



EPCOR Natural Gas Limited Partnership

Southern Bruce

**2024 Custom Incentive Rate Adjustment
Application**

EB-2023-0161

Rates Effective: January 1, 2024

Filed: July 28, 2023

Index

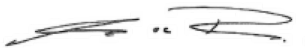
CERTIFICATION OF EVIDENCE	3
APPLICATION	4
MANAGER’S SUMMARY	8
Deferral and Variance Accounts	10
Bill Impacts	20
Appendix A - 2024 Annual Incentive Rate Adjustment Model.....	21
Appendix B - Proposed Draft Rate Schedules	41
Appendix C - Proposed Customer Notice.....	55
Appendix D - Auditor’s Report	58

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 2024 Incentive Rate Adjustment Application for its Southern Bruce operations, filed with the Board on July 28, 2023 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 Board's Rules of Practice and Procedure.

DATED this 28th day of July, 2023



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, 2024 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 (“Southern Bruce Municipalities”).

APPLICATION

1. The Applicant, EPCOR Natural Gas Limited Partnership (“EPCOR”), is a wholly-owned indirect subsidiary of EPCOR Utilities Inc. (“EUI”). The general partner of EPCOR is EPCOR Ontario Utilities Inc. an Ontario corporation, and the sole limited partner is EPCOR Commercial Services Inc. (“ECSI”), an Alberta corporation, which are both subsidiaries of EUI. EPCOR was formed pursuant to a limited partnership agreement, which provides that EPCOR Ontario Utilities Inc., as general partner, will control and have the full and exclusive power, authority and responsibility for the management and day-to-day operations of EPCOR. In accordance with the limited partnership agreement, ECSI, as limited partner, has an economic interest in the partnership but does not control or otherwise play a role in the day-to-day operations and management of EPCOR.
2. 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 Southern Bruce to seek approval for a tariff and other matters under which it would provide service to the Southern 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 decided issues that were not settled in the approved settlement proposal and approved Southern Bruce's rates to be effective January 1, 2019 ("Rate Decision"). 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 Rate Decision, 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:

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

5. The Inflation factor ("I") will equal the inflation value the Board determines each year in its annual generic inflation amount. EPCOR has used an inflation factor of 4.8%, which is the IPI issued by the Board for the year 2024¹.
6. Specifically in this application, EPCOR is applying for:
 - a) An order or orders granting that distribution rates be updated effective January 1, 2024 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 in this application.
 - b) Approval to dispose of four approved deferral and variance accounts as part of this application (balances as of December 31, 2022):
 - Energy Content Variance Account ("ECVA")
 - Contribution in Aid of Construction Variance Account ("CIACVA")
 - Municipal Taxes Variance Account ("MTVA")
 - Other Revenue Deferral Account ("ORDA")

¹ Board Letter: 2024 Inflation Parameters, June 29, 2023.

7. EPCOR has prepared an Excel workbook based on the 2024 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.
8. EPCOR seeks issuance of a Decision and Order by December 1, 2023, to ensure the implementation of 2023 rates by January 1, 2024. In the event that the Board does not issue a rate order by December 1, 2023, 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 2024 distribution rates.
9. In the event that the Board's implementation date for 2024 distribution rates is later than the effective date, EPCOR requests permission to recover the incremental revenue from the effective date of January 1, 2024 to the implementation date through the implementation of a fixed-term rate rider.
10. EPCOR requests that, pursuant to Rule 32 of the Board's Rules of Practice and Procedure, this proceeding be conducted by way of written hearing.
11. The persons affected by this Application are the ratepayers of EPCOR's Southern Bruce service territory.
12. EPCOR confirms that the Application and related documents will be published on its website (EPCOR.com).

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 28th day of July, 2023

EPCOR NATURAL GAS LIMITED PARTNERSHIP

Tim Hesselink
Senior Manager, Regulatory Affairs

1 **MANAGER'S SUMMARY**

2 **Annual Incentive Rate Adjustment**

3 The IR formula is as follows:

4
5
$$\text{Incentive Rate Adjustment (IR)} = [(1.0 - 0.314) \times 0.0127] + [0.314 \times \text{Inflation (I)}]$$

6
7 The Inflation factor ("I") will equal the inflation value the Board determines each year in its annual
8 generic inflation amount.

9 In the Report of the Board: Rate Setting Parameters and Benchmarking under the Renewed
10 Regulatory Framework for Ontario's Electricity Distributors, the Board adopted a 2-factor Input
11 Price Index ("IPI") methodology. The Board uses the year-over-year change in the GDP-IPI
12 ("FDD"), and the Average Weekly Earnings ("AWE") All Employees-Ontario, to calculate the IPI.
13 The percentage change is calculated as the weighted sum of 70% of the annual percentage
14 change in the FDD for the prior year relative to the index value for two years prior and 30% of the
15 annual percentage change in the AWE for the prior year relative to the data for years prior. For
16 the purposes of this Application EPCOR has used an inflation factor of 4.8%, which is the IPI
17 issued by the Board for the year 2024²

18
19 The calculation of the IR is as follows:
$$\text{IR} = [(1.0 - 0.314) \times 0.0127] + [0.314 \times 0.0480] = 0.0238$$

20
21 The IR of 2.38% has been used in the 2024 Annual Incentive Rate Adjustment model to determine
22 the proposed distribution rates. The IR has been applied to the Monthly Fixed Charge and Delivery
23 Charge in each rate class. It has also been applied to the Authorized and Unauthorized Overrun
24 Charges for Rate 11 and 16 Customers. EPCOR continues to connect customers as part of the
25 Southern Bruce project and forecast values for customer connections and volumes are consistent
26 with the projections included in the 2023 Annual Update to the Gas Supply Plan (EB-2023-0111).

27
28 For comparison purposes, Tables 1 and 2 following, provide the current and proposed distribution
29 rates:

² Board Letter: 2024 Inflation Parameters, June 29, 2023.

Table 1 - Current Distribution Rates

Rate Class	Fixed	Delivery Charge			Contract Demand	Upstream Recovery Charge	Transp & Storage	Transport – Dawn	Transport – Kirkwall	Transport – Parkway
	Monthly Base	Tier 1	Tier 2	Tier 3						
	\$/month	¢ / m3	¢ / m3	¢ / m3						
Rate 1	26.81	28.7200	28.1542	27.3226		1.4740	2.6982			
Rate 6	109.33	26.4949	23.8455	22.6530		2.9200	5.6413			
Rate 11	218.66	16.4578	16.4578	16.4578		0.0352	1.8166			
Rate 16	1,607.77				109.6650	14.2434		18.2999	11.8480	11.8480

(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 Class	Fixed	Delivery Charge			Contract Demand	Upstream Recovery Charge	Transp & Storage	Transport – Dawn	Transport – Kirkwall	Transport – Parkway
	Monthly Base	Tier 1	Tier 2	Tier 3						
	\$/month	¢ / m3	¢ / m3	¢ / m3						
Rate 1	27.45	29.4035	28.8243	27.9729		1.4740	2.6982			
Rate 6	111.93	27.1255	24.4130	23.1921		2.9200	5.6413			
Rate 11	223.86	16.8495	16.8495	16.8495		0.0352	1.8166			
Rate 16	1,646.03				112.2750	14.2434		18.2999	11.8480	11.8480

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

Monthly Fixed Charges in the amount of one dollar per month in accordance with Bill 32 and Ontario Regulation 24/19 has been excluded from this comparison for both current and proposed rates.

1 **Deferral and Variance Accounts**

2
3 In Rate Order EB-2018-0264³, EPCOR was granted approval to establish the following deferral
4 and variance accounts:

- 5
6 a) Purchased Gas Commodity Variance Account
7 b) Gas Purchase Rebalancing Account
8 c) Storage and Transportation Variance Account for Rates 1, 6 and 11
9 d) Transportation Variance Account for Rate 16
10 e) Unaccounted for Gas Variance Account
11 f) Greenhouse Gas Emissions Administration Deferral Account
12 g) Federal Carbon Charge – Customer Variance Account
13 h) Federal Carbon Charge – Facility Deferral/Variance Account
14 i) Municipal Tax Variance Account
15 j) Energy Content Variance Account
16 k) Contribution in Aid of Construction Variance Account
17 l) External Funding Variance Account

18
19 In Rate Order EB-2021-0216⁴, EPCOR was granted approval to establish the following deferral
20 and variance accounts:

- 21 m) Approved Deferral/Variance Disposal Account
22 n) Other Revenues Deferral Account

23
24 In addition, EPCOR received approval to modify the wording of the Municipal Tax Variance
25 Account to align with the intent of the original CIP decision.⁵

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27

³ EB-2018-0264 Rate Order, January 9, 2020, Schedule B

⁴ EB-2021-0216 Decision & Order, December 9, 2021, Page 9/EB-2021-0216 Rate Order, February 17, 2022 Page 5

⁵ EB-2021-0216 Rate Order, February 17, 2022 Page 9

1 As part of this application, EPCOR is seeking approval for the disposition of the December 31,
2 2022 audited balances of the following deferral and variance accounts:

- 3
- 4 a) Energy Content Variance Account (“ECVA”)
- 5 b) Contribution in Aid of Construction Variance Account (“CIACVA”)
- 6 c) Municipal Tax Variance Account (“MTVA”)
- 7 d) Other Revenue Deferral Account (“ORDA”)
- 8

9 The auditor’s report on the December 31, 2022 balances for each of the three accounts above
10 has been included as part of this Application in Appendix D. Note that the auditor’s report also
11 includes a report on the impacts arising from the COVID-19 Emergency Deferral Account (“COVID
12 DVA”), but that account has not been included as a request for disposition in this filing and will be
13 submitted at a later date.

14

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

16

17 **Table 3 – Deferral Accounts Requested for Disposition**

Account	Balance Dec 31, 2022	2022 Carrying Charges	2023 Carrying Charges	Balance Dec 31, 2023
CIACVA	\$309,940	\$0	\$15,241	\$325,181
ECVA	\$19,512	\$0	\$960	\$20,472
MTVA	(\$336,285)	\$12	(\$16,537)	(\$352,809)
ORDA	(\$9,021)	(\$588)	(\$444)	(\$10,053)
Total	(\$15,854)	(\$576)	(\$780)	(\$17,209)

18 2023 carrying charges have been calculated using the Board’s prescribed rates for Q1-Q3 and
19 projected using the Q3 rate for Q4 2022.

Q1	4.73%
Q2	4.98%
Q3	4.98%
Q4	4.98%
Annual	4.92%

20

21 Note that this rate is a variance from the Auditor’s report in Appendix D, as the report was
22 prepared before the Q3 rate was published.

Energy Content Variance Account

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’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.

As per the ECVA accounting order,⁶ the audited balance in this account, together with carrying charges, will be brought forward 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.

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.

Table 4 - Projected Total ECVA Amount for Disposal

ECVA	Balance 31-Dec-22	Q1 2023 4.73%	Q2 2023 4.98%	Q3 2023 4.98%	Q4 2023 4.98%	Balance 31-Dec-23
Principal	\$19,512					\$19,512
Carrying Charges	-	<u>\$231</u>	<u>\$243</u>	<u>\$243</u>	<u>\$243</u>	<u>\$960</u>
Total	\$19,512	\$231	\$243	\$243	\$243	\$20,472

Balance Allocation:

EPCOR is proposing to allocate the balance in this account to Rates 1, 6 and 11 based on forecasted volumes underpinning CIP revenues for each rate class, consistent with the approved accounting order.

As per EB-2018-0264, Exhibit 3, Tab 1, Schedule 2, pg. 3, the CIP volumes for 2023 are:

⁶ EB-2018-0264 Rate Order, January 9, 2020, page 30 of 34

1

Table 5 – CIP Forecasted Volumes

Rate Class	2023 Volumes	% of Total
Rate 1	10,497,651	69.7%
Rate 6	3,209,649	21.3%
Rate 11	1,353,326	9.0%
Total	15,060,626	100.0%

2

3 *Note the allocation methodology has been adjusted slightly from previous disposition to allocate
 4 based on the year the balance accumulated as opposed to the year the balance was disposed.
 5 Despite the immaterial difference in methodology, EPCOR believes this approach is more
 6 consistent with the accounting order.

7

8 **Balance Recovery**

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10 EPCOR proposes to recover the costs as allocated above from customers in Rates 1, 6 and 11
 11 based on revised forecast volumes. EPCOR proposes to recover the ECVA balances through the
 12 implementation of a twelve-month variable-rate rate rider commencing on January 1, 2024. The
 13 calculation of the proposed rate rider is shown in Table 6 below.

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Table 6 - Calculation of Proposed ECVA Rate Rider

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		A Unit	B Row Sum	C Rate 1	D Rate 6	E Rate 11
1	Volume	m ³	11,880,246	8,295,231	2,198,518	1,386,497
2	Allocation	%	100%	69.7%	21.3%	9.0%
3	Sum	\$	\$20,472	\$14,269	\$4,363	\$1,840
4	Rate Rider	¢/m³		0.1720	0.1984	0.1327

17

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Contribution in Aid of Construction Variance Account

The Contribution in Aid of Construction Variance Account (“CIACVA”) records the revenue requirement impact of any differences between the actual capital contributions that EPCOR Southern 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.

As per the CIACVA accounting order,⁷ 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.

The calculation of the projected total amount proposed for disposal is summarized in Table 7 below and further details of the specific items making up these balances are provided in the continuity schedule in Appendix D.

Table 7 - Projected Total CIACVA Amount for Disposal

CIACVA	Balance 31-Dec-22	Q1 2023 4.73%	Q2 2023 4.98%	Q3 2023 4.98%	Q4 2023 4.98%	Balance 31-Dec-23
Principal	\$309,940					\$309,940
Carrying Charges	\$0	\$3,665	\$3,859	\$3,859	\$3,859	\$15,241
Total	\$309,940	\$3,665	\$3,859	\$3,859	\$3,859	\$325,181

Balance Allocation:

Consistent with the final decision of EPCOR’s 2023 rate application⁸, EPCOR proposes to allocate the CIACVA balance based on the CIP distribution and non-distribution rate base for all rate classes.

⁷ EB-2018-0264 Rate Order, January 9, 2020, page 30 of 34

⁸ EB-2022-0184 Decision & Order, November 3, 2022, page 4-5

1 Referencing: EB-2018-0624, Exhibit 7, Tab 1, Schedule 2, Table 7-25:

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Table 8 – CIP Rate Base

	Unit	Sum	Rate 1	Rate 6	Rate 11	Rate 16
Rate Base	\$000's	54,946	32,657	11,611	1,418	9,261
Allocation	%	100%	59%	21%	3%	17%

5

6 **Balance Recovery**

7

8 EPCOR proposes to recover costs from customers in Rates 1, 6, 11 and 16 (all rate classes)
9 based on revised forecast volumes allocated by rate base referenced in Table 8 above. EPCOR
10 proposes to recover the CIACVA balances through the implementation of a twelve-month
11 variable-rate rate rider commencing on January 1, 2024. The calculation of the proposed rate
12 rider is shown in Table 9 below. Rate riders for Rates 1,6 & 11 are projected based on m³ volumes
13 and rate 16 is based on monthly contract demand (CD).

14

15 **Table 9 - Calculation of Proposed CIACVA Rate Rider**

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		A	B	C	D	E	F	G
		Unit	Row Sum	Rate 1	Rate 6	Rate 11	Unit	Rate 16
1	Volume	m ³	11,880,246	8,295,231	2,198,518	1,386,497	CD	95,824
2	Allocation	%	100%	59%	21%	3%	%	17%
3	Sum	\$	\$325,181	\$193,270	\$68,714	\$8,390	\$	\$54,808
4	Rate Rider	¢/m ³		2.3299	3.1255	0.6051	¢/CD/month	4.7663

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Municipal Tax Variance Account

The Board approved the MTVA in EPCOR’s Custom IR application and this variance account was modified as part of the Decision and Order of Phase 2 of EPCOR’s 2022 rate application⁹.

In accordance with the approved accounting order, the MTVA records the difference between the actual annual municipal taxes paid, net of municipal contributions related to municipal taxes, and the net municipal taxes billed to customers by EPCOR. The effective date of this account is January 1, 2019.

The net municipal taxes billed to customers by EPCOR is calculated by multiplying the annual distribution revenues billed to customers and accrued for the year by the proportion of annual municipal taxes included in the annual revenue requirement for EPCOR’s Southern Bruce operations as approved in EB- 2018-0264 for each year of the rate stability period.

The calculation of the projected total amount proposed for disposal is summarized in Table 10 below and further details of the specific items making up these balances are provided in the continuity schedule in Appendix D.

Table 10 - Projected Total MTVA Amount for Disposal

MTVA	Balance 31-Dec-22	Q1 2022 4.73%	Q2 2022 4.98%	Q3 2022 4.98%	Q4 2022 4.98%	Balance 31-Dec-23
Principal	(\$336,285)					(\$336,285)
Carrying Charges	\$12	(\$3,977)	(\$4,187)	(\$4,187)	(\$4,187)	(\$16,525)
Total	(\$336,273)	(\$3,977)	(\$4,187)	(\$4,187)	(\$4,187)	(\$352,809)

Balance Allocation:

EPCOR proposes to allocate the MTVA balance based on the total CIP distribution and non-distribution rate base for all rate classes (consistent with the CIACVA).

⁹ EB-2021-0216, Decision and Order (Phase 1 and Phase 2), February 17, 2022, page 11 of 15

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Table 11 – CIP Rate Base

	Unit	Sum	Rate 1	Rate 6	Rate 11	Rate 16
Rate Base	\$000's	54,946	32,657	11,611	1,418	9,261
Allocation	%	100%	59%	21%	3%	17%

Balance Recovery

EPCOR proposes to recover costs from customers in Rates 1, 6, 11 and 16 (all rate classes) based on revised forecast volumes allocated by rate base referenced in Table 11 above. EPCOR proposes to recover the MTVA balances through the implementation of a twelve-month variable-rate rate rider commencing on January 1, 2024. The calculation of the proposed rate rider is shown in Table 12 below. Rate riders for Rates 1,6 & 11 are projected based on m³ volumes and rate 16 is based on monthly contract demand (CD).

Table 12 - Calculation of Proposed MTVA Rate Rider

		A	B	C	D	E	F	G
		Unit	Row Sum	Rate 1	Rate 6	Rate 11	Unit	Rate 16
1	Volume	m ³	11,880,246	8,295,231	2,198,518	1,386,497	CD	95,824
2	Allocation	%	59%	59%	21%	3%	%	17%
3	Sum	\$	(\$352,809)	(\$209,691)	(\$74,552)	(\$9,103)	\$	(\$59,464)
4	Rate Rider	¢/m³		(2.5278)	(3.3910)	(0.6565)	¢/CD/month	(5.1713)

Other Revenue Deferral Account

The Other Revenue Deferral Account (“ORDA”) records customer service charge revenue amounts (as per the schedule of Miscellaneous and Service Charges on the Distributors approved rate order). For the duration of 10-year rate stability period, EPCOR was approved to collect specific service charges as part of the Settlement Proposal. The Board approved \$0 in Other Revenues for ratemaking purposes for the periods of 2019-2021 and the establishment of a deferral account to track actual other revenues for the remaining years of the rate stability period.

As per the ECVA accounting order,¹⁰ the audited balance in this account, together with carrying charges, will be brought forward for disposition on an annual basis and the manner of disposition will be proposed at the time the account is brought forward.

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.

Table 13 - Projected Total ORDA Amount for Disposal

ECVA	Balance 31-Dec-22	Q1 2023 4.73%	Q2 2023 4.98%	Q3 2023 4.98%	Q4 2023 4.98%	Balance 31-Dec-23
Principal	(\$9,021)					(\$9,021)
Carrying Charges	(\$588)	(\$107)	(\$112)	(\$112)	(\$112)	(\$1,031)
Total	(\$9,609)	(\$107)	(\$112)	(\$112)	(\$112)	(\$10,053)

Balance Allocation:

EPCOR proposes to allocate the ORDA balance based on the total CIP distribution and non-distribution rate base for all rate classes (consistent with the CIACVA & MTVA).

Table 14 – CIP Rate Base

	Unit	Sum	Rate 1	Rate 6	Rate 11	Rate 16
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¹⁰ EB-2018-0264 Rate Order, January 9, 2020, page 30 of 34

Rate Base	\$000's	54,946	32,657	11,611	1,418	9,261
Allocation	%	100%	59%	21%	3%	17%

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Balance Recovery

EPCOR proposes to recover costs from customers in Rates 1, 6, 11 and 16 (all rate classes) based on revised forecast volumes allocated by rate base referenced in Table 14 above. EPCOR proposes to recover the ORDA balances through the implementation of a twelve-month variable-rate rate rider commencing on January 1, 2024. The calculation of the proposed rate rider is shown in Table 15 below. Rate riders for Rates 1,6 & 11 are projected based on m³ volumes and Rate 16 is based on monthly contract demand (CD).

Table 15 - Calculation of Proposed ECVA Rate Rider

		A Unit	B Row Sum	C Rate 1	D Rate 6	E Rate 11	F Unit	G Rate 16
1	Volume	m ³	11,880,246	8,295,231	2,198,518	1,386,497	CD	95,824
2	Allocation	%	59%	59%	21%	3%	%	17%
3	Sum	\$	(\$10,053)	(\$5,975)	(\$2,124)	(\$259)	\$	(\$1,694)
4	Rate Rider	¢/m ³		(0.0720)	(0.0966)	(0.0187)	¢/CD/month	(0.1473)

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1 **Bill Impacts**

2 The following table provides a summary of bill impacts for each rate class assuming the average
 3 consumption level of the rate class based on the forecasted 2023 customer connections and
 4 volumes. The bill impact provided assumes a full 12 months of distribution service and
 5 consumption. Further details on the bill impacts as summarized below are provided in the 2024
 6 Incentive Rate Adjustment Model.

7 **Table 16 – Illustrative Bill Impact Summary**

Rate Class	Description	Fixed Change (\$/year)	Volumetric Change (\$/year)	Rate Riders (\$/year)	Total Change (\$/year)	Total Change %
Rate 1	Existing Residential	7.66	14.53	-21.27	0.92	0.05%
Rate 1	New Residential	7.66	13.98	-18.96	2.67	0.16%
Rate 1	Small Commercial	7.66	31.41	-46.45	-7.39	-0.22%
Rate 1	Small Agricultural	7.66	31.58	-46.72	-7.48	-0.23%
Rate 6	Medium Commercial	31.22	159.05	-47.41	142.87	0.79%
Rate 6	Large Commercial	31.22	430.34	-133.22	328.34	0.69%
Rate 11	Sample Dryer 1	62.45	397.57	-71.19	388.82	0.77%
Rate 11	Sample Dryer 2	62.45	1,325.23	-237.31	1,150.37	0.71%
Rate 16	Contracted Demand	459.18	15,660.16	-2,277.96	13,841.38	1.46%

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

12

Appendix A - 2024 Annual Incentive Rate Adjustment Model

Name of LDC: EPCOR Natural Gas Limited Partnership

OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

Distributor Information

Distributor Name

EPCOR Natural Gas Limited Partnership

OEB Application Number

EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

A1.1 Distributor Information

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

Current Distribution Tariff Sheet Rates

Rate Class		Fixed		Delivery Charge			Delivery Charge		Upstream Recovery Charge (A)	Transportation & Storage Charge	Transportation Charge From Dawn	Transportation Charge From Kirkwall	Transportation Charge From Parkway	Federal Carbon Charge	Facility Carbon Charge
		Monthly Base	Bill 32 Rate	Tier 1	Tier 2	Tier 3	Contract Demand	Gas Supply							
		\$/month	\$ / month	¢ / m3	¢ / m3	¢ / m3	¢ /contracted m3	¢ / m3		¢ / m3	¢ /contracted m3	¢ /contracted m3	¢ /contracted m3	¢ / m3	¢ / m3
Rate 1	General Firm Service	26.81	1.00	28.7200	28.1542	27.3226		15.7983	1.4740	2.6982				12.3900	0.0011
Rate 6	Large Volume General Firm Service	109.33	1.00	26.4949	23.8455	22.6530		15.7983	2.9200	5.6413				12.3900	0.0011
Rate 11	Large Volume Seasonal Service	218.66	1.00	16.4578	16.4578	16.4578		15.7983	0.0352	1.8166				12.3900	0.0011
Rate 16	Contracted Firm Service	1,607.77	1.00				109.6650		14.2434		18.2999	11.8480	11.8480	12.3900	0.0011

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

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

Billing Determinants

Rate Class		Fixed	Delivery Charge			Delivery Charge	
		Monthly Base	Tier 1	Tier 2	Tier 3	Contract Demand	Gas Supply
Rate 1	General Firm Service	5,606	4,790,547	3,231,919	272,765		8,295,231
Rate 6	Large Volume General Firm Service	33	320,072	845,750	1,032,696		2,198,518
Rate 11	Large Volume Seasonal Service	7			1,386,497		1,386,497
Rate 16	Contracted Firm Service	3				95,824	0

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

Forecasted Revenue from Current Rates

Months / Year
 EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

Rate Class		Fixed Monthly		Delivery Charge			Delivery Charge	Gas Supply	Upstream Recovery Charge	Transportation & Storage Charge (A)	Federal Carbon Charge	Total
		Base	Bill 32 Rate	Tier 1	Tier 2	Tier 3	Contract Demand					
Rate 1	General Firm Service	1,803,562	67,272	1,375,845	909,921	74,526	0	1,310,505	122,272	223,822	1,027,779	6,915,505
Rate 6	Large Volume General Firm Service	43,295	396	84,803	201,673	233,937	0	347,328	64,197	124,025	272,396	1,372,050
Rate 11	Large Volume Seasonal Service	18,367	84	0	0	228,187	0	219,043	488	25,187	171,787	663,143
Rate 16	Contracted Firm Service	57,880	36	0	0	0	1,261,025	0	163,783	210,428	142,471	1,835,623
Total Revenue		1,923,104	67,788	1,460,648	1,111,594	536,650	1,261,025	1,876,877	350,740	583,462	1,614,434	10,786,321

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

Name of LDC: EPCOR Natural Gas Limited Partnership
OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

Current Rate Riders

Description:
 Effective Until:

Delay in Revenue Recovery Rate Rider
 Dec 31, 2028

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

Energy Content Variance Account (ECVA)

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

ECVA Rate Rider

	0.3437	Cents/m3
	0.2778	Cents/m3
	0.1857	Cents/m3
	0.0000	Cents/contracted demand m3

Contribution in Aid of Construction Variance Account (CIACVA)

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

CIACVA Rate Rider

	3.3388	Cents/m3
	3.1385	Cents/m3
	0.6074	Cents/m3
	4.5311	Cents/contracted demand m3

Municipal Tax Variance Account (MTVA)

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

MTVA Rate Rider

	(2.7906)	Cents/m3
	(3.4040)	Cents/m3
	(0.6604)	Cents/m3
	(4.5564)	Cents/contracted demand m3

Name of LDC: EPCOR Natural Gas Limited Partnership
OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

Rate 1 Incentive Rate Adjustment

D1.1 Rate 1 Adjustment

GDP-IPI

Less Productivity

Less Stretch Factor

Incentive Rate Adjustment

2.38%
12

Months / Year

	Unit	Current Rate	Price Cap	Adjusted Rates	Billing Determinants	Revenue
Monthly Base	\$/month	26.81	2.38%	27.45	5,606	1,846,487
Bill 32 Rate	\$/month	1.00	0.00%	1.00	5,606	67,272
Tier 1	cents / m3	28.7200	2.38%	29.4035	4,790,547	1,408,590
Tier 2	cents / m3	28.1542	2.38%	28.8243	3,231,919	931,577
Tier 3	cents / m3	27.3226	2.38%	27.9729	272,765	76,300
Contract Demand	cents / m3	0.0000	2.38%	0.0000	0	0
Gas Supply	cents / m3	15.7983	0.00%	15.7983	8,295,231	1,310,505
Upstream Recovery Charge	cents / m3	1.4740	0.00%	1.4740	8,295,231	122,272
Transportation & Storage Charge	cents / m3	2.6982	0.00%	2.6982	8,295,231	223,822
Federal Carbon Charge	cents / m3	12.3900	0.00%	12.3900	8,295,231	1,027,779
						<u>7,014,605</u>

Name of LDC: EPCOR Natural Gas Limited Partnership
OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

Rate 16 Incentive Rate Adjustment

D1.4 Rate 16 Adjustment

GDP-IPI

Less Productivity

Less Stretch Factor

Incentive Rate Adjustment

2.38%

Months / Year

12

	Unit	Current Rate	Price Cap	Adjusted Rates	Billing Determinants	Revenue
Monthly Base	\$/month	1,607.77	2.38%	1,646.03	3	59,257
Bill 32 Rate	\$/month	1.00	0.00%	1.00	3	36
Tier 1	cents / m3	0.0000	2.38%	0.0000	0	0
Tier 2	cents / m3	0.0000	2.38%	0.0000	0	0
Tier 3	cents / m3	0.0000	2.38%	0.0000	0	0
Contract Demand	Cents/contracted demand m3	109.6650	2.38%	112.2750	95,824	1,291,037
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	95,824	163,783
Transportation Charge From Dawn	Cents/contracted demand m3	18.2999	0.00%	18.2999	95,824	210,428
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	12.3900	0.00%	12.3900	95,824	142,471
						<u>1,867,013</u>

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

Proposed Distribution Tariff Sheet Rates

E1.1 Proposed Dist Rates

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	Facility Carbon Charge
		\$/month	\$/month	¢ / m3	¢ / m3	¢ / m3	¢/contracted m3	¢/m3	(A)	¢ / m3	¢ /contracted m3	¢ /contracted m3	¢ /contracted m3	¢ / m3	¢ / m3
Rate 1	General Firm Service	27.45	1.00	29.4035	28.8243	27.9729		15.7983	1.4740	2.6982				12.3900	0.0011
Rate 6	Large Volume General Firm Service	111.93	1.00	27.1255	24.4130	23.1921		15.7983	2.9200	5.6413				12.3900	0.0011
Rate 11	Large Volume Seasonal Service	223.86	1.00	16.8495	16.8495	16.8495		15.7983	0.0352	1.8166				12.3900	0.0011
Rate 16	Contracted Firm Service	1,646.03	1.00				112.2750		14.2434		18.2999	11.8480	11.8480	12.3900	0.0011

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

Name of LDC: EPCOR Natural Gas Limited Partnership

OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

Billing Determinants

E1.2 Billing Determinants

Rate Class	Description	Base cx's	Tier 1 m3	Tier 2 m3	Tier 3 m3	Firm Demand Contracted m3	Gas Supply m3
Rate 1	General Firm Service	5,606	4,790,547	3,231,919	272,765		8,295,231
Rate 6	Large Volume General Firm Service	33	320,072	845,750	1,032,696		2,198,518
Rate 11	Large Volume Seasonal Service	7			1,386,497		1,386,497
Rate 16	Contracted Firm Service	3				95,824	0

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

Proposed Revenue from Rates

Months / Year

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	1,846,487	67,272	1,408,590	931,577	76,300	0	1,310,505	122,272	223,822	1,027,779	7,014,605
Rate 6	Large Volume General Firm Service	44,325	396	86,821	206,473	239,504	0	347,328	64,197	124,025	272,396	1,385,466
Rate 11	Large Volume Seasonal Service	18,805	84	0	0	233,618	0	219,043	488	25,187	171,787	669,011
Rate 16	Contracted Firm Service	59,257	36	0	0	0	1,291,037	0	163,783	210,428	142,471	1,867,013

(A) Transportation & Storage for Rates 1, 6, and 11. Transportation only (no seasonal storage) for Rate 16 from Dawn.

Proposed Revenue	10,936,095
Current Revenue	10,786,321
Change	149,774
% Change	1.39%

Name of LDC: EPCOR Natural Gas Limited Partnership

OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

F1.3 Rate Riders

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/month

Energy Content Variance Account (ECVA)

Rate 1 General Firm Service	0.1720	Cents/m3
Rate 6 Large Volume General Firm Service	0.1984	Cents/m3
Rate 11 Large Volume Seasonal Service	0.1327	Cents/m3
Rate 16 Contracted Firm Service	0.0000	Cents/contracted demand m3

Contribution in Aid of Construction Variance Account (CIACVA)

CIACVA Rate Rider

Rate 1 General Firm Service	2.3299	Cents/m3
Rate 6 Large Volume General Firm Service	3.1255	Cents/m3
Rate 11 Large Volume Seasonal Service	0.6051	Cents/m3
Rate 16 Contracted Firm Service	4.7663	Cents/contracted demand m3/month

Municipal Tax Variance Account (MTVA)

Rate 1 General Firm Service	-2.5278	Cents/m3
Rate 6 Large Volume General Firm Service	-3.3910	Cents/m3
Rate 11 Large Volume Seasonal Service	-0.6565	Cents/m3
Rate 16 Contracted Firm Service	-5.1713	Cents/contracted demand m3/month

Other Revenue Deferral Account (ORDA)

Rate 1 General Firm Service	-0.0720	Cents/m3
Rate 6 Large Volume General Firm Service	-0.0966	Cents/m3
Rate 11 Large Volume Seasonal Service	-0.0187	Cents/m3
Rate 16 Contracted Firm Service	-0.1473	Cents/contracted demand m3/month

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

Rate 1 Delivery Bill Impact

G1.1 Rate 1 Bill Impact

Rate 1

Rate 1 - Existing Residential		Units	Current Rate	Proposed Rate
Customer	\$/month		26.81	27.45
Bill 32 Rate	\$/month		1.00	1.00
First 100 m3	€/m3		28.7200	29.4035
Next 400 m3	€/m3		28.1542	28.8243
GT 500m3	€/m3		27.3226	27.9729
Contracted Demand	€/contracted m3		-	-
Gas Supply	€/m3		15.7983	15.7983
Upstream Recovery @charge	€/m3		1.4740	1.4740
Transportation & Storage Charge	€/m3		2.6982	2.6982
Federal Carbon Charge	€/m3		12.3900	12.3900

Rate Riders		Units	Current Rate	Proposed Rate
Delay in Revenue Recovery Rate Rider	€/m3		1.6330	1.6330
ECVA Rate Rider	€/m3		0.3437	0.1720
CIACVA Rate Rider	€/m3		3.3388	2.3299
MTVA Rate Rider	€/m3		2.7906	2.5278
ORDA Rate Rider	€/m3		-	0.0720

Metric	Current Rate	Proposed Rate	Change \$	Change %	
Customer	12	321.72	329.38	7.66	2.38%
Bill 32 Rate	12	12.00	12.00	0.00	0.00%
First 100 m3	1,001	287.58	294.42	6.84	2.38%
Next 400 m3	1,148	323.12	330.81	7.69	2.38%
GT 500m3	-	0.00	0.00	0.00	#DIV/0!
Contracted Demand	-	0.00	0.00	0.00	#DIV/0!
Gas Supply	2,149	339.51	339.51	0.00	0.00%
Upstream Recovery @charge	2,149	31.68	31.68	0.00	0.00%
Transportation & Storage Charge	2,149	57.98	57.98	0.00	0.00%
Federal Carbon Charge	2,149	266.26	266.26	0.00	0.00%
Total Delivery		1,639.85	1,662.04	22.19	1.35%

Metric	Current Rate	Proposed Rate	Change \$	Change %	
Delay in Revenue Recovery Rate Rider	2,149	35.09	35.09	0.00	0.00%
ECVA Rate Rider	2,149	7.39	3.70	-3.69	-49.95%
CIACVA Rate Rider	2,149	71.75	50.07	-21.68	-30.22%
MTVA Rate Rider	2,149	-59.97	-54.32	5.65	-9.42%
ORDA Rate Rider	2,149	0.00	-1.55	-1.55	#DIV/0!
Total Rate Riders		54.26	32.99	(21.27)	-39.20%

Metric	Current Rate	Proposed Rate	Change \$	Change %	
Total Bill Impact		1,694.11	1,695.03	0.92	0.1%

Rate 1 - New Residential		Units	Current Rate	Proposed Rate
Customer	\$/month		26.81	27.45
Bill 32 Rate	\$/month		1.00	1.00
First 100 m3	€/m3		28.7200	29.4035
Next 400 m3	€/m3		28.1542	28.8243
GT 500m3	€/m3		27.3226	27.9729
Contracted Demand	€/contracted m3		0.0000	0.0000
Gas Supply	€/m3		15.7983	15.7983
Upstream Recovery @charge	€/m3		1.4740	1.4740
Transportation & Storage Charge	€/m3		2.6982	2.6982
Federal Carbon Charge	€/m3		12.3900	12.3900

Rate Riders		Units	Current Rate	Proposed Rate
Delay in Revenue Recovery Rate Rider	€/m3		1.6330	1.6330
ECVA Rate Rider	€/m3		0.3437	0.1720
CIACVA Rate Rider	€/m3		3.3388	2.3299
MTVA Rate Rider	€/m3		-2.7906	-2.5278
ORDA Rate Rider	€/m3		0.0000	-0.0720

Metric	Current Rate	Proposed Rate	Change \$	Change %	
Customer	12	321.72	329.38	7.66	2.38%
Bill 32 Rate	12	12.00	12.00	0.00	0.00%
First 100 m3	993	285.23	292.02	6.79	2.38%
Next 400 m3	1,073	302.06	309.25	7.19	2.38%
GT 500m3	-	0.00	0.00	0.00	#DIV/0!
Contracted Demand	-	0.00	0.00	0.00	#DIV/0!
Gas Supply	2,066.00	326.39	326.39	0.00	0.00%
Upstream Recovery @charge	2,066.00	30.45	30.45	0.00	0.00%
Transportation & Storage Charge	2,066.00	55.74	55.74	0.00	0.00%
Federal Carbon Charge	2,066.00	255.98	255.98	0.00	0.00%
Total Delivery		1,589.57	1,611.21	21.63	1.36%

Metric	Current Rate	Proposed Rate	Change \$	Change %	
Delay in Revenue Recovery Rate Rider	2,066.00	33.74	33.74	0.00	0.00%
ECVA Rate Rider	2,066.00	7.10	3.55	-3.55	-49.95%
CIACVA Rate Rider	2,066.00	68.98	48.14	-20.84	-30.22%
MTVA Rate Rider	2,066.00	-57.65	-52.23	5.43	-9.42%
ORDA Rate Rider	2,066.00	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		52.16	33.20	(18.96)	-36.35%

Metric	Current Rate	Proposed Rate	Change \$	Change %	
Total Bill Impact		1,641.74	1,644.41	2.67	0.2%

Rate 1 - Small Commercial		Units	Current Rate	Proposed Rate
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Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

Rate 1 Delivery Bill Impact

Customer	\$/month	26.81	27.45
Bill 32 Rate	\$/month	1.00	1.00
First 100 m3	¢/m3	28.7200	29.4035
Next 400 m3	¢/m3	28.1542	28.8243
GT 500m3	¢/m3	27.3226	27.9729
Contracted Demand	¢ / contracted m3	0.0000	0.0000
Gas Supply	¢/m3	15.7983	15.7983
Upstream Recovery Charge	¢/m3	1.4740	1.4740
Transportation & Storage Charge	¢/m3	2.6982	2.6982
Federal Carbon Charge	¢/m3	12.3900	12.3900

Rate Riders

Delay in Revenue Recovery Rate Rider	¢/m3	1.6330	1.6330
ECVA Rate Rider	¢/m3	0.3437	0.1720
CIACVA Rate Rider	¢/m3	3.3388	2.3299
MTVA Rate Rider	¢/m3	-2.7906	-2.5278
ORDA Rate Rider	¢/m3	0.0000	-0.0720

Delivery

Metric	Current Rate	Proposed Rate	Change \$	Change %
Customer	12	321.72	329.38	7.66 2.38%
Bill 32 Rate	12	12.00	12.00	0.00 0.00%
First 100 m3	1,199	344.11	352.30	8.19 2.38%
Next 400 m3	2,475	699.37	718.01	18.64 2.38%
GT 500m3	1,020	278.64	285.27	6.63 2.38%
Contracted Demand	-	0.00	0.00	0.00 #DIV/0!
Gas Supply	4,693.00	741.41	741.41	0.00 0.00%
Upstream Recovery Charge	4,693.00	69.17	69.17	0.00 0.00%
Transportation & Storage Charge	4,693.00	126.63	126.63	0.00 0.00%
Federal Carbon Charge	4,693.00	581.46	581.46	0.00 0.00%
Total Delivery		3,171.97	3,211.04	39.06 1.23%

Rate Riders

Metric	Current Rate	Proposed Rate	Change \$	Change %
Delay in Revenue Recovery Rate Rider	4,693.00	76.64	76.64	0.00 0.00%
ECVA Rate Rider	4,693.00	16.13	8.07	-8.06 -49.95%
CIACVA Rate Rider	4,693.00	156.69	109.34	-47.35 -30.22%
MTVA Rate Rider	4,693.00	-130.96	-118.63	12.33 -9.42%
ORDA Rate Rider	4,693.00	0.00	-3.38	0.00 #DIV/0!
Total Rate Riders		118.49	72.04	(46.45) -39.20%

Total Bill Impact

	3,290.47	3,283.08	-7.39	-0.2%
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Rate 1 - Small Agricultural

Units	Current Rate	Proposed Rate
Customer	\$/month 26.81	27.45
Bill 32 Rate	\$/month 1.00	1.00
First 100 m3	¢/m3 28.7200	29.4035
Next 400 m3	¢/m3 28.1542	28.8243
GT 500m3	¢/m3 27.3226	27.9729
Contracted Demand	¢ / contracted m3 0.0000	0.0000
Gas Supply	¢/m3 15.7983	15.7983
Upstream Recovery Charge	¢/m3 1.4740	1.4740
Transportation & Storage Charge	¢/m3 2.6982	2.6982
Federal Carbon Charge	¢/m3 12.3900	12.3900

Rate Riders

Delay in Revenue Recovery Rate Rider	¢/m3	1.6330	1.6330
ECVA Rate Rider	¢/m3	0.3437	0.1720
CIACVA Rate Rider	¢/m3	3.3388	2.3299
MTVA Rate Rider	¢/m3	-2.7906	-2.5278
ORDA Rate Rider	¢/m3	0.0000	-0.0720

Delivery

Metric	Current Rate	Proposed Rate	Change \$	Change %
Customer	12	321.72	329.38	7.66 2.38%
Bill 32 Rate	12	12.00	12.00	0.00 0.00%
First 100 m3	1,199	344.28	352.47	8.19 2.38%
Next 400 m3	2,484	699.37	718.01	18.64 2.38%
GT 500m3	1,037	283.39	290.13	6.74 2.38%
Contracted Demand	-	0.00	0.00	0.00 #DIV/0!
Commodity	4,720.00	745.68	745.68	0.00 0.00%
Upstream Recovery Charge	4,720.00	69.57	69.57	0.00 0.00%
Transportation & Storage Charge	4,720.00	127.36	127.36	0.00 0.00%
Federal Carbon Charge	4,720.00	584.81	584.81	0.00 0.00%
Total Delivery		3,188.17	3,227.41	39.24 1.23%

Rate Riders

Metric	Current Rate	Proposed Rate	Change \$	Change %
Delay in Revenue Recovery Rate Rider	4,720.00	77.08	77.08	0.00 0.00%
ECVA Rate Rider	4,720.00	16.22	8.12	-8.10 -49.95%
CIACVA Rate Rider	4,720.00	157.59	109.97	-47.62 -30.22%
MTVA Rate Rider	4,720.00	-131.72	-119.31	12.40 -9.42%
ORDA Rate Rider	4,720.00	0.00	-3.40	0.00 #DIV/0!
Total Rate Riders		119.18	72.45	(46.72) -39.20%

Total Bill Impact

	3,307.35	3,299.87	-7.48	-0.2%
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Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

Rate 6 Delivery Bill Impact

G1.2 Rate 6 Bill Impact

Rate 6 - Medium Commercial	Units	Current Rate	Proposed Rate
Customer	\$/month	109.33	111.93
Bill 32 Rate	\$/month	1.00	1.00
First 1000 m3	¢/m3	26.4949	27.1255
Next 6000 m3	¢/m3	23.8455	24.4130
GT 7000m3	¢/m3	22.6530	23.1921
Contracted Demand	¢ / contracted m3	-	-
Gas Supply	¢/m3	15.7983	15.7983
Upstream Recovery Charge	¢/m3	2.9200	2.9200
Transportation & Storage Charge	¢/m3	5.6413	5.6413
Federal Carbon Charge	¢/m3	12.3900	12.3900

Rate Riders	Units	Current Rate	Proposed Rate
Delay in Revenue Recovery Rate Rider	¢/m3	0.9090	0.9090
ECVA Rate Rider	¢/m3	0.2778	0.1984
CIACVA Rate Rider	¢/m3	3.1385	3.1255
MTVA Rate Rider	¢/m3	-3.4040	-3.3910
ORDA Rate Rider	¢/m3	-	0.0966

Metric	Current Rate	Proposed Rate	Change \$	Change %	
Customer	12	1,311.96	1,343.18	31.22	2.38%
Bill 32 Rate	12	12.00	12.00	0.00	0.00%
First 1000 m3	9,832	2,604.86	2,666.85	62.00	2.38%
Next 6000 m3	17,301	4,077.93	4,174.98	97.05	2.38%
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	4,254.96	4,254.96	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	3,337.00	3,337.00	0.00	0.00%
Total Delivery		17,904.52	18,094.79	190.27	1.06%

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	74.82	53.45	-21.37	-28.57%
CIACVA Rate Rider	26,933.00	845.29	844.78	-3.51	-0.42%
MTVA Rate Rider	26,933.00	-916.80	-913.30	3.50	-0.38%
ORDA Rate Rider	26,933.00	0.00	-26.02	-26.02	#DIV/0!
Total Rate Riders		248.13	200.73	-47.41	-19.11%

Metric	Current Rate	Proposed Rate	Change \$	Change %	
Total Bill Impact		18,152.65	18,295.52	142.87	0.79%

Rate 6 - Large Commercial	Units	Current Rate	Proposed Rate
Customer	\$/month	109.33	111.93
Bill 32 Rate	\$/month	1.00	1.00
First 1000 m3	¢/m3	26.4949	27.1255
Next 6000 m3	¢/m3	23.8455	24.4130
GT 7000m3	¢/m3	22.6530	23.1921
Contracted Demand	¢ / contracted m3	0.0000	0.0000
Gas Supply	¢/m3	15.7983	15.7983
Upstream Recovery Charge	¢/m3	2.9200	2.9200
Transportation & Storage Charge	¢/m3	5.6413	5.6413
Federal Carbon Charge	¢/m3	12.3900	12.3900

Rate Riders	Units	Current Rate	Proposed Rate
Delay in Revenue Recovery Rate Rider	¢/m3	0.9090	0.9090
ECVA Rate Rider	¢/m3	0.2778	0.1984
CIACVA Rate Rider	¢/m3	3.1385	3.1255
MTVA Rate Rider	¢/m3	-3.4040	-3.3910
ORDA Rate Rider	¢/m3	0.0000	-0.0966

Metric	Current Rate	Proposed Rate	Change \$	Change %	
Customer	12	1,311.96	1,343.18	31.22	2.38%
Bill 32 Rate	12	12.00	12.00	0.00	0.00%
First 1000 m3	11,715	3,103.96	3,177.84	73.87	2.38%
Next 6000 m3	40,793	9,727.23	9,958.74	231.51	2.38%
GT 7000m3	23,177	5,250.28	5,375.23	124.96	2.38%
Contracted Demand		0.00	0.00	0.00	#DIV/0!
Gas Supply	75,685.00	11,956.94	11,956.94	0.00	0.00%
Upstream Recovery Charge	75,685.00	2,210.00	2,210.00	0.00	0.00%
Transportation & Storage Charge	75,685.00	4,269.62	4,269.62	0.00	0.00%
Federal Carbon Charge	75,685.00	9,377.27	9,377.27	0.00	0.00%
Total Delivery		47,219.36	47,680.93	461.56	0.98%

Metric	Current Rate	Proposed Rate	Change \$	Change %	
Delay in Revenue Recovery Rate Rider	75,685.00	687.98	687.98	0.00	0.00%
ECVA Rate Rider	75,685.00	210.25	150.19	-60.06	-28.57%
CIACVA Rate Rider	75,685.00	2,375.37	2,365.50	-9.88	-0.42%
MTVA Rate Rider	75,685.00	-2,576.32	-2,566.48	9.84	-0.38%
ORDA Rate Rider	75,685.00	0.00	-73.13	-73.13	#DIV/0!
Total Rate Riders		697.29	564.06	-133.22	-19.11%

Metric	Current Rate	Proposed Rate	Change \$	Change %	
Total Bill Impact		47,916.65	48,244.99	328.34	0.69%

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

Rate 11 Delivery Bill Impact

G1.3 Rate 11 Bill Impact

Rate 11 - Large Seasonal Service Sample Dryer 1			
	Units	Current Rate	Proposed Rate
Customer		\$/month 218.66	223.86
Bill 32 Rate		\$/month 1.00	1.00
All Volumes		€/m3 16.4578	16.8495
Tier 2		€/m3 16.4578	16.8495
Tier 3		€/m3 16.4578	16.8495
Contracted Demand	€/contracted m3	-	-
Gas Supply	€/m3	15.7983	15.7983
Upstream Recovery Charge	€/m3	0.0352	0.0352
Transportation & Storage Charge	€/m3	1.8166	1.8166
Federal Carbon Charge	€/m3	12.3900	12.3900

Rate Riders			
Delay in Revenue Recovery Rate Rider	€/m3	0.5524	0.5524
ECVA Rate Rider	€/m3	0.1857	0.1327
CIACVA Rate Rider	€/m3	0.6074	0.6051
MTVA Rate Rider	€/m3	0.6604	0.6565
ORDA Rate Rider	€/m3	-	0.0187

Metric	Current Rate	Proposed Rate	Change \$	Change %	
Customer	12	2,623.92	2,686.37	62.45	2.38%
Bill 32 Rate	12	12.00	12.00	0.00	0.00%
All Volumes	101,499	16,704.58	17,102.15	397.57	2.38%
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	16,035.19	16,035.19	0.00	0.00%
Upstream Recovery Charge	101,499.49	35.73	35.73	0.00	0.00%
Transportation & Storage Charge	101,499.49	1,843.84	1,843.84	0.00	0.00%
Federal Carbon Charge	101,499.49	12,575.79	12,575.79	0.00	0.00%
Total Delivery		49,831.05	50,291.07	460.02	0.92%

Metric	Current Rate	Proposed Rate	Change \$	Change %	
Delay in Revenue Recovery Rate Rider	101,499.49	560.65	560.68	0.00	0.00%
ECVA Rate Rider	101,499.49	188.48	134.67	-53.82	-28.55%
CIACVA Rate Rider	101,499.49	616.51	614.19	-2.31	-0.38%
MTVA Rate Rider	101,499.49	-670.30	-666.38	3.92	-0.59%
ORDA Rate Rider	101,499.49	0.00	-18.99	-18.99	#DIV/0!
Total Rate Riders		695.37	624.18	-71.19	-10.24%

Total Bill Impact					
		50,526.42	50,915.25	388.82	0.77%

Rate 11 - Large Seasonal Service Sample Dryer 2			
	Units	Current Rate	Proposed Rate
Customer		\$/month 218.66	223.86
Bill 32 Rate		\$/month 1.00	1.00
All Volumes		€/m3 16.4578	16.8495
Tier 2		€/m3 16.4578	16.8495
Tier 3		€/m3 16.4578	16.8495
Contracted Demand	€/contracted m3	0.0000	0.0000
Gas Supply	€/m3	15.7983	15.7983
Upstream Recovery Charge	€/m3	0.0352	0.0352
Transportation & Storage Charge	€/m3	1.8166	1.8166
Federal Carbon Charge	€/m3	12.3900	12.3900

Rate Riders			
Delay in Revenue Recovery Rate Rider	€/m3	0.5524	0.5524
ECVA Rate Rider	€/m3	0.1857	0.1327
CIACVA Rate Rider	€/m3	0.6074	0.6051
MTVA Rate Rider	€/m3	0.6604	0.6565
ORDA Rate Rider	€/m3	0.0000	-0.0187

Metric	Current Rate	Proposed Rate	Change \$	Change %	
Customer	12	2,623.92	2,686.37	62.45	2.38%
Bill 32 Rate	12	12.00	12.00	0.00	0.00%
All Volumes	338,332	55,681.94	57,007.17	1,325.23	2.38%
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	338,331.62	53,450.64	53,450.64	0.00	0.00%
Upstream Recovery Charge	338,331.62	119.09	119.09	0.00	0.00%
Transportation & Storage Charge	338,331.62	6,146.13	6,146.13	0.00	0.00%
Federal Carbon Charge	338,331.62	41,919.29	41,919.29	0.00	0.00%
Total Delivery		159,953.02	161,340.70	1,387.68	0.87%

Metric	Current Rate	Proposed Rate	Change \$	Change %	
Delay in Revenue Recovery Rate Rider	338,331.62	1,868.94	1,868.94	0.00	0.00%
ECVA Rate Rider	338,331.62	628.28	448.89	-179.39	-28.55%
CIACVA Rate Rider	338,331.62	2,055.03	2,047.32	-7.71	-0.38%
MTVA Rate Rider	338,331.62	-2,234.34	-2,221.26	13.08	-0.59%
ORDA Rate Rider	338,331.62	0.00	-63.29	-63.29	#DIV/0!
Total Rate Riders		2,317.91	2,080.60	-237.31	-10.24%

Total Bill Impact					
		162,270.93	163,421.29	1,150.37	0.71%

Name of LDC: EPCOR Natural Gas Limited Partnership
OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

Rate 16 Delivery Bill Impact

G1.4 Rate 16 Bill Impact

Rate 16 - Contracted Demand		Units	Current Rate	Proposed Rate	
Customer		\$/month	1,607.77	1,646.03	
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	109.6650	112.2750	
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	12.3900	12.3900	
Rate Riders					
Delay in Revenue Recovery Rate Rider		¢ / contracted m3	0.0601	0.0601	
ECVA Rate Rider		¢ / contracted m3	-	-	
CIACVA Rate Rider		¢ / contracted m3	4.5311	4.7663	
MTVA Rate Rider		¢ / contracted m3	- 4.5564	- 5.1713	
ORDA Rate Rider		¢ / contracted m3	-	- 0.1473	
Delivery					
	Metric	Current Rate	Proposed Rate	Change \$	Change %
Customer	12	19,293.24	19,752.42	459.18	2.38%
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	657,990.00	673,650.16	15,660.16	2.38%
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	74,340.00	74,340.00	0.00	0.00%
Total Delivery		946,895.04	963,014.38	16,119.34	1.70%
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	27,186.60	28,598.10	1,411.50	5.19%
MTVA Rate Rider	12.00	-27,338.40	-31,027.86	-3,689.46	13.50%
ORDA Rate Rider	12.00	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		208.80	# - 2,069.16	# - 2,277.96	-1090.98%
Total Bill Impact		947,103.84	960,945.22	13,841.38	1.46%

Name of LDC: EPCOR Natural Gas Limited Partnership

OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

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	7.66	14.53	-21.27	0.92	0.05%
Rate 1	New Residential	7.66	13.98	-18.96	2.67	0.16%
Rate 1	Small Commercial	7.66	31.41	-46.45	-7.39	-0.22%
Rate 1	Small Agricultural	7.66	31.58	-46.72	-7.48	-0.23%
Rate 6	Medium Commercial	31.22	159.05	-47.41	142.87	0.79%
Rate 6	Large Commercial	31.22	430.34	-133.22	328.34	0.69%
Rate 11	Sample Dryer 1	62.45	397.57	-71.19	388.82	0.77%
Rate 11	Sample Dryer 2	62.45	1,325.23	-237.31	1,150.37	0.71%
Rate 16	Contracted Demand	459.18	15,660.16	-2,277.96	13,841.38	1.46%

Appendix B - Proposed Draft Rate Schedules

EB-2023-0161

Effective: January 1, 2024

RATE 1 - General Firm Service

Applicability

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

Rate

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

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

Monthly Fixed Charge ⁽¹⁾	\$28.45	
Delivery Charge		
First 100 m ³ per month	29.4035	¢ per m ³
Next 400 m ³ per month	28.8243	¢ per m ³
Over 500 m ³ per month	27.9729	¢ per m ³
 Upstream Charges		
Upstream Recovery charge	1.4740	¢ per m ³
Transportation and Storage charge	2.6982	¢ per m ³
Rate Rider for Delay in Revenue Recovery	1.6330	¢ per m ³
- effective for 10 years ending December 31, 2028		
ECVA Rate Rider	0.1720	¢ per m ³
- effective for 12 months ending December 31, 2024		
CIACVA Rate Rider	2.3299	¢ per m ³
- effective for 12 months ending December 31, 2024		
MTVA Rate Rider	(2.5278)	¢ per m ³
- effective for 12 months ending December 31, 2024		
ORDA Rate Rider	(0.0720)	¢ per m ³
- effective for 12 months ending December 31, 2024		
Federal Carbon Charge (if applicable) ⁽²⁾	12.39	¢ per m ³
Facility Carbon Charge	0.0011	¢ per m ³
Gas Supply Charge	15.7983	¢ per m ³

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

⁽²⁾ The Federal Carbon Charge is only "applicable" to 20% of the natural gas volumes used by eligible greenhouses, reducing their effective Federal Carbon Charge rate.

Direct Purchase Delivery

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

Terms and Conditions of Service

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

Effective: January 1, 2024

Implementation: All bills rendered on or after January 1, 2024

EB-2023-0161

RATE 6 – Large Volume General Firm Service

Applicability

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

Rate

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

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

Monthly Fixed Charge ⁽¹⁾	\$112.93	
Delivery Charge		
First 1000 m ³ per month	27.1255	¢ per m ³
Next 6000 m ³ per month	24.4130	¢ per m ³
Over 7000 m ³ per month	23.1921	¢ per m ³
Upstream Charges		
Upstream Recovery charge	2.9200	¢ per m ³
Transportation and Storage charge	5.6413	¢ per m ³
Rate Rider for Delay in Revenue Recovery	0.9090	¢ per m ³
- effective for 10 years ending December 31, 2028		
ECVA Rate Rider	0.1984	¢ per m ³
- effective for 12 months ending December 31, 2024		
CIACVA Rate Rider	3.1255	¢ per m ³
- effective for 12 months ending December 31, 2024		
MTVA Rate Rider	(3.3910)	¢ per m ³
- effective for 12 months ending December 31, 2024		
ORDA Rate Rider	(0.0966)	¢ per m ³
- effective for 12 months ending December 31, 2024		
Federal Carbon Charge (if applicable) ⁽²⁾	12.39	¢ per m ³
Facility Carbon Charge	0.0011	¢ per m ³
Gas Supply Charge	15.7983	¢ per m ³

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

⁽²⁾ The Federal Carbon Charge is only “applicable” to 20% of the natural gas volumes used by eligible greenhouses, reducing their effective Federal Carbon Charge rate.

Direct Purchase Delivery

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

Terms and Conditions of Service

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

Effective: January 1, 2024

Implementation: All bills rendered on or after January 1, 2024

EB-2023-0161

RATE 11 - Large Volume Seasonal Service

Applicability

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

Rate

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

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

Monthly Fixed Charge ⁽¹⁾	\$224.86
Delivery Charge	
All volumes delivered	16.8495 ¢ per m ³
Upstream Charges	
Upstream Recovery charge	0.0352 ¢ per m ³
Transportation and Storage charge	1.8166 ¢ per m ³
Rate Rider for Delay in Revenue Recovery	0.5524 ¢ per m ³
- effective for 10 years ending December 31, 2028	
ECVA Rate Rider	0.1327 ¢ per m ³
- effective for 12 months ending December 31, 2024	
CIACVA Rate Rider	0.6051 ¢ per m ³
- effective for 12 months ending December 31, 2024	
MTVA Rate Rider	(0.6565) ¢ per m ³
- effective for 12 months ending December 31, 2024	
ORDA Rate Rider	(0.0187) ¢ per m ³
- effective for 12 months ending December 31, 2024	
Federal Carbon Charge (if applicable) ⁽²⁾	12.39 ¢ per m ³
Facility Carbon Charge	0.0011 ¢ per m ³
Gas Supply Charge	15.7983 ¢ per m ³

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

⁽²⁾ The Federal Carbon Charge is only "applicable" to 20% of the natural gas volumes used by eligible

greenhouses, reducing their effective Federal Carbon Charge rate.

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 17.5581 ¢ per m³

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 420.4559 ¢ per m³

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

Nominations:

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

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

The nomination calculation shall equal:

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

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

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

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

Load Balancing:

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

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

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

Direct Purchase Delivery

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

Terms and Conditions of Service

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

3. EPCOR receives upstream services under the Union Gas Limited M17 Rate Schedule. Details of this upstream arrangement and associated nomination standards and Load Balancing Arrangement are available at www.uniongas.com.
4. The provisions in the “EPCOR Natural Gas Limited Partnership Southern Bruce Natural Gas Operations Conditions of Service” apply, as contemplated therein, to service under this Rate Schedule.

Effective: January 1, 2024

Implementation: All bills rendered on or after January 1, 2024

EB-2023-0161

RATE 16 – Contracted Firm Service

Applicability

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

Rate

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

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

Monthly Fixed Charge ⁽¹⁾	\$1,647.03	
Delivery Charge		
Per m ³ of Contract Demand	112.2750	¢ per m ³
Upstream Charges		
Upstream Recovery charge per m ³ of Contract Demand	14.2434	¢ per m ³
Transportation charge per m ³ of Contract Demand		
Transportation from Dawn	18.2999	¢ per m ³
Transportation from Kirkwall	11.8480	¢ per m ³
Transportation from Parkway	11.8480	¢ per m ³
Rate Rider for Delay in Revenue Recovery	0.0601	¢ per m ³
- effective for 10 years ending December 31, 2028		
CIACVA Rate Rider	4.7663	Per m ³ of Contract Demand per month
- effective for 12 months ending December 31, 2024		
EFVA Rate Rider	(5.1713)	Per m ³ of Contract Demand per month
- effective for 12 months ending December 31, 2024		
ORDA Rate Rider	(0.1473)	Per m ³ of Contract Demand per month
- effective for 12 months ending December 31, 2024		
Federal Carbon Charge (if applicable) ⁽²⁾	12.39	¢ per m ³
Facility Carbon Charge	0.0011	¢ per m ³

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

(2) The Federal Carbon Charge is only “applicable” to 20% of the natural gas volumes used by eligible greenhouses, reducing their effective Federal Carbon Charge rate.

Unaccounted for Gas:

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

Forecasted Unaccounted for Gas Percentage 0.00 %

Overrun Charges:

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

Authorized Overrun Charge 5.4867 ¢ per m³

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 420.5640 ¢ per m³

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

Nominations:

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

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

The nomination calculation shall equal:

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

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

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

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

Load Balancing:

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

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

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

Gas Supply:

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

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

The Gas Supply calculation shall equal:

$$[(\text{Daily volume of gas to be delivered}) * (1 + \text{Forecasted UFG}) * (1 + \text{Fuel Ratio})]$$

Terms and Conditions of Service

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

Effective: January 1, 2024

Implementation: All bills rendered on or after January 1, 2024

EB-2023-0161

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 %
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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, 2024

Implementation: All bills rendered on or after January 1, 2024

EB-2023-0161

EPCOR NATURAL GAS LIMITED PARTNERSHIP

Schedule of Miscellaneous and Service Charges

A	B
Service	Fee
1 Service Work	
2 During normal working hours	
3 Minimum charge (up to 60 minutes)	\$100.00
4 Each additional hour (or part thereof)	\$100.00
5 Outside normal working hours	
6 Minimum charge (up to 60 minutes)	\$130.00
7 Each additional hour (or part thereof)	\$105.00
8	
9 Miscellaneous Charges	
10 Returned Cheque / Payment	\$20.00
11 Replies to a request for account information	\$25.00
12 Bill Reprint / Statement Print Requests	\$20.00
13 Consumption Summary Requests	\$20.00
14 Customer Transfer / Connection Charge	\$35.00
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 Installation of Service Lateral ⁽³⁾	No charge for the first 30 meters

Note: Applicable taxes will be added to the above charges

³ No Charge for initial connection

Appendix C - Proposed Customer Notice

IMPORTANT INFORMATION ABOUT YOUR NATURAL GAS BILL

The rates EPCOR Natural Gas LP (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**, 2023, the OEB approved EPCOR's gas distribution rates effective January 1, 2024. For a typical residential customer who consumes about 2,100 cubic meters of gas annually, the rate change will increase the bill by \$0.08 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:

1. **"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.

Appendix D - Auditor's Report



Tel: 705 726 6331
Fax: 705 722 6588
www.bdo.ca

BDO Canada LLP
300 Lakeshore Drive, Suite 300
Barrie, ON, Canada, L4N 0B4

Agreed-Upon Procedures Report

To the Management of EPCOR Natural Gas Limited Partnership:

Purpose of this Agreed-Upon Procedures Report

Our report is solely for the purpose of assisting EPCOR Natural Gas Limited Partnership (the “Entity”) in assessing the deferral accounts of the Southern Bruce operations in the CIACVA, ECVA, MTVA, ORDA and COVID Deferral Account to comply with the requirements of the Ontario Energy Board (OEB) for the period from January 1, 2022 to December 31, 2022 and may not be suitable for another purpose.

Management’s Responsibilities

Management has acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement. Management is responsible for the subject matter on which the agreed-upon procedures are performed.

Practitioner's Responsibilities

We have conducted the agreed-upon procedures engagement in accordance with the Canadian Standard on Related Services (CSRS) 4400, Agreed-Upon Procedures Engagements. An agreed-upon procedures engagement involves our performing the procedures that have been agreed with the Entity, and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the agreed-upon procedures.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Professional Ethics

We have complied with the relevant ethical and independence requirements set out in rules of professional conduct / code of ethics in Canada.

Procedures and Findings

We have performed the procedures described in Appendix A, on the deferral accounts as at December 31, 2022, which were agreed upon with the Entity. As a result of performing these procedures, we found no exceptions.

BDO Canada LLP

Barrie, Canada
June 28, 2023

Chartered Professional Accountants
Licensed Public Accountants



APPENDIX A

1. We obtained the schedule of deferral activity for CIACVA, ORDA, ECVA and MTVA from January 1, 2022 to December 31, 2022 and recalculated the schedules 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 2022 opening and ending balances. In the calculations spreadsheet, we confirmed there were no capital expenditures during 2022.
3. For the ECVA, we agreed the Actual Energy Content to the unit of measure conversion information effective April 1, 2022 for South and the Benchmark Energy Content to Ontario Energy Board's Exhibit 9 Contents. We also agreed the delivery charges for 2022 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).
4. For MTVA, we obtained the annual billed distribution revenue summary and distribution revenue per CIP and vouched samples throughout the year among the billed distribution revenue and property taxes. We also vouched the municipal taxes paid in the year and agreed the monthly interest rate charged on deferral balances to the prescribed OEB interest rates.
5. For ORDA, we obtained the monthly other revenue by charge type for 2022. We verified the revenue totals to the audited financial statements for the fiscal year ended December 31, 2022 and agreed a sample of charges to copies of customer bills. We agreed the monthly interest rate charged on deferral balances to the prescribed OEB interest rates.
6. For COVID, we obtained the monthly charge breakdown and verified the totals to the audited financial statements for the fiscal year ended December 31, 2022. We verified a sample of charges to source documentation and agreed the monthly interest rate charged on deferral balances to the prescribed OEB interest rates.

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

	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	2022 July	2022 August	2022 September	2022 October	2022 November	2022 December	2023 Year
CIAC revenue requirement based on amount paid	-	-	-	-	-	-	-	-	-	-	-	702,675	-
CIAC revenue requirement per filing	-	-	-	-	-	-	-	-	-	-	-	392,735	-
Difference	-	-	-	-	-	-	-	-	-	-	-	309,940	-
Cumulative	-	-	-	-	-	-	-	-	-	-	-	309,940	309,940

Opening Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest calculation on disposal balance	-	-	-	-	-	-	-	-	-	-	-	-	14,660
Closing Interest	-	-	-	-	-	-	-	-	-	-	-	-	14,660

OEB Prescribed Interest Rate	0.57%	0.57%	0.57%	1.02%	1.02%	1.02%	2.20%	2.20%	2.20%	3.87%	3.87%	3.87%	4.73%
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	2021 January	2021 February	2021 March	2021 April	2021 May	2021 June	2021 July	2021 August	2021 September	2021 October	2021 November	2021 December	2022 Year
CIAC revenue requirement based on amount paid	-	-	-	-	-	-	-	-	-	-	-	704,053	-
CIAC revenue requirement per filing	-	-	-	-	-	-	-	-	-	-	-	399,485	-
Difference	-	-	-	-	-	-	-	-	-	-	-	304,568	-
Cumulative	-	-	-	-	-	-	-	-	-	-	-	304,568	304,568 (2)

Opening Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest calculation on disposal balance	-	-	-	-	-	-	-	-	-	-	-	-	4,561 (2)
Closing Interest	-	-	-	-	-	-	-	-	-	-	-	-	4,561

OEB Prescribed Interest Rate	0.57%	0.57%	0.57%	1.02%	1.02%	1.02%	2.20%	2.20%	2.20%	3.87%	3.87%	3.87%	1.50%
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	2020 January	2020 February	2020 March	2020 April	2020 May	2020 June	2020 July	2020 August	2020 September	2020 October	2020 November	2020 December	2021 Year
CIAC revenue requirement based on amount paid	-	-	-	-	-	-	-	-	-	-	-	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	61,509 (1)

Opening Interest	-	-	(79)	(158)	(237)	(316)	(394)	(415)	(436)	(456)	(477)	(498)	(518)
Interest calculation on disposal balance	-	(79)	(79)	(79)	(79)	(79)	(21)	(21)	(21)	(21)	(21)	(21)	351
Closing Interest	-	(79)	(158)	(237)	(316)	(394)	(415)	(436)	(456)	(477)	(498)	(518)	(168) (1)

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%	0.57%
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	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	-	-	-	-	-	-	-	-	-	-	-	161,381
CIAC revenue requirement per filing	-	-	-	-	-	-	-	-	-	-	-	204,805
Difference	-	-	-	-	-	-	-	-	-	-	-	(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%
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(1) - Variance balances approved for disposition in EB-2020-0234

(2) - Variance balances approved for disposition in EB-2022-0184

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

Annual CIP Rev R1, 6, 11 (K)	3,318,774	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2023
Actual Energy Content (L)	39.12	January	February	March	April	May	June	July	August	September	October	November	December	Year
Benchmark Energy Content (M)	38.89													
Difference (K * ((L - M)/L))		-	-	-	-	-	-	-	-	-	-	-	19,512	-
Cumulative		-	-	-	-	-	-	-	-	-	-	-	19,512	19,512
Opening Interest		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest calculation on disposal balance		-	-	-	-	-	-	-	-	-	-	-	-	923
Closing Interest		-	-	-	-	-	-	-	-	-	-	-	-	923
OEB Prescribed Interest Rate		0.57%	0.57%	0.57%	1.02%	1.02%	1.02%	2.20%	2.20%	2.20%	3.87%	3.87%	3.87%	4.73%
Annual CIP Rev R1, 6, 11 (H)	2,444,588	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2022
Actual Energy Content (I)	39.32	January	February	March	April	May	June	July	August	September	October	November	December	Year
Benchmark Energy Content (J)	38.89													
Difference (H * ((I - J)/I))		-	-	-	-	-	-	-	-	-	-	-	26,734	-
Cumulative		-	-	-	-	-	-	-	-	-	-	-	26,734	26,734 (2)
Opening Interest		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest calculation on disposal balance		-	-	-	-	-	-	-	-	-	-	-	-	400
Closing Interest		-	-	-	-	-	-	-	-	-	-	-	-	400 (2)
OEB Prescribed Interest Rate		0.57%	0.57%	0.57%	1.02%	1.02%	1.02%	2.20%	2.20%	2.20%	3.87%	3.87%	3.87%	1.50%
Annual CIP Rev R1, 6, 11 (E)	1,333,805	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2021
Actual Energy Content (F)	39.28	January	February	March	April	May	June	July	August	September	October	November	December	Year
Benchmark Energy Content (G)	38.89													
Difference (E * ((F - G)/F))		-	-	-	-	-	-	-	-	-	-	-	13,243	-
Cumulative		864	864	864	864	864	864	864	864	864	864	864	14,107	14,107 (1)
Opening Interest		-	2	3	5	6	8	9	10	10	11	11	11	12
Interest calculation on disposal balance		2	2	2	2	2	2	0	0	0	0	0	0	80
Closing Interest		2	3	5	6	8	9	10	10	11	11	11	12	92 (1)
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%	0.57%
Annual CIP Rev R1, 6, 11 (A)	374,194	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	
Actual Energy Content (B)	38.98	January	February	March	April	May	June	July	August	September	October	November	December	
Benchmark Energy Content (C)	38.89													
Difference (A * ((B - C)/B))		-	-	-	-	-	-	-	-	-	-	-	864	
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%	

(1) - Variance balances approved for disposition in EB-2020-0234

(2) - Variance balances approved for disposition in EB-2022-0184

EPCOR Natural Gas Limited Partnership
 Southern Bruce Deferral
 Municipal Tax variance account

	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	2022 July	2022 August	2022 September	2022 October	2022 November	2022 December	2023 Year
Billed Distribution revenue													3,469,603
Distribution Revenue per CIP													5,818,265
Municipal taxes per CIP													565,324
Ratio													9.7%
Property taxes collected through revenues													337,120
Property taxes paid								439	30	-	-	-	-
Difference	-	106	260	-	-	-	-	439	30	-	-	-	(337,120)
Cumulative	-	106	366	366	366	366	366	805	835	835	835	(336,285)	(336,285)
Opening Interest	-	-	-	0	0	1	1	2	2	4	6	9	12
Interest calculation on disposal balance	-	-	0	0	0	0	1	1	1	3	3	3	(15,906)
Closing Interest	-	-	0	0	1	1	2	2	4	6	9	12	(15,894)
OEB Prescribed Interest Rate	0.57%	0.57%	0.57%	1.02%	1.02%	1.02%	2.20%	2.20%	2.20%	3.87%	3.87%	3.87%	4.73%

	2021 January	2021 February	2021 March	2021 April	2021 May	2021 June	2021 July	2021 August	2021 September	2021 October	2021 November	2021 December	2022 Year
Billed Distribution revenue													1,897,887
Distribution Revenue per CIP													4,620,572
Municipal taxes per CIP													546,701
Ratio													11.8%
Property taxes collected through revenues													224,556
Property taxes paid								525					-
Difference								525	-	-	-	(224,556)	-
Cumulative	(56,915)	(56,915)	(56,915)	(56,915)	(56,915)	(56,915)	(56,915)	(56,390)	(56,390)	(56,390)	(56,390)	(280,946)	(280,946) (1)
Opening Interest	-	(27)	(54)	(81)	(108)	(135)	(162)	(189)	(216)	(243)	(270)	(297)	(323)
Interest calculation on disposal balance	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(4,207)
Closing Interest	(27)	(54)	(81)	(108)	(135)	(162)	(189)	(216)	(243)	(270)	(297)	(323)	(4,531) (1)
OEB Prescribed Interest Rate	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	1.50%

	2020 January	2020 February	2020 March	2020 April	2020 May	2020 June	2020 July	2020 August	2020 September	2020 October	2020 November	2020 December
Billed Distribution revenue												460,454
Distribution Revenue per CIP												3,049,735
Municipal taxes per CIP												376,964
Ratio												12.4%
Property taxes collected through revenues												56,915
Property taxes paid												0.0%
Difference												(56,915)
Cumulative												(56,915)
Opening Interest												
Interest calculation on disposal balance												
Closing Interest												
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%

	2019 January	2019 February	2019 March	2019 April	2019 May	2019 June	2019 July	2019 August	2019 September	2019 October	2019 November	2019 December
Billed Distribution revenue												0
Distribution Revenue per CIP												589,357
Municipal taxes per CIP												213,867
Ratio												36.3%
Property taxes collected through revenues												
Property taxes paid												
Difference												
Cumulative												
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%

(1) - Variance balances approved for disposition in EB-2022-0184

EPCOR Natural Gas Limited Partnership
Southern Bruce Deferral
Other Revenues Deferral Account

	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	2022 July	2022 August	2022 September	2022 October	2022 November	2022 December	2023 Year
4505 - Late Payment Charge	-	-	-	-	-	-	-	(1,036)	1	(473)	(247)	(1,048)	
4506 - Penalty Fees	(217)	-	-	-	-	-	-	-	-	-	-	-	
4511 - Collection & NSF Fees	(48)	-	(192)	48	(96)	(48)	(96)	(60)	(60)	(60)	(20)	(40)	
4515 - Connection Fees	(140)	(245)	(210)	(210)	(315)	(490)	(315)	-	(280)	(35)	(770)	-	
4592 - Miscellaneous Revenue	-	-	-	-	-	-	(96.3)	(245)	(35,747)	(455)	(49,075)	84,165	
Total	(405)	(245)	(402)	(162)	(411)	(538)	(1,374)	(1,341)	(36,086)	(1,023)	(50,112)	83,077	
Cumulative	(405)	(650)	(1,052)	(1,214)	(1,625)	(2,163)	(3,537)	(4,878)	(40,964)	(41,986)	(92,098)	(9,021)	(9,021)
Opening Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest calculation on disposal balance	-	(0)	(0)	(1)	(1)	(1)	(4)	(6)	(9)	(132)	(135)	(297)	(427)
Closing Interest	-	(0)	(1)	(1)	(2)	(4)	(8)	(14)	(23)	(155)	(291)	(588)	(1,014)
OEB Prescribed Interest Rate	0.57%	0.57%	0.57%	1.02%	1.02%	1.02%	2.20%	2.20%	2.20%	3.87%	3.87%	3.87%	4.73%

