec 31, 2020		0.57%		0.57%		0.57%		0.57%		Dec 31, 2021	
Principal	\$	14,107									\$	14,107
Carrying Charges	\$	12	<u>\$</u>	20	\$	20	\$	20	<u>\$</u>	20	\$	92
Total	\$	14,119	\$	20	\$	20	\$	20	\$	20	\$	14,199

28. EPCOR proposes to recover the costs related to the above proceeding from customers in rates 1, 6 and 11 based on revised forecast volumes. The ECVA balances are proposed to be recovered through the implementation of a twelve-month variable-rate rate rider commencing on January 1, 2022. The calculation of the proposed rate rider is shown in Table 5 below.

<sup>&</sup>lt;sup>2</sup> EB-2018-0264 Rate Order, January 9, 2020, page 30 of 34

		А	В	С	D	E
		Unit	Row Sum	Rate 1 - General Firm Service	Rate 6 - Large Volume General Firm Service	Rate 11 - Large Volume Season Service
1	Volume	m3	10,121,579	6,709,090	1,816,595	1,595,894
2	Allocation	%	100%	66.29%	17.95%	15.77%
3	Sum	\$	\$14,199	\$9,412	\$2,548	\$2,239
4	Rate Rider / month	¢/m3		0.1403	0.1403	0.1403

## Table 5 - Calculation of Proposed ECVA Rate Rider

## **Contribution in Aid of Construction Variance Account**

- 29. The Contribution in Aid of Construction Variance Account ("CIACVA") records the revenue requirement impact of any differences between the actual capital contributions that EPCOR South Bruce pays to Enbridge Gas/Union Gas related to Enbridge's Owen Sound Transmission Reinforcement and the Dornoch Meter and Regulator Station, and the capital contribution included for these projects for the purposes of determining EPCOR's approved rates
- 30. As per the CIACVA accounting order<sup>3</sup>: the balance in this account, together with carrying charges, will be brought forward for disposition on an annual basis at which time EPCOR will propose a methodology and timing for disposition of the balance that aligns with customers' use of the capacity and EPCOR's rate smoothing objectives.
- 31. The calculation of the projected total amount proposed for disposal is summarized in Table 6 below and further details of the specific items making up these balances are provided in the continuity schedule in Appendix D.

<sup>&</sup>lt;sup>3</sup> EB-2018-0264 Rate Order, January 9, 2020, page 30 of 34

CIACVA	Balance Dec 31, 2020				-	<b>Q2 2021</b> 0.57%		<b>Q3 2021</b> 0.57%		<b>Q4 2021</b> 0.57%		D	alance ec 31,
Principal	\$	61,509									\$	<b>2021</b> 61,509	
Carrying Charges	\$	<u>(518)</u>	\$	88	\$	88	\$	88	\$	88	\$	(168)	
Total	\$	60,991	\$	88	\$	88	\$	88	\$	88	\$	61,341	

### Table 6 - Projected Total CIACVA Amount for Disposal

32. EPCOR proposes to recover costs from customers in rates 1, 6, 11 and 16 (all rate classes) based on revised forecast volumes allocated by distribution rate base assumptions included in the CIP. The EFVA balances are proposed to be recovered through the implementation of a twelve-month variable-rate rate rider commencing on January 1, 2022. The calculation of the proposed rate rider is shown in Table 7 below. Rate riders for rates 1,6 & 11 are projected based on m3 volumes and rate 16 is based on contract demand (CD).

Table 7 - Calculation of Proposed CIACVA Rate Rider

		А	В	С	D	E	F	G
		Unit	Row Sum	Rate 1 - General Firm Service	Rate 6 - Large Volume General Firm Service	Rate 11 - Large Volume Season Service	Unit	Rate 16 - Contracted Firm Service
1	Volume	m3	38,301,632	29,775,947	6,709,090	1,816,595	contract demand	89,716
2	Allocation (1)	%	85%	61%	21%	3%	%	15%
3	Sum	\$	\$52,140	\$37,418	\$12,882	\$1,840	\$	\$9,201
4	Rate Rider	¢/m3		0.1257	0.1920	0.1013	¢/CD/month	0.8547

### **External Funding Variance Account**

- 33. The External Funding Variance Account ("EFVA") records the impact of the difference in timing and quantum of external funding available to the South Bruce project versus EPCOR's forecast as reflected in approved rates. EPCOR is expecting \$22.0 million in funding as detailed in Schedule 1 of the Ontario Regulation 24/19 Expansion of Natural Gas Distribution Systems.
- 34. As per the EFVA accounting order<sup>4</sup>: The balance in this account, together with carrying charges, will be brought forward for disposition as part of the annual IR application following receipt of the final payment (which was received in 2020).
- 35. The calculation of the projected total amount proposed for disposal is summarized in Table 8 below and further details of the specific items making up these balances are provided in the continuity schedule in Appendix D.

EFVA		alance	Q1	2021	Q2	2021	Q3 2	2021	Q4 2	2021		alance
LEVA	Dec 31, 2020		0.57%		0.57%		0.57%		0.57%		Dec 31, 2021	
Principal	\$	56,276									\$	56,276
Carrying Charges	\$	563	\$	80	\$	80	\$	80	\$	80	\$	884
Total	\$	56,839	\$	80	\$	80	\$	80	\$	80	\$	57,160

Table 8 - Projected Total EFVA Amount for Disposal

36. Similar to the CIACVA, EPCOR proposes to recover the costs from customers in rates 1, 6, 11 and 16 (all rate classes) based on revised forecast volumes allocated by distribution rate base assumptions included in the CIP<sup>5</sup>. The EFVA balances are proposed to be recovered through the implementation of a twelve-month variable-rate rate rider commencing on January 1, 2022. The calculation of the proposed rate rider is shown in Table 9 below. Rate riders for rates 1,6 & 11 are projected based on m<sup>3</sup> volumes and rate 16 is based on contract demand (CD).

<sup>&</sup>lt;sup>4</sup> EB-2018-0264 Rate Order, January 9, 2020, page 34 of 34

<sup>&</sup>lt;sup>5</sup> EB-2018-0264 Exhibit 7, Tab 1, Schedule 2

		А	В	С	D	E	F	G
		Unit	Row Sum	Rate 1 - General Firm Service	Rate 6 - Large Volume General Firm Service	Rate 11 - Large Volume Season Service	Unit	Rate 16 - Contracted Firm Service
1	Volume	m3		29,775,947	6,709,090	1,816,595	CD	89,716
2	Allocation (1)	%	100%	61%	21%	3%	%	15%
3	Sum	\$	\$57,160	\$34,866	\$12,003	\$1,715	\$	\$8,574
4	Rate Rider	¢/m3		0.1171	0.1789	0.0944	¢/CD/month	0.7964

### Table 9 - Calculation of Proposed EFVA Rate Rider

(1) Allocation amounts are based on CIP assumptions

## Approved Deferral/Variance Disposal Account ("ADVADA")

37. EPCOR is also requesting the approval of an Approved Deferral/Variance Disposal Account ("ADVADA") to track the collection/refund of all deferral and variance accounts against the balances which have been approved for disposition. The ADVADA will allow any over or under collection/refund on ENGLP's deferral and variance account balances which have been approved for disposition to be tracked and accounted for in the same manner as Account 1595 (Disposition and Recovery/Refund of Regulatory Balances Control Account) as per the Uniform Chart of Accounts for Electricity Distributors. This setup is consistent with EPCOR's Aylmer accounting processes. The draft accounting order for this account is included as Appendix "E" to this application

### **Municipal Tax Variance Account**

- 38. EPCOR is requesting a revision of the accounting order for the Municipal Tax Variance Account to more accurately reflect the purpose of the outcome and decision of the settlement agreement in proceeding EB-2018-0264.
- 39. The original purpose of this account was to record any impacts to EPCOR resulting from changes in municipal tax rates or levies, or the introduction of any new municipal tax or

levies that occur during the period covered by the Application<sup>6</sup>. The accounting order included in this same schedule is consistent with this description.

- 40. The purpose of this account was discussed further during the interrogatory process of the filing where it was stated: Forecasted municipal taxes included in EPCOR's OM&A are the product of forecasted assessment base and forecasted applicable municipal tax rates. In addition to uncertainty of the municipal tax rates over the 10-year rate stability period, the assessment base cannot be accurately forecasted. The assessment base is determined by the governing tax authority, and as EPCOR South Bruce is a greenfield utility it does not have the historical information required to accurately forecast how the municipalities will determine the assessment base<sup>7</sup>.
- 41. Finally, in the November 28, 2019 OEB Decision and Order, it was noted: *EPCOR South Bruce noted that it had no control over the variances in taxes and it was not expected to accept the risk for these variances during the competitive process. Accordingly, the establishment of the MTVA is both consistent with EPCOR South Bruce's CIP proposal and appropriate<sup>8</sup>.*
- 42. The reason that the accounting order was changed during the rate application process is that EPCOR inadvertently modified the wording when providing responses as part of the IRR submission (submitting an old version). To ensure consistency and clarity, EPCOR is requesting to revise the accounting order from the "approved" accounting order to the "proposed" accounting order. Both versions are included on the pages following. If this correction is approved, EPCOR proposes to bring forward balances for disposition based on 2021 account balances during the next IR filing.

<sup>&</sup>lt;sup>6</sup> EB-2018-0264 Exhibit 9, Tab 2, Schedule 1 page 5 of 9

<sup>&</sup>lt;sup>7</sup> EB-2018-0264 EPCOR IRR to 9.Staff.36

<sup>&</sup>lt;sup>8</sup> EB-2018-0264 Decision and order dated November 28, 2019 – page 20

#### Approved Accounting Order (as per Rate Order EB-2018-0264)

## EPCOR NATURAL GAS LIMITED PARTNERSHIP ACCOUNTING ORDER MUNICIPAL TAX VARIANCE ACCOUNT ("MTVA")

The Municipal Tax Variance Account ("MTVA") is to record the difference between the actual annual municipal taxes paid, net of municipal contributions related to municipal taxes, and the net municipal taxes included in the annual revenue requirement for EPCOR's South Bruce operations as approved in EB- 2018-0264 for each year of the rate stability period. The effective date of this account is January 1, 2019.

The audited balance in this account, together with carrying charges, will brought forward for approval for disposition on an annual basis. The manner in which the account will be disposed of will be proposed at the time the account is brought forward for disposition.

Simple interest is to be calculated monthly on the opening balance of this account in accordance with the methodology approved by the Board in EB-2006-0117.

#### Accounting Entries

i. To record the difference between actual annual net municipal taxes paid and net municipal taxes included in the annual approved revenue requirement:

Debit/Credit Account No. 179.15 Municipal Tax Variance Account ("MTVA") Credit/Debit Account No. 305 Municipal Tax

To record simple interest on the opening monthly balance of the MTVA: Debit/Credit Account No.179.16 Interest on Municipal Tax Variance Account Credit/Debit Account No. 323 Other Interest Expense

#### **Proposed Accounting Order**

## EPCOR NATURAL GAS LIMITED PARTNERSHIP ACCOUNTING ORDER MUNICIPAL TAX VARIANCE ACCOUNT ("MTVA")

The purpose of the MTVA is to record any impacts to ENGLP resulting from changes in municipal tax rates or levies, or the introduction of any new municipal tax or levies that occur during the period covered by this application.

The audited balance in this account, together with carrying charges, will brought forward for approval for disposition on an annual basis. The manner in which the account will be disposed of will be proposed at the time the account is brought forward for disposition.

Simple interest is to be calculated monthly on the opening balance of this account in accordance with the methodology approved by the Board in EB-2006-0117.

#### Accounting Entries

i. To record the difference between actual annual net municipal taxes paid and net municipal taxes included in the annual approved revenue requirement:

Debit/Credit Account No. 179.15 Municipal Tax Variance Account ("MTVA") Credit/Debit Account No. 305 Municipal Tax

To record simple interest on the opening monthly balance of the MTVA: Debit/Credit Account No.179.16 Interest on Municipal Tax Variance Account Credit/Debit Account No. 323 Other Interest Expense

## **Bill Impacts**

43. The following table provides a summary of bill impacts for each rate class assuming the average consumption level of the rate class based on the forecasted 2022 customer connections and volumes. The bill impact provided assumes a full 12 months of distribution service and consumption. Further details on the bill impacts as summarized below are provided in the 2022 Incentive Rate Adjustment Model.

Rate Class	Description	Fixed Change	Volumetric Change	Rate Riders	Total Change	Total Change %
		(\$/year)	(\$/year)	(\$/year)	(\$/year)	
Rate 1	Existing Residential	5.91	11.22	8.23	25.36	1.76%
Rate 1	New Residential	5.91	10.79	7.91	24.61	1.76%
Rate 1	Small Commercial	5.91	24.24	17.98	48.13	1.74%
Rate 1	Small Agricultural	5.91	24.38	18.08	48.37	1.74%
Rate 6	Medium Commercial	24.10	122.76	137.68	284.54	1.85%
Rate 6	Large Commercial	24.10	332.14	386.91	743.15	1.85%
Rate 11	Sample Dryer 1	48.20	306.85	341.03	696.08	1.72%
Rate 11	Sample Dryer 2	48.20	1,022.83	1,136.77	2,207.79	1.91%
Rate 16	Contracted Demand	354.40	12,086.70	9,906.60	22,347.70	2.50%

#### Table 3 – Illustrative Bill Impact Summary

<sup>1</sup> Existing Residential and New Residential are standard categories that were included in EPCOR's Common Infrastructure Plan ("CIP") (EB-2016-0137 / 0138 / 0139). A New Residential is considered a newly constructed building whereas an Existing Residential is considered a building that was existing as of the time that the CIP was submitted. EPCOR has maintained these categories in this application to ensure consistency with the CIP.

## Appendix A - 2022 Annual Incentive Rate Adjustment Model

## **Distributor Information**

Distributor Name OEB Application Number EPCOR Natural Gas Limited Partnership EB-2021-0216 Exhibit A - 2022 Custom Incentive Application

A1.1 Distributor Information

## Name of LDC: EPCOR Natural Gas Limited Partnership OEB Application Number: EB-2021-0216 Exhibit A - 2022 Custom Incentive Application

#### **Current Distribution Tariff Sheet Rates**

		Fixed De			Delivery Charge		Delivery Charge							
Rate Class		Monthly Base	Bill 32 Rate	Tier 1	Tier 2	Tier 3	Contract Demand	Gas Supply	Upstream Recovery Charge	Transportation & Storage Charge	Transportation Charge From Dawn	Transportation Charge From Kirkwall	Transportation Charge From Parkway	Federal Carbon Charge
		\$/month	\$ / month	¢/m3	¢/m3	¢/m3	¢/contracted m3	¢ / m3	(A)	¢ / m3	¢/contracted m3	¢/contracted m3	¢/contracted m3	¢/m3
Rate 1	General Firm Service	25.78	1.00	27.6210	27.0769	26.2771		11.2510	1.4740	2.6982				7.8300
Rate 6	Large Volume General Firm Service	105.15	1.00	25.4811	22.9330	21.7862		11.2510	2.9200	5.6413				7.8300
Rate 11	Large Volume Seasonal Service	210.29	1.00	15.8280	15.8280	15.8280		11.2510	0.0352	1.8166				7.8300
Rate 16	Contracted Firm Service	1,546.25	1.00				105.4686		14.2434	,	18.2999	11.8480	11.8480	7.8300

(A) Rates 1, 6, and 11 all charged on cents / m3 basis. Rate 16 billed on cents / m3 of contracted demand basis

Name for \$1 Bill 32 Rate

### **Billing Determinants**

		Fixed		Delivery Charge		Delivery Charge	
Rate Class		Monthly Base	Tier 1	Tier 2	Tier 3	Contract Demand	Gas Supply
Rate 1	General Firm Service	3,078	3,115,813	3,760,451	183,059	0	4,014,142
Rate 6	Large Volume General Firm Service	47	476,343	1,038,570	242,617	0	887,258
Rate 11	Large Volume Seasonal Service	3	0	0	744,330	0	338,332
Rate 16	Contracted Firm Service	2	0	0	0	89,716	0

12

#### Forecasted Revenue from Current Rates

Months / Year

		Fixed Monthly		Del	ivery Charge	e	Delivery Charge					
Rate Class		Base	Bill 32 Rate	Tier 1	Tier 2	Tier 3	Contract Demand	Gas Supply	Upstream Recovery Charge	Transportation & Storage Charge (A)	Federal Carbon Charge	Total
Rate 1	General Firm Service	952,055	36,930	860,619	1,018,213	48,102	0	451,631	59,168	108,310	314,307	3,849,336
Rate 6	Large Volume General Firm Service	58,674	558	121,377	238,175	52,857	0	99,825	25,908	50,053	69,472	716,900
Rate 11	Large Volume Seasonal Service	6,309	30	0	0	117,812	0	38,066	119	6,146	26,491	194,973
Rate 16	Contracted Firm Service	37,110	24	0	0	0	1,135,467	0	153,343	197,015	84,297	1,607,256
Total Revenue		1,054,148	37,542	981,996	1,256,389	218,772	1,135,467	589,522	238,539	361,524	494,568	6,368,466

(A) Transportation & Storage for Rates 1, 6, and 11. Transportation only for Rate 16.

#### **Current Rate Riders**

Description: Effective Until:

Rate 1 | General Firm Service Rate 6 | Large Volume General Firm Service Rate 11 | Large Volume Seasonal Service Rate 16 | Contracted Firm Service

cents / m3 volume cents / m3 volume cents / m3 volume cents / contracted demand / month Delay in Revenue Recovery Rate Rider Dec 31, 2028

1.6330	\$/m3
0.9090	
0.5524	\$/m3
0.0601	\$/contracted dema

nand m3

## Rate 1 Incentive Rate Adjustment

D1.1 Rate 1 Adjustment

Rate 1

GDP-IPI

Less Productivity

Less Stretch Factor

Incentive Rate Adjustment Months / Year

1.91%
12

	Unit	Current Rate	Price Cap	Adjusted Rates	<b>Billing Determinants</b>	Revenue
Monthly Base	\$/month	25.78	1.91%	26.27	3,078	970,240
Bill 32 Rate	\$/month	1.00	0.00%	1.00	3,078	36,930
Tier 1	cents / m3	27.6210	1.91%	28.1486	3,115,813	877,057
Tier 2	cents / m3	27.0769	1.91%	27.5941	3,760,451	1,037,661
Tier 3	cents / m3	26.2771	1.91%	26.7790	183,059	49,021
Contract Demand	cents / m3	0.0000	1.91%	0.0000	0	0
Gas Supply	cents / m3	11.2510	0.00%	11.2510	4,014,142	451,631
Upstream Recovery Charge	cents / m3	1.4740	0.00%	1.4740	4,014,142	59,168
Transportation & Storage Charge	cents / m3	2.6982	0.00%	2.6982	4,014,142	108,310
Federal Carbon Charge	cents / m3	7.8300	0.00%	7.8300	4,014,142	314,307

3,904,325

## **Rate 6 Incentive Rate Adjustment**

D1.2 Rate 6 Adjustment

Rate 6	
GDP-IPI	
Less Productivity	
Less Stretch Factor	
Incentive Rate Adjustment	
Months / Year	

	Unit	Current Rate	Price Cap	Adjusted Rates	Billing Determinants	Revenue
Monthly Base	\$/month	105.15	1.91%	107.16	47	59,794
Bill 32 Rate	\$/month	1.00	0.00%	1.00	47	558
Tier 1	cents / m3	25.4811	1.91%	25.9678	476,343	123,696
Tier 2	cents / m3	22.9330	1.91%	23.3710	1,038,570	242,724
Tier 3	cents / m3	21.7862	1.91%	22.2023	242,617	53,867
Contract Demand	cents / m3	0.0000	1.91%	0.0000	0	0
Gas Supply	cents / m3	11.2510	0.00%	11.2510	887,258	99,825
Upstream Recovery Charge	cents / m3	2.9200	0.00%	2.9200	887,258	25,908
Transportation & Storage Charge	cents / m3	5.6413	0.00%	5.6413	887,258	50,053
Federal Carbon Charge	cents / m3	7.8300	0.00%	7.8300	887,258	69,472
						725 007

1.91% 12

725,897

## **Rate 11 Incentive Rate Adjustment**

D1.3 Rate 11 Adjustment

Rate 11

GDP-IPI

Less Productivity Less Stretch Factor

Incentive Rate Adjustment

Months / Year

1.91%
12

	Unit	Current Rate	Price Cap	Adjusted Rates	Billing Determinants	Revenue
Monthly Base	\$/month	210.29	1.91%	214.31	3	6,429
Bill 32 Rate	\$/month	1.00	0.00%	1.00	3	30
Tier 1	cents / m3	15.8280	1.91%	16.1303	0	0
Tier 2	cents / m3	15.8280	1.91%	16.1303	0	0
Tier 3	cents / m3	15.8280	1.91%	16.1303	744,330	120,063
Contract Demand	cents / m3	0.0000	1.91%	0.0000	0	0
Gas Supply	cents / m3	11.2510	0.00%	11.2510	338,332	38,066
Upstream Recovery Charge	cents / m3	0.0352	0.00%	0.0352	338,332	119
Transportation & Storage Charge	cents / m3	1.8166	0.00%	1.8166	338,332	6,146
Federal Carbon Charge	cents / m3	7.8300	0.00%	7.8300	338,332	26,491
						107.244

197,344

## **Rate 16 Incentive Rate Adjustment**

D1.4 Rate 16 Adjustment

#### Rate 16

GDP-IPI Less Productivity Less Stretch Factor Incentive Rate Adjustment Months / Year

1.91	.%
1	12

	Unit	Current Rate	Price Cap	Adjusted Rates	<b>Billing Determinants</b>	Revenue
Monthly Base	\$/month	1,546.25	1.91%	1,575.78	2	37,819
Bill 32 Rate	\$/month	1.00	0.00%	1.00	2	24
Tier 1	cents / m3	0.0000	1.91%	0.0000	0	0
Tier 2	cents / m3	0.0000	1.91%	0.0000	0	0
Tier 3	cents / m3	0.0000	1.91%	0.0000	0	0
Contract Demand	Cents/contracted demand m3	105.4686	1.91%	107.4831	89,716	1,157,154
Gas Supply	cents / m3	0.0000	0.00%	0.0000	0	0
Upstream Recovery Charge	Cents/contracted demand m3	14.2434	0.00%	14.2434	89,716	153,343
Transportation Charge From Dawn	Cents/contracted demand m3	18.2999	0.00%	18.2999	89,716	197,015
Transportation Charge From Kirkwall	Cents/contracted demand m3	11.8480	0.00%	11.8480	0	0
Transportation Charge From Parkway	Cents/contracted demand m3	11.8480	0.00%	11.8480	0	0
Federal Carbon Charge	Cents/contracted demand m3	7.8300	0.00%	7.8300	89,716	84,297
						1 (20 (52

1,629,652

## Name of LDC: EPCOR Natural Gas Limited Partnership OEB Application Number: EB-2021-0216 Exhibit A - 2022 Custom Incentive Application

## Proposed Distribution Tariff Sheet Rates E1.1 Proposed Dist Rates

	Monthly Base \$/month	Bill 32 Rate \$/month	Tier 1 ¢/m3	Tier 2 ¢/m3	Tier 3 ¢/m3	Contract Demand ¢/contracted m3	Gas Supply ¢/m3	Upstream Recovery Charge (A)	Transportation & Storage Charge ¢ / m3	Transportation Charge From Dawn ¢/contracted m3	Transportation Charge From Kirkwall ¢/contracted m3	Transportation Charge From Parkway ¢/contracted m3	Federal Carbon Charge ¢/m3
General Firm Service	26.27	1.00	28.1486	27.5941	26.7790		11.2510	1.4740	2.6982				7.8300
Large Volume General Firm Service	107.16	1.00	25.9678	23.3710	22.2023		11.2510	2.9200	5.6413				7.8300
Large Volume Seasonal Service	214.31	1.00	16.1303	16.1303	16.1303		11.2510	0.0352	1.8166				7.8300
Contracted Firm Service	1,575.78	1.00				107.4831		14.2434		18.2999	11.8480	11.8480	7.8300
	General Firm Service Large Volume General Firm Service Large Volume Seasonal Service Contracted Firm Service	Base \$/month General Firm Service 26.27 Large Volume General Firm Service 107.16 Large Volume Seasonal Service 214.31	Base         Bill 32 Kate           \$/month         \$/month           General Firm Service         26.27         1.00           Large Volume General Firm Service         107.16         1.00           Large Volume Seasonal Service         214.31         1.00	Base         Bill 32 kate         Her 1           S/month         S/month         C/m3           General Firm Service         26.27         1.00         28.1486           Large Volume General Firm Service         107.16         1.00         25.9678           Large Volume Seasonal Service         214.31         1.00         16.1303	Base         Bill 32 Kate         Her 1         Her 2           S/month         \$/month         \$/m         \$/m3           General Firm Service         26.27         1.00         28.1486         27.5941           Large Volume General Firm Service         107.16         1.00         25.9678         23.3710           Large Volume Seasonal Service         214.31         1.00         16.1303         16.1303	Base         Bill 32 Kate         Her 1         Her 2         Her 3           S/month         \$/month         \$/m         \$	Bit 32 kate         Ifer 1         Ifer 2         Ifer 3         Contract Demand           S/month         \$/month         \$/month         \$/m3         \$/m3	Bill 32 kate         Ttef 1         Ttef 2         Ttef 3         Contract Demand         Gass upply           \$/month         \$/month	Base         Bill 32 Kate         Ter 1         Ter 2         Ter 3         Contract Demand         Gas Supply         Charge           S/month         \$/month         \$/month <t< td=""><td>Base         Bill 32 kate         Iff 1         Iff 2         Iff 3         Contract Demando         Gas Supply         Charge         Storage Charge           S/month         \$/month         \$/m         \$/m         \$/m         \$/m         \$/m         \$/month         \$/m         \$/m</td><td>Base         Bill 32 Kate         Tier 1         Tier 2         Tier 3         Contract Demand         Gas Supply         Charge         Storage Charge         From Dawn           S/month         \$/month         \$/month<td>Base         Bill \$2 kite         Iter 1         Iter 2         Iter 3         Contract Demand         Gas Supply         Charge         Storage Charge         From Dawn         From Kirkwall           \$/month         \$/mon</td><td>Base         S/month         ¢/m3         ć/m3         ć/m3         ć/m3         ć/m3         ć/m3         ć/m3         ć/m3         ć/m3         ć/m3</td></td></t<>	Base         Bill 32 kate         Iff 1         Iff 2         Iff 3         Contract Demando         Gas Supply         Charge         Storage Charge           S/month         \$/month         \$/m         \$/m         \$/m         \$/m         \$/m         \$/month         \$/m         \$/m	Base         Bill 32 Kate         Tier 1         Tier 2         Tier 3         Contract Demand         Gas Supply         Charge         Storage Charge         From Dawn           S/month         \$/month         \$/month <td>Base         Bill \$2 kite         Iter 1         Iter 2         Iter 3         Contract Demand         Gas Supply         Charge         Storage Charge         From Dawn         From Kirkwall           \$/month         \$/mon</td> <td>Base         S/month         ¢/m3         ć/m3         ć/m3         ć/m3         ć/m3         ć/m3         ć/m3         ć/m3         ć/m3         ć/m3</td>	Base         Bill \$2 kite         Iter 1         Iter 2         Iter 3         Contract Demand         Gas Supply         Charge         Storage Charge         From Dawn         From Kirkwall           \$/month         \$/mon	Base         S/month         ¢/m3         ć/m3         ć/m3         ć/m3         ć/m3         ć/m3         ć/m3         ć/m3         ć/m3         ć/m3

(A) Rates 1, 6, and 11 all charged on cents / m3 basis. Rate 16 billed on cents / m3 of contracted demand basis

## **Billing Determinants**

E1.2 Billing Determinants

Rate Class	Description	Base	Tier 1	Tier 2	Tier 3	Firm Demand	Gas Supply
		cx's	m3	m3	m3	Contracted m3	m3
Rate 1	General Firm Service	3,078	3,115,813	3,760,451	183,059	0	4,014,142
Rate 6	Large Volume General Firm Service	47	476,343	1,038,570	242,617	0	887,258
Rate 11	Large Volume Seasonal Service	3	0	0	744,330	0	338,332
Rate 16	Contracted Firm Service	2	0	0	0	89,716	0

## Name of LDC: EPCOR Natural Gas Limited Partnership OEB Application Number: EB-2021-0216 Exhibit A - 2022 Custom Incentive Application

#### Proposed Revenue from Rates

Rate Class		Monthly Base	Bill 32 Rate	Tier 1	Tier 2	Tier 3	Contracted Demand	Gas Supply	Upstream Recovery Charge	Transportation & Storage Charge (A)	Federal Carbon Charge	Total
Rate 1	General Firm Service	970,240	36,930	877,057	1,037,661	49,021	0	451,631	59,168	108,310	314,307	3,904,325
Rate 6	Large Volume General Firm Service	59,794	558	123,696	242,724	53,867	0	99,825	25,908	50,053	69,472	725,897
Rate 11	Large Volume Seasonal Service	6,429	30	0	0	120,063	0	38,066	119	6,146	26,491	197,344
Rate 16	Contracted Firm Service	37,819	24	0	0	0	1,157,154	0	153,343	197,015	84,297	1,629,652
(A) Transportati	on & Storage for Rates 1, 6, and 11. Transportat	ion only (no se	asonal storage) f	or Rate 16 fro	om Dawn.						Proposed Revenue	6,457,219
											Current Revenue	6,368,466
											Change	88,753

1.39%

% Change

#### **Delay in Revenue Recovery Rate Rider**

Delay in Revenue Recovery Rate Rider

Rate 1   General Firm Service	1.6330	Cents/m3
Rate 6   Large Volume General Firm Service	0.9090	Cents/m3
Rate 11   Large Volume Seasonal Service	0.5524	Cents/m3
Rate 16   Contracted Firm Service	0.0601	Cents/contracted demand m3

### **Energy Content Variance Account (ECVA)**

ECVA Rate Rider

Rate 1   General Firm Service	0.1403	Cents/m3
Rate 6   Large Volume General Firm Service	0.1403	Cents/m3
Rate 11   Large Volume Seasonal Service	0.1403	Cents/m3
Rate 16   Contracted Firm Service	0.0000	Cents/contracted demand m3

#### **Contribution in Aid of Construction Variance Account (CIACVA)**

Rate 1 | General Firm Service0.1257Cents/m3Rate 6 | Large Volume General Firm Service0.1920Cents/m3Rate 11 | Large Volume Seasonal Service0.1013Cents/m3Rate 16 | Contracted Firm Service0.8547Cents/contracted demand m3

### **External Funding Variance Account (EFVA)**

EFVA Rate Rider

Rate 1   General Firm Service	0.1171	Cents/m3
Rate 6   Large Volume General Firm Service	0.1789	Cents/m3
Rate 11   Large Volume Seasonal Service	0.0944	Cents/m3
Rate 16   Contracted Firm Service	0.7964	Cents/contracted demand m3

CIACVA Rate Rider

### Rate 1 Delivery Bill Impact G1.1 Rate 1 Bill Impact

Rate 1					
Rate 1 - Existing Residential	Units	Current Rate	Proposed Rate		
	-				
Customer	\$/month	25.78	26.27		
Bill 32 Rate	\$/month	1.00	1.00		
First 100 m3	¢/m3	27.6210	28.1486		
Next 400 m3	¢/m3	27.0769	27.5941		
GT 500m3	¢/m3	26.2771	26.7790		
Contracted Demand	¢ / contracted m3				
Gas Supply	¢/m3	11.2510	11.2510		
Upstream Recovery Charge	\$/m3	1.4740	1.4740		
Transportation & Storage Charge	¢/m3	2.6982	2.6982		
Federal Carbon Charge	¢/m3	7.8300	7.8300		
Rate Riders					
Delay in Revenue Recovery Rate Rider	¢/m3	1.6330	1.6330		
ECVA Rate Rider	¢/m3	-	0.1403		
CIACVA Rate Rider	¢/m3		0.1257		
EFVA Rate Rider	¢/m3	-	0.1171		
Delivery	Metric	Current Rate	Proposed Rate	Change \$	Change %
Customer	12	309.36	315.27	5.91	1.919
Bill 32 Rate	12	12.00	12.00	0.00	0.005
First 100 m3	1,001	276.57	281.86	5.28	1.919
Next 400 m3	1,148	310.76	316.69	5.94	1.91
3T 500m3	1,140	0.00	0.00	0.00	#DIV/0
	-	0.00	0.00	0.00	
Contracted Demand	-				#DIV/0
Gas Supply	2,149.00	241.78	241.78	0.00	0.00
Upstream Recovery Charge	2,149.00	31.68	31.68	0.00	0.00
Transportation & Storage Charge	2,149.00	57.98	57.98	0.00	0.00
Federal Carbon Charge	2,149.00	168.27	168.27	0.00	0.00
Total Delivery	· · · · ·	1,408.40	1,425.53	17.13	1.22
Rate Riders	Metric	Current Rate	Proposed Rate	Change \$	Change %
Delay in Revenue Recovery Rate Rider	2,149.00	35.09	35.09	0.00	0.00
ECVA Rate Rider	2.149.00	0.00	3.02	3.02	#DIV/0!
CIACVA Rate Rider	2,149.00	0.00	2.70	2.70	#DIV/0!
EFVA Rate Rider	2,149.00	0.00	2.52	2.52	#DIV/0!
Total Rate Riders	2,145.00	35.09	43.33	8.23	23.46
Total Bill Impact	-	1,443.50	1,468.85	25.36	1.89
	-			25.36	1.8%
Total Bill Impact Rate 1 - New Residential	Units	Current Rate	1,468.85 Proposed Rate	25.36	1.89
Rate 1 - New Residential Customer	Units S/month			25.36	1.8
Rate 1 - New Residential Customer		Current Rate	Proposed Rate	25.36	1.8
Rate 1 - New Residential Customer 3111 32 Rate	\$/month	Current Rate 25.78	Proposed Rate 26.27	25.36	1.8
Rate 1 - New Residentia) Customer 311 32 Rate 111: 100 m3	\$/month \$/month ¢/m3	Current Rate 25.78 1.00 27.6210	Proposed Rate 26.27 1.00 28.1486	25.36	1.8
Rate 1 - New Residential Customer 3III 32 Rate Iriss 100 m3 Veck 400 m3	\$/month \$/month ¢/m3 ¢/m3	Current Rate 25.78 1.00 27.6210 27.0769	Proposed Rate 26.27 1.00 28.1486 27.5941	25.36	1.8
Refe 1 - New Residential Customer 311 32 Rate Iris: 100 m3 Vext 400 m3 57 500m3	\$/month \$/month ¢/m3 ¢/m3	Current Rate 25.78 1.00 27.6210 27.0769 26.2771	Proposed Rate 26.27 1.00 28.1486 27.5941 26.7790	25.36	1.8
Rate 1 - New Residential Customer 311 32 Rate Ivers 100 m3 Vest 400 m3 51 500m3 Gontracted Demand	\$/month \$/month ¢/m3 ¢/m3 ¢/cm3	Current Rate 25.78 1.00 27.6210 27.0769 26.2771 0.0000	Proposed Rate 26.27 1.00 28.1486 27.5941 26.7790 0.0000	25.36	1.8
tate 1 - New Residential Lustomer First 10 m 3 Vex 40 m 3 5 500m3 Contracted Demand Sas Supply	5/month 5/month 4/m3 4/m3 4/m3 4/contracted m3 4/m3	Current Rate 25.78 1.00 27.6210 27.0769 26.2771 0.0000 11.2510	Proposed Rate 26.27 1.00 28.1486 27.5941 26.7750 0.0000 11.2510	25.36	1.8
Rate 1 - New Residential Customer Bill 32 Rate Iffice 100 m3 Next 400 m3 Gottracted Demand Gas Supply Dystream Recovery Charge	5/month 5/month 4/m3 4/m3 4/m3 4/m3 4/m3 4/m3	Current Rate 25.78 1.00 27.6210 27.0759 26.2771 0.0000 11.2510 1.4740	Proposed Rate 26.27 1.00 28.1486 27.5941 26.7790 0.0000 11.2510 1.4740	25.36	1.8
Lato 3 = New Residentia Lutoner Hiss 10 m3 Vex 400 m3 T 500m3 Contracted Demand Gas Supply Upstream Recovery Charge Transportation & Storage Charge	5/month 5/month 4/m3 4/m3 4/m3 4/contracted m3 4/m3	Current Rate 25.78 1.00 27.6210 26.2771 0.0000 11.2510 1.4740 2.6982	Proposed Rate 26.27 1.00 28.1486 27.5941 26.7790 0.0000 11.2510 1.4740 2.6982	25.36	1.8
Lette 3 = New Residential Customer Bit 32 Rate Bit 32 Rate Situ 20 m3 South 24 Constantial Constanted Demand Constanted Demand Constanted Demand Constanted Demand Constanted Demand Cas Supply Upstream Recovery Charge Transportation & Storage Charge	5/month 5/month 4/m3 4/m3 4/m3 4/m3 4/m3 4/m3	Current Rate 25.78 1.00 27.6210 27.0759 26.2771 0.0000 11.2510 1.4740	Proposed Rate 26.27 1.00 28.1486 27.5941 26.7790 0.0000 11.2510 1.4740	25.36	1.8
Lato 3 - New Residentia Lustoner Hiss 100 m3 Vex 400 m3 Stoom3 Contracted Demand Gas Supply Upstream Recovery Charge Fransportation & Storage Charge Federal Carbon Charge	\$/month \$/month @/m3 @/m3 @/m3 @/m3 @/m3 @/m3	Current Rate 25.78 1.00 27.6210 26.2771 0.0000 11.2510 1.4740 2.6982	Proposed Rate 26.27 1.00 28.1486 27.5941 26.7790 0.0000 11.2510 1.4740 2.6982	25.36	1.8
tele 3 - New Residential Justomer III 22 atte III 22 atte III 23 atte III 23 atte III 23 atte III 24 atte Soma Soma Justeam Recovery Charge Rederal Carbon Charge Rederal Carbon Charge Rate Riders Bate Riders	5/month 5/month 6/m3 6/m3 6/m3 6/m3 6/m3 6/m3 6/m3 6/m3	Current Rate 25.78 1.00 27.6210 26.2771 0.0000 11.2510 1.4740 2.6982 7.8300	Proposed Rate 26.27 1.00 28.1486 27.5941 26.7390 1.2510 1.4740 2.6982 7.8300	25.36	1.8
Rite 1 - New Residential Customer 2013 S2 Rate III: 32 Rate III: 32 Non 3 S 500m3 Contracted Demand Sas Supply Upstream Recovery Charge Heard Carbon Charge Rate Riders Delay In Revenue Recovery Rate Rider CVA Rate Rider	\$(munth \$(munth 6(m3) 6(m3) 6(m3) 6(m3) 6(m3) 6(m3) 6(m3) 6(m3) 6(m3) 6(m3)	Current Rate 25.78 1.00 27.0769 26.2771 0.0000 11.2510 1.4740 2.6982 7.8300 0.0000	Proposed RHE 26.27 1.00 28.1486 27.5941 26.7790 0.0000 11.2510 1.4740 2.6882 7.8800 1.6330 0.1403	25.36	1.8
Rite 1 - New Residential Customer 2013 S2 Rate III: 32 Rate III: 32 Non 3 S 500m3 Contracted Demand Sas Supply Upstream Recovery Charge Heard Carbon Charge Rate Riders Delay In Revenue Recovery Rate Rider CVA Rate Rider	5/month 5/month 6/m3 6/m3 6/m3 6/m3 6/m3 6/m3 6/m3 6/m3	Current Rate 25.78 1.00 27.6210 26.2771 0.0000 11.2510 1.4740 2.6982 7.8300	Proposed Rate 26.27 1.00 28.1486 27.5941 26.7390 1.2510 1.4740 2.6982 7.8300	25.36	1.8
Alto 3 - New Residentia) Lustoner IW 20 Atte IW 20	\$/month \$/month (f/n3 (f/n3 (f/n3 (f/n3 (f/n3 (f/n3 (f/n3 (f/n3 (f/n3 (f/n3	Current Rate 25.78 1.00 27.0769 26.2771 0.0000 11.2510 1.4740 2.6982 7.8300 0.0000	Proposed RHE 26.27 1.00 28.1486 27.5941 26.7790 0.0000 11.2510 1.4740 2.6882 7.8800 1.6330 0.1403	25.36	1.8
the 1 - New Residential Lustoner Wil 29 date With 20 no 3 set 400 m3 omtracted Demand as Supply Jpatream Recovery Charge rederal Carbon Charge Rederal Carbon Charge Rederal Carbon Charge Rederal Carbon Charge Color Charge Rederal Carbon Charge Color Charge Rederal Carbon Charge Red	\$/month \$/month {/m3 {/m3 {/m3 {/m3 {/m3 {/m3 {/m3 {/m3	Current Rate 15.78 1.00 27.6310 26.2771 0.0000 11.2510 1.4740 2.6862 7.8300 1.6330 0.0000 0.0000	Proposed faite 26.27 23.1485 27.5941 26.7990 0.0000 11.2510 1.4740 2.6842 7.8300 1.6330 0.1603 0.1257 0.1171		
Ante 1 - New Residential Customer Suita 20 Ante Iris 100 m3 Vext 400 m3 57 500m3 Contracted Demand Sas Supply Johrteam Recovery Charge Tansportation & Storage Charge Federal Carbon Charge Facte Rider Eder Mate Rider ECVA Rate Rider ECVA Rate Rider FVA Rate Rider	\$(munth \$(munth 6(m3) 6(	Current Rate 25.78 1.00 27.0769 26.2771 0.0000 11.2510 1.4740 2.6982 7.8300 1.6330 0.0000 0.0000 0.0000	Proposed Rate 26.27 1.00 28.1869 27.5941 26.5790 0.0000 11.2510 1.4740 2.6692 7.8300 1.4740 0.4692 0.4033 0.1577 0.1577 0.1577	Change \$	Change %
Atto 1 - New Residential Lustomer Wit 20 Atto Wit 20 A	\$(month 5(month (grad (grad (grad (grad (grad (grad (grad (grad (grad (grad (grad (grad (grad (grad))))))))))))))))))))))))))))))))))))	Current Rate 25.78 1.00 27.6210 62.0771 0.0000 1.12510 1.4740 2.6822 7.8300 1.6330 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.000000 0.00000 0.0000000 0.00000000	Proposed Rate 26.27 24.1486 27.5541 26.7790 0.0000 0.12510 1.4740 2.6882 7.8800 0.16330 0.16330 0.1633 0.1257 0.1171 Proposed Rate 35.27	Change \$ 5.91	Change %
Into 1 - New Residential  Untomer  Jill 32 Rate Jill 32 R	\$/month \$/month 6/m3 6/m3 6/m3 6/m3 6/m3 6/m3 6/m3 6/m3	Current Rate 25.78 1.00 27.0769 26.2771 0.0000 11.2510 1.4740 2.6982 7.8300 1.6330 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.000000	Proposed Fate 26.27 1.00 28.1865 27.5941 26.7790 0.0000 11.2510 1.4740 2.6692 7.8300 1.6130 0.1403 0.1403 0.1203 0.1203 0.1217 Proposed Fate 315.27 1.200	Change \$ 5.91 0.00	Change % 1.91 0.00
Alto 1 - New Residential Sustomer Wil 29 Arte Virst 100 m3 Store 400	\$/month \$/month @/m3	Current Rate 15.78 1.00 27.6210 26.2771 0.0000 11.2510 1.4740 2.6822 7.8300 1.6330 0.0000 0.0000 0.0000 0.0000 Current Rate 309.36 12.00 27.4.31	Proposed Rate 16.27 12.1486 27.5541 26.7790 0.0000 1.4740 2.6882 7.8800 1.4530 0.1433 0.1457 0.1171 Proposed Rate Proposed Rate	Change \$ 5.91 0.00 5.24	Change % 1.91 0.00 1.91
Inte 3 - New Residential Uktioner Jill 32 Rate Jill 33 Rate Jill 32 Ra	\$/month \$/month 6/m3 6/m3 6/m3 6/m3 6/m3 6/m3 6/m3 6/m3	Current Bate 25.78 1.00 27.0769 26.2771 0.0000 11.2510 1.4740 2.6982 7.8300 0.0000 0.0000 0.0000 Current Rate 309.36 12.00 274.31 299.50	Proposed Refe 26.27 1.00 28.1486 27.5941 26.7790 0.0000 11.2510 1.4740 2.682 7.8300 1.4740 2.682 7.8300 1.4740 2.682 7.8300 1.4740 2.682 7.8300 1.4740 2.5941 1.4740 2.595 1.200 2.755 2.9565	Change \$ 5.91 0.00 5.24 5.55	Change % 191 0.00 1.91 1.91
Alto 1 - New Residential Ustomer Wil 29 Arte Vist 100 m3 484 400 m3 57 500m3 50 500m3 50 500m3 40 50 50 50 50 50 50 50 50 50 50 50 50 50	\$/month \$/month @/m3	Current Rate 15.78 1.00 27.6210 26.2771 0.0000 1.12510 1.4740 2.6822 7.8300 0.0000 0.0000 0.0000 Current Rate 12.00 27.431 290.50 0.00	Proposed Rate 16.27 1.02 24.1486 27.5941 26.7900 0.0000 1.12310 1.4740 2.6982 7.8300 0.1433 0.1433 0.1457 0.1157 1.1200 0.1157 1.1271 Proposed Rate 1.5327 0.1171	Change \$ 5.91 0.00 5.24 5.55 0.00	Change % 1.91 0.00 1.91 #DV/V
Alto 1 - New Residential Ustomer Wil 29 Arte Vist 100 m3 484 400 m3 57 500m3 50 500m3 50 500m3 40 50 50 50 50 50 50 50 50 50 50 50 50 50	\$/month \$/month \$/manch \$/na3 \$/na3 \$/na3 \$/na3 \$/ma3	Current Bate 25.78 1.00 27.0769 26.2771 0.0000 11.2510 1.4740 2.6982 7.8300 0.0000 0.0000 0.0000 Current Rate 309.36 12.00 274.31 2.90.50 0.000	Proposed File 26.27 1.00 28.1486 27.5941 27.5941 1.4740 2.682 7.8300 1.4740 2.682 7.8300 1.4740 2.682 7.8300 1.4740 2.682 7.8300 1.4740 2.692 7.8300 1.4740 2.5941 1.4740 2.595 2.9565 0.0000 0.00000 0.00000 0.0000 0.00000 0.00000 0.00000 0.0000	Change \$ 5.91 0.00 5.24 5.55 0.000 0.000	Change % 1.91 0.00 1.91 1.91 #DIV/
Alto 1 - New Residential Ustomer Wi 29 Aarte View 100 m 3 St 500m3 St 500m3 St 500m3 St 500m3 Alto 20 - 20 - 20 - 20 - 20 - 20 - 20 - 20	\$/month \$/month \$/ma	Current Rate 15.78 1.00 27.6210 0.2070 0.2070 0.2070 0.2070 1.4740 0.4862 7.8800 0.0000 0.0000 0.0000 Current Rate 12.00 27.431 290.50 0.000 0.000 0.000 0.274.31 290.50 0.00 0.000 0.000 0.274.31 290.50 0.000 0.000 0.000 0.000 0.274.31 290.50 0.000 0.000 0.000 0.000 0.000 0.000 0.274.31 290.50 0.000 0.274.31 290.50 0.0000 0.0000 0.0	Proposed Rate 26.27 1.02 24.1486 27.5541 26.7390 0.0000 1.4740 2.6982 7.8300 0.1433 0.1433 0.1457 0.1171 Proposed Rate Proposed Rate 1.532 0.1257 1.200 27.955 296.05 0.000 27.955 0.000 0.232.45	Change \$ 5.91 0.00 5.24 5.55 0.00 0.000	Change % 1.91 0.00 1.91 1.91 #DV// #DV// 0.00
Alto 1 - New Residential Ustomer Wi 29 Aarte View 100 m 3 St 500m3 St 500m3 St 500m3 St 500m3 Alto 20 - 20 - 20 - 20 - 20 - 20 - 20 - 20	\$/month \$/month \$/manch \$/na3 \$/na3 \$/na3 \$/na3 \$/ma3	Current Bate 25.78 1.00 27.0769 26.2771 0.0000 11.2510 1.4740 2.6982 7.8300 0.0000 0.0000 0.0000 Current Rate 309.36 12.00 274.31 2.90.50 0.000	Proposed File 26.27 1.00 28.1486 27.5941 27.5941 1.4740 2.682 7.8300 1.4740 2.682 7.8300 1.4740 2.682 7.8300 1.4740 2.682 7.8300 1.4740 2.692 7.8300 1.4740 2.5941 1.4740 2.595 2.9565 0.0000 0.00000 0.00000 0.0000 0.00000 0.00000 0.00000 0.0000	Change \$ 5.91 0.00 5.24 5.55 0.000 0.000	Change % 1.91 0.00 1.91 1.91 #DV// #DV// 0.00
Arte 1 - New Residential Uuttomer Sill 32 Brate Sill 32 Br	\$/month \$/month \$/ma	Current Rate 15.78 1.00 27.6210 0.2070 0.2070 0.2070 0.2070 1.4740 0.4862 7.8800 0.0000 0.0000 0.0000 Current Rate 12.00 27.431 290.50 0.000 0.000 0.000 0.274.31 290.50 0.00 0.000 0.000 0.274.31 290.50 0.000 0.000 0.000 0.000 0.274.31 290.50 0.000 0.000 0.000 0.000 0.000 0.000 0.274.31 290.50 0.000 0.274.31 290.50 0.0000 0.0000 0.0	Proposed Rate 26.27 1.02 24.1486 27.5541 26.7390 0.0000 1.4740 2.6982 7.8300 0.1433 0.1433 0.1457 0.1171 Proposed Rate Proposed Rate 1.532 0.1257 1.200 27.955 296.05 0.000 27.955 0.000 0.232.45	Change \$ 5.91 0.00 5.24 5.55 0.00 0.000	Change % 1.91 0.00 1.91 #DIV// #DIV// #DIV//
And 1 - Kew Residential Customer Sill 32 Date Sill 32 Dat	\$/month \$/month \$/math \$/mail \$/ma	Current Bate 25.78 1.00 27.6210 22.0793 0.0000 11.2510 1.4740 2.6929 7.8300 0.0000 0.0000 0.0000 Current Rate 12.00 274.31 2.9050 0.000 0.274.31 2.9050 0.000 0.274.31 2.9050 0.000 0.274.31 2.9050 0.000 0.274.31 2.9050 0.000 0.274.31 2.9050 0.000 0.274.31 2.9050 0.000 0.0000 0.274.31 2.9050 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000000	Proposed Rate 26.27 1.00 28.1486 27.5941 26.7790 0.0000 11.2510 1.4740 2.682 7.8300 0.1427 1.4740 2.682 7.8300 0.1403 0.1257 0.1171 Proposed Bate 27.955 296.05 0.000 0.222.45 3.045 55.74 16.1.77	Change \$ 5.91 0.00 5.24 5.55 0.00 0.000 0.000 0.000	Change % 1.91 0.00 1.91 mDiV/ mDiV/ 0.00 0.00 0.000
Arte 1 - New Residential Uuttomer Sill 32 Brate Sill 32 Br	\$/month \$/month \$/ma	Current Rate 1,5,78 1,00 27,6210 0,20,769 26,2771 0,0000 0,12,2510 1,4740 2,6822 7,8800 0,000 0,000	Proposed Rate 26.27 1.02 24.1486 27.5541 26.7300 1.4240 1.4240 1.4240 1.4330 0.1439 0.1439 0.1437 1.6330 0.1439 0.1157 0.1171 Proposed Rate Proposed Rate 2955 296.05 0.000 0.232.45 3.045 5.574	Change \$ 5.91 0.00 5.24 5.55 0.00 0.000 0.000 0.000	Change % 1.91 0.00 1.91 mDiV/ mDiV/ 0.00 0.00 0.000
Ark 3 - New Residential Justomer III 22 Parke III 22 Parke Recovery Charge Rederal Carbon Charge Rederal Carbon Charge Rederal Carbon Charge Rederal Carbon Charge Rederal Carbon Charge III 22 Parke IIII 20 Parke IIIII 20 Parke IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	\$/month \$/month \$/ma	Current Bate 25.78 1.00 27.6210 22.0793 0.0000 11.2510 1.4740 2.6929 7.8300 0.0000 0.0000 0.0000 Current Rate 12.00 274.31 2.9050 0.000 0.274.31 2.9050 0.000 0.274.31 2.9050 0.000 0.274.31 2.9050 0.000 0.274.31 2.9050 0.000 0.274.31 2.9050 0.000 0.274.31 2.9050 0.000 0.0000 0.274.31 2.9050 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000000	Proposed Rate 26.27 1.00 28.1486 27.5941 26.7790 0.0000 11.2510 1.4740 2.682 7.8300 0.1427 1.4740 2.682 7.8300 0.1403 0.1257 0.1171 Proposed Bate 27.955 296.05 0.000 0.222.45 3.045 55.74 16.1.77	Change \$ 5.91 0.00 5.24 5.55 0.00 0.000 0.000 0.000	Change 32 191 0.00 191 190V/ 80V/ 0.00 0.00 0.00 0.00 0.00 0.00
Atto 1 - New Residential Usatomer Wil 29 Atto Will 29 Atto Will 29 Atto Will 20 Att	\$(manth \$(manth 6(ma) 6(ma) 6(ma) 6(ma) 6(ma) 6(ma) 6(ma) 6(ma) 6(ma) 6(ma) 6(ma) 6(ma) 7(	Current Rate 25.78 1.00 27.6210 62.07079 26.2771 0.0000 1.2510 1.4740 2.6882 7.8300 1.6333 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.274.31 290.50 0.000 0.000 0.224.55 30.45 5.74 1.63.75 1.36.65 5.74 1.63.75 1.3.65 1.2.57 1.3.65 1.2.57 1.3.65 1.2.57 1.3.65 1.2.57 1.3.65 1.2.57 1.3.65 1.2.57 1.3.65 1.2.57 1.3.65 1.2.57 1.3.65 1.2.57 1.3.57	Proposed Rate 26.27 1.00 28.1486 27.591 0.0000 1.2510 1.4740 2.6830 0.1492 7.8300 0.16330 0.1497 1.6330 0.1497 0.1171 Proposed Rate 315.27 1.256.55 0.000 2.2245 3.045 5.574 1.61.77 1.383.28	Change \$ 5.91 0.00 5.24 5.55 0.00 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.000000	Change % 191 191 191 191 191 190 190 0.00 0.00 0
Ante 3 - Krew Residentia) Lustomer Bil 23 Patte First 100m 3 30 State 400 m3 500m3 Contracted Demand 30 Supply Distream Recovery Charge Frederal Carbon Charge Federal Carbon Charge Rate Rider EVCN Rate Rider EVCN Rate Rider EVCN Rate Rider Delivery Lustomer Sill 32 Ante First 100 m3 States Contracted Demand 30 Supply Distream Recovery Charge Fransportation & Storage Charge Federal Carbon Charge Tasoportation & Storage Charge Federal Carbon Charge Tasoportation & Storage Charge Federal Carbon Charge Tasoportation & Storage Charge Federal Carbon Charge Teal Delivery Nate Rider Delivery Rate Rider	S(month) S(month) G(ma)	Current Rate 25.78 1.00 27.6210 22.0769 26.2771 0.0000 11.2510 1.4740 2.6982 7.8300 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.000000 0.00000000	Proposed Rate 1627 120 28.1486 27.5941 26.7390 1.42510 1.425 1.42500 1.425100 1.425100 1.425100 1.425100 1.425100 1.425100 1.425100 1.425100 1.425100 1.425100 1.425100 1.425100 1.425100 1.425100 1.425100 1.425100 1.425100 1.4251000 1.4251000 1.4251000 1.4251000000000000000000000000000000000000	Change \$ 5.91 0.00 5.24 5.55 0.00 0.000 0.000 0.000 0.000 0.000 0.000 0.000	Change 59 1.9.9 1.9.1 1.9.1 1.9.1 1.9.1 1.9.1 1.9.1 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000000
Arts 1 - Kevy Residential Customer III 29 Arte III 29 Arte IIII 20 Arte IIII 20 Arte IIIII 20 Arte IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	\$(math) \$(	Current Rate 25.78 1.00 27.6210 0.20706 26.2771 0.0000 1.2510 1.4740 2.6982 7.8300 1.6333 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.224.51 30.45 55.74 1.61.77 1.366.55 30.45 55.74 1.61.77 1.366.57 1.63.75 0.0000 0.0000 0.0000 0.0000 0.0000 0.0	Proposed Rate 16.27 1.00 28.1486 27.5941 26.7390 1.42510 1.425 1.42000 1.425100 1.42510 1.42510 1.42510 1.42510 1.42510 1.4	Change \$ 5.91 0.00 5.24 5.55 0.00 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.200 0.200	Change 5% 1.51 0.00 1.51 1.51 1.51 1.51 1.51 1.51
And 3 - Kevs Residential Customer Jill 29 Ante First 100 m3 St 20 Ante St 20 Ante St 200 m3 St 20 Ante St 200 m3 St 20 Ante St 200 m3 St	S(musth) S(musth) G(m3)	Current Rate 1.5.78 1.00 27.6210 22.0769 26.2771 0.0000 11.2510 1.4740 2.6982 7.8300 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.274.31 290.50 0.000 0.224.55 30.455 55.74 1.366.58 Current Rate	Proposed Rate 26.27 1.00 22.1486 27.5941 26.7790 0.0000 11.2510 1.4740 2.6862 7.8300 0.16330 0.1633 0.1633 0.1633 0.1633 0.1635 0.1635 0.1635 0.1171 Proposed Rate Proposed Rate Proposed Rate Proposed Rate Proposed Rate 2.60	Change 5 5.91 0.00 5.24 5.55 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Change % 1.91 1.91 1.91 1.91 1.91 1.91 1.91 1.91 1.91 1.91 1.92 Change % 0.00
Arte 1 - New Residential Cuctomer Bit 28 Arte Bit 28 A	\$(math) \$(	Current Rate 25.78 1.00 27.6210 0.20706 26.2771 0.0000 1.2510 1.4740 2.6982 7.8300 1.6333 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.224.51 30.45 55.74 1.61.77 1.366.55 30.45 55.74 1.61.77 1.366.57 1.63.75 0.0000 0.0000 0.0000 0.0000 0.0000 0.0	Proposed Rate 26.27 27.5441 26.7300 1.4251000 1.4251000 1.4251000 1.4251000000000000000000000000000000000000	Change \$ 5.91 0.00 5.24 5.55 0.00 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.200 0.200	Change % 1.915 0.000 1.915 mDV/(0 0.000 0.000 0.000 0.000 0.000 1.222 Change % 0.0000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.0000000 0.00000 0.0000000 0.000000 0.00000000
	S(musth) S(musth) G(m3)	Current Rate 25.78 1.00 27.6210 0.20769 26.2771 0.0000 1.2510 1.4740 2.6882 7.8300 1.6330 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.274.31 290.50 0.000 0.274.31 290.50 0.000 0.223.45 30.45 5.74 1.63.75 1.36.65 30.45 30.45 5.74 1.63.75 1.36.75 30.45 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.000000 0.00000000	Proposed Rate 26.27 1.00 28.1486 27.5541 26.7300 1.42510 1.42610 1.42610 1.42610 1.42610 1.42610 1.6330 0.1403 0.1257 0.1157 1.200 2.9655 2.9655 0.000 0.000 2.9555 2.9655 0.000 0.222.45 3.0455 5.574 1.61,77 1.83,28 Proposed fate 3.374 2.390 2.290 2.42	Change \$ 5.91 0.00 5.24 5.55 0.00 0.000 0.000 0.000 0.000 0.000 16.70 Change \$ 0.000 2.500 2.260 2.242	Сћанде %/ 1.919 0.009 1.919 8 DV/0 8 DV/0 0.009 0.009 0.009 1.229 Сћанде % 0.009 8 DV//01 8 DV//01

#### Rate 1 Delivery Bill Impact Rate 1 - Small Commercial Units Current Rate Proposed Rate Customer \$/month \$/month 25.78 26.27 Bill 32 Rate 1.00 1.00 First 100 m3 ¢/m3 27.6210 28.1486 Next 400 m3 ¢/m3 27.0769 27.5941 GT 500m3 ¢/m3 26.2771 26.7790 Contracted Demand ¢ / contracted m3 ¢/m3 0.0000 0.0000 Gas Supply 11.2510 11.2510 1.4740 2.6982 1.4740 2.6982 Upstream Recovery Charge ¢/m3 Transportation & Storage Charge ¢/m3 Federal Carbon Charge ¢/m3 7.8300 7.8300 Rate Riders Delay in Revenue Recovery Rate Rider ECVA Rate Rider ¢/m3 ¢/m4 1 6330 1.6330 0.0000 0.1403 CIACVA Rate Rider ¢/m5 0.0000 0.1257 ¢/m6 EFVA Rate Rider 0.0000 0.1171 Delivery Customer 309.36 5.91 0.00 12 315.27 Bill 32 Rate 12.00 330.95 12.00 6.32 First 100 m3 1.198 337.27 0.32 12.80 5.12 0.00 0.00 0.00 Next 400 m3 670.15 682.95 GT 500m3 1.020 267.98 273.10 Contracted Demand 0.00 0.00 Gas Supply Upstream Recovery Charge 4,693.00 4,693.00 528.01 528.01 69.17 69.17 Transportation & Storage Charge Federal Carbon Charge 4,693.00 126.63 126.63 0.00 4.693.00 367.46 367.46 0.00 Total Delivery 2,681.71 2,711.86 30.15 Rate Riders Delay in Revenue Recovery Rate Rider 4,693.00 76.64 76.64 0.00 ECVA Rate Rider 4,693.00 0.00 6.58 6.58 CIACVA Rate Rider 4,693.00 0.00 5.90 5.50 5.90 EFVA Rate Rider 4,693.00 0.00 5.50 Total Rate Riders 76.64 94.61 17.98 2,758.35 2,806.48 48.13 Total Bill Impact Rate 1 - Small Agricultural Units Current Rate ed Rate Customer Bill 32 Rate \$/month \$/month ¢/m3 25.78 26.27 1.00 1.00 First 100 m3 27.6210 28.1486 ¢/m3 ¢/m3 27.0769 Next 400 m3 27.5941 GT 500m3 26.2771 26.7790 Contracted Demand ¢ / contracted m3 ¢/m3 0.0000 0.0000 Gas Supply 11.2510 11.2510 ¢/m3 ¢/m3 ¢/m3 Upstream Recovery Charge Transportation & Storage Charge 1.4740 1.4740 2.6982 2.6982 Federal Carbon Charge 7.8300 7.8300 Rate Riders Delay in Revenue Recovery Rate Rider ¢/m3 ¢/m4 ¢/m5 ¢/m6 1.6330 1.6330 ECVA Rate Rider 0.0000 0.1403 CIACVA Rate Rider 0.0000 0.1257 EFVA Rate Rider 0.0000 0.1171 Delivery Customer 309.36 315.27 12 5.91 Bill 32 Rate 12.00 12.00 0.00 6.32 First 100 m3 1,199 2,484 331.10 337.43 12.85 5.21 0.00 Next 400 m3 672.61 685.45 GT 500m3 272.55 277.75 Contracted Demand 0.00 0.00 Commodity 4,720.00 531.05 531.05 0.00 Upstream Recovery Charge 4,720.00 69.57 0.00 69.57 Transportation & Storage Charge 4,720.00 127.36 127.36 0.00 Federal Carbon Charge 4 720 00 369.58 369.58 0.00 Total Delivery 2,695.17 30.29 Rate Riders 4,720.00 4,720.00 77.08 0.00 77.08 6.62 Delay in Revenue Recovery Rate Rider 0.00 ECVA Rate Rider CIACVA Rate Rider 4,720.00 0.00 5.93 5.93 EEVA Rate Rider 4 720 00 0.00 5.53 5.53 Total Rate Riders 77.08 18.08 95.16 2,772.25 2,820.61 48.37

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Total Bill Impact

Rate 6 Delivery Bill Impact G1.2 Rate 6 Bill Impact

G1.2 Rate 6 Bill Impact					
Rate 6 - Medium Commercial	Units	Current Rate	Proposed Rate		
Customer	\$/month	105.15	107.16		
Bill 32 Rate	\$/month	1.00 25.4811	1.00		
First 1000 m3 Next 6000 m3	¢/m3	25.4811 22.9330	25.9678		
	¢/m3				
GT 7000m3	¢/m3	21.7862	22.2023		
Contracted Demand	¢/contracted m3	-	-		
Gas Supply	¢/m3	11.2510	11.2510		
Upstream Recovery Charge	¢/m3	2.9200	2.9200		
Transportation & Storage Charge	¢/m3	5.6413	5.6413		
Federal Carbon Charge	¢/m3	7.8300	7.8300		
Rate Riders					
Delay in Revenue Recovery Rate Rider	¢/m3	0.9090	0.9090		
ECVA Rate Rider		-	0.1403		
CIACVA Rate Rider			0.1920		
EFVA Rate Rider		-	0.1789		
Delivery	Metric	Current Rate	Proposed Rate	Change \$	Change %
Customer	12	1,261.80	1,285.90	24.10	1.91%
Bill 32 Rate	12	12.00	12.00	0.00	0.00%
First 1000 m3	9,832	2,505.19	2,553.03	47.85	1.91%
Next 6000 m3	17,101	3,921.88	3,996.78	74.91	1.91%
GT 7000m3	-	0.00	0.00	0.00	#DIV/0!
Contracted Demand	-	0.00	0.00	0.00	#DIV/0!
Gas Supply	26,933.00	3,030.23	3,030.23	0.00	0.00%
Upstream Recovery Charge	26,933.00	786.44	786.44	0.00	0.00%
Transportation & Storage Charge	26,933.00	1,519.37	1,519.37	0.00	0.00%
Federal Carbon Charge	26,933.00	2,108.85	2,108.85	0.00	0.00%
Total Delivery		15,145.76	15,292.62	146.86	0.97%
Rate Riders	Metric	Current Rate	Proposed Rate	Change \$	Change %
Delay in Revenue Recovery Rate Rider	26,933.00	244.82	244.82	0.00	0.00%
ECVA Rate Rider	26.933.00	0.00	37.79	37.79	#DIV/0!
CIACVA Rate Rider	26,933.00	0.00	51.71	51.71	#DIV/0!
EFVA Rate Rider	26,933.00	0.00	48.18	48.18	#DIV/0!
Total Rate Riders		244.82	382.50	137.68	56.24%
				284.54	1.85%
Total Bill Impact		15,390.58	15,675.13		
	Units				
Rate 6 - Medium Commercial	Units	Current Rate	Proposed Rate		
Rate 6 - Medium Commercial Customer	Units \$/month	Current Rate	Proposed Rate 107.16		
Rate 6 - Medium Commercial Customer Bill 32 Rate	\$/month \$/month	Current Rate 105.15 1.00	Proposed Rate 107.16 1.00		
Rate 6 - Medium Commercial Customer Bill 32 Rate First 100 m 3	\$/month	Current Rate 105.15 1.00 25.4811	Proposed Rate 107.16 1.00 25.9678		
Rate 6 - Medium Commercial Customer Bill 32 Rate First 100 m3 Next 600 m3	\$/month \$/month	Current Rate 105.15 1.00 25.4811 22.9330	Proposed Rate 107.16 1.00 25.9678 23.3710		
Rate 6 - Medium Commercial Customer Bill 32 Rate First 100 m 3	\$/month \$/month ¢/m3	Current Rate 105.15 1.00 25.4811 22.9330 21.7862	Proposed Rate 107.16 1.00 25.9678 23.3710 22.2023		
Rate 6 - Medium Commercial Customer Bill 32 Rate First 100 m3 Next 600 m3	\$/month \$/month ¢/m3 ¢/m3	Current Rate 105.15 1.00 25.4811 22.9330 21.7862 0.0000	Proposed Rate 107.16 1.00 25.9678 23.3710 22.2023 0.0000		
Rate G = McGlum Commercial Customer Bli 32 Rate First 1000 m3 Next 6000 m3 Gf 7000m3	\$/month \$/month ¢/m3 ¢/m3 ¢/m3	Current Rate 105.15 1.00 25.4811 22.9330 21.7862 0.0000 11.2510	Proposed Rate 107.16 25.9678 23.3710 22.2023 0.0000 11.2510		
Rate 6 - Medium Commercial Customer Bill 32 Rate First 1000 m3 Gf 7000m3 Contracted Demand Gas Supply Upstream Recovery Charge	\$/month \$/month ¢/m3 ¢/m3 ¢/m3 ¢/ contracted m3	Current Rate 105.15 1.00 25.4811 22.9330 21.7862 0.0000 11.2510 2.9200	Proposed Rate 107.16 1.00 25.9678 23.3710 22.2023 0.0000 11.2510 2.9200		
Rate 6 - Mcdium Commercial Customer Bil 32 Rate First 1000 m3 First 1000 m3 G7 7000m3 Contracted Demand Gas Supply Upstream Recovery Charge Transportation & Storge Charge	\$/month \$/month ¢/m3 ¢/m3 ¢/m3 ¢/contracted m3 ¢/m3	Current Rate 105.15 1.00 25.4811 22.9330 21.7862 0.0000 11.2510	Proposed Rate 107.16 1.00 25.9678 23.3710 22.2023 0.0000 11.2510 2.9200 5.5413		
Rate 6 - Medium Commercial Customer Bill 32 Rate First 1000 m3 Gf 7000m3 Contracted Demand Gas Supply Upstream Recovery Charge	\$/month \$/month ¢/m3 ¢/m3 ¢/contracted m3 ¢/rm3 ¢/m3	Current Rate 105.15 1.00 25.4811 22.9330 21.7862 0.0000 11.2510 2.9200	Proposed Rate 107.16 1.00 25.9678 23.3710 22.2023 0.0000 11.2510 2.9200		
Rate 6 - Medium Commercial Customer Bill 32 Rate First 1000 m3 Contracted Demand Gas Supply Upstream Recovery Charge Transportation & Storage Charge Federal Carbon Charge Rate Riders	S/month S/month C/m3 C/m3 C/m3 C/m3 C/m3 C/m3 C/m3 C/m3	Current Rate 105.15 1.00 25.4811 22.9330 21.7862 0.0000 11.2510 2.9200 5.6413 7.8300	Proposed Rate 107.16 1.00 25.9678 23.3710 22.2023 0.0000 11.2510 2.9200 5.6413 7.8300		
Rete 6 - Medium Commercial Customer Bil 22 Rate First 1000 m3 G7 7000m3 Contracted Demand Gas Supply Upstream Recovery Charge Transportation & Storage Charge Federal Carbon Charge Rate Riders Delay in Reveneue Recovery Rate Rider	5/month \$/month ¢/m3 ¢/m3 ¢/contracted m3 ¢/m3 ¢/m3 ¢/m3	Current Rate 105.15 1.00 25.4811 22.9300 21.7862 0.0000 11.2510 2.9200 5.6413 7.8300 0.9990	Proposed Pate 107.16 1.00 25.9678 23.3710 22.2023 0.0000 11.2510 2.9200 5.6413 7.8300 0.9990		
Rate 6 - Medium Commercial Customer Bill 32 Rate First 1000 m3 Contracted Demand Gas Supply Upstream Recovery Charge Transportation & Storage Charge Federal Carbon Charge Rate Riders Delay in Revenue Recovery Rate Rider ECVA Rate Rider	S/month S/month C/m3 C/m3 C/m3 C/m3 C/m3 C/m3 C/m3 C/m3	Current Rate 105.15 1.00 25.4811 22.9330 21.7862 0.0000 11.2510 2.9200 5.6413 7.8300 0.9090 0.0000	Proposed Rate 107.16 1.00 25.9678 23.3710 22.2023 0.0000 11.2510 2.9000 5.6413 7.8300 0.9090 0.1403		
Rete 6 - Medium Commercial Customer Bil 22 Rate First 1000 m3 G7 7000m3 Contracted Demand Gas Supply Upstream Recovery Charge Transportation & Storage Charge Federal Carbon Charge Rate Riders Delay in Reveneue Recovery Rate Rider	S/month S/month C/m3 C/m3 C/m3 C/m3 C/m3 C/m3 C/m3 C/m3	Current Rate 105.15 1.00 25.4811 22.9300 21.7862 0.0000 11.2510 2.9200 5.6413 7.8300 0.9990	Proposed Pate 107.16 1.00 25.9678 23.3710 22.2023 0.0000 11.2510 2.9200 5.6413 7.8300 0.9990		
Rate 6 - Medium Commercial Customer Bill 32 Rate First 1000 m3 Contracted Demand Gas Supply Upstream Recovery Charge Transportation & Storage Charge Federal Carbon Charge Rate Riders Delay in Revenue Recovery Rate Rider ECVA Rate Rider	S/month S/month C/m3 C/m3 C/m3 C/m3 C/m3 C/m3 C/m3 C/m3	Current Rate 105.15 1.00 25.4811 22.9330 21.7862 0.0000 11.2510 2.9200 5.6413 7.8300 0.9090 0.0000	Proposed Rate 107.16 1.00 25.9678 23.3710 22.2023 0.0000 11.2510 2.9000 5.6413 7.8300 0.9090 0.1403		
Rete 6 - Medium Commercial Customer Bil 32 Rate First 3000 m3 Gr 7000m3 Gr 7000m3 Gr 7000m3 Gr 7000m3 Gr 7000m3 Gras Supply Ugstream Recovery Charge Federal Carbon Charge Federal Carbon Charge Rate Riders Delay in Reveneue Recovery Rate Rider ECVA Rate Rider CAVA Rate Rider	S/month S/month C/m3 C/m3 C/m3 C/m3 C/m3 C/m3 C/m3 C/m3	Current Bate 105.15 100 25.4811 22.9330 21.7862 0.0000 0.12510 2.9200 0.29200 0.412510 2.9200 0.0000 0.0000 0.0000 0.0000 0.0000	Proposed Rate 107.16 1.00 25.9678 23.3710 22.9020 0.12200 0.12510 2.9000 0.1403 0.1920 0.1403 0.1920 0.1920	Change \$	Change %
Rete 6 - Medium Commercial Customer Bil 32 Rate First 3000 m3 Contracted Demand Gas Supply Upstream Recovery Charge Transportation & Storage Charge Federal Carbon Charge Rate Riders Delay in Reveneue Recovery Rate Rider ECVA Rate Rider ECVA Rate Rider	5/month 5/month 6/m3 6/m3 6/m3 6/m3 6/m3 6/m3 6/m3 6/m3	Current Rate 105.15 1.00 25.4811 22.930 0.17862 0.0000 11.2510 2.9200 5.6413 7.8300 0.9090 0.0000 0.0000 0.0000	Proposed Rate 107.16 1.00 25.9678 23.2703 0.0000 11.2510 2.9200 5.6413 7.8300 0.9990 0.1403 0.1423 0.1423		
Rate 6 = Mcdium Commercial Customer Bill 32 Rate First 1000 m3 Gr 7000m3 Contracted Demand Gas Supply Upstream Recovery Charge Transportation & Storage Charge Federal Carbon Charge Rate Riders Delay in Revenue Recovery Rate Rider ECVA Rate Rider EVA Rate Rider EVA Rate Rider EVA Rate Rider	S/month S/month C/m3 C/m3 C/m3 C/m3 C/m3 C/m3 C/m3 C/m3	Current Bate 105.15 100 25.4811 22.9330 21.7862 0.0000 0.12510 2.9200 0.29200 0.412510 2.9200 0.0000 0.0000 0.0000 0.0000 0.0000	Proposed Rate 107.16 1.00 25.9678 23.3710 22.9020 0.12200 0.12510 2.9000 0.1403 0.1920 0.1403 0.1920 0.1920	Change \$	Change %
Rete 6 - Medium Commercial Customer Bil 32 Rate First 300 m3 Not 4500 m3 Gortracted Demand Gas Supply Upstream Recovery Charge Transportation & Storage Charge Federal Carbon Charge Rete Riders Delay in Reveneue Recovery Rate Rider ECVA Rate Rider ECVA Rate Rider EFVA Rate Rider EFVA Rate Rider EFVA Rate Rider EFVA Rate Rider EFVA Rate Rider Customer	5/month 6/m3 6/m3 6/m3 6/contracted m3 6/m3 6/m3 6/m3 6/m3 6/m3	Current Rate 105 15 100 25 4811 22 9411 24	Proposed Rate 107.16 1.00 25.9678 23.2703 0.0000 11.2510 2.9200 0.4033 0.1320 0.1430 0.1430 0.1789 Proposed Rate 1.285.90	Change \$ 24.10	Change % 1.01%
Rete 6 = Medium Commercial Customer Bill 32 Rate First 1.000 m3 Contracted Demand Gas Supply Upstream Recovery Charge Federal Carbon Charge Federal Carbon Charge Rate Riders Delay in Revenue Recovery Rate Rider ECVA Rate Rider CACVA Rate Rider EVA Rate Rider Bill 28 Rate	5/month 5/month 6/m3 6/m3 6/contracted m3 6/contracted m3 6/m3 6/m3 6/m3 6/m3 6/m3 12 12 12 12 12 12 12 12	Current Rate 105.15 1.00 2.54811 2.29330 2.17862 0.0000 0.2200 0.54613 7.8300 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.0000000 0.00000000	Proposed Rate 107.16 1.00 25.9678 23.3710 22.9020 0.12200 5.6413 7.8300 0.9090 0.1403 0.1220 0.1229 0.1239 0.123	Change \$ 2410 0.000	Change % 1.91% 0.00%
Rete 6 - Medium Commercial Customer Bill 32 Rate First 1000 m3 Contracted Domand Gas Suppiy Upstream Recovery Charge Transportation & Storage Charge Federal Carbon Charge Rete Riders Delay in Revene Recovery Rate Rider ECVA Rate Rider ECVA Rate Rider EFVA Rate Rider EFVA Rate Rider Customer Bill 32 Rate First 1000 m3	S/month S/month C/m3 C/m3 C/m3 C/m3 C/m3 C/m3 C/m3 C/m3	Current Rate 105.15 1.00 25.4811 22.3382 21.7862 0.0000 11.2510 2.9203 7.8300 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.0000000 0.00000000	Proposed Rate 107.16 1.00 25.9678 23.2703 0.0000 1.2510 2.9200 0.12510 2.9200 0.4033 0.1920 0.1920 0.1920 0.1789 Proposed Rate	Change \$ 24.10 0.00 57.02	Change % 1.01% 0.00%
Rete 6 = Midlium Commercial Customer Bill 32 Rate First 1.000 m3 First 1.000 m3 Gortracted Demand Gas Supply Upstream Recovery Charge Federal Carbon Charge Federal Carbon Charge Rate Rider Delay in Reenew Recovery Rate Rider ECVA Rate Rider CACVA Rate Rider EVA Rate Rider EVA Rate Rider EVA Rate Rider Delivery Customer Bill 32 Rate First 1000 m3	S/month S/month C/m3 C/m3 C/m3 C/m3 C/m3 C/m3 C/m3 C/m3	Current Rate 105.15 100 25.8411 22.9330 21.7862 0.0000 0.2200 0.56413 7.8300 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000000	Proposed Rate 107.16 1.00 25.9678 23.3710 22.920 0.0000 11.2510 2.9200 0.5.613 7.8300 0.1403 0.1403 0.1403 0.1789 Proposed Rate 1,28590 1.200 3,042.1 9,33.57	Change \$ 24.10 0.00 57.02 178.68	Change % 1.91% 0.00% 1.91%
Rete 6 - Medium Commercial Customer Bill 32 Rate First 100 m3 Next 600 m3 Gri 7000m3 Contracted Domand Gas Supply Upstream Recovery Charge Transportation & Storage Charge Federal Carbon Charge Rete Riders Dely in Revene Recovery Rate Rider ECVA Rate Rider ECVA Rate Rider ECVA Rate Rider EFVA Rate Rider Delivery Customer Bill 32 Rate First 100 m 3 Next 600 m3 Ci 7000m3	S/month S/month C/m3 C/m3 C/m3 C/m3 C/m3 C/m3 C/m3 C/m3	Current Rate 105.15 1.00 25.4811 22.3382 21.7862 21.7862 0.0000 5.6413 7.8300 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.000000 0.000000 0.00000000	Proposed Rate 107.16 1.00 25.9678 23.3700 0.0200 11.2510 2.9200 0.4613 7.8300 0.1620 0.1789 Proposed Rate 1,285.90 1.2500 3,042.21 9,533.67 5,545.82	Change \$ 24.10 0.00 57.02 178.68 96.44	Change % 1.91% 0.00% 1.91%
Rete 6 - Medium Commercial Customer Bill 32 Rate First 1000 m3 Contracted Demand Gans Supply Upstream Recovery Charge Tensportation & Storage Charge Federal Carbon Charge Rate Riders Delivery Delivery Delivery Deliver First 1000 m3 Natt 6000 m3 Contracted Demand Contracted C	S/month S/month G/m3	Current Rate 105.15 100 25.4811 22.3330 21.2862 21.2862 21.2862 22.3863 2.2385 2.24855 2.24855 2.24855 2.	Proposed Rate 107.16 1.00 25.9678 23.3710 2.2003 0.000 1.2510 2.2003 0.000 0.142510 0.2000 0.4033 0.14251 0.0420 0.1789 Proposed Rate 1.285.90 1.260 0.3042.21 9.53367 5.545.82 0.000 8.555.52	Change \$ 24.10 0.00 57.02 178.68 96.44 0.000 0.000	Change % 1.91% 0.00% 1.91% 1.91% 9.0%/01
Rete 6 = Medium Commercial Customer Bill 32 Rate First 1000 m3 Vext 6000 m3 Contracted Demand Gas Supphy Upstream Recovery Charge Federal Carbon Charge Rete Rider EVA Rate Rider ECVA Rate Rider ECVA Rate Rider ECVA Rate Rider EFVA Rate Ri	S/month S/month C/m3 C/m3 C/m3 C/m3 C/m3 C/m3 C/m3 C/m3	Current Rate 105.15 105.25 4811 22.9330 21.7862 0.0000 1.12510 2.9200 5.6413 7.8300 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000000	Proposed Rate 107.16 1.00 25.9678 23.3710 22.302 0.0000 0.12.510 2.9200 0.1403 0.3009 0.1403 0.1403 0.1420 0.1429 Proposed Rate 1.205.90 1.205 3.042.21 9.5345.82 0.400	Change \$ 24.10 0.00 57.02 178.68 96.44 0.00	Change % 1.01% 0.00% 1.01% 1.01% 1.01% 1.01%
Rete 6 - Medium Commercial Customer Bill 32 Bate First 1000 m3 First 1000 m3 Gr 7000m3 Gr 7000m3 Gr 7000m3 Gr 7000m3 Delay in Revene Recovery Charge Federal Carbon Charge Rete Rider EVA Rate Rider Control of the Rider EVA Rate Rider EVA Rate Rider EVA Rate Rider Control of the Rider EVA Rate Rider EVA Rate Rider EVA Rate Rider EVA Rate Rider Control of the Rider EVA Rate Rider E	S/month S/month C/m3 C/m3 C/m3 C/m3 C/m3 C/m3 C/m3 C/m3	Current Rate 105.15 100.25.4811 22.9330 21.7862 0.0000 11.2510 2.9200 5.6413 7.8300 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.000000 0.00000 0.0000000 0.000000 0.0000000 0.000000 0.000000 0.00000000	Proposed Rate 10716 1.00 25.9678 23.3710 22.2023 0.0000 11.2510 2.9200 0.4033 0.3403 0.1200 0.1403 0.1209 0.1403 0.1209 1.28590 1.28590 1.28590 1.24552 0.000 8.515.32 0.200 8.515.32 2.210.00 8.515.32 3.042.21	Change 5 24.10 0.00 57.02 178.68 96.44 0.00 0.00 0.00 0.00	Change % 1.91% 1.91% 1.91% 1.91% 0.00% 0.00%
Rete 6 - Medium Commercial Customer Bill 32 Rate First 1000 m3 Contracted Domand Consolution Contracted Domand Contracted Domand Consolution Contracted Domand Contracted Domand Contracted Domand Delivery Delivery Delivery Deliver Deliver Deliver Deliver Contacted Domand Contracted Contr	S/month G/m3 G/m	Current Rate 105.15 1.00 25.4811 22.3380 21.7862 21.7862 22.3785 21.7862 22.3785 21.7862 22.37855 22.37855 22.37855 22.37855 22.3785	Proposed Rate 107.16 1.00 25.9678 23.3700 0.22.023 0.2000 1.2510 2.8000 0.4033 0.1820 0.1789 Proposed Rate 1.285.90 1.2600 0.3042.21 9.533.67 5.545.82 0.000 8.515.32 2.210.00 4.269.62	Change \$ 24.10 0.00 57.02 178.68 96.44 0.000 0.000 0.000	Change % 1.51% 1.51% 1.51% 1.51% 1.51% 1.51% 8DV/01 0.00%
Rete 9 - Medium Commercial Customer Bill 32 Rate First 1000 m3 Contracted Demand Contracted C	S/month G/m3 G/m	Current Rate 105.15 105.25 20.330 22.331 22.333 20.0000 11.2510 2.200 0.000 0.000 0	Proposed Rate 107.16 25.9678 23.3710 2.2003 0.2003 0.22003 2.5003 2.5003 0.2500 0.4033 0.1225 0.0493 0.1425 0.1220 0.3042.21 9.53367 1.2250 0.3042.21 9.53367 5.545.82 0.00 3.9345.53.32 2.210.00 4.255.62 5.526.14582 0.939.62 5.526.14582 0.939.62 5.526.14582 0.939.62 5.526.14582 0.939.62 0.939.	Change \$ 24.10 0.00 57.02 178.68 96.44 0.00 0.00 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.00000 0.0000 0.0000 0.0000 0.000000	Change % 1.51% 0.00% 1.51% 1.51% 1.51% 1.51% 0.00% 0.00% 0.00% 0.00% 0.00%
Rete 6 - Medium Commercial Customer Bil 28 Rate First 1000 m3 Contracted Demand Gas Sopphy Upstream Recovery Charge Federal Carbon Charge Rate Rider EV4 Rat	S/month S/month (m3 (m3 (m3 (m3 (m3 (m3 (m3 (m3 (m3 (m3	Current Rate 105.15 105.25.4811 22.3362 0.0000 2.5.4813 2.2.362 0.25200 0.25200 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.000000 0.00000000	Proposed Rate 107.16 1.00 25.5678 2.3.710 2.2.023 0.0000 11.2510 2.9200 0.4033 0.1920 0.1933 0.1920 0.1933 0.1920 0.1789 Proposed Rate 9.53367 5.145.82 0.0000 8.515.32 2.2.10.00 4.2996.42 3.9,940.68 Proposed Rate	Change 5 24.10 0.00 57.02 178.68 96.44 0.00 0.00 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 336.24	Change % 1.01% 1.01% 1.01% 1.01% 1.01% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
Rate 6 - Medium Commercial Customer Bill 32 Rate First 1000 m3 Contracted Demand Con	S/month G/m3 G/m	Current Rate 105.15 105.15 20.33 21.3862 0.0000 11.2510 2.200 0.0000 1.2513 7.300 0.000 0.000	Proposed Rate 107.16 1.00 25.9678 23.3710 2.2003 0.2003 0.12510 2.2003 5.6133 7.8300 0.9690 0.1403 0.1520 0.1789 Proposed Rate 9.3367 5.515.32 2.210.00 4.555.53 2.210.00 4.556.54 5.926.148 8.9515.32 2.210.00 4.526.62 5.926.148 9.3369.04 8.9515.32 2.210.00 4.526.62 5.926.148 9.39.940.62 5.926.148 9.936.148 9.936.148 9.956.148 9.956.1488 9.956.148 9.956.	Change \$ 24.10 0.00 57.02 778.68 96.44 0.00 0.00 0.000 0.000 336.24 <b>Change \$</b> 0.000 0.000 0.000 0.000 0.000	Change % 1.51% 0.00% 1.51% 1.51% 1.51% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
Rete 6 - Medium Commercial Customer Bill 28 Rate First 1000 m3 Contracted Demand Gas Sopphy Upstream Recovery Charge Federal Carbon Charge Rate Rider EVA Rate Rider EVA Rate Rider CACVA Rate Rider EVA Rate Rider Bill 32 Rate First 1000 m3 Contracted Demand Gas Sopphy Upstream Recovery Charge Transportation & Storage Charge Fordar Contexpe Total Delivery Caster Rider EVA Rate Rid	5/month 5/month 6/m3 6/m3 6/m3 6/m3 6/m3 6/m3 6/m3 6/m3	Current Rate 105.15 105.25.4811 22.3382 0.0000 2.5.4811 2.2.382 0.0000 0.25.4813 7.8300 0.25.4813 7.8300 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.000000 0.000000 0.000000 0.00000000	Proposed Rate 107.16 1.00 25.9678 23.3710 2.2023 0.0000 11.2510 2.9200 0.4033 0.1220 0.1303 0.1303 0.1320 0.1789 Proposed Rate 9.3367 5.145.82 0.000 3.042.21 9.3367 5.145.82 0.000 8.515.32 2.210.00 4.269.62 5.925.14 39.940.68 Proposed Rate 68.798 106.19 145.32	Change 5 24.10 0.00 57.02 178.68 96.44 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Change % 1.01% 1.01% 1.03% 1.03% 1.03% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
Rets 6 - Medium Commercial Customer Bill 32 Rate First 300 m3 Contracted Demand Contracted Demand Contracted Demand Contracted Demand Contracted Demand Contracted Demand Contracted Recovery Nate Rider ECVA Rate Rider CAVA Rate Rider Delay in Revenue Recovery Rate Rider EVA Rate Rider Delivery Customer Bill 32 Rate First 300 m3 Contracted Demand Contrac	S/month G/m3 G/m	Current Rate 105.15 102.24311 22.3330 21.7862 0.0000 11.2510 2.2000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.000000 0.00000000	Proposed Rate 107.16 1.00 25.9678 23.3710 22.2033 0.2000 0.22.003 5.6133 7.8300 0.9690 0.1403 0.1403 0.1520 0.1785 1.2250 0.1403 0.1520 1.2550 1.2200 0.4633 0.1520 0.1785 1.2200 0.3042.11 9.3367 5.545.52 2.210.00 4.555.52 2.210.00 4.555.53 2.210.00 4.555.53 2.210.00 4.555.54 8.595.548 Proposed Rate Proposed Rate 0.67.98 106.19 1.455.10 1.455.10 1.555.12 2.210.00 4.555.12 2.210.00 4.555.12 2.210.00 4.555.12 2.210.00 4.555.12 2.210.00 4.555.12 3.9,940.65 1.525.14 3.9,940.65 1.525.14 3.9,940.65 1.525.14 3.9,940.65 1.525.14 3.9,940.65 1.535.12 1.535.12 1.5	Change \$ 24.10 0.00 57.02 178.68 98.64 0.00 0.00 0.00 0.00 0.00 0.00 0.336.24 <b>Change \$</b> 0.00 0.336.24	Change % 1.91% 0.00% 1.91% 1.91% 1.91% 1.91% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.90%
Rete 6 - Medium Commercial Customer Bil 22 Rate First 1000 m3 Contracted Demand Cas Supply Upstream Recovery Charge Federal Carbon Charge Rate Rider Delivery Delivery Customer Bill 32 Rate First 1000 m3 Contracted Demand Cas Supply Upstream Recovery Charge Transportation & Storage Charge Federal Carbon Charge Delivery Customer Bill 32 Rate First 1000 m3 Contracted Demand Contracted Demand Contracted Demand Contracted Demand Contracted Recovery Rate Rider EVA Rate Rider Delivery Customer Bill 32 Rate First 1000 m3 Contracted Demand Contracted Demand Contracted Demand Delivery Transportation & Storage Charge Federal Carbon Charge Collage Charge Collage Charge	5/month 5/month 6/m3 6/m3 6/m3 6/m3 6/m3 6/m3 6/m3 6/m3	Current Rate 105.15 105.25.4811 22.3382 0.0000 2.5.4811 2.2.382 0.0000 0.25.4813 7.8300 0.25.4813 7.8300 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.000000 0.000000 0.000000 0.00000000	Proposed Rate 107.16 1.00 25.9678 23.3710 2.2023 0.0000 11.2510 2.9200 0.4033 0.1220 0.1303 0.1303 0.1320 0.1789 Proposed Rate 9.3367 5.145.82 0.000 3.042.21 9.3367 5.145.82 0.000 8.515.32 2.210.00 4.269.62 5.925.14 39.940.68 Proposed Rate 68.798 106.19 145.32	Change 5 24.10 0.00 57.02 178.68 96.44 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Change % 1.01% 1.01% 1.01% 1.01% 1.01% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%

# Name of LDC: EPCOR Natural Gas Limited Partnership OEB Application Number: EB-2021-0216 Exhibit A - 2022 Custom Incentive Application

#### Rate 11 Delivery Bill Impact G1.3 Rate 11 Bill Impact

G1.3 Rate 11 Bill Impact					
Rate 11 - Large Seasonal Service Sample Dryer 1	Units	Current Rate	Proposed Rate		
Customer	\$/month	210.29	214.31		
Bill 32 Rate	\$/month	1.00	1.00		
All Volumes	¢/m3	15.8280	16.1303		
Tier 2	¢/m3	15.8280	16.1303		
Tier 3 Contracted Demand	¢/m3 ¢ / contracted m3	15.8280	16.1303		
Gas Supply	¢/m3	11.2510	11.2510		
Upstream Recovery Charge	¢/m3	0.0352	0.0352		
Transportation & Storage Charge	¢/m3	1.8166	1.8166		
Federal Carbon Charge	¢/m3	7.8300	7.8300		
Rate Riders					
Delay in Revenue Recovery Rate Rider	¢/m3	0.5524	0.5524		
ECVA Rate Rider	¢/m3	-	0.1403		
CIACVA Rate Rider EFVA Rate Rider	¢/m3	-	0.1013		
EFVA Rate Rider	¢/m3	-	0.0944		
Delivery	Metric	Current Rate	Proposed Rate	Change \$	Change %
Customer	12	2,523.48	2,571.68	48.20	1.91%
Bill 32 Rate	12	12.00	12.00	0.00	0.00%
All Volumes	101,499	16,065.34	16,372.19	306.85	1.91%
Tier 2	-	0.00	0.00	0.00	#DIV/0!
Tier 3	-	0.00	0.00	0.00	#DIV/0!
Contracted Demand	-	0.00	0.00	0.00	#DIV/0!
Gas Supply	101,499.49 101.499.49	11,419.71	11,419.71	0.00	0.00%
Upstream Recovery Charge Transportation & Storage Charge	101,499.49 101,499.49	35.73 1,843.84	35.73 1,843.84	0.00	0.00%
Federal Carbon Charge	101,499.49	7,947.41	7.947.41	0.00	0.00%
Total Delivery	101,455.45	39,847.50	40,202.55	355.05	0.89%
Rate Riders	Metric	Current Rate	Proposed Rate	Change \$	Change %
Delay in Revenue Recovery Rate Rider	101,499.49	560.68	560.68	0.00	0.00%
ECVA Rate Rider	101,499.49	0.00	142.40	142.40	#DIV/0!
CIACVA Rate Rider	101,499.49	0.00	102.82	102.82	#DIV/0! #DIV/0!
EFVA Rate Rider	101,499.49	0.00	95.81	95.81	
Total Rate Riders		560.68	901.71	341.03	60.82%
Total Bill Impact		40,408.19	41,104.26	696.08	1.72%
Rate 11 - Large Seasonal Service Sample Dryer 2	Units	Current Rate	Proposed Rate		
Customer	\$/month	210.29	214.31		
Customer Bill 32 Rate	\$/month \$/month	210.29 1.00	214.31 1.00		
Customer	\$/month	210.29	214.31		
Customer Bill 32 Rate All Volumes	\$/month \$/month ¢/m3	210.29 1.00 15.8280	214.31 1.00 16.1303		
Customer Bill 32 Rate All Volumes Tier 2	S/month S/month ¢/m3 ¢/m3	210.29 1.00 15.8280 15.8280	214.31 1.00 16.1303 16.1303		
Customer Bill 32 Rate All Volumes Tier 2 Tier 3 Contract Demand Gas Supply	S/month S/month ¢/m3 ¢/m3 ¢/m3 ¢/ contracted m3 ¢/m3	210.29 1.00 15.8280 15.8280 15.8280 0.0000 11.2510	214.31 1.00 16.1303 16.1303 16.1303 0.0000 11.2510		
Customer Bill 32 Rate All Volumes Tier 2 Tier 3 Contracted Demand Gas Supply Upstream Recovery Charge	\$/month \$/month \$/m3 \$/m3 \$/m3 \$/contracted m3 \$/m3 \$/m3	210.29 1.00 15.8280 15.8280 0.0000 11.2510 0.0352	214.31 1.00 16.1303 16.1303 16.1303 0.0000 11.2510 0.0352		
Customer Bill 32 Rate All Volumes Tier 2 Tier 3 Contracted Demand Gas Supply Upstream Recovery Charge Transportation & Storage Charge	\$/month \$/month \$/m3 \$/m3 \$/contracted m3 \$/m3 \$/m3	210.29 1.00 15.8280 15.8280 0.0000 11.2510 0.0352 1.8166	214.31 1.00 16.1303 16.1303 16.1303 0.0000 11.2510 0.0352 1.8166		
Customer Bill 32 Rate All Volumes Tier 2 Tier 3 Contracted Demand Gas Supply Upstream Recovery Charge	\$/month \$/month \$/m3 \$/m3 \$/m3 \$/contracted m3 \$/m3 \$/m3	210.29 1.00 15.8280 15.8280 0.0000 11.2510 0.0352	214.31 1.00 16.1303 16.1303 16.1303 0.0000 11.2510 0.0352		
Customer Bill 32 Rate All Volumes Tier 2 Tier 3 Contracted Demand Gas Supply Upstream Recovery Charge Transportation & Storage Charge Federal Carbon Charge	\$/month \$/month \$/m3 \$/m3 \$/contracted m3 \$/m3 \$/m3	210.29 1.00 15.8280 15.8280 0.0000 11.2510 0.0352 1.8166	214.31 1.00 16.1303 16.1303 16.1303 0.0000 11.2510 0.0352 1.8166		
Customer Bill 32 Rate All Volumes Tier 2 Tier 3 Contracted Demand Gas Supply Upstream Recovery Charge Transportation & Storage Charge Federal Carbon Charge Rate Riders	\$/month \$/month \$/m3 \$/m3 \$/contracted m3 \$/m3 \$/m3	210.29 1.00 15.8280 15.8280 0.0000 11.2510 0.0352 1.8166	214.31 1.00 16.1303 16.1303 16.1303 0.0000 11.2510 0.0352 1.8166		
Customer Bill 32 Rate All Volumes Tier 2 Tier 3 Contracted Demand Gas Supply Upstream Recovery Charge Transportation & Storage Charge Federal Carbon Charge	\$/month \$/month €/m3 €/m3 €//contracted m3 €/m3 €/m3 €/m3 €/m3	210.29 1.00 15.8280 15.8280 0.0000 11.2510 0.0352 1.8166 3.9100	214.31 1.00 16.1303 16.1303 16.1303 0.0000 11.2510 0.0352 1.8166 3.9100		
Customer Bill 32 Rate All Volumes Tier 2 Tier 3 Contracted Demand Gas Supply Upstream Recovery Charge Transportation & Storage Charge Federal Carbon Charge Rate Riders Delay in Revenue Recovery Rate Rider ECVA Rate Rider CLACVA Rate Rider	\$/month \$/month &f/m3 &f/m3 &f/m3 &f/m3 &f/m3 &f/m3 &f/m3 &f/m3 &f/m3 &f/m3 &f/m3 &f/m3	210.29 1.00 15.8280 15.8280 0.0000 11.2510 0.0352 1.8166 3.9100 0.5524 0.0000	214.31 1.00 16.1303 16.1303 0.0000 11.2510 0.0352 1.8166 3.9100 0.5524 0.1013		
Customer Bill 32 Rate All Volumes Tier 2 Tier 3 Contracted Demand Gas Supply Upstream Recovery Charge Transportation & Storage Charge Federal Carbon Charge Rate Riders Delay in Revenue Recovery Rate Rider ECVA Rate Rider	\$/month \$/month \$/m3 \$/m3 \$/contracted m3 \$/m3 \$/m3 \$/m3 \$/m3 \$/m3 \$/m3	210.29 1.00 15.8280 15.8280 0.0000 11.2510 0.0352 1.8166 3.9100	214.31 1.00 16.1303 16.1303 16.1303 16.1303 10.0000 11.2510 0.0352 1.8166 3.9100		
Customer Bill 33 Rate All Volumes Tier 2 Tier 3 Contracted Demand Gas Supply Upstream Recovery Charge Transportation & Storage Charge Federal Carbon Charge RederAlders Delay In Revenue Recovery Rate Rider ECVA Rate Rider ECVA Rate Rider	\$/month \$/minth &f/m3 &f/m3 &f/m3 &f/convected m3 &f/m3 &f/m3 &f/m3 &f/m3 &f/m3 &f/m3 &f/m3 &f/m3 &f/m3 &f/m3	210.29 1.00 15.8280 0.0000 11.2510 0.3522 1.816 3.9100 0.5524 0.0000 0.0000	214.31 1.00 16.1303 16.1303 1.2510 0.0352 1.8166 3.9100 0.5524 0.1403 0.1013 0.0944		
Customer Bill 32 Rate All Volumes Tier 2 Tier 3 Contracted Demand Gas Supply Upstream Recovery Charge Transportation & Storage Charge Federal Carbon Charge Rate Riders Delay in Revenue Recovery Rate Rider ECVA Rate Rider CIACVA Rate Rider EVA Rate Rider EVA Rate Rider	\$/month \$/m3 ¢/m3 ¢/m3 ¢/m3 ¢/m3 ¢/m3 ¢/m3 ¢/m3 ¢	210.29 1.00 15.8280 15.8280 0.0000 11.2510 0.0352 1.8166 3.9100 0.5524 0.0000 0.0000 0.0000	214.31 1.00 16.103 16.133 0.000 11.2510 0.0352 1.8166 3.9100 0.5524 0.1403 0.1013 0.0944 Proposed Rate	Change S	Change %
Customer Bill 32 Rate All Volumes Tire 2 Tier 3 Contracted Demand Gas Supply Upstream Recovery Charge Transportation & Storage Charge Federal Carbon Charge Rate Rider Delay in Revenue Recovery Rate Rider ECVA Rate Rider ECVA Rate Rider EVA Rate Rider EFVA Rate Rider EFVA Rate Rider EFVA Rate Rider EVVA Rate Rider	\$/month \$/month &/m3 &/m3 &/m3 &/m3 &/m3 &/m3 &/m3 &/m3	210.29 1.00 15.8280 15.8280 0.0000 11.2510 0.0352 1.8166 3.9100 0.5524 0.0000 0.0000 0.0000 0.0000 0.0000	214.31 1.00 16.103 16.133 0.000 11.2510 0.0352 1.8166 3.9100 0.5524 0.143 0.1013 0.0934 Propose Assa	48.20	1.91%
Customer Bill 32 Rate All Volumes Tier 2 Tier 3 Contracted Demand Gas Supply Upstream Recovery Charge Transportation & Storage Charge Transportation & Storage Charge Federal Carbon Charge Rate Riders Delay in Revenue Recovery Rate Rider ECVA Rate Rider ECVA Rate Rider EVVA Rate Rider EVVA Rate Rider EVVA Rate Rider EVVA Rate Rider EVVA Rate Rider EVVA Rate Rider	S/month S/month €/m3 €/m3 €/m3 €/m3 €/m3 €/m3 €/m3 €/m3	210.29 1.00 15.8280 15.8280 0.0000 11.2510 0.0352 1.8166 3.9100 0.05524 0.0000 0.0000 0.0000 0.0000 Current Rate 2.523.48 12.00	214.31 1.00 16.1303 16.1303 0.0000 11.2510 0.0352 1.8166 3.9100 0.5524 0.1403 0.1013 0.0944 Proposed Rate 2.571.68 12.00	48.20 0.00	1.91% 0.00%
Customer Bill 32 Rate All Volumes Tire 2 Tier 3 Contracted Demand Gas Supply Uptream Recovery Charge Faderal Carbon Charge Federal Carbon Charge Federal Carbon Charge Evelower ECVA Rate Rider ECVA Rate Rider EFVA Rate Rider EFVA Rate Rider Delivery Customer Bill 32 Rate All Volumes	\$/month \$/month &/m3 &/m3 &/m3 &/m3 &/m3 &/m3 &/m3 &/m3	210.29 1.00 15.8280 15.8280 0.0000 11.2510 0.0352 1.8166 3.9100 0.05524 0.00000 0.00000 0.000000	214.31 1.00 16.103 16.133 0.000 11.2510 0.0352 1.8166 3.9100 0.5524 0.143 0.1013 0.0934 Propose Assa	48.20 0.00 1,022.83	1.91% 0.00% 1.91%
Customer Bill 32 Rate All Volumes Tier 2 Tier 3 Contracted Demand Gas Supply Upstream Recovery Charge Transportation & Storage Charge Transportation & Storage Charge Federal Carbon Charge Rate Riders Delay in Revenue Recovery Rate Rider ECVA Rate Rider ECVA Rate Rider EVVA Rate Rider EVVA Rate Rider EVVA Rate Rider EVVA Rate Rider EVVA Rate Rider EVVA Rate Rider	S/month S/month €/m3 €/m3 €/m3 €/m3 €/m3 €/m3 €/m3 €/m3	210.29 1.00 15.8280 15.8280 0.0000 11.2510 0.0352 1.8166 3.9100 0.05524 0.0000 0.0000 0.0000 0.0000 Current Rate 2.523.48 12.00	214.31 1.00 16.1303 16.1303 16.1303 0.0000 11.2510 0.0352 1.8166 3.9100 0.5524 0.1403 0.0944 Proposed Rate 2,571.68 12.00 54,573.96	48.20 0.00	1.91% 0.00%
Customer Bill 32 Rate All Volumes Tier 2 Tier 3 Contracted Demand Gas Supply Upstream Recovery Charge Transportation & Storage Charge Federal Carbon Charge Rate Riders Delay in Revenue Recovery Rate Rider ECVA Rate Rider ECVA Rate Rider EVVA Rate Rider	S/month S/month €/m3 €/m3 €/m3 €/m3 €/m3 €/m3 €/m3 €/m3	210.29 1.00 15.8280 15.8280 0.0000 11.2510 0.0352 1.8166 3.9100 0.05524 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000	214.31 1.00 16.1303 16.1303 16.1303 0.0000 11.2510 0.0352 1.8166 3.9100 0.5524 0.1403 0.1013 0.0944 Proposed Base 2,57168 12.00 54,573.96 0.000	48.20 0.00 1,022.83 0.00	1.91% 0.00% 1.91% #DIV/0!
Customer Bill 32 Rate All Volumes Tier 2 Tier 3 Contracted Demand Gas Supply Upstream Recovery Charge Transportation & Storage Charge Federal Carbon Charge Rate Riders Delay in Revenue Recovery Rate Rider ECVA Rate Rider ECVA Rate Rider EVA Rate Rider EVA Rate Rider Delivery Customer Bill 32 Rate All Volumes Tier 2 Contracted Demand Gas Supply	\$/month \$/m3 ¢/	210.29 1.00 15.8280 15.8280 0.0000 11.2510 0.0352 1.8166 3.9100 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000000	214.31 1.00 16.103 16.133 0.000 11.2510 0.0352 1.8166 3.9100 0.5524 0.1603 0.1013 0.0944 Proposed Rate 2.571.68 0.000 0.0944	48.20 0.00 1,022.83 0.00 0.00 0.00 0.00	1.91% 0.00% 1.91% #DIV/0! #DIV/0! #DIV/0! 0.00%
Customer Bill 32 Rate All Volumes Tier 2 Tier 3 Contracted Demand Gas Supply Upstream Recovery Charge Transportation & Storage Charge Federal Carbon Charge Pederal Carbon Charge Belay in Révenue Recovery Rate Rider EcVA Rate Rider CLACVA Rate Rider EfVA	\$/month \$/month ¢/m3 ¢/m3 ¢/m3 ¢/m3 ¢/m3 ¢/m3 ¢/m3 ¢/m3	210.29 1.00 15.8280 0.0000 1.2510 0.0352 1.8166 3.9100 0.05524 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 53,551.13 0.00 0.000 38,065.69 119.09	214.31 100 16.1303 16.1303 16.1303 0.000 0.0352 1.8166 3.9100 0.5524 0.1603 0.1013 0.0944 Proposed Part 2.571.68 12.00 5.4,573.96 0.000 5.4,573.90 0.000 11.050 0.0000 0.00000 0.00000 0.00000 0.00000 0.00000 0.0000 0.0000	48.20 0.00 1,022.83 0.00 0.00 0.00 0.00 0.00	1.91% 0.00% 1.91% #DIV/0! #DIV/0! #DIV/0! 0.00% 0.00%
Customer Bill 32 Rate All Volumes Tier 2 Tier 3 Contracted Demand Gas Supply Upstream Recovery Charge Transportation & Storage Charge Federal Carbon Charge Pederal Carbon Charge Delay in Revenue Recovery Rate Rider ECVA Rate Rider CUACVA Rate Rider EVA Rate Rider Tier 2 Tier 3 Contracted Demand Gas Supply Upstream Recovery Charge	\$/month \$/month ¢/m3	210.29 1.00 15.8280 15.8280 15.8280 0.0000 11.2510 0.0352 1.8166 3.9100 0.0000 0.0000 0.0000 0.0000 Current Rate 2.523.48 12.00 53,551.13 0.000 0.000 0.000 33,065.69 119.09 6,146.13	214.31 1.00 16.1303 16.133 0.0000 11.2510 0.0352 1.8166 3.9100 0.5524 0.1603 0.1013 0.0944 Proposed Rate 2.571.68 12.00 54.573.96 0.000 0.000 0.000 38.665.69 110.09 6.146.13	48.20 0.00 1,022.83 0.00 0.00 0.00 0.00 0.00 0.00	1.91% 0.00% 1.91% #DIV/0! #DIV/0! 0.00% 0.00%
Customer Bill 32 Rate All Volumes Tier 2 Tier 3 Contracted Demand Gas Supply Upstream Recovery Charge Transportation & Storage Charge Federal Carbon Charge Rate Rider Delay in Revenue Recovery Rate Rider ECVA Rate Rider CLACVA Rate Rider ECVA Rate Rider EFVA Rate Rider Customer Bill 32 Rate All Volumes Tier 2 Tier 3 Contracted Demand Gas Supply Upstream Recovery Charge Transportation & Storage Charge	\$/month \$/month ¢/m3 ¢/m3 ¢/m3 ¢/m3 ¢/m3 ¢/m3 ¢/m3 ¢/m3	210.29 1.00 15.8280 0.0000 11.2510 0.0352 1.8166 3.9100 0.05524 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.000000 0.00000000	214.31 100 16.1303 16.1303 16.1303 0.0000 11.2510 0.0352 1.8166 3.9100 0.5524 0.1603 0.1013 0.0944 Proposed Rev 2,571.68 12.00 5.4,573.96 0.00 0.00 3.8,065.69 11.09 11.09 1.1257 7.574.58 12.00 0.0	48.20 0.00 1,022.83 0.00 0.00 0.00 0.00 0.00 0.00 0.00	1.91% 0.00% 1.91% #DIV/0! #DIV/0! 0.00% 0.00% 0.00%
Customer Bill 32 Rate All Volumes Tier 2 Tier 3 Contracted Demand Gas Supply Upstream Recovery Charge Transportation & Storage Charge Federal Carbon Charge Pederal Carbon Charge Delay in Revenue Recovery Rate Rider ECVA Rate Rider CUACVA Rate Rider EVA Rate Rider Tier 2 Tier 3 Contracted Demand Gas Supply Upstream Recovery Charge	\$/month \$/month ¢/m3	210.29 1.00 15.8280 15.8280 15.8280 0.0000 11.2510 0.0352 1.8166 3.9100 0.0000 0.0000 0.0000 0.0000 Current Rate 2.523.48 12.00 53,551.13 0.000 0.000 0.000 33,065.69 119.09 6,146.13	214.31 1.00 16.1303 16.133 0.0000 11.2510 0.0352 1.8166 3.9100 0.5524 0.1603 0.1013 0.0944 Proposed Rate 2.571.68 12.00 54.573.96 0.000 0.000 0.000 38.665.69 110.09 6.146.13	48.20 0.00 1,022.83 0.00 0.00 0.00 0.00 0.00 0.00	1.91% 0.00% 1.91% #DIV/0! #DIV/0! 0.00% 0.00%
Customer Bill 32 Rate All Volumes Tier 2 Tier 3 Contracted Demand Gas Supply Upstream Recovery Charge Transportation & Storage Charge Federal Carbon Charge Rate Rider Delay in Revenue Recovery Rate Rider ECVA Rate Rider CLACVA Rate Rider ECVA Rate Rider EFVA Rate Rider Customer Bill 32 Rate All Volumes Tier 2 Tier 3 Contracted Demand Gas Supply Upstream Recovery Charge Transportation & Storage Charge	\$/month \$/month ¢/m3	210.29 1.00 15.8280 0.0000 11.2510 0.0352 1.8166 3.9100 0.05524 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.000000 0.00000000	214.31 100 16.1303 16.1303 16.1303 0.0000 11.2510 0.0352 1.8166 3.9100 0.5524 0.1603 0.1013 0.0944 Proposed Rev 2,571.68 12.00 5.4,573.96 0.00 0.00 3.8,065.69 11.09 11.09 1.1257 7.574.58 12.00 0.0	48.20 0.00 1,022.83 0.00 0.00 0.00 0.00 0.00 0.00 0.00	1.91% 0.00% 1.91% #DIV/0! #DIV/0! 0.00% 0.00% 0.00%
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# Rate 16 Delivery Bill Impact G1.4 Rate 16 Bill Impact

Rate 16 - Contracted Demand	Units	Current Rate	Proposed Rate		
Customer	\$/month	1,546.25	1,575.78		
Bill 32 Rate	\$/month	1.00	1.00		
Tier 1	¢/m3	0.0000	0.0000		
Tier 2	¢/m3	0.0000	0.0000		
Tier 3	¢/m3	0.0000	0.0000		
Contracted Demand	¢ / contracted m3	105.4686	107.4831		
Gas Supply	¢/m3	0.0000	0.0000		
Upstream Recovery Charge	¢ / contracted m3	14.2434	14.2434		
Transportation Charge From Dawn	¢ / contracted m3	18.2999	18.2999		
Transportation Charge From Kirkwall	¢ / contracted m3	11.8480	11.8480		
Transportation Charge From Parkway	¢ / contracted m3	11.8480	11.8480		
Federal Carbon Charge	¢/m3	7.8300	7.8300		
Rate Riders					
Delay in Revenue Recovery Rate Rider	¢ / contracted m3	0.0601	0.0601		
ECVA Rate Rider	¢ / contracted m3	0.0000	0.0000		
CIACVA Rate Rider	¢ / contracted m3	0.0000	0.8547		
EFVA Rate Rider	¢ / contracted m3	0.0000	0.7964		
Delivery	Metric	Current Rate	Proposed Rate	Change \$	Change %
Customer	12	18,555.00	18,909.40	354.40	1.91%
Bill 32 Rate	12	12.00	12.00	0.00	0.00%
Tier 1	-	0.00	0.00	0.00	#DIV/0!
Tier 2	-	0.00	0.00	0.00	#DIV/0!
Tier 3	-	0.00	0.00	0.00	#DIV/0!
Contracted Demand	50,000	632,811.60	644,898.30	12,086.70	1.91%
Gas Supply	0.00	0.00	0.00	0.00	#DIV/0!
Upstream Recovery Charge	50,000.00	85,460.40	85,460.40	0.00	0.00%
Transportation Charge From Dawn	50,000.00	109,799.40	109,799.40	0.00	0.00%
Transportation Charge From Kirkwall	0.00	0.00	0.00	0.00	#DIV/0!
Transportation Charge From Parkway	0.00	0.00	0.00	0.00	#DIV/0!
Federal Carbon Charge	50,000.00	46,980.00	46,980.00	0.00	0.00%
Total Delivery	-	893,618.40	906,059.50	12,441.10	1.39%
Rate Riders	Metric	Current Rate	Proposed Rate	Change \$	Change %
Delay in Revenue Recovery Rate Rider	12.00	360.60	360.60	0.00	0.00%
ECVA Rate Rider	12.00	0.00	0.00	0.00	#DIV/0!
CIACVA Rate Rider	12.00	0.00	5,128.20	5,128.20	#DIV/0!
EFVA Rate Rider	12.00	0.00	4,778.40	4,778.40	#DIV/0!
Total Rate Riders	•	360.60 #	10,267.20 #	9,906.60	2747.25%

# **Summary of Bill Impacts**

#### G1.7 Summary of Bill Impacts

Rate Class		Fixed Change	Volumetric Change	Rate Riders	Total Change	Total Change %
		(\$/year)	(\$/year)	(\$/year)	(\$/year)	
Rate 1	Existing Residential	5.91	11.22	8.23	25.36	1.76%
Rate 1	New Residential	5.91	10.79	7.91	24.61	1.76%
Rate 1	Small Commercial	5.91	24.24	17.98	48.13	1.74%
Rate 1	Small Agricultural	5.91	24.38	18.08	48.37	1.74%
Rate 6	Medium Commercial	24.10	122.76	137.68	284.54	1.85%
Rate 6	Large Commercial	24.10	332.14	386.91	743.15	1.85%
Rate 11	Sample Dryer 1	48.20	306.85	341.03	696.08	1.72%
Rate 11	Sample Dryer 2	48.20	1,022.83	1,136.77	2,207.79	1.91%
Rate 16	Contracted Demand	354.40	12,086.70	9,906.60	22,347.70	2.50%

# Appendix B - Proposed Draft Rate Schedules

# EB-2021-0216

Effective: January 1, 2022

#### **RATE 1 - General Firm Service**

#### **Applicability**

Any customer in EPCOR's South Bruce Natural Gas System who is an end user and whose total gas requirements are equal to or less than 10,000 m<sup>3</sup> per year.

#### <u>Rate</u>

Rates per m<sup>3</sup> assume an energy content of 38.89MJ/m<sup>3</sup>

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

Monthly Fixed Charge <sup>(1)</sup>	\$27.27	
Delivery Charge		
First 100 m <sup>3</sup> per month	28.1486	¢ per m <sup>3</sup>
Next 400 m <sup>3</sup> per month	27.5941	¢ per m <sup>3</sup>
Over 500 m <sup>3</sup> per month	26.7790	¢ per m <sup>3</sup>
Upstream Charges		
Upstream Recovery charge	1.474	¢ per m <sup>3</sup>
Transportation and Storage charge	2.6982	¢ per m <sup>3</sup>
Rate Rider for Delay in Revenue Recovery - effective for 10 years ending December 31, 2028	1.633	¢ per m <sup>3</sup>
ECVA Rate Rider	0.1403	¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2022		
CIACVA Rate Rider	0.1257	¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2022		
EFVA Rate Rider	0.1171	¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2022		
Federal Carbon Charge (if applicable)	7.83	¢ per m <sup>3</sup>
Gas Supply Charge	12.9861	¢ per m <sup>3</sup>

<sup>(1)</sup>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.

<u>Terms and Conditions of Service</u> The provisions in the "EPCOR Natural Gas Limited Partnership South Bruce Natural Gas Operations Conditions of Service" apply, as contemplated therein, to service under this Rate Schedule.

Effective: January 1, 2022 Implementation: All bills rendered on or after January 1, 2022 EB-2021-0216

#### **RATE 6 – Large Volume General Firm Service**

#### **Applicability**

Any customer in EPCOR's South Bruce Natural Gas System who is an end user and whose total gas requirements are greater than 10,000 m<sup>3</sup> per year.

#### <u>Rate</u>

Rates per m<sup>3</sup> assume an energy content of 38.89MJ/m<sup>3</sup>

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

Monthly Fixed Charge <sup>(1)</sup>	\$108.16	
Delivery Charge		
First 1000 m <sup>3</sup> per month	25.9678	¢ per m <sup>3</sup>
Next 6000 m <sup>3</sup> per month	23.3710	¢ per m <sup>3</sup>
Over 7000 m <sup>3</sup> per month	22.2023	¢ per m <sup>3</sup>
Upstream Charges		
Upstream Recovery charge	2.9200	¢ per m <sup>3</sup>
Transportation and Storage charge	5.6413	¢ per m <sup>3</sup>
Rate Rider for Delay in Revenue Recovery	1.633	¢ per m <sup>3</sup>
- effective for 10 years ending December 31, 2028		
ECVA Rate Rider	0.1403	¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2022		
CIACVA Rate Rider	0.1920	¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2022		
EFVA Rate Rider	0.1789	¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2022		
Federal Carbon Charge (if applicable)	7.83	¢ per m <sup>3</sup>
Gas Supply Charge	12.9861	¢ per m <sup>3</sup>

<sup>(1)</sup>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.

<u>Terms and Conditions of Service</u> The provisions in the "EPCOR Natural Gas Limited Partnership South Bruce Natural Gas Operations Conditions of Service" apply, as contemplated therein, to service under this Rate Schedule.

Effective: January 1, 2022 Implementation: All bills rendered on or after January 1, 2022 EB-2021-0216

#### **RATE 11 - Large Volume Seasonal Service**

#### Applicability

Any customer in EPCOR's South Bruce Natural Gas System who is an end user and whose gas requirements are only during the period of May 1 through Dec 15 inclusive and are greater than 10,000 m<sup>3</sup>.

#### Rate

Rates per m<sup>3</sup> assume an energy content of 38.89MJ/m<sup>3</sup>

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

Monthly Fixed Charge <sup>(1)</sup> Delivery Charge	\$215.31	
All volumes delivered	16.1303	¢ per m <sup>3</sup>
Upstream Charges		
Upstream Recovery charge	0.0352	¢ per m <sup>3</sup>
Transportation and Storage charge	1.8166	¢ per m <sup>3</sup>
Rate Rider for Delay in Revenue Recovery	0.5524	¢ per m <sup>3</sup>
- effective for 10 years ending December 31, 2028		
ECVA Rate Rider	0.1403	¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2022		
CIACVA Rate Rider	0.1013	¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2022		
EFVA Rate Rider	0.0944	¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2022		
Federal Carbon Charge (if applicable)	7.83	¢ per m <sup>3</sup>
Gas Supply Charge	12.9861	¢ per m <sup>3</sup>

<sup>(1)</sup>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

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

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 South 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.

 $16.8083 \text{ } \text{¢ per m}^3$ 

 $402.5107 \text{ ¢ per m}^3$ 

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**

- 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 South 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 <a href="http://www.uniongas.com">www.uniongas.com</a>.
- 4. The provisions in the "EPCOR Natural Gas Limited Partnership South Bruce Natural Gas Operations Conditions of Service" apply, as contemplated therein, to service under this Rate Schedule.

Effective: January 1, 2022 Implementation: All bills rendered on or after January 1, 2022 EB-2021-0216

#### **RATE 16 – Contracted Firm Service**

#### **Applicability**

Any customer connected directly to EPCOR's South Bruce Natural Gas High Pressure Steel System and who enters into a contract with EPCOR for firm contract daily demand of at least 2,739m<sup>3</sup>.

#### <u>Rate</u>

Rates per m<sup>3</sup> assume an energy content of 38.89MJ/m<sup>3</sup>

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

Monthly Fixed Charge <sup>(1)</sup>	\$1,576.78	
Delivery Charge		
Per m <sup>3</sup> of Contract Demand	107.4831	¢ per m <sup>3</sup>
Upstream Charges		
Upstream Recovery charge per m <sup>3</sup> of Contract Demand	14.2434	¢ per m <sup>3</sup>
Transportation charge per m <sup>3</sup> of Contract Demand		
Transportation from Dawn	18.2999	¢ per m <sup>3</sup>
Transportation from Kirkwall	11.8480	¢ per m <sup>3</sup>
Transportation from Parkway	11.8480	¢ per m <sup>3</sup>
Rate Rider for Delay in Revenue Recovery	0.0601	¢ per m <sup>3</sup>
- effective for 10 years ending December 31, 2028		
ECVA Rate Rider	0.1403	Per m <sup>3</sup> of Contract Demand
- effective for 12 months ending December 31, 2022		
CIACVA Rate Rider	0.8547	Per m <sup>3</sup> of Contract Demand
- effective for 12 months ending December 31, 2022		
EFVA Rate Rider	0.0944	Per m <sup>3</sup> of Contract Demand
- effective for 12 months ending December 31, 2022		
Federal Carbon Charge (if applicable)	7.83	¢ per m <sup>3</sup>

<sup>(1)</sup>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**

#### **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**

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**

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 South 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.

#### 0.00 %

402.6142 ¢ per m<sup>3</sup>

5.2526 ¢ per  $m^3$ 

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 <u>www.uniongas.com</u>.
- 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: January 1, 2022 Implementation: All bills rendered on or after January 1, 2022 EB-2021-0216

#### **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: January 1, 2022 Implementation: All bills rendered on or after January 1, 2022 EB-2021-0216

#### EPCOR NATURAL GAS LIMITED PARTNERSHIP

### Schedule of Miscellaneous and Service Charges

	Α	В
	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
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		
23	Meter Tested at Customer Request Found to be Accurate	Charge based on actual costs
24	1	
21		

Note: Applicable taxes will be added to the above charges

<sup>&</sup>lt;sup>3</sup>No Charge for initial connection

# Appendix C - Proposed Customer Notice

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

The rates EPCOR Natural Gas Limited (EPCOR) charges its customers are set out in EPCOR's Rate Schedules, which are approved by the Ontario Energy Board (OEB) from time to time. When EPCOR's Rate Schedules are amended by the OEB, the amended rate(s) and/or term(s) will apply to customers on the effective date established by the OEB.

On **XXX**, 2021, the OEB approved EPCOR's gas distribution rates effective January 1, 2022. For a typical residential customer who consumes about 2,100 cubic meters of gas annually, the rate change will increase the bill by \$2.11 per month. Commercial, industrial and seasonal rate customers will also be impacted by the change. Please refer to epcor.com or visit OEB.ca for information on the current approved rates.

# The approved rates are reflected in the following line items on your EPCOR natural gas bill:

- "Monthly Charge" This is an administration charge covering the costs of maintaining gas services and providing billing and customer service. Included in this charge, is the \$1 per month required to be billed to all customers as part of the Access to Natural Gas Act (Bill 32), which helps to facilitate the expansion of natural gas into more Ontario communities.
- 2. "Delivery and Upstream Charges" These charges reflect the costs associated with the distribution, transportation and storage of natural gas from the source to you. This includes all charges EPCOR pays to its upstream service provider in association with transportation and storage of the gas before it is delivered to EPCOR's system. Included in this charge is a rate rider to recover revenue the utility was not able to collect as a result of delays in connecting customers to the system.
- 3. "Gas Supply Charge" These are gas commodity costs calculated using the cost of gas you use during the period between meter readings (or based on an estimate of the gas used during that period). The commodity rate you are charged on your EPCOR bill depends upon the commodity purchase choice you have made. If you have not signed a contract with an energy retailer you are automatically billed at EPCOR's OEB approved gas commodity rate. If you have signed a contract with an energy retailer you are billed at your contracted energy retailer rate.
- 4. **"Federal Carbon Charge"** –This charge reflects your monthly consumption and the associated costs to deliver natural gas to your home at the rate set by the government. The money collected from this charge goes to the federal government as part of its carbon pollution pricing program.

When applicable, miscellaneous and/or service charges as set out in EPCOR's Rate Schedules, may appear on your bill in addition to the above charges. Please see the EPCOR's Conditions of Services for more detail on these charges.

Your natural gas bill includes information on the amount of natural gas you consumed in the billing period. Your consumption information is broken out to include length of the billing period, the date of your last meter reading and whether your consumption calculation was based on actual or estimated meter reading or a combination of both.

If you have any questions about the rates or any other items on your bill, please call our office at 1-888-765-2256 or email at gas@epcor.com.

EPCOR Natural Gas Limited Partnership 2022 Incentive Rate Adjustment Application EB-2021-0216 Page 59 of 67 Filed: September 27, 2021

Appendix D - Auditor's Report



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# ACCOUNTANT'S REPORT ON APPLYING SPECIFIED AUDITING PROCEDURES IN RESPECT OF THE SPECIFIC DEFERRAL ACCOUNT BALANCES

To: EPCOR Natural Gas Limited Partnership

As specifically agreed, we have performed the auditing procedures described in appendix A over the deferral account activity of the Southern Bruce operations for the CIACVA, EFVA and ECVA, to assist EPCOR Natural Gas Limited Partnership (the "Company") to comply with the requirements of the Ontario Energy Board (OEB) for the period from January 1, 2020 to December 31, 2020.

This engagement to apply agreed-upon auditing procedures was performed in accordance with Canadian Standards on Related Services 9100, Reports on the Results of Applying Specified Auditing Procedures. We make no representation regarding the sufficiency of the procedures described in Appendix A either for the purpose for which this report has been requested or for any other purpose.

The procedures in Appendix A do not constitute an audit of the deferral account schedule and, therefore, we express no opinion on the information in the schedule for the period from January 1, 2020 to December 31, 2020. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This letter is for use in assessing the Company's deferral account activity of the CIACVA, EFVA and ECVA from January 1, 2020 to December 31, 2020, and is not intended to be and should not be used for any other purpose.

Chartered Professional Accountants, Licensed Public Accountants London, Ontario September 23, 2021



Tel: 519-432-5534 Fax: 519-432-6544 www.bdo.ca BDO Canada LLP 633 Colborne St., Suite 230 London ON N6B 2V3

#### APPENDIX A

- 1. We obtained the schedule of deferral activity for CIACVA, EFVA, and ECVA from January 1, 2020 to December 31, 2020 and recalculated the schedule to ensure their mathematical accuracy.
- 2. For CIACVA, we obtained the back-up calculations spreadsheet for both the CIAC revenue requirement based on the amount paid and based on the filing for the 2020 opening and ending balances. In the calculations spreadsheet, we vouched the capital expenditures during 2020 to the supporting invoices from Enbridge. For the 2020 opening balances, we vouched the capital expenditures in 2019 to the agreement with Enbridge dated June 13, 2019.
- 3. For the EFVA, we agreed the actual funding received each quarter to the corresponding bank statements for amount deposited at the end of each relevant month. We agreed the funding received per filing to the change in timing of grant funding table from the rate application (EB-2018-0264).
- 4. For the ECVA, we agreed the Actual Energy Content to the unit of measure conversion information effective April 1, 2020 for South and the Benchmark Energy Content to Ontario Energy Board's Exhibit 9 Contents. We also agreed the delivery charges for 2020 to the financial model supporting the EB 2018-0264 application (EPCOR 2019 Financial Model Protected\_20190412) and the sum of total delivery charges to the cumulative 10 year data from the rate application (EB 2018-0264).

#### EPCOR Natural Gas Limited Partnership Southern Bruce Deferral Contribution In Aid of Construction variance account

	2019 January	2019 February	2019 March	2019 April	2019 May	2019 June	2019 July	2019 August	2019 September	2019 October	2019 November	2019 December
CIAC revenue requirement based on amount paid	January	rebiuary	-	April -	ividy	Julie -	July	August	-	-	-	161,381
CIAC revenue requirement per filing		-	-	-		-				_	-	204,805
Difference												(43,424)
Cumulative	-	-	-	-	-	-	-	-	-	-	_	(43,424)
Cumulative	-	-	-					-	-	-		(43,424)
Opening Interest												
Interest calculation on disposal balance	-	-	-	-	-	-	-	-	-	-	-	-
Closing Interest	-	-	-	-	-	-	-	-	-	-	-	-
OEB Prescribed Interest Rate	2.45%	2.45%	2.45%	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%
	2020 January	2020 February	2020 March	2020 April	2020 May	2020 June	2020 July	2020 August	2020 September	2020 October	2020 November	2020 December
CIAC revenue requirement based on amount paid	Junuary	residery	ivia ch		inay	June	July	August	September	Ottobel	November	511,168
CIAC revenue requirement per filing		-	-	-	-	-		-		-	-	406,235
Difference	-	-	-	-	-	-	-	-	-	-	-	104,933
Cumulative	(43,424)	(43,424)	(43,424)	(43,424)	(43,424)	(43,424)	(43,424)	(43,424)	(43,424)	(43,424)	(43,424)	61,509
Opening Interest	-	-	(79)	(158)	(237)	(316)	(394)	(415)	(436)	(456)	(477)	(498)
Interest calculation on disposal balance	-	(79)	(79)	(79)	(79)	(79)	(21)	(21)	(21)	(21)	(21)	(21)
Closing Interest	-	(79)	(158)	(237)	(316)	(394)	(415)	(436)	(456)	(477)	(498)	(518)
OEB Prescribed Interest Rate	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%

#### EPCOR Natural Gas Limited Partnership Southern Bruce Deferral Energy Content variance account

Annual CIP Rev R1, 6, 11 (A) Actual Energy Content (B) Benchmark Energy Content (C)	374,194 38.98 38.89	2019 January	2019 February	2019 March	2019 April	2019 May	2019 June	2019 July	2019 August	2019 September	2019 October	2019 November	2019 December
Difference ( <mark>A * ((B - C)/B))</mark> Cumulative		-	-	-	-	-	-	-	-	-	-	-	864
Opening Interest Interest calculation on disposal balance Closing Interest		-	-	-	-	-	-	-	-	-	-	-	-
OEB Prescribed Interest Rate		2.45%	2.45%	2.45%	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%
Annual CIP Rev R1, 6, 11 (E) Actual Energy Content (F) Benchmark Energy Content (G)	1,333,805 39.28 38.89	2020 January	2020 February	2020 March	2020 April	2020 May	2020 June	2020 July	2020 August	2020 September	2020 October	2020 November	2020 December
Difference (E * ((F - G)/F)) Cumulative		- 864	- 864	- 864	- 864	- 864	- 864	- 864	- 864	- 864	- 864	- 864	13,243 14,107
Opening Interest Interest calculation on disposal balance Closing Interest		- 2 2	2 2 3	3 2 5	5 2 6	6 2 8	8 2 9	9 0 10	10 0 10	10 0 11	11 0 11	11 0 11	11 0 12

#### EPCOR Natural Gas Limited Partnership Southern Bruce Deferral

External Funding variance account (000s)

	2019	2019	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020
	November	December	January	February	March	April	May	June	July	August	September	October	November	December
Funding Received per filing		15,642			1,590			1,590			1,590			1,590
Cumulative funding received - A		15,642	15,642	15,642	17,232	17,232	17,232	18,821	18,821	18,821	20,411	20,411	20,411	22,000
Funding Received actual	(5,161)			(6,472)			(5,909)			(2,924)			(1,534)	
Cumulative funding received - B	(5,161)	(5,161)	(5,161)	(11,633)	(11,633)	(11,633)	(17,542)	(17,542)	(17,542)	(20,466)	(20,466)	(20,466)	(22,000)	(22,000)
Difference (C = A-B)	(5,161)	10,481	10,481	4,009	5,599	5,599	(311)	1,279	1,279	(1,645)	(56)	(56)	(1,590)	-
Carrying charge (D = C * E /12)	(9.38)	19.04	19.04	7.28	10.17	10.17	(0.56)	2.32	0.61	(0.78)	(0.03)	(0.03)	(0.76)	-
Discount Rate (WACC ^ 1/12)	1.004892	1.004892	1.004892	1.004892	1.004892	1.004892	1.004892	1.004892	1.004892	1.004892	1.004892	1.004892	1.004892	1.004892
Period	0	1	2	3	4	5	6	7	8	9	10	11	12	13
NPV (D)	(9.376)	18.948	18.856	7.177	9.974	9.925	(0.548)	2.245	0.584	(0.748)	(0.025)	(0.025)	(0.712)	-
Cumulative	(9.376)	9.572	28.428	35.605	45.579	55.504	54.956	57.202	57.786	57.038	57.013	56.988	56.276	56.276
Opening Interest	-	-	(0.017)	0.000	0.052	0.117	0.199	0.300	0.400	0.427	0.455	0.482	0.509	0.536
Interest calculation on disposal balance	-	(0.017)	0.017	0.052	0.065	0.083	0.101	0.100	0.027	0.027	0.027	0.027	0.027	0.027
Closing Interest	-	(0.017)	0.000	0.052	0.117	0.199	0.300	0.400	0.427	0.455	0.482	0.509	0.536	0.563
OEB Prescribed Interest Rate (E)	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%

# Appendix E - Draft ADVADA Accounting Order

#### **EPCOR NATURAL GAS LIMITED PARTNERSHIP**

### Accounting Order Approved Deferral/Variance Disposal Variance Account

The Approved Deferral/Variance Disposal Variance Account ("ADVADA") is to record all deferral and variance account balances which have been approved for disposition/recovery. EPCOR Natural Gas Limited Partnership ("ENGLP") will account for this balance in the same manner as Account 1595 (Disposition and Recovery/Refund of Regulatory Balances Control Account) as per the Uniform Chart of Accounts for Electricity Distributors by recording a debit/credit in an appropriate sub-account (principal balances, carrying charges or carrying charges for net principal). Deferral and variance account balances which have been approved for disposition by the Board, will be transferred into the ADVADA and appropriate sub-account (categorized based on the year of disposition). Amounts recovered from or refunded to ratepayers through the associated approved rate rider(s) will be recorded against the balance in the ADVADA.

Once the approved period for recovery/refund has ended, balances resulting from over or under collection/refund, together with any carrying charges, will be brought forward for disposition at a future proceeding.

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

#### Accounting Entries<sup>9</sup>

To transfer the balance of deferral and variance accounts upon receipt of approval for disposition:

Debit/Credit Account No. 179.90 Approved Deferral/Variance Disposal Variance Account ("ADVADA") Credit/Debit Account No. 179.XX Deferral/variance account

To transfer the balance of deferral and variance interest accounts upon receipt of approval for disposition:

<sup>&</sup>lt;sup>9</sup> Account numbers are in accordance with the Uniform System of Accounts for Gas Utilities, Class A, prescribed under the *Ontario Energy Board Act*.

Debit/Credit Account No. 179.91 Approved Deferral/Variance Disposal Variance Account Interest Sub-Account Credit/Debit Account No. 179.XX Deferral/variance account interest

To record amounts recovered from /refunded to ratepayers through the approved rate rider(s) over the period for which the rate rider(s) are in effect:

Debit/Credit Account Account No. 300 Operating Revenue Credit/Debit Account No. 179.90 Approved Deferral/Variance Disposal Variance Account ("ADVADA") Credit/Debit Account No. 179.91 Approved Deferral/Variance Disposal Variance Account Interest Sub-Account

To record simple interest on the opening monthly balance of the ADVADA:

Debit/Credit Account No. 179.92 Interest on Net Principal of Approved Deferral/Variance Disposal Variance Account Credit/Debit Account No. 323 Other Interest Expense