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SENT BY COURIER & EMAIL

Toronto, January 28, 2011

Kirsten Walli
Board Secretary
Ontario Energy Board
Suite 2700, 2300 Yonge Street
Toronto ON M4P 1E4

Dear Ms. Walli:

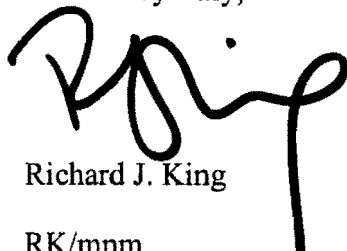
**RE: Natural Resource Gas Limited ("NRG")
2011 Rates Application (EB-2010-0018)
Draft Rate Order**

Please find enclosed a revised Draft Rate Order ("DRO"), with a proposed implementation date of March 1, 2011. The revisions take into account submissions and discussions with Board Staff and parties to the proceeding during January. The following items are attached hereto:

Attachment A	Draft Rate Schedules
Attachment B	Allocation of the Revenue Requirement to Customer Classes
Attachment C	Estimated Bill Impacts
Attachment D	Derivation of Authorized Rate Riders
Attachment E	Draft Accounting Orders

Please contact me directly if you have any questions.

Yours very truly,



Richard J. King

RK/mnm

Enclosure

c.c. Jack Howley (NRG)
Laurie O'Meara (Ayerswood)
Kathi Litt (ERA)
Heather Adams (Town of Aylmer)
Phil Tunley (Counsel to Town of Aylmer)
Paula Zarnett (IGPC)
Scott Stoll (Counsel to IGPC)
Patrick McMahon (Union Gas Limited)
James Wightman (VECC)
Michael Buonaguro (Counsel to VECC)
Khalil Viraney (Ontario Energy Board)

Attachment A
Draft Rate Schedules

NATURAL RESOURCE GAS LIMITED

PROPOSED RATE TARIFFS

RATE 1 - General Service Rate

Rate Availability

The entire service area of the Company.

Eligibility

All customers.

Rate

a)	Monthly Fixed Charge	\$13.50
b)	Delivery Charge	
	First 1,000 m ³ per month	15.2693 cents per m ³
	All over 1,000 m ³ per month	10.5114 cents per m ³
c)	Gas Supply Charge and System Gas Refund Rate Rider (if applicable)	Schedule A
d)	Rate Riders	
	Forgone Revenue Rate Rider - effective until September 30, 2011	\$ 1.41/customer
	PGTVA/REDA Rate Rider - effective until September 30, 2011	\$ 2.50/customer
	System Gas Over-Recovery Rate Rider - effective until September 30, 2011	\$(0.014134)/m ³
	Applies to System Gas Supply deliveries	

Meter Readings

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

Delayed Payment Penalty

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

Bundled Direct Purchase Delivery

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

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

Effective: October 01, 2010

Implementation: All bills rendered on or after March 1, 2011

EB-2010-0018

NATURAL RESOURCE GAS LIMITED

RATE 2 - Seasonal Service

Rate Availability

The entire service area of the company.

Eligibility

All customers.

Rate

For all gas consumed from:	April 1 through October 31:	November 1 through March 31:
a) Monthly Fixed Charge	\$15.00	\$15.00
b) Delivery Charge		
First 1,000 m ³ per month	13.6663 cents per m ³	17.4955 cents per m ³
Next 24,000 m ³ per month	9.4656 cents per m ³	15.6678 cents per m ³
All over 25,000 m ³ per month	6.1649 cents per m ³	15.2624 cents per m ³
c) Gas Supply Charge and System Gas Refund Rate Rider (if applicable)		Schedule A
d) Rate Riders		
Forgone Revenue Rate Rider - effective until September 30, 2011		\$ 0.24/customer
PGTVA/REDA Rate Rider - effective until September 30, 2011		\$14.00/customer
System Gas Over-Recovery Rate Rider - effective until September 30, 2011		\$ (0.014134)/m ³
Applies to System Gas Supply deliveries		

Meter Readings

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

Delayed Payment Penalty

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

Bundled Direct Purchase Delivery

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

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

Effective: October 01, 2010

Implementation: All bills rendered on or after March 01, 2011

EB-2010-0018

NATURAL RESOURCE GAS LIMITED

RATE 3 - Special Large Volume Contract Rate

Rate Availability

Entire service area of the company.

Eligibility

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

- a) for a minimum term of one year;
- b) that specifies a combined daily contracted demand for firm and interruptible service of at least 700 m³; and
- c) a qualifying annual volume of at least 113,000 m³.

Rate

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

- a) A Monthly Customer Charge:

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

- b) A Monthly Demand Charge:

A Monthly Demand Charge of 29.0451 cents per m³ for each m³ of daily contracted firm demand.

- c) A Monthly Delivery Charge:

- (i) A Monthly Firm Delivery Charge for all firm volumes of 3.7310 cents per m³,
- (ii) A Monthly Interruptible Delivery Charge for all interruptible volumes to be negotiated between the company and the customer not to exceed 10.9612 cents per m³ and not to be less than 7.9412 per m³.

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

- e) Overrun Gas Charges:

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

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

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

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

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

including retroactively, if necessary, thereby requiring recomputation of bills rendered previously in the contract year.

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

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

- f) Rate Riders
- | | |
|--|------------------------------|
| Rate Rider for Foregone Revenue effective until September 30, 2011 | \$132.09/customer |
| Rate Rider for PGTVA/REDA effective until September 30, 2011 | \$120.00/customer |
| System Gas Over-Recovery Rate Rider - effective until September 30, 2011 | \$ (0.014134)/m ³ |
- Applies to System Gas Supply deliveries

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

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

3. In each contract year, the customer shall take delivery from the company, or in any event pay for it if available and not accepted by the customer, a minimum volume of gas as specified in the contract between the parties. Overrun volumes will not contribute to the minimum volume. The rate applicable to the shortfall from this minimum shall be 3.1530 cents per m³ for firm gas and 5.4412 cents per m³ for interruptible gas.

4. The contract may provide that the Monthly Demand Charge specified in Rate Section 1 above shall not apply on all or part of the daily contracted firm demand used by the customer during the testing, commissioning, phasing in, decommissioning and phasing out of gas-using equipment for a period not to exceed one year (the transition period). In such event, the contract will provide for a Monthly Firm Delivery Commodity Charge to be applied on such volume during the transition of 5.7163 cents per m³ and a gas supply commodity charge as set out in Schedule A, if applicable. Gas purchased under this clause will not contribute to the minimum volume.

Bundled Direct Purchase Delivery

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

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

Delayed Payment Penalty

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

Effective: October 01, 2010

Implementation: All bills rendered on or after March 01, 2011

EB-2010-0018

NATURAL RESOURCE GAS LIMITED

RATE 4 - General Service Peaking

Rate Availability

The entire service area of the company.

Eligibility

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

Rate

For all gas consumed from:	April 1 through December 31:	January 1 through March 31:
a) Monthly Fixed Charge	\$15.00	\$15.00
b) Delivery Charge		
First 1,000 m ³ per month	14.6669 cents per m ³	18.8433 cents per m ³
All over 1,000 m ³ per month	10.5029 cents per m ³	16.8748 cents per m ³
c) Gas Supply Charge and System Gas Refund Rate Rider (if applicable)		Schedule A
d) Rate Riders		
Rate Rider for Foregone Revenue - effective until September 30, 2011		\$ 5.56/customer
Rate Rider for PGTVA/REDA - effective until September 30, 2011		\$ 9.51/customer
System Gas Over-Recovery Rate Rider - effective until September 30, 2011		\$(0.014134)/m ³
Applies to System Gas Supply deliveries		

Meter Readings

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

Delayed Payment Penalty

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

Bundled Direct Purchase Delivery

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

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

Effective: October 01, 2010

Implementation: All bills rendered on or after March 01, 2011

EB-2010-0018

NATURAL RESOURCE GAS LIMITED

RATE 5 - Interruptible Peaking Contract Rate

Rate Availability

Entire service area of the company.

Eligibility

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

- a) for a minimum term of one year;
- b) that specifies a daily contracted demand for interruptible service of at least 700 m³; and
- c) a qualifying annual volume of at least 50,000 m³.

Rate

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

a) Monthly Fixed Charge \$150.00.

b) A Monthly Delivery Charge:

A Monthly Delivery Charge for all interruptible volumes to be negotiated between the company and the customer not to exceed 8.4612 cents per m³ and not to be less than 5.4612 per m³.

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

d) Overrun Gas Charge:

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

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

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

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

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

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

e) Rate Riders

Rate Rider for Foregone Revenue effective until September 30, 2011	\$359.58/customer
Rate Rider for PGTVA/REDA effective until September 30, 2011	\$ 94.37/customer
System Gas Over-Recovery Rate Rider - effective until September 30, 2011	\$ (0.014134)/m ³
Applies to System Gas Supply deliveries	

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

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

3. In each contract year, the customer shall take delivery from the company, or in any event pay for it if available and not accepted by the customer, a minimum volume of gas of 50,000 m³. Overrun volumes will not contribute to the minimum volume. The rate applicable to the shortfall from this annual minimum shall be 5.6702 cents per m³ for interruptible gas.

Bundled Direct Purchase Delivery

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

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

Delayed Payment Penalty

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

Effective: October 01, 2010

Implementation: All bills rendered on or after March 01, 2011

EB-2010-0018

NATURAL RESOURCE GAS LIMITED

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

Rate Availability

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

Eligibility

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

Rate

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

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

b) A Monthly Demand Charge:

A Monthly Demand Charge of 18.1692 cents per m³ for each m³ of daily contracted firm demand.

c) A Monthly Delivery Charge:

(i) A Monthly Firm Delivery Charge for all firm volumes of 3.7310 cents per m³,

(ii) A Monthly Interruptible Delivery Charge for all interruptible volumes to be negotiated between the company and IGPC not to exceed 10.9612 cents per m³ and not to be less than 7.9412 per m³.

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

e) Overrun Gas Charges:

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

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

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

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

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

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

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

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

f) Rate Riders

Rate Rider for Foregone Revenue effective until September 30, 2011

\$ (5,731.18) /customer

Rate Rider for PGTVA/REDA effective until September 30, 2011	\$(24,009.29) /customer
System Gas Over-Recovery Rate Rider - effective until September 30, 2011	\$ (0.014134)/m ³
Applies to System Gas Supply deliveries	

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

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

3. In each contract year, IGPC shall take delivery from the company, or in any event pay for it if available and not accepted by the IGPC, a minimum volume of gas as specified in the contract between the parties. Overrun volumes will not contribute to the minimum volume. The rate applicable to the shortfall from this minimum shall be 3.1530 cents per m³ for firm gas and 5.4412 cents per m³ for interruptible gas.

4. The contract may provide that the Monthly Demand Charge specified in Rate Section 1 above shall not apply on all or part of the daily contracted firm demand used by the IGPC during the testing, commissioning, phasing in, decommissioning and phasing out of gas-using equipment for a period not to exceed one year (the transition period). In such event, the contract will provide for a Monthly Firm Delivery Commodity Charge to be applied on such volume during the transition of 5.7163 cents per m³ and a gas supply commodity charge as set out in Schedule A, if applicable. Gas purchased under this clause will not contribute to the minimum volume.

Bundled Direct Purchase Delivery

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

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

Delayed Payment Penalty

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

Effective: October 01, 2010

Implementation: All bills rendered on or after March 01, 2011

EB-2010-0018

NATURAL RESOURCE GAS LIMITED

SCHEDULE A – Gas Supply Charges

Rate Availability

Entire service area of the company.

Eligibility

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

Rate

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

PGCVA Reference Price	(EB-2010-0366)	22.8146 cents per m ³
GPRA Recovery Rate	(EB-2010-0366)	(0.4427) cents per m ³
System Gas Fee	(EB-2010-0018)	<u>0.0363</u> cents per m ³
Total Gas Supply Charge		<u>22.4082</u> cents per m ³

Note:

PGCVA means Purchased Gas Commodity Variance Account

GPRA means Gas Purchase Rebalancing Account

Deferral and Variance Accounts

Rate Rider for System Gas Refund effective until September 30, 2011 (1.4134) cents per m³

Effective: January 01, 2011

Implementation: All bills rendered on or after March 01, 2011

EB-2010-0018

NATURAL RESOURCE GAS LIMITED

RATE BT1 – Bundled Direct Purchase Contract Rate

Availability

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

Eligibility

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

Rate

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

Note:

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

Effective: October 01, 2010

Implementation: All bills rendered on or after March 01, 2011

NATURAL RESOURCE GAS LIMITED

Transmission Service

Availability

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

Eligibility

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

Rate

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

Effective: October 01, 2010

Implementation: All bills rendered on or after March 01, 2011

IMPORTANT INFORMATION ABOUT YOUR GAS BILL

On all bills rendered by NRG on or after March 1, 2011, the price we charge for the distribution of natural gas will change. The Ontario Energy Board (OEB) has approved this change to reflect the costs that NRG expects to incur to provide delivery service.

How will this price change impact you? That will depend on the amount of gas that you use. For a typical residential customer who consumes approximately 2,000 cubic meters of gas annually, this rate change will cause your annual heating costs to increase by approximately 5.4% or \$24 per year.

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

Attachment B

**Allocation of the Revenue Requirement
to Customer Classes**

ANALYSIS OF ALLOCATED COSTS

	Total	Residential	Commercial	Industrial	Seasonal	Firm	Interruptible	Int. Fall	Int. Fall	Firm		Ancillary Services
REVENUES												
Current Rates	6,253.3	2,898.0	579.5	75.5	68.4	157.9	0.5	61.5	62.9	1,580.6		768.5
Gas Supply	37.9	23.8	6.3	1.1	0.9	3.5	0.0	0.8	1.5	0.0		
Transportation & Distribution	5,446.9	2,874.3	573.2	74.4	67.5	154.4	0.5	60.7	61.4	1,580.6		
Ancillary Services	768.5											768.5
Cost based rates	6,248.1	3,066.2	391.3	104.3	183.0	167.2	0.0	53.5	101.3	1,484.2		696.9
Gas Supply	7.5	4.7	1.2	0.2	0.2	0.7	0.0	0.2	0.3	0.0		
Transportation & Distribution	5,543.7	3,061.5	390.1	104.1	182.9	166.5	0.0	53.3	101.0	1,484.2		
Ancillary Services	696.9											696.9
(Deficiency)/Sufficiency	5.2	(168.2)	188.1	(28.8)	(114.7)	(9.3)	0.5	8.1	(38.4)	96.3		71.6
Gas Supply	30.4	19.0	5.0	0.9	0.7	2.8	0.0	0.7	1.2	0.0		0.0
Transportation & Distribution	(96.7)	(187.3)	183.1	(29.7)	(115.3)	(12.2)	0.5	7.4	(39.6)	96.3		0.0
Ancillary Services	71.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		71.6
R/C @ current rates - total	100.08%	94.51%	148.07%	72.40%	37.36%	94.42%	NA	115.10%	62.08%	106.49%		110.28%
R/C @ current rates - gas supply	504.12%	504.12%	504.12%	504.12%	504.12%	504.12%	NA	504.12%	504.12%	-		
R/C @ current rates - distribution	98.26%	93.88%	146.94%	71.51%	36.92%	92.70%	NA	113.90%	60.75%	106.49%		
R/C @ current rates - ancillary	110.28%	NA	NA	NA	NA	NA	NA	NA	NA	NA		110.28%
SUMMARY OF COSTS												
Total	5,551.2	3,066.2	391.3	104.3	183.0	167.2	0.0	53.5	101.3	4.4	1,149.4	
Supply	99.2	59.5	18.5	2.7	2.3	9.9	0.0	2.1	4.3	0.0	0.0	
Demand	1,307.1	742.2	221.4	53.9	60.6	139.8	0.0	14.0	75.1	0.0	0.0	
Customer	4,144.8	2,264.5	151.4	47.7	120.1	17.5	0.0	37.4	21.9	4.4	1,149.4	
Costs by Function												
Gas Supply	7.5	4.7	1.2	0.2	0.2	0.7	0.0	0.2	0.3	0.0	0.0	
Union Transportation												
Commodity	167.6	34.9	11.0	1.6	1.3	5.8	0.0	1.2	2.5	0.0	109.3	
Demand	564.5	223.9	67.0	16.3	0.5	35.6	0.0	0.0	0.0	0.0	221.2	
Distribution												
Commodity	33.3	19.9	6.3	0.9	0.8	3.3	0.0	0.7	1.4	0.0	0.0	
Demand	963.8	518.3	154.4	37.6	60.2	104.2	0.0	14.0	75.1	0.0	0.0	
Customer	4,144.8	2,264.5	151.4	47.7	120.1	17.5	0.0	37.4	21.9	4.4	1,149.4	
SUMMARY OF UNIT COSTS												
Total - \$/m^3	0.268185	0.234004	0.094777	0.174465	0.364002	0.076211	0.000000	0.117707	0.106994	0.000131	0.044285	
Supply - \$/m^3	0.009526	0.004545	0.004545	0.004545	0.004545	0.004545	0.000000	0.004545	0.004545	0.000000	0.003270	
Demand - \$/m^3	0.069680	0.056641	0.053593	0.090193	0.120557	0.063683	0.000000	0.030731	0.079321	0.000000	0.006620	
Cust - \$/m^3	0.188978	0.172818	0.036639	0.079726	0.238900	0.007983	0.000000	0.082431	0.023128	0.000131	0.034396	
UNIT COSTS BY FUNCTION												
Gas Supply -\$/m^3	0.000363	0.000363	0.000363	0.000363	0.000363	0.000363	0.000000	0.000363	0.000363	0.000000	0.000000	
Total Union Transportation	0.033380	0.019748	0.018881	0.029934	0.003583	0.018878	0.000000	0.002662	0.002662	0.000000	0.009889	
Transport Commodity - \$/m^3	0.007644	0.002662	0.002662	0.002662	0.002662	0.002662	0.000000	0.002662	0.002662	0.000000	0.003270	
Transport Demand - \$/m^3	0.025736	0.017086	0.016218	0.027271	0.000921	0.016215	0.000000	0.000000	0.000000	0.000000	0.006620	
Distribution-\$/m^3	0.234442	0.213893	0.075534	0.144168	0.360056	0.056971	0.000000	0.114682	0.103970	0.000131	0.034396	
Commodity - \$/m^3	0.001520	0.001520	0.001520	0.001520	0.001520	0.001520	0.000000	0.001520	0.001520	0.000000	0.000000	
Demand - \$/m^3	0.043944	0.039555	0.037375	0.062922	0.119636	0.047468	0.000000	0.030731	0.079321	0.000000	0.000000	
Customer - \$/m^3	0.188978	0.172818	0.036639	0.079726	0.238900	0.007983	0.000000	0.082431	0.023128	0.000131	0.034396	
Cust - \$/customer/mth	\$48.51	\$28.77	\$30.47	\$94.60	\$137.14	\$365.10	\$0.00	\$135.67	\$365.10	\$365.10	\$95,782.80	

Attachment C
Estimated Bill Impacts

NATURAL RESOURCE GAS LIMITED

Revenue Deficiency Recovery by Rate Class
2011 Test Year

<u>Revenue Requirement</u>		<u>Current Revenues</u>	<u>Proposed Revenues</u>	<u>Change</u>	<u>Percent Change</u>
Rate 1	Residential	2,898,012	3,033,296	135,284	4.67%
	Commercial	579,473	586,331	6,857	1.18%
	Industrial	75,543	76,103	561	0.74%
Rate 1	Total	3,553,028	3,695,730	142,702	4.02%
Rate 2		68,376	69,231	855	1.25%
Rate 3	Firm	157,877	164,435	6,558	4.15%
	Interruptible	503	0	(503)	-100.00%
Rate 3	Total	158,380	164,435	6,055	3.82%
Rate 4		61,544	62,401	856	1.39%
Rate 5		62,891	74,454	11,563	18.39%
Rate 6		1,580,588	1,484,307	(96,281)	-6.09%
Total		5,484,808	5,550,558	65,750	1.20%

	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Total
<u>Gas Throughput Volumes by Block - 10"3 m"3</u>													
Residential													
Block 1	654.3	1,325.7	2,034.0	2,212.6	1,969.1	1,661.0	960.9	495.9	270.4	235.2	223.0	327.7	12,369.8
Block 2	<u>38.8</u>	<u>78.6</u>	<u>120.7</u>	<u>131.3</u>	<u>116.8</u>	<u>98.5</u>	<u>57.0</u>	<u>29.4</u>	<u>16.0</u>	<u>14.0</u>	<u>13.2</u>	<u>19.4</u>	<u>733.8</u>
Total	693.1	1,404.3	2,154.7	2,343.8	2,085.9	1,759.5	1,017.9	525.3	286.5	249.2	236.2	347.1	13,103.6
Commercial													
Block 1	94.6	186.3	289.5	322.0	285.8	236.4	126.6	66.1	37.2	35.9	32.3	47.5	1,760.2
Block 2	<u>127.5</u>	<u>251.1</u>	<u>390.1</u>	<u>433.8</u>	<u>385.1</u>	<u>318.5</u>	<u>170.5</u>	<u>88.9</u>	<u>50.0</u>	<u>48.4</u>	<u>43.6</u>	<u>64.0</u>	<u>2,371.6</u>
Total	222.1	437.4	679.6	755.8	670.9	554.9	297.1	155.0	87.2	84.3	75.9	111.5	4,131.8
Industrial													
Block 1	17.9	30.1	17.3	14.0	13.1	14.1	9.0	4.5	2.8	2.3	2.1	3.9	131.1
Block 2	<u>63.6</u>	<u>107.5</u>	<u>61.5</u>	<u>49.8</u>	<u>46.6</u>	<u>50.1</u>	<u>32.2</u>	<u>16.2</u>	<u>10.2</u>	<u>8.1</u>	<u>7.3</u>	<u>13.7</u>	<u>466.9</u>
Total	81.5	137.6	78.8	63.8	59.7	64.2	41.2	20.7	13.0	10.4	9.4	17.6	598.0
<u>Customers</u>													
Residential	6,489	6,513	6,518	6,544	6,550	6,563	6,577	6,581	6,594	6,595	6,596	6,599	
Commercial	414	414	414	414	414	414	414	414	414	414	414	414	
Industrial	42	42	42	42	42	42	42	42	42	42	42	42	
<u>Revenues ('000's)</u>													
Residential													
Current	180.0	288.5	402.6	431.7	392.5	343.1	230.4	155.6	119.4	113.7	111.8	128.7	2,898.0
Proposed	191.8	298.6	411.3	440.0	401.4	352.6	241.5	167.7	132.0	126.4	124.5	141.2	3,028.8
% Change													4.5%
Commercial													
Current	32.8	60.1	90.7	100.3	89.6	74.9	42.3	24.4	15.8	15.4	14.4	18.9	579.5
Proposed	33.5	60.6	91.0	100.6	89.9	75.3	42.9	25.1	16.6	16.2	15.1	19.6	586.4
% Change													1.2%
Industrial													
Current	10.0	16.5	9.7	7.9	7.4	8.0	5.3	2.9	2.0	1.7	1.6	2.5	75.5
Proposed	10.0	16.5	9.7	8.0	7.5	8.0	5.3	3.0	2.1	1.8	1.7	2.6	76.1
% Change													0.7%
Total Rate 1													
Current	222.9	365.1	503.0	539.9	489.6	425.9	278.0	182.8	137.2	130.8	127.7	150.1	3,553.0
Proposed	235.3	375.7	512.0	548.5									

NATURAL RESOURCE GAS LIMITED

Class Revenue Calculation - Rate 2
2011 Test Year

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>Mar.</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sep.</u>	<u>Total</u>
<u>Gas Throughput Volumes by Block - 10*3 m*3</u>													
Block 1	11.5	3.0	0.9	0.8	0.4	0.6	3.5	1.1	0.2	0.2	36.0	71.2	129.5
Block 2	30.8	23.2	6.8	6.0	2.9	4.9	9.3	2.9	0.6	0.7	95.9	189.6	373.4
Block 3	<u>(0.0)</u>	<u>0.0</u>	<u>(0.0)</u>	<u>0.0</u>	<u>(0.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>(0.0)</u>	<u>0.0</u>	<u>(0.0)</u>	<u>(0.0)</u>	<u>0.0</u>	<u>(0.0)</u>
Total	42.3	26.2	7.6	6.8	3.3	5.5	12.7	3.9	0.8	0.9	132.0	260.8	502.9

<u>Customers</u>	73	73	73	73	73	73	73	73	73	73	73	73	
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Revenues ('000's)

Current	5.5	5.5	2.3	2.1	1.5	1.9	2.3	1.4	1.0	1.0	15.1	28.9	68.4
Proposed	\$5.60	\$5.30	\$2.31	\$2.18	\$1.62	\$1.97	\$2.45	\$1.51	\$1.18	\$1.19	\$15.14	\$28.84	69.3
% Change													1.4%

Rates

	<u>Current Rates</u>			<u>Proposed Rates</u>		
	<u>Off Peak</u>	<u>Peak</u>		<u>Off Peak</u>	<u>Peak</u>	
Customer Charge	\$12.75	\$12.75	per month	\$15.00	\$15.00	per month
Block 1	\$0.145000	\$0.185648	per m*3 first 1,000 m*3	\$0.136663	\$0.174955	per m*3 first 1,000 m*3
Block 2	\$0.100431	\$0.166254	per m*3 next 24,000 m*3	\$0.094656	\$0.156678	per m*3 next 24,000 m*3
Block 3	\$0.065417	\$0.161952	per m*3 over 25,000 m*3	\$0.061649	\$0.152624	per m*3 over 25,000 m*3
Gas Commodity	\$0.001828	\$0.001828	per m*3	0.000297	\$0.000363	per m*3
				\$0.000363		

<u>Rates</u>	<u>Current Rates</u>	<u>Proposed Rates</u>
Customer Charge	\$150.00 per month	\$150.00 per month
Demand Charge	\$0.255904 per m*3 per month	\$0.290451 per m*3 per month
Firm Delivery	\$0.037310 per m*3	\$0.037310 per m*3
Interruptible Delivery	\$0.060992 per m*3	\$0.092249 per m*3
Gas Commodity	\$0.001828 per m*3	\$0.000363 per m*3

NATURAL RESOURCE GAS LIMITED

Class Revenue Calculation - Rate 4
2011 Test Year

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>Mar.</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sep.</u>	<u>Total</u>
<u>Gas Throughput Volumes by Block - 10*3 m*3</u>													
Block 1	67.2	74.0	18.5	6.0	3.9	3.1	1.5	0.6	0.2	5.4	10.2	38.0	228.7
Block 2	68.9	75.9	19.0	2.0	1.3	1.0	1.6	0.6	0.2	5.6	10.4	39.0	225.6
Total	136.1	150.0	37.5	8.0	5.2	4.1	3.1	1.3	0.4	11.0	20.6	77.0	454.3

<u>Customers</u>	23	23	23	23	23	23	23	23	23	23	23	23	
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Revenues ('000's)

Current	15.7	21.1	5.6	1.9	1.2	1.0	0.6	0.4	0.3	1.8	2.8	9.2	61.5
Proposed	17.5	19.2	5.1	1.8	1.3	1.1	0.7	0.5	0.4	1.7	2.9	10.1	62.4
% Change													1.3%

Rates

	<u>Current Rates</u>			<u>Proposed Rates</u>		
	<u>Off Peak</u>	<u>Peak</u>		<u>Off Peak</u>	<u>Peak</u>	
Customer Charge	\$12.75	\$12.75	per month	\$15.00	\$15.00	per month
Block 1	\$0.144501	\$0.185648	per m*3 first 1,000 m*3	\$0.146669	\$0.188433	per m*3 first 1,000 m*3
Block 2	\$0.103477	\$0.166254	per m*3 all over 1,000 m*3	\$0.105029	\$0.168748	per m*3 all over 1,000 m*3
Gas Commodity	\$0.001828	\$0.001828	per m*3	\$0.000363	\$0.000363	per m*3

<u>Rates</u>	<u>Current Rates</u>	<u>Proposed Rates</u>
Customer Charge	\$150.00 per month	\$150.00 per month
Delivery Commodity	\$0.063061 per m ³	\$0.068736 per m ³
Gas Commodity	\$0.001828 per m ³	\$0.000363 per m ³

NATURAL RESOURCE GAS LIMITED

Class Revenue Calculation - Rate 6

2011 Test Year

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>Mar.</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sep.</u>	<u>Total</u>
<u>Gas Throughput Volumes - 10*3 m*3</u>													
Total	2,784.7	2,784.7	2,784.7	2,784.7	2,784.7	2,784.7	2,784.7	2,784.7	2,784.7	2,784.7	2,784.7	2,784.7	1,331,672.8
Firm Demand (m*3 per month)	108,188.0	108,188.0	108,188.0	108,188.0	108,188.0	108,188.0	108,188.0	108,188.0	108,188.0	108,188.0	108,188.0	108,188.0	
<u>Customers</u>	1	1	1	1	1	1	1	1	1	1	1	1	
<u>Revenues ('000's)</u>													
Current	131.7	131.7	131.7	131.7	131.7	131.7	131.7	131.7	131.7	131.7	131.7	131.7	1,580.6
Proposed	123.7	123.7	123.7	123.7	123.7	123.7	123.7	123.7	123.7	123.7	123.7	123.7	1,484.5
% Change													-6.1%

Rates

Customer Charge
Demand Charge
Delivery Commodity
Gas Commodity

Current Rates

\$150.00 per month
\$0.255904 per m*3 per month
\$0.037310 per m*3
\$0.001828 per m*3

Proposed Rates

\$150.00 per month
\$0.181692 per m*3 per month
\$0.037310 per m*3
\$0.000297 per m*3

NATURAL RESOURCE GAS LIMITED

Typical Bill Comparisons - Rate 1 Residential
2011 Test Year

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>Mar.</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sep.</u>	<u>Total</u>	
<u>M*3 per Customer - Current Block Structure</u>														
Block 1	106.8	215.6	330.6	358.2	318.5	268.1	154.8	79.8	43.4	37.8	35.8	52.6	2,002.0	
Block 2	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	
Total	106.8	215.6	330.6	358.2	318.5	268.1	154.8	79.8	43.4	37.8	35.8	52.6	2,002.0	
<u>EB-2005-0544 - October 2006</u>														
Customer	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	138.00	Charge \$11.50
Block 1	16.34	32.99	50.58	54.80	48.73	41.02	23.68	12.21	6.64	5.78	5.48	8.05	306.30	\$0.152999
Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.104073
System Gas Charge	<u>0.20</u>	<u>0.39</u>	<u>0.60</u>	<u>0.65</u>	<u>0.58</u>	<u>0.49</u>	<u>0.28</u>	<u>0.15</u>	<u>0.08</u>	<u>0.07</u>	<u>0.07</u>	<u>0.10</u>	<u>3.66</u>	\$0.001828
Total Bill	28.04	44.88	62.69	66.96	60.81	53.01	35.47	23.86	18.22	17.35	17.04	19.64	447.96	
<u>EB-2010-0018 - October 2010 (Proposed)</u>														
Customer	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	162.00	Charge \$13.50
Block 1	16.31	32.92	50.48	54.69	48.63	40.94	23.64	12.18	6.63	5.77	5.47	8.03	305.69	\$0.152693
Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.105114
System Gas Charge	<u>0.04</u>	<u>0.08</u>	<u>0.12</u>	<u>0.13</u>	<u>0.12</u>	<u>0.10</u>	<u>0.06</u>	<u>0.03</u>	<u>0.02</u>	<u>0.01</u>	<u>0.01</u>	<u>0.02</u>	<u>0.73</u>	\$0.000363
Total Bill	29.85	46.50	64.10	68.32	62.25	54.53	37.19	25.71	20.14	19.29	18.98	21.55	468.42	
Percent Change													4.6%	

Note: System Gas Charge does not apply to direct purchase customers.

NATURAL RESOURCE GAS LIMITED

Typical Bill Comparisons - Rate 1 Commercial
2011 Test Year

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>Mar.</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sep.</u>	<u>Total</u>	
<u>M*3 per Customer - Current Block Structure</u>														
Block 1	536.4	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	717.6	374.5	210.7	203.6	183.3	269.2	7,495.3	
Block 2	<u>0.0</u>	<u>56.6</u>	<u>641.6</u>	<u>825.5</u>	<u>620.6</u>	<u>340.4</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,484.7</u>	
Total	536.4	1,056.6	1,641.6	1,825.5	1,620.6	1,340.4	717.6	374.5	210.7	203.6	183.3	269.2	9,980.0	
<u>EB-2005-0544 - October 2006</u>														
Customer	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	138.00	Charge \$11.50
Block 1	82.07	153.00	153.00	153.00	153.00	153.00	109.79	57.30	32.24	31.15	28.04	41.19	1,146.77	\$0.152999
Block 2	0.00	5.89	66.77	85.91	64.59	35.43	0.00	0.00	0.00	0.00	0.00	0.00	258.59	\$0.104073
System Gas Charge	<u>0.98</u>	<u>1.93</u>	<u>3.00</u>	<u>3.34</u>	<u>2.96</u>	<u>2.45</u>	<u>1.31</u>	<u>0.68</u>	<u>0.39</u>	<u>0.37</u>	<u>0.34</u>	<u>0.49</u>	<u>18.24</u>	\$0.001828
Total Bill	94.55	172.32	234.27	253.75	232.05	202.38	122.60	69.48	44.12	43.02	39.88	53.18	1,561.60	
<u>EB-2010-0018 - October 2010 (Proposed)</u>														
Customer	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	162.00	Charge \$13.50
Block 1	81.90	152.69	152.69	152.69	152.69	152.69	109.57	57.18	32.17	31.09	27.99	41.10	1,144.48	\$0.152693
Block 2	0.00	5.95	67.44	86.77	65.23	35.78	0.00	0.00	0.00	0.00	0.00	0.00	261.18	\$0.105114
System Gas Charge	<u>0.19</u>	<u>0.38</u>	<u>0.60</u>	<u>0.66</u>	<u>0.59</u>	<u>0.49</u>	<u>0.26</u>	<u>0.14</u>	<u>0.08</u>	<u>0.07</u>	<u>0.07</u>	<u>0.10</u>	<u>3.62</u>	\$0.000363
Total Bill	95.60	172.53	234.23	253.63	232.01	202.46	123.33	70.82	45.75	44.66	41.56	54.70	1,571.28	
Percent Change													0.6%	

Note: System Gas Charge does not apply to direct purchase customers.

NATURAL RESOURCE GAS LIMITED

Typical Bill Comparisons - Rate 1 Industrial
2011 Test Year

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>Mar.</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sep.</u>	<u>Total</u>	
<u>M*3 per Customer - Current Block Structure</u>														
Block 1	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	980.4	492.6	309.3	247.8	224.3	419.6	8,674.0	
Block 2	<u>940.7</u>	<u>2,276.8</u>	<u>877.3</u>	<u>520.2</u>	<u>421.4</u>	<u>528.4</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>5,564.8</u>	
Total	1,940.7	3,276.8	1,877.3	1,520.2	1,421.4	1,528.4	980.4	492.6	309.3	247.8	224.3	419.6	14,238.8	
<u>EB-2005-0544 - October 2006</u>														
Customer	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	138.00	Charge \$11.50
Block 1	153.00	153.00	153.00	153.00	153.00	153.00	150.00	75.36	47.33	37.91	34.32	64.20	1,327.11	\$0.152999
Block 2	97.90	236.95	91.30	54.13	43.86	54.99	0.00	0.00	0.00	0.00	0.00	0.00	579.14	\$0.104073
System Gas Charge	<u>3.55</u>	<u>5.99</u>	<u>3.43</u>	<u>2.78</u>	<u>2.60</u>	<u>2.79</u>	<u>1.79</u>	<u>0.90</u>	<u>0.57</u>	<u>0.45</u>	<u>0.41</u>	<u>0.77</u>	<u>26.02</u>	\$0.001828
Total Bill	265.95	407.44	259.23	221.41	210.95	222.28	163.29	87.76	59.39	49.86	46.23	76.47	2,070.28	
<u>EB-2010-0018 - October 2010 (Proposed)</u>														
Customer	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	162.00	Charge \$13.50
Block 1	152.69	152.69	152.69	152.69	152.69	152.69	149.70	75.21	47.23	37.84	34.25	64.07	1,324.45	\$0.152693
Block 2	98.88	239.32	92.22	54.68	44.30	55.54	0.00	0.00	0.00	0.00	0.00	0.00	584.94	\$0.105114
System Gas Charge	<u>0.70</u>	<u>1.19</u>	<u>0.68</u>	<u>0.55</u>	<u>0.52</u>	<u>0.55</u>	<u>0.36</u>	<u>0.18</u>	<u>0.11</u>	<u>0.09</u>	<u>0.08</u>	<u>0.15</u>	<u>5.16</u>	\$0.000363
Total Bill	265.78	406.70	259.09	221.42	211.00	222.29	163.56	88.89	60.84	51.43	47.83	77.72	2,076.56	
Percent Change													0.3%	

Note: System Gas Charge does not apply to direct purchase customers.

NATURAL RESOURCE GAS LIMITED

Typical Bill Comparisons - Rate 2 Seasonal
2011 Test Year

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>Mar.</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sep.</u>	<u>Total</u>
<u>M³ per Customer - Current Block Structure</u>													
Block 1	579.4	358.6	104.7	93.4	45.2	75.7	174.5	53.9	11.1	12.3	1,000.0	1,000.0	3,508.8
Block 2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	807.9	2,571.9	3,379.8
Block 3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	579.4	358.6	104.7	93.4	45.2	75.7	174.5	53.9	11.1	12.3	1,807.9	3,571.9	6,888.6

EB-2005-0544 - October 2006

														Summer	Winter
Customer	12.75	12.75	12.75	12.75	12.75	12.75	12.75	12.75	12.75	12.75	12.75	12.75	153.00	\$12.75	\$12.75
Block 1	84.01	66.57	19.44	17.34	8.39	14.05	25.30	7.82	1.61	1.78	145.00	145.00	536.32	\$0.145000	\$0.185648
Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.14	258.30	339.44	\$0.100431	\$0.166254
Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.065417	\$0.161952
System Gas Charge	1.06	0.66	0.19	0.17	0.08	0.14	0.32	0.10	0.02	0.02	3.30	6.53	12.59	\$0.001828	\$0.001828
Total Bill	97.82	79.98	32.38	30.26	21.22	26.94	38.37	20.66	14.38	14.56	242.19	422.58	1,041.35		

EB-2010-0018 - October 2010 (Proposed)

														Summer	Winter
Customer	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	180.00	\$15.00	\$15.00
Block 1	79.18	62.74	18.32	16.34	7.91	13.24	23.85	7.37	1.52	1.68	136.66	136.66	505.47	\$0.136663	\$0.174955
Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76.47	243.45	319.92	\$0.094656	\$0.156678
Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.061649	\$0.152624
System Gas Charge	0.21	0.13	0.04	0.03	0.02	0.03	0.06	0.02	0.00	0.00	0.66	1.30	2.50	\$0.000363	\$0.000363
Total Bill	94.39	77.87	33.36	31.37	22.92	28.27	38.91	22.39	16.52	16.69	228.79	396.40	1,007.89		
Percent Change														-3.2%	

Note: System Gas Charge does not apply to direct purchase customers.

NATURAL RESOURCE GAS LIMITED

Typical Bill Comparisons - Rate 3 Firm
2011 Test Year

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>Mar.</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sep.</u>	<u>Total</u>	
<u>M*3 per Customer</u>														
Total	32,087.6	54,577.1	70,954.2	76,923.1	69,720.6	72,247.3	44,466.8	31,940.2	28,147.6	29,318.5	24,631.3	13,810.5	548,824.8	
Firm CD	5,352.8	5,352.8	5,352.8	5,352.8	5,352.8	5,352.8	5,352.8	5,352.8	5,352.8	5,352.8	5,352.8	5,352.8		
<u>EB-2005-0544 - October 2006</u>														Charge
Customer	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	1,800.00	\$150.00
Demand	1,369.79	1,369.79	1,369.79	1,369.79	1,369.79	1,369.79	1,369.79	1,369.79	1,369.79	1,369.79	1,369.79	1,369.79	16,437.48	\$0.255904
Delivery	1,197.18	2,036.25	2,647.27	2,869.97	2,601.25	2,695.51	1,659.04	1,191.67	1,050.18	1,093.86	918.98	515.26	20,476.41	\$0.037310
System Gas Charge	<u>58.65</u>	<u>99.75</u>	<u>129.68</u>	<u>140.59</u>	<u>127.43</u>	<u>132.04</u>	<u>81.27</u>	<u>58.38</u>	<u>51.44</u>	<u>53.58</u>	<u>45.02</u>	<u>25.24</u>	<u>1,003.08</u>	\$0.001828
Total Bill	2,775.61	3,655.79	4,296.74	4,530.35	4,248.46	4,347.35	3,260.10	2,769.84	2,621.41	2,667.24	2,483.79	2,060.29	39,716.96	
<u>EB-2010-0018 - October 2010 (Proposed)</u>														Charge
Customer	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	1,800.00	\$150.00
Demand	1,554.71	1,554.71	1,554.71	1,554.71	1,554.71	1,554.71	1,554.71	1,554.71	1,554.71	1,554.71	1,554.71	1,554.71	18,656.54	\$0.290451
Delivery	1,197.19	2,036.27	2,647.30	2,870.00	2,601.28	2,695.55	1,659.06	1,191.69	1,050.19	1,093.87	918.99	515.27	20,476.65	\$0.037310
System Gas Charge	<u>11.64</u>	<u>19.79</u>	<u>25.73</u>	<u>27.89</u>	<u>25.28</u>	<u>26.20</u>	<u>16.12</u>	<u>11.58</u>	<u>10.21</u>	<u>10.63</u>	<u>8.93</u>	<u>5.01</u>	<u>199.01</u>	\$0.000363
Total Bill	2,913.54	3,760.77	4,377.74	4,602.61	4,331.27	4,426.46	3,379.89	2,907.98	2,765.11	2,809.22	2,632.64	2,224.99	41,132.21	
Percent Change													3.6%	

Note: System Gas Charge does not apply to direct purchase customers.

NATURAL RESOURCE GAS LIMITED

Typical Bill Comparisons - Rate 4
2011 Test Year

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>Mar.</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sep.</u>	<u>Total</u>
<u>M*3 per Customer - Current Block Structure</u>													
Block 1	1,000.0	1,000.0	1,000.0	349.8	225.1	179.0	133.3	55.0	17.6	479.2	894.7	1,000.0	6,333.6
Block 2	<u>4,917.9</u>	<u>5,520.8</u>	<u>629.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,348.7</u>	<u>13,417.0</u>
Total	5,917.9	6,520.8	1,629.7	349.8	225.1	179.0	133.3	55.0	17.6	479.2	894.7	3,348.7	19,750.6

EB-2005-0544 - October 2006

														Summer	Winter
Customer	12.75	12.75	12.75	12.75	12.75	12.75	12.75	12.75	12.75	12.75	12.75	12.75	153.00	\$12.75	\$12.75
Block 1	144.50	144.50	144.50	64.93	41.78	33.23	19.26	7.95	2.54	69.24	129.28	144.50	946.23	\$0.144501	\$0.185648
Block 2	508.89	571.27	65.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	243.04	1,388.35	\$0.103477	\$0.166254
System Gas Charge	<u>10.82</u>	<u>11.92</u>	<u>2.98</u>	<u>0.64</u>	<u>0.41</u>	<u>0.33</u>	<u>0.24</u>	<u>0.10</u>	<u>0.03</u>	<u>0.88</u>	<u>1.64</u>	<u>6.12</u>	<u>36.10</u>	\$0.001828	\$0.001828
Total Bill	676.95	740.44	225.38	78.32	54.94	46.31	32.26	20.80	15.32	82.86	143.67	406.41	2,523.67		

EB-2010-0018 - October 2010 (Proposed)

														Summer	Winter
Customer	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	180.00	\$15.00	\$15.00
Block 1	146.67	146.67	146.67	65.91	42.41	33.73	19.55	8.07	2.58	70.28	131.22	146.67	960.42	\$0.146669	\$0.188433
Block 2	516.52	579.84	66.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	246.68	1,409.17	\$0.105029	\$0.168748
System Gas Charge	<u>2.15</u>	<u>2.36</u>	<u>0.59</u>	<u>0.13</u>	<u>0.08</u>	<u>0.06</u>	<u>0.05</u>	<u>0.02</u>	<u>0.01</u>	<u>0.17</u>	<u>0.32</u>	<u>1.21</u>	<u>7.16</u>	\$0.000363	\$0.000363
Total Bill	680.33	743.88	228.39	81.03	57.49	48.80	34.60	23.09	17.59	85.45	146.55	409.57	2,556.76		
Percent Change													1.3%		

Note: System Gas Charge does not apply to direct purchase customers.

NATURAL RESOURCE GAS LIMITED

Typical Bill Comparisons - Rate 5
2011 Test Year

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>Mar.</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sep.</u>	<u>Total</u>	
<u>M*3 per Customer</u>														
Total	60,042.0	106,051.8	13,676.3	1,510.8	1,010.6	361.6	74.4	25.6	2.2	4,143.7	2,256.4	276.9	189,432.3	
<u>EB-2005-0544 - October 2006</u>														
Customer	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	1,800.00	Charge \$150.00
Delivery	3,786.31	6,687.73	862.44	95.27	63.73	22.80	4.69	1.61	0.14	261.31	142.29	17.46	11,945.79	\$0.063061
System Gas Charge	<u>109.74</u>	<u>193.83</u>	<u>25.00</u>	<u>2.76</u>	<u>1.85</u>	<u>0.66</u>	<u>0.14</u>	<u>0.05</u>	<u>0.00</u>	<u>7.57</u>	<u>4.12</u>	<u>0.51</u>	<u>346.22</u>	\$0.001828
Total Bill	4,046.05	7,031.56	1,037.44	248.03	215.58	173.46	154.83	151.66	150.15	418.88	296.41	167.97	14,092.01	
<u>EB-2010-0018 - October 2010 (Proposed)</u>														
Customer	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	1,800.00	Charge \$150.00
Delivery	4,127.05	7,289.58	940.05	103.84	69.47	24.85	5.11	1.76	0.15	284.82	155.09	19.04	13,020.82	\$0.068736
System Gas Charge	<u>21.77</u>	<u>38.46</u>	<u>4.96</u>	<u>0.55</u>	<u>0.37</u>	<u>0.13</u>	<u>0.03</u>	<u>0.01</u>	<u>0.00</u>	<u>1.50</u>	<u>0.82</u>	<u>0.10</u>	<u>68.69</u>	\$0.000363
Total Bill	4,298.82	7,478.03	1,095.01	254.39	219.83	174.98	155.14	151.77	150.15	436.33	305.91	169.14	14,889.51	
Percent Change													5.7%	

Note: System Gas Charge does not apply to direct purchase customers.

NATURAL RESOURCE GAS LIMITED

Typical Bill Comparisons - Rate 6
2011 Test Year

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>Mar.</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sep.</u>	<u>Total</u>	
<u>M*3 per Customer</u>														
Total	2,784,734.7	2,784,734.7	2,784,734.7	2,784,734.7	2,784,734.7	2,784,734.7	2,784,734.7	2,784,734.7	2,784,734.7	2,784,734.7	2,784,734.7	2,784,734.7	33,416,816.0	
Firm CD	108,118.0	108,118.0	108,118.0	108,118.0	108,118.0	108,118.0	108,118.0	108,118.0	108,118.0	108,118.0	108,118.0	108,118.0		
<u>EB-2005-0544 - October 2006</u>														
Customer	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	1,800.00	Charge \$150.00
Demand	27,667.83	27,667.83	27,667.83	27,667.83	27,667.83	27,667.83	27,667.83	27,667.83	27,667.83	27,667.83	27,667.83	27,667.83	332,013.94	\$0.255904
Delivery	103,897.20	103,897.20	103,897.20	103,897.20	103,897.20	103,897.20	103,897.20	103,897.20	103,897.20	103,897.20	103,897.20	103,897.20	1,246,766.37	\$0.037310
System Gas Charge	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	\$0.000000
Total Bill	131,715.03	131,715.03	131,715.03	131,715.03	131,715.03	131,715.03	131,715.03	131,715.03	131,715.03	131,715.03	131,715.03	131,715.03	1,580,580.31	
<u>EB-2010-0018 - October 2010 (Proposed)</u>														
Customer	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	1,800.00	Charge \$150.00
Demand	19,644.18	19,644.18	19,644.18	19,644.18	19,644.18	19,644.18	19,644.18	19,644.18	19,644.18	19,644.18	19,644.18	19,644.18	235,730.11	\$0.181692
Delivery	103,897.20	103,897.20	103,897.20	103,897.20	103,897.20	103,897.20	103,897.20	103,897.20	103,897.20	103,897.20	103,897.20	103,897.20	1,246,766.37	\$0.037310
System Gas Charge	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	\$0.000000
Total Bill	123,691.37	123,691.37	123,691.37	123,691.37	123,691.37	123,691.37	123,691.37	123,691.37	123,691.37	123,691.37	123,691.37	123,691.37	1,484,296.48	
Percent Change													-6.1%	

Note: System Gas Charge does not apply to direct purchase customers.

Attachment D

Derivation of Authorized Rate Riders

Natural Resource Gas Limited
EB-2010-0018: 2011 Rates
Forgone Revenue Rate Rider Derivation

Estimate of Foregone Revenue October 1, 2010 - February 28, 2011

		Volumes				
		Oct	Nov	De c	Jan	Feb
R1-Residential		693,114	1,404,325	2,154,698	2,343,817	2,085,901
R1-Commercial		222,058	437,433	679,627	755,757	670,925
R1-Industrial		81,510	137,626	78,847	63,847	59,699
R2		42,299	26,176	7,643	6,816	3,300
R3		128,351	218,308	283,817	307,692	278,883
R4		136,111	149,978	37,482	8,045	5,176
R5		300,210	530,259	68,382	7,554	5,053
R6		2,784,735	2,784,735	2,784,735	2,784,735	2,784,735
Total		4,388,387	5,688,840	6,095,229	6,278,262	5,893,671

		Volumes - by Tier				
		Oct	Nov	De c	Jan	Feb
R1-Residential	Tier 1	654,300	1,325,683	2,034,035	2,212,563	1,969,090
	Tier 2	38,814	78,642	120,663	131,254	116,810
R1-Commercial	Tier 1	94,597	186,346	289,521	321,952	285,814
	Tier 2	127,461	251,086	390,106	433,804	385,111
R1-Industrial	Tier 1	17,851	30,140	17,267	13,982	13,074
	Tier 2	63,659	107,486	61,579	49,864	46,625
R2	Tier 1	11,548	3,010	879	784	380
	Tier 2	30,752	23,166	6,764	6,032	2,921
	Tier 3	0	0	0	0	0
R3	Commod	128,351	218,308	283,817	307,692	278,883
R3	Demand	21,411	21,411	21,411	21,411	21,411
R4	Tier 1	67,198	74,044	18,505	6,018	3,872
R4	Tier 2	68,913	75,934	18,977	2,026	1,304
R5	Tier 1	300,210	530,259	68,382	7,554	5,053
R6	Commod	2,784,735	2,784,735	2,784,735	2,784,735	2,784,735
R6	Demand	108,118	108,118	108,118	108,118	108,118
Total m3		4,388,387	5,688,840	6,095,229	6,278,262	5,893,671
Total Demand		129,529	129,529	129,529	129,529	129,529

	Customer Count				
	Oct	Nov	De c	Jan	Feb
R1-Residential	6,489	6,513	6,518	6,544	6,550
R1-Commercial	414	414	414	414	414
R1-Industrial	42	42	42	42	42
R2	73	73	73	73	73
R3	4	4	4	4	4
R4	23	23	23	23	23
R5	5	5	5	5	5
R6	1	1	1	1	1
Total	7,051	7,075	7,080	7,106	7,112

	Rate Differential								
	Fixed Monthly Charges			Variable Charges					
	Existing Monthly Charge	Proposed Monthly Charge	Differential	Existing Variable Rate	Proposed Variable Rate	Differential	Existing Variable Rate	Proposed Variable Rate	Differential
R1-Residential	11.50	13.50	2.00	Tier 1	0.1529990	0.152693	(0.000306)		
				Tier 2	0.1040730	0.105114	0.001041		
R1-Commercial	11.50	13.50	2.00	Tier 1	0.1529990	0.152693	(0.000306)		
				Tier 2	0.1040730	0.105114	0.001041		
R1-Industrial	11.50	13.50	2.00	Tier 1	0.1529990	0.152693	(0.000306)		
				Tier 2	0.1040730	0.105114	0.001041		
				April - October			November - March		
R2	12.75	15.00	2.25	Tier 1	0.145000	0.136663	(0.008337)	Tier 1	0.185648 0.174955 (0.010693)
				Tier 2	0.100431	0.094656	(0.005775)	Tier 2	0.166254 0.156678 (0.009576)
				Tier 3	0.065417	0.061649	(0.003768)	Tier 3	0.161952 0.152624 (0.009328)
R3	150.00	150.00	0.00	Commod	0.037310	0.03731	0.000000		
				Demand	0.255904	0.290451	0.034547		
				April - December			January - March		
R4	12.75	15.00	2.25	Tier 1	0.144501	0.146669	0.002168	Tier 1	0.185648 0.188433 0.002785
				Tier 2	0.103477	0.105029	0.001552	Tier 2	0.166254 0.168748 0.002494
R5	150.00	150.00	0.00	Tier 1	0.055285	0.069093	0.013808		
R6	150.00	150.00	0.00	Commod	0.03731	0.03731	0.000000		
				Demand	0.255904	0.181692	(0.074212)		

Forgone Revenue - Monthly Charge					
	Oct	Nov	De c	Jan	Feb
R1-Residential	12,978	13,026	13,036	13,088	13,100
R1-Commercial	828	828	828	828	828
R1-Industrial	84	84	84	84	84
R2	164	164	164	164	164
R3	0	0	0	0	0
R4	52	52	52	52	52
R5	0	0	0	0	0
R6	0	0	0	0	0
Total	14,106	14,154	14,164	14,216	14,228
Cumulative	14,106	28,260	42,424	56,640	70,868

Forgone Revenue - Variable Charge					
	Oct	Nov	De c	Jan	Feb
R1-Residential	(160)	(324)	(497)	(540)	(481)
R1-Commercial	104	204	318	353	313
R1-Industrial	61	103	59	48	45
R2	(274)	(254)	(74)	(66)	(32)
R3	740	740	740	740	740
R4	253	278	70	22	14
R5	4,145	7,322	944	104	70
R6	(8,024)	(8,024)	(8,024)	(8,024)	(8,024)
Total	(3,155)	45	(6,465)	(7,364)	(7,355)
Cumulative	(3,155)	(3,110)	(9,575)	(16,938)	(24,293)

Total Forgone Revenue					
	Oct	Nov	De c	Jan	Feb
R1-Residential	12,818	12,702	12,539	12,548	12,619
R1-Commercial	932	1,032	1,146	1,181	1,141
R1-Industrial	145	187	143	132	129
R2	(110)	(90)	90	98	132
R3	740	740	740	740	740
R4	304	330	121	74	66
R5	4,145	7,322	944	104	70
R6	(8,024)	(8,024)	(8,024)	(8,024)	(8,024)
Total	10,951	14,199	7,699	6,852	6,873
Cumulative	10,951	25,150	32,849	39,702	46,575

Proposed Rate Rider - per customer, per month	
R1	1.41
R2	0.24
R3	132.09
R4	5.56
R5	359.58
R6	(5,731.18)

Natural Resource Gas Limited
EB-2010-0018: 2011 Rates
Derivation of PGTVA/REDA Rate Rider

	Customer Count							Customers Mar thru Sept
	Mar	Apr	May	June	July	Aug	Sept	
R1-Residential	6563	6577	6581	6594	6595	6596	6599	46,105
R1-Commercial	414	414	414	414	414	414	414	2,898
R1-Industrial	42	42	42	42	42	42	42	294
R1-Total	7019	7033	7037	7050	7051	7052	7055	49,297
R2	73	73	73	73	73	73	73	511
R3	4	4	4	4	4	4	4	28
R4	23	23	23	23	23	23	23	161
R5	5	5	5	5	5	5	5	35
R6	1	1	1	1	1	1	1	7
Total	7125	7139	7143	7156	7157	7158	7161	50,039

Customer Class	Amount to be Returned	Customers March thru September	Proposed Rate Rider - \$ per customer, per month
R1	123,330.00	49,297	2.50
R2	7,156.00	511	14.00
R3	3,360.00	28	120.00
R4	1,531.00	161	9.51
R5	3,303.00	35	94.37
R6	(168,065.00)	7	(24,009.29)
		50,039	

Natural Resource Gas Limited
EB-2010-0018: 2011 Rates
Derivation of System Gas Refund Rate Rider

	System Gas Volumes						
	Mar	Apr	May	June	July	Aug	Sept
R1-Residential	1,731,999	1,008,902	520,601	283,303	247,149	234,288	336,032
R1-Commercial	351,038	222,641	111,672	64,146	71,480	64,184	88,631
R1-Industrial	64,192	41,177	20,688	12,992	10,407	9,420	17,617
R2	3,670	12,145	3,782	807	897	131,976	249,625
R3	183,438	137,062	109,189	109,843	114,559	96,630	52,580
R4	4,117	3,066	1,265	405	11,020	20,578	77,020
R5	1,808	372	128	11	16,535	7,735	0
R6	0	0	0	0	0	0	0
Total	2,340,262	1,425,365	767,324	471,506	472,048	564,810	821,505
Cumulative Total	2,340,262	3,765,627	4,532,951	5,004,458	5,476,506	6,041,316	6,862,821

Amount to be Returned 97,000

Derivation of Rate Rider

Amount (97,000)
Volumes 6,862,821
Rate Rider (0.014134) /m³

Attachment E
Draft Accounting Orders

Accounting Order

Deferral Account to Record

Regulatory Expense Deferral Account

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

Accounting Entries for Regulatory Expense Deferral Account (REDA)

To record monthly as a debit (credit) in Deferral Account No. 179-21 (REDA) the cost for participating in generic proceedings and Union Gas proceedings, including a main rates case.

Debit/Credit Account No. 179-21 Regulatory Expense Deferral Account (REDA)

Credit/Debit - Account No. 251 Accounts Payable

To record, as a debit (credit) in Deferral Account No. 179-22, interest on the balance in Deferral Account

Debit/Credit - Account No. 179-22 Regulatory Expense Deferral Account (REDA)

Credit/Debit - Account No. 323 Other Interest Expense

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

To record the collection of the balance recorded in the account as of September 30, 2009 from REDA Rate Rider:

Credit Account No. 179-21 Regulatory Expense Deferral Account (REDA) by REDA Rate Rider to collect \$172,801

Debit Account No. 140 Accounts Receivable - Customers

To record the collection of the balance of associated carrying charges as of September 30, 2009 from REDA Rate Rider:

Credit Account No. 179-22 Other Interest Expense by REDA Rate Rider to collect \$1,106

Debit Account No. 140 Accounts Receivable – Customers

Accounting Order

Deferral Account to Record

Purchased Gas Commodity Variance Account

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

Accounting Entries for Purchased Gas Commodity Variance Account (PGCVA)

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

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

Credit/Debit Account No. 623 Cost of Gas

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

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

Credit/Debit - Account No. 323 Other Interest Expense

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

Accounting Order

Deferral Account to Record

Accounting Entries for the Purchased Gas Transportation Variance Account

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

Accounting Entries for Purchased Gas Treansportation Variance Account (PGTVA)

To record the collection of the balance recorded in the account as of September 30, 2009 from the PGTVA Rate Rider:

Debit Account No. 179-29 Purchased Gas Transportation Variance Account (PGTVA) by
PGTVA Rate Rider to collect \$198,811

Credit Account No. 140 Accounts Receivable - Customers

To record the collection of the balance recorded for associated carrying charges as of September 30, 2009:

Debit Account No. 179-30 Other Interest Expense by PGTVA Rate Rider to collect
\$3,390

Credit Account No. 140 Accounts Receivable - Customers

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

Effective September 30, 2011 and immediately thereafter upon completion of the annual audit the residual balances remaining in the above accounts shall be transferred to PGTVA 1-5 and PGTVA 6 respectively, and the above accounts closed.

Accounting Order

Deferral Account to Record

Accounting Entries for the Gas Purchase Rebalancing Account

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

Accounting Entries for Gas Purchase Rebalancing Account (GPRA)

To record monthly as a debit (credit) in Deferral Account No. 179-35 (GPRA) the decrease (increase) in the value of gas inventory available for sale to sales service customers due to changes in NRG's PGCVA reference price approved by the Board for rate making purposes.

Debit/Credit - Account No. 179-35 Gas Purchase Rebalancing Account ("GPRA")

Credit/Debit - Account No. 623 Gas Purchases

To record monthly as a debit (credit) in Deferral Account No. 179-36 (GPRA), interest on the balance in Deferral Account

Debit/Credit - Account No. 179-36 Interest on GPRA

Credit/Debit - Account No. 323 Other Interest Expense

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

Accounting Order

Deferral Account to Record

Revenues Recovered Through the Transportation Service Charges

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

As indicated in its Decision dated December 6, 2010, the Board authorized NRG to establish a deferral account to record the revenues recovered through the Board authorized Transportation service Charges.

Accounting Entries for Transportation Service Charges Revenues

Deferral Account No. 179 Other Deferred Revenues – Transportation Service Charge Revenues

To record, as a debit (credit) in Deferral Account No. 179-39 the actual revenues recovered through the operation of the Board authorized Transportation Service Charge and the Transportation Service Administration Fee.

Debit/Credit - Account No. 179-39 Other Deferred Revenues- Transportation Service Revenues

Credit/Debit - Account No. 579 Miscellaneous Operating Revenues

To record, as a debit (credit) in Deferral Account No. 179-40, interest on the balance in Deferral Account

Debit/Credit - Account No.179-40 Other Deferred Revenues- Transportation Service Revenues

Credit/Debit - Account No. 323 Other Interest Expense

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

Accounting Order

Deferral Account to Record the Costs Incurred to Convert to the International Financial Reporting Standard

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

As indicated in its Decision dated December 6, 2010, the Board authorized NRG to establish a deferral account to record the costs incurred to convert to the International Financial Reporting Standard ("IFRS").

Accounting Entries for IFRS Conversion Costs

To record, as a debit (credit) in Deferral Account No. 179-41 the actual costs incurred to convert accounting policies and processes from their current compliance with Canadian Generally Accepted Accounting Principles to their future compliance with International Financial Reporting Standards (IFRS).

Debit/Credit - Account No. 179-41 Other Deferred Charges- IFRS Conversion Costs

Credit/Debit - Account No. 251 Accounts Payable

To record, as a debit (credit) in Deferral Account No. 179-42, interest on the balance in Deferral Account

Debit/Credit - Account No.179-42 Other Deferred Charges- IFRS Conversion Costs

Credit/Debit - Account No. 323 Other Interest Expense

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

Accounting Order

Deferral Account to Record IGPC Pipeline Maintenance Deferral Account

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

As indicated in its Decision dated December 6, 2010, the Board authorized NRG to establish the IGPC Pipeline Maintenance Deferral Account to record 50% of the forecast MIG Engineering maintenance costs for the IGPC pipeline.

Accounting Entries for IGPC Pipeline Maintenance Deferral Account

To record, as a debit in Deferral Account No. 179-43 50%, \$56,055 being the remaining balance of the forecast MIG Engineering Ltd. costs to provide administration, engineering and maintenance services for the IGPC pipeline.

Debit/Credit - Account No. 179-43 Other Deferred Charges - IGPC Pipeline Maintenance

Credit/Debit - Account No. 251 Accounts Payable

To record, as a debit (credit) in Deferral Account No. 179-44, interest on the balance in Deferral Account

Debit/Credit - Account No. 179-44 Other Deferred Charges - IGPC Pipeline Maintenance

Credit/Debit - Account No. 323 Other Interest Expense

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

Accounting Order

Deferral Account to Record

Accounting Entries for the Purchased Gas Transportation Variance Account

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

Accounting Entries for Purchased Gas Transportation Variance Account Rates 1 – 5 (PGTVA 1-5)

Effective October 1, 2010 NRG is authorized to reset the reference price for the PGTVA Fiscal 2011. Whereas formerly a single reference price was used effective October 1, 2010 two reference prices will be relied on:

A reference price of \$0.023909/m³ applicable to all customers in classes 1 through 5;

Debit/Credit Account No. 179-45 Purchased Gas Transportation Variance Account
Rates 1 – 5 (PGTVA 1-5)

Credit/Debit Account No. 623 Cost of Gas

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

Debit/Credit Account No. 179-46 Interest on PGTVA 1-5

Credit/Debit Account No. 323 Other Interest Expense

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

Accounting Order

Deferral Account to Record

Accounting Entries for the Purchased Gas Transportation Variance Account

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

Accounting Entries for Purchased Gas Transportation Variance Account Rates 6 (PGTVA 6)

Effective October 1, 2010 NRG is authorized to reset the reference price for the PGTVA Fiscal 2011. Whereas formerly a single reference price was used effective October 1, 2010 two reference prices will be relied on:

A reference price of \$0.0105000/m³ applicable to IGPC exclusively.

Debit/Credit Account No. 179-47 Purchased Gas Transportation Variance Account Rates 6 (PGTVA 6)

Credit/Debit Account No. 623 Cost of Gas

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

Debit/Credit Account No. 179-48 Interest on PGTVA 6

Credit/Debit Account No. 323 Other Interest Expense

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