39 Beech Street East
Aylmer, Ontario
N5H 1A1

July 9, 2015

Ms. Kirstin Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4

Re: 2015 IRM Application EB-2015-0115

Dear Ms. Walli:

Natural Resource Gas Limited ("NRG") hereby files its 2015 IRM application for rates effective October 1, 2015.

This document is being filed pursuant to the Board's e-Filing Services.

Yours Truly,

L O'Meara

Laurie O'Meara

Controller

Copy: K. Viraney (OEB)
R. King and P. Welsh (Osler)

Natural Resource Gas Limited

2015 IRM
Application
EB-2015-0115

Rates Effective: October 1, 2015

Date Filed: July 9, 2015

Natural Resource Gas Limited

39 Beech Street East

Aylmer, ON

N5H 1A1

Table of Contents

APPLICATION

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

AND IN THE MATTER OF an Application by Natural Resource Gas Limited for an Order or Orders approving or fixing just and reasonable rates and other charges for the sale, distribution, transmission and storage of gas commencing October 1, 2015.

Natural Resource Gas Limited ("NRG" or "the Applicant") is a privately owned utility that sells and distributes natural gas within Southern Ontario and charges Board-authorized rates (EB-2015-0191) for the distribution service it provides. The utility supplies natural gas to Aylmer and surrounding areas to approximately 8,000 customers with its service territory stretching from south of Highway 401 to the shores of Lake Erie, from Port Bruce to Clear Creek.

On August 22, 2014 NRG filed an Application (the "August 22nd Application") with the Ontario Energy Board (the "Board") under section 36 of the *Ontario Energy Board Act, 1998*, S.O. c.15, Sched. B, as amended. The August 22nd Application requested the Board to approve the continuation of the IRM framework to set distribution rates and other charges for NRG's next two fiscal years, from October 1, 2014 to September 30, 2016. The Board assigned file number EB-2014-0274 to the August 22nd Application.

On November 11, 2014 the Board held an oral proceeding in the Board's North Hearing Room on the 25th floor at 2300 Yonge Street, Toronto. The Board heard submissions from parties on the requested continuation of the IRM framework. At the conclusion of the proceeding, the Board approved NRG's request to continue the IRM framework for two years.

NRG has prepared this 2015 IRM Application (the "Application") for the 2016 fiscal year October 1, 2015 to September 30, 2016 reflecting the continuation of the IRM framework as approved by the Board. The Application generally conforms to the Board's Chapter 3 Incentive Regulation Filing Requirements for Electricity Distribution Rate Applications - 2014 Edition for 2015 Rate Applications, dated July 25, 2014. The Application is support by written evidence provided in the pages that follow.

NRG has prepared an Excel based 2015 IRM Adjustment Model to support the calculation of rates proposed in this Application. A live working version of this model has been filed as supporting material to this Application. A hard copy of the model is provided in Appendix A.

NRG applies for Board approval of the following:

- a revenue requirement increment based on previous 2014 rates adjusted by a price cap adjustment;
- the continuation of NRG's current transportation rates; and
- the continuation of NRG's current Rules and Regulations and Schedule of Service Charges.

The Applicant requests that, pursuant to Section 34.01 of the Board's Rules of Practice and Procedure, this proceeding be conducted by way of written hearing.

The Applicant requests that a copy of all documents filed with the Board in this proceeding be served on the Applicant.

DATED at Aylmer, Ontario, this 9th day of July, 2015.

NATURAL RESOURCE GAS LIMITED

L O'Meara

Laurie O'Meara

Controller

STATEMENT OF PUBLICATION

With regards to Notice, NRG confirms that NRG's notice will appear in the following publication:

Aylmer Express

NRG confirms it is a paid publication.

NRG has been advised the readership for Aylmer Express of 6,000 and circulation numbers of 6,000.

APPLICATION CONTACT INFORMATION

The address of service for Natural Resource Gas Limited is:

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And

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And

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MANAGER'S SUMMARY

Price Cap Adjustment

The annual price cap adjustment is defined as the annual percentage change in the Inflation factor less an X-Factor (i.e. productivity factor and a stretch factor).

Inflation Factor

In the *Report of the Board: Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario's Electricity Distributors*, the Board adopted a 2-factor Input Price Index ("IPI") methodology. The Board will use the year-over-year change in the GDP-IPI (FDD), and the AWE ("Average Weekly Earnings")-All Employees-Ontario, to calculate the 2-factor IPI. The percentage change will be calculated as the weighted sum of 70% of the annual percentage change in the GDP-IPI (FDD) for the prior year relative to the index value for two years prior and 30% of the annual percentage change in the AWE for the prior year relative to the data for years prior.

On October 30, 2014 the Board issued the IPI of 1.6% to be used as the inflation adjustment for rates adjusted through the price cap adjustment for rates effective in 2015.

Productivity Factor

The Board also determined that the appropriate value for the productivity factor (Industry TFP) for the price cap adjustment is zero.

Stretch Factor

The stretch factor used in previous NRG IRM applications is based on the approved agreement of parties on the stretch factor outlined in the NRG's approved Settlement Agreement for Fiscal 2011 Rates Application (Phase 2) (EB-2010-0018). On page 5 of the Settlement Agreement the following outlines the agreement on the stretch factor to be used in the price cap adjustment.

> *With respect to the stretch factor, the Parties agree to the application of a stretch factor that is 0.1% greater than the stretch factor applicable to mid-range electricity distributors. Thus, until such time as the Board adjusts the stretch factors for mid-range electricity distributors (currently 0.4%), the stretch factor utilized in NRG's IR Plan shall be 0.5%.*

At the time the above settlement agreement was approved the electric distributors were under 3rd generation incentive rate-setting. On October 18, 2012, the Board issued its *Report of the Board: Renewed Regulatory Framework for Electricity Distributors: A Performance-Based Approach* (the "RRFE Report"). One of the outcomes of the RRFE Report was to move the electricity distributors to 4th generation incentive rate-setting. Under 4th generation, the stretch factor for the mid-range electricity distributors is 0.3%. When the agreed upon adder of 0.1% is applied to the revised mid-range stretch factor the resulting stretch factor to be used by NRG in this Application is 0.4%. This approach is consistent with the methodology approved by the Board for NRG's 2014 distribution rates.

Based on the above discussion, the overall price cap adjustment is as follows

Inflation = 1.6%

Productivity = 0.0%

Stretch = (0.4%)

Total = 1.2%

The price cap adjustment factor of 1.2% has been used in the 2015 IRM Adjustment Model to determine the proposed distribution rates. For comparison purposes the following two tables provides the current and proposed distribution rates.

Table 1 – Current NRG Distribution Rates

Rate Group	Monthly Service Charge	Delivery - First 1,000 m³	Delivery - Over 1,000 m³	Delivery - Next 24,000 m³	Delivery - Over 25,000 m³	Delivery - Firm	Demand - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper
RATE 1 - General Service Rate - Residential	13.50	15.9437	10.7805					0.0363		
RATE 1 - General Service Rate - Commercial	13.50	15.9437	10.7805					0.0363		
RATE 1 - General Service Rate - Industrial	13.50	15.9437	10.7805					0.0363		
RATE 2 - Seasonal Service - Apr to Oct	15.00	15.1677		9.4826	6.1698			0.0363		
RATE 2 - Seasonal Service - Nov to Mar	15.00	19.1187		15.6960	15.2899			0.0363		
RATE 3 - Special Large Volume Contract Rate	150.00					3.9431	29.0974	0.0363	7.9412	10.9612
RATE 4 - General Service Peaking - Apr to Dec	15.00	15.4678	10.5218					0.0363		
RATE 4 - General Service Peaking - Jan to Mar	15.00	19.7327	16.9052					0.0363		
RATE 5 - Interruptible Peaking Contract Rate	150.00					7.1024 [1]		0.0363	5.4612	8.4612
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	150.00					3.8432	18.6158		7.9412	10.9612

1 Placeholder rate for average application

Table 2 – Proposed NRG Distribution Rates

Rate Group	Monthly Service Charge	Delivery - First 1,000 m³	Delivery - Over 1,000 m³	Delivery - Next 24,000 m³	Delivery - Over 25,000 m³	Delivery - Firm	Demand - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper
RATE 1 - General Service Rate - Residential	13.50	16.2312	10.9099					0.0363		
RATE 1 - General Service Rate - Commercial	13.50	16.2312	10.9099					0.0363		
RATE 1 - General Service Rate - Industrial	13.50	16.2312	10.9099					0.0363		
RATE 2 - Seasonal Service - Apr to Oct	15.00	15.8212		9.4826	6.1698			0.0363		
RATE 2 - Seasonal Service - Nov to Mar	15.00	19.9424		15.6960	15.2899			0.0363		
RATE 3 - Special Large Volume Contract Rate	150.00					4.0357	29.0974	0.0363	7.9412	10.9612
RATE 4 - General Service Peaking - Apr to Dec	15.00	15.8149	10.5218					0.0363		
RATE 4 - General Service Peaking - Jan to Mar	15.00	20.1755	16.9052					0.0363		
RATE 5 - Interruptible Peaking Contract Rate	150.00					7.1995 [1]		0.0363	5.4612	8.4612
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	150.00					3.8894	18.8392		7.9412	10.9612

1 Placeholder rate for average application

Shared Tax Changes

The federal general corporate rate of 15% has been effect since June 30, 2012 and is not proposed to change in the 2016 fiscal year.

However, the provincial tax rate assumed in the 2014 IRM application has changed in this Application. The provincial tax rate for the first $500,000 of taxable income of 4.50% is no longer applicable to companies with taxable capital that is more than $15 million. For the 2016 fiscal year, NRG expects the taxable capital will be more than $15 million. As a result, the provincial tax rate of 11.5% is applied to the total taxable income. This is turn causes income taxes to increase by $34,103 over the amount assumed in NRG's 2011 rates which is the year that rates were last determined on a cost of service basis.

In accordance with the IRM plan that supports the 2011 rates, the changes in income tax are to be shared 50/50 between the customers and NRG. The rate riders associated with the shared tax changes are outlined in the following table and are designed to collect $17,051 from customers over a one year period. It should be noted that this is consistent with prior year approved IRM Applications, in which the customers were rebated approximately $13,000 (50% of shared tax change).

Table 3 – Shared Tax Changes Rate Rider

Description	Shared Tax Changes
Effective Until	September 30, 2016
	Per Customer Per Month
Rate Group	
RATE 1 - General Service Rate - Residential	0.13
RATE 1 - General Service Rate - Commercial	0.13
RATE 1 - General Service Rate - Industrial	0.13
RATE 2 - Seasonal Service - Apr to Oct	0.24
RATE 2 - Seasonal Service - Nov to Mar	0.24
RATE 3 - Special Large Volume Contract Rate	10.53
RATE 4 - General Service Peaking - Apr to Dec	0.69
RATE 4 - General Service Peaking - Jan to Mar	0.69
RATE 5 - Interruptible Peaking Contract Rate	3.81
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	380.13

A Proposed Draft Rate Schedule effective October 1, 2015 reflecting the proposed rates in Table 2 and 3 has been provided in Appendix B.

Bill Impacts

The following two tables provide a summary of bill impacts for each rate class assuming the average consumption level of the rate class. Further details on the bill impacts are provided in the 2015 IRM Adjustment Model.

Table 4 – Bill Impact Summary

Rate Class	Fixed	Volumetric	Rate Rider	Change $	Change %
Rate 1 - Residential	**$ -**	**$ 5.76**	**$ 2.88**	**$ 8.64**	**1.8%**
Rate 1 - Commercial	**$ -**	**$ 19.63**	**$ 2.88**	**$ 22.51**	**1.5%**
Rate 1 - Industrial	**$ -**	**$ 23.36**	**$ 2.88**	**$ 26.24**	**1.4%**
Rate 2 - April to October	$ -	$ 18.50	$ 3.01	$ 21.51	2.5%
Rate 2 - November to March	$ -	$ 5.58	$ 2.15	$ 7.73	3.8%
Rate 2 - Annual	**$ -**	**$ 24.08**	**$ 5.16**	**$ 29.24**	**2.8%**
Rate 3 - Special Large Volume Contract Rate	**$ -**	**$ 507.96**	**$ 226.44**	**$ 734.40**	**1.7%**
Rate 4 - April to December	$ -	$ 19.37	$ 11.16	$ 30.53	1.3%
Rate 4 - January to March	$ -	$ 3.34	$ 3.72	$ 7.06	3.7%
Rate 4 - Annual	**$ -**	**$ 22.70**	**$ 14.88**	**$ 37.58**	**1.4%**
Rate 5 - Interruptible Peaking Contract Rate	**$ -**	**$ 183.88**	**$ 81.96**	**$ 265.84**	**1.7%**
Rate 6 - Special Large Volume Contract Rate	**$ -**	**$ 18,331.19**	**$ 8,175.12**	**$ 26,506.31**	**1.7%**

Appendix A - 2015 IRM Adjustment Model

Name of LDC: Natural Resource Gas Limited
OEB Application Number: EB-2015-0115

Crtl Q to Unlock

Distributor Information

Distributor Name	Natural Resource Gas Limited
OEB Application Number	EB-2015-0115

Name of LDC: **Natural Resource Gas Limited**
OEB Application Number: **EB-2015-0115**

Current Distribution Tariff Sheet Rates

Rate Group	Monthly Service Charge	Delivery First 1,000 m³	Delivery Over 1,000 m³	Delivery Next 24,000 m³	Delivery Over 25,000 m³	Delivery - Firm	Demand - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper
RATE 1 - General Service Rate - Residential	13.50	15.9437	10.7805					0.0363		
RATE 1 - General Service Rate - Commercial	13.50	15.9437	10.7805					0.0363		
RATE 1 - General Service Rate - Industrial	13.50	15.9437	10.7805					0.0363		
RATE 2 - Seasonal Service - Apr to Oct	15.00	15.1677		9.4826	6.1698			0.0363		
RATE 2 - Seasonal Service - Nov to Mar	15.00	19.1187		15.6960	15.2899			0.0363		
RATE 3 - Special Large Volume Contract Rate	150.00					3.9431	29.0974	0.0363	7.9412	10.9612
RATE 4 - General Service Peaking - Apr to Dec	15.00	15.4678	10.5218					0.0363		
RATE 4 - General Service Peaking - Jan to Mar	15.00	19.7327	16.9052					0.0363		
RATE 5 - Interruptible Peaking Contract Rate	150.00					7.1024 [1]		0.0363	5.4612	8.4612
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	150.00					3.8432	18.6158		7.9412	10.9612

1 Placeholder rate for average application

Name of LDC: **Natural Resource Gas Limited**
OEB Application Number: **EB-2015-0115**

Re-Basing Billing Determinants

Rate Group	Monthly Service Charge	Delivery First 1,000 m^3	Delivery Over 1,000 m^3	Delivery Next 24,000 m^3	Delivery Over 25,000 m^3	Delivery - Firm	Demand - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper
RATE 1 - General Service Rate - Residential	6,560	12,369,781	733,800					13,103,581		
RATE 1 - General Service Rate - Commercial	414	1,760,200	2,371,550					4,131,750		
RATE 1 - General Service Rate - Industrial	42	131,100	466,928					598,028		
RATE 2 - Seasonal Service - Apr to Oct	73	123,779		329,621	-			453,400		
RATE 2 - Seasonal Service - Nov to Mar	73	5,688		43,772	-			49,460		
RATE 3 - Special Large Volume Contract Rate	4					2,195,299	256,932	2,195,299		
RATE 4 - General Service Peaking - Apr to Dec	23	215,710	221,214					436,924		
RATE 4 - General Service Peaking - Jan to Mar	23	4,368	12,970					17,338		
RATE 5 - Interruptible Peaking Contract Rate	5					947,162		947,162		
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	1					33,416,816	1,298,256			
	7,122	14,610,626	3,806,462	373,393	-	36,559,277	1,555,188	21,932,942	-	-

Name of LDC: **Natural Resource Gas Limited**
OEB Application Number: **EB-2015-0115**

Revenue Requirement from Rates

Rate Group	Monthly Service Charge	Delivery First 1,000 m^3	Delivery Over 1,000 m^3	Delivery Next 24,000 m^3	Delivery Over 25,000 m^3	Demand - Firm	Delivery - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper	Total
RATE 1 - General Service Rate - Residential	$ 1,062,707	$ 1,972,201	$ 79,107	$ -	$ -	$ -	$ -	$ 4,757	$ -	$ -	$ 3,118,771
RATE 1 - General Service Rate - Commercial	$ 67,068	$ 280,641	$ 255,665	$ -	$ -	$ -	$ -	$ 1,500	$ -	$ -	$ 604,874
RATE 1 - General Service Rate - Industrial	$ 6,804	$ 20,902	$ 50,337	$ -	$ -	$ -	$ -	$ 217	$ -	$ -	$ 78,260
RATE 2 - Seasonal Service - Apr to Oct	$ 7,665	$ 18,774	$ -	$ 31,257	$ -	$ -	$ -	$ 165	$ -	$ -	$ 57,861
RATE 2 - Seasonal Service - Nov to Mar	$ 5,475	$ 1,087	$ -	$ 6,870	$ -	$ -	$ -	$ 18	$ -	$ -	$ 13,451
RATE 3 - Special Large Volume Contract Rate	$ 7,200	$ -	$ -	$ -	$ -	$ 86,563	$ 74,761	$ 797	$ -	$ -	$ 169,320
RATE 4 - General Service Peaking - Apr to Dec	$ 3,105	$ 33,366	$ 23,276	$ -	$ -	$ -	$ -	$ 159	$ -	$ -	$ 59,905
RATE 4 - General Service Peaking - Jan to Mar	$ 1,035	$ 862	$ 2,193	$ -	$ -	$ -	$ -	$ 6	$ -	$ -	$ 4,096
RATE 5 - Interruptible Peaking Contract Rate	$ 9,000	$ -	$ -	$ -	$ -	$ 67,271	$ -	$ 344	$ -	$ -	$ 76,615
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	$ 1,800	$ -	$ -	$ -	$ -	$ 1,284,275	$ 241,681	$ -	$ -	$ -	$ 1,527,756
	$ 1,171,859	$ 2,327,833	$ 410,578	$ 38,127	$ -	$ 1,438,109	$ 316,441	$ 7,962	$ -	$ -	$ 5,710,909

Name of LDC: **Natural Resource Gas Limited**
OEB Application Number: **EB-2015-0115**

Current Rate Riders

Description	Shared Tax Changes
Effective Until	September 30, 2015
	per customer per month assuming all months
Rate Group	
RATE 1 - General Service Rate - Residential	(0.11)
RATE 1 - General Service Rate - Commercial	(0.11)
RATE 1 - General Service Rate - Industrial	(0.11)
RATE 2 - Seasonal Service - Apr to Oct	(0.19)
RATE 2 - Seasonal Service - Nov to Mar	(0.19)
RATE 3 - Special Large Volume Contract Rate	(8.34)
RATE 4 - General Service Peaking - Apr to Dec	(0.55)
RATE 4 - General Service Peaking - Jan to Mar	(0.55)
RATE 5 - Interruptible Peaking Contract Rate	(3.02)
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	(301.13)

Name of LDC: Natural Resource Gas Limited
OEB Application Number: EB-2015-0115

Rate 1 Price Cap Adjustment

GDP-IPI	1.60%
Less Productivity	0.00%
Less Stretch Factor	0.40%
Price Cap Adjustment	1.20%

	Current Rate	Price Cap	Adjusted Rates	Billing Determinants	Revenue Requirement		Balanced Rates	Revenue Requirement
Monthly Service Charge	13.50	1.20%	13.66	7,016	1,150,217	No Change	13.50	1,136,579
DeliveryFirst 1,000 m3	15.9437	1.20%	16.1350	14,261,081	2,301,029	Re-Balance	16.2312	2,314,746
DeliveryOver 1,000 m3	10.7805	1.20%	10.9099	3,572,277	389,731	Change	10.9099	389,731
Commodity	0.0363	1.20%	0.0367	17,833,358	6,551	No Change	0.0363	6,474
					3,847,528			3,847,528

Data from 2014 IRM Rate Generator for Electric LDC.

Price Escalator	1.6%	Choose Stretch Factor Group	III	Mid Group
Productivity Factor	0.0%	Associated Stretch Factor Value	0.30%	
Price Cap Index	1.2%	Settlement Agreement Adjustment	0.10%	
		Total Stretch Factor	0.40%	

Name of LDC: **Natural Resource Gas Limited**
OEB Application Number: **EB-2015-0115**

Rate 2 Price Cap Adjustment

GDP-IPI	1.60%
Less Productivity	0.00%
Less Stretch Factor	0.40%
Price Cap Adjustment	1.20%

	Current Rate	Price Cap	Adjusted Rates	Billing Determinants	Revenue Requirement		Balanced Rates	Revenue Requirement
Monthly Service Charge	15.00	1.20%	15.18	73	13,298	No Change	15.00	13,140
Delivery First 1,000 m3 - Apr To Oct	15.1677	1.20%	15.3497	123,779	19,000	Re-Balance	15.8212	19,583
Delivery Next 24,000 m3 - Apr To Oct	9.4826	1.20%	9.5964	329,621	31,632	No Change	9.4826	31,257
Delivery Over 25,000 m3 - Apr To Oct	6.1698	1.20%	6.2438	-	-	No Change	6.1698	-
Delivery First 1,000 m3 - Nov To Mar	19.1187	1.20%	19.3481	5,688	1,101	Re-Balance	19.9424	1,134
Delivery Next 24,000 m3 - Nov To Mar	15.6960	1.20%	15.8844	43,772	6,953	No Change	15.6960	6,870
Delivery Over 25,000 m3 - Nov To Mar	15.2899	1.20%	15.4734	-	-	No Change	15.2899	-
Commodity	0.0363	1.20%	0.0367	502,860	185	No Change	0.0363	183
					72,167			72,167
								-

Name of LDC: **Natural Resource Gas Limited**
OEB Application Number: **EB-2015-0115**

Rate 3 Price Cap Adjustment

GDP-IPI	1.60%
Less Productivity	0.00%
Less Stretch Factor	0.40%
Price Cap Adjustment	1.20%

	Current Rate	Price Cap	Adjusted Rates	Billing Determinants	Revenue Requirement		Balanced Rates	Revenue Requirement
Monthly Service Charge	150.00	1.20%	151.80	4	7,286	No Change	150.00	7,200
Delivery Firm	3.9431	1.20%	3.9904	2,195,299	87,602	Re-Balance	4.0357	88,595
Demand Firm	29.0974	1.20%	29.4466	256,932	75,658	No Change	29.0974	74,761
Commodity	0.0363	1.20%	0.0367	2,195,299	806	No Change	0.0363	797
					171,352			171,352
								-

Name of LDC: Natural Resource Gas Limited
OEB Application Number: EB-2015-0115

Rate 4 Price Cap Adjustment

GDP-IPI	1.60%
Less Productivity	0.00%
Less Stretch Factor	0.40%
Price Cap Adjustment	1.20%

	Current Rate	Price Cap	Adjusted Rates	Billing Determinants	Revenue Requirement		Balanced Rates	Revenue Requirement
Monthly Service Charge	15.00	1.20%	15.18	23	4,190	No Change	15.00	4,140
Delivery First 1,000 m3 - Apr To Dec	15.4678	1.20%	15.6534	215,710	33,766	Re-Balance	15.8149	34,114
Delivery Over 1,000 m3 - Apr To Dec	10.5218	1.20%	10.6481	221,214	23,555	No Change	10.5218	23,276
Delivery First 1,000 m3 - Jan To Mar	19.7327	1.20%	19.9695	4,368	872	Re-Balance	20.1755	881
Delivery Over 1,000 m3 - Jan To Mar	16.9052	1.20%	17.1081	12,970	2,219	No Change	16.9052	2,193
Commodity	0.0363	1.20%	0.0367	454,263	167	No Change	0.0363	165
					64,769			64,769
								-

Name of LDC: **Natural Resource Gas Limited**
OEB Application Number: **EB-2015-0115**

Rate 5 Price Cap Adjustment

GDP-IPI	1.60%
Less Productivity	0.00%
Less Stretch Factor	0.40%
Price Cap Adjustment	1.20%

	Current Rate	Price Cap	Adjusted Rates	Billing Determinants	Revenue Requirement		Balanced Rates	Revenue Requirement
Monthly Service Charge	150.00	1.20%	151.80	5	9,108	No Change	150.00	9,000
Delivery Firm	7.1024	1.20%	7.1876	947,162	68,078	Re-Balance	7.1995	68,191
Commodity	0.0363	1.20%	0.0367	947,162	348	No Change	0.0363	344
					77,534			77,534
								-

Name of LDC: **Natural Resource Gas Limited**
OEB Application Number: **EB-2015-0115**

Rate 6 Price Cap Adjustment

GDP-IPI	1.60%
Less Productivity	0.00%
Less Stretch Factor	0.40%
Price Cap Adjustment	1.20%

	Current Rate	Price Cap	Adjusted Rates	Billing Determinants	Revenue Requirement		Balanced Rates	Revenue Requirement
Monthly Service Charge	150.00	1.20%	151.80	1	1,822	No Change	150.00	1,800
Delivery Firm	3.8432	1.20%	3.8893	33,416,816	1,299,686	Re-Balance	3.8894	1,299,708
Demand Firm	18.6158	1.20%	18.8392	1,298,256	244,581	Change	18.8392	244,581
					1,546,089			1,546,089

Name of LDC: Natural Resource Gas Limited
OEB Application Number: EB-2015-0115

Proposed Distribution Tariff Sheet Rates

Rate Group	Monthly Service Charge	Delivery First 1,000 m^3	Delivery Over 1,000 m^3	Delivery Next 24,000 m^3	Delivery Over 25,000 m^3	Delivery Firm	Demand - Firm	Commodity	Delivery - Int Lower	Delivery - Int Upper
RATE 1 - General Service Rate - Residential	13.50	16.2312	10.9099					0.0363		
RATE 1 - General Service Rate - Commercial	13.50	16.2312	10.9099					0.0363		
RATE 1 - General Service Rate - Industrial	13.50	16.2312	10.9099					0.0363		
RATE 2 - Seasonal Service - Apr to Oct	15.00	15.8212		9.4826	6.1698			0.0363		
RATE 2 - Seasonal Service - Nov to Mar	15.00	19.9424		15.6960	15.2899			0.0363		
RATE 3 - Special Large Volume Contract Rate	150.00					4.0357	29.0974	0.0363	7.9412	10.9612
RATE 4 - General Service Peaking - Apr to Dec	15.00	15.8149	10.5218					0.0363		
RATE 4 - General Service Peaking - Jan to Mar	15.00	20.1755	16.9052					0.0363		
RATE 5 - Interruptible Peaking Contract Rate	150.00					7.1995 [1]		0.0363	5.4612	8.4612
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	150.00					3.8894	18.8392		7.9412	10.9612

1 Placeholder rate for average application

Name of LDC: **Natural Resource Gas Limited**
OEB Application Number: **EB-2015-0115**

Re-Basing Billing Determinants

Rate Group	Monthly Service Charge	Delivery First 1,000 m^3	Delivery Over 1,000 m^3	Delivery Next 24,000 m^3	Delivery Over 25,000 m^3	Delivery - Firm	Demand - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper
RATE 1 - General Service Rate - Residential	6,560	12,369,781	733,800	-	-	-	-	13,103,581	-	-
RATE 1 - General Service Rate - Commercial	414	1,760,200	2,371,550	-	-	-	-	4,131,750	-	-
RATE 1 - General Service Rate - Industrial	42	131,100	466,928	-	-	-	-	598,028	-	-
RATE 2 - Seasonal Service - Apr to Oct	73	123,779	-	329,621	-	-	-	453,400	-	-
RATE 2 - Seasonal Service - Nov to Mar	73	5,688	-	43,772	-	-	-	49,460	-	-
RATE 3 - Special Large Volume Contract Rate	4	-	-	-	-	2,195,299	256,932	2,195,299	-	-
RATE 4 - General Service Peaking - Apr to Dec	23	215,710	221,214	-	-	-	-	436,924	-	-
RATE 4 - General Service Peaking - Jan to Mar	23	4,368	12,970	-	-	-	-	17,338	-	-
RATE 5 - Interruptible Peaking Contract Rate	5	-	-	-	-	947,162	-	947,162	-	-
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	1	-	-	-	-	33,416,816	1,298,256	-	-	-
	7,122	14,610,626	3,806,462	373,393	-	36,559,277	1,555,188	21,932,942	-	-

Name of LDC: Natural Resource Gas Limited
OEB Application Number: EB-2015-0115

Revenue Requirement from Rates

Rate Group	Monthly Service Charge	Delivery First 1,000 m^3	Delivery Over 1,000 m^3	Delivery Next 24,000 m^3	Delivery Over 25,000 m^3	Demand - Firm	Delivery - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper	Total
RATE 1 - General Service Rate - Residential	$ 1,062,707	$ 2,007,765	$ 80,057	$ -	$ -	$ -	$ -	$ 4,757	$ -	$ -	$ 3,155,284
RATE 1 - General Service Rate - Commercial	$ 67,068	$ 285,702	$ 258,733	$ -	$ -	$ -	$ -	$ 1,500	$ -	$ -	$ 613,002
RATE 1 - General Service Rate - Industrial	$ 6,804	$ 21,279	$ 50,941	$ -	$ -	$ -	$ -	$ 217	$ -	$ -	$ 79,241
RATE 2 - Seasonal Service - Apr to Oct	$ 7,665	$ 19,583	$ -	$ 31,257	$ -	$ -	$ -	$ 165	$ -	$ -	$ 58,670
RATE 2 - Seasonal Service - Nov to Mar	$ 5,475	$ 1,134	$ -	$ 6,870	$ -	$ -	$ -	$ 18	$ -	$ -	$ 13,498
RATE 3 - Special Large Volume Contract Rate	$ 7,200	$ -	$ -	$ -	$ -	$ 88,595	$ 74,761	$ 797	$ -	$ -	$ 171,352
RATE 4 - General Service Peaking - Apr to Dec	$ 3,105	$ 34,114	$ 23,276	$ -	$ -	$ -	$ -	$ 159	$ -	$ -	$ 60,654
RATE 4 - General Service Peaking - Jan to Mar	$ 1,035	$ 881	$ 2,193	$ -	$ -	$ -	$ -	$ 6	$ -	$ -	$ 4,115
RATE 5 - Interruptible Peaking Contract Rate	$ 9,000	$ -	$ -	$ -	$ -	$ 68,191	$ -	$ 344	$ -	$ -	$ 77,534
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Produ	$ 1,800	$ -	$ -	$ -	$ -	$ 1,299,708	$ 244,581	$ -	$ -	$ -	$ 1,546,089
	$ 1,171,859	$ 2,370,459	$ 415,199	$ 38,127	$ -	$ 1,456,493	$ 319,341	$ 7,962	$ -	$ -	$ 5,779,440

Proposed Revenue Requirement	$ 5,779,440
Current Revenue Requirement	$ 5,710,909
Change	$ 68,531
	1.20%

Name of LDC: Natural Resource Gas Limited
OEB Application Number: EB-2015-0115

Tax Change Rate Rider

	2010	2011	2012	2013	2014	2015	2016
Regulatory Taxable Income	793,363	793,363	793,363	793,363	793,363	793,363	793,363
Federal Income Tax Rate	16.875%	15.375%	15.000%	15.000%	15.000%	15.000%	15.000%
Federal Income Tax	133,880	121,980	119,004	119,004	119,004	119,004	119,004
Provincial Income Tax							
Provincial Income Tax Rate - First $500,000	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	
Provincial Income Tax - First $500,000	22,500	22,500	22,500	22,500	22,500	22,500	-
Provincial Income Tax Rate - Over $500,000	11.875%	11.625%	11.500%	11.500%	11.500%	11.500%	11.500%
Provincial Income Tax - Over $500,000	34,837	34,103	33,737	33,737	33,737	33,737	91,237
Total Income Taxes Payable	191,217	178,583	175,241	175,241	175,241	175,241	210,241
Effective Tax Rate	24.1%	22.5%	22.1%	22.1%	22.1%	22.1%	26.5%
Grossed up Income Tax	251,939	230,458	224,923	224,923	224,923	224,923	286,042
Change in Income Taxes		21,481	27,016	27,016	27,016	27,016	- 34,103
50 % Change in Taxes		**10,741**	**13,508**	**13,508**	**13,508**	**13,508**	**- 17,051**

Name of LDC: Natural Resource Gas Limited
OEB Application Number: EB-2015-0115

Allocation of Shared Tax Chances

Rate Group	Revenue By Rate Class	Proportionate Revenue	Shared Tax Changes	Number of Customers	Number of Months	Fixed Rate Rider
RATE 1 - General Service Rate	3,801,905	66.6%	11,352	7,016	12	0.13
RATE 2 - Seasonal Service	71,312	1.2%	213	73	12	0.24
RATE 3 - Special Large Volume Contract Rate	169,320	3.0%	506	4	12	10.53
RATE 4 - General Service Peaking	64,001	1.1%	191	23	12	0.69
RATE 5 - Interruptible Peaking Contract Rate	76,615	1.3%	229	5	12	3.81
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	1,527,756	26.8%	4,562	1	12	380.13
	5,710,909	100.0%	17,051	7,122		

Name of LDC: **Natural Resource Gas Limited**
OEB Application Number: **EB-2015-0115**

Proposed Rate Riders

Description	Shared Tax Changes
Effective Until	September 30, 2016
	Per Customer Per Month
Rate Group	
RATE 1 - General Service Rate - Residential	0.13
RATE 1 - General Service Rate - Commercial	0.13
RATE 1 - General Service Rate - Industrial	0.13
RATE 2 - Seasonal Service - Apr to Oct	0.24
RATE 2 - Seasonal Service - Nov to Mar	0.24
RATE 3 - Special Large Volume Contract Rate	10.53
RATE 4 - General Service Peaking - Apr to Dec	0.69
RATE 4 - General Service Peaking - Jan to Mar	0.69
RATE 5 - Interruptible Peaking Contract Rate	3.81
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	380.13

Name of LDC: **Natural Resource Gas Limited**
OEB Application Number: **EB-2015-0115**

Rate 1 Delivery Bill Impact

Rate 1 - Residential

		Current Rate	Proposed Rate		
Customer		13.50	13.50		
Block 1 (First 1,000 m^3 per month)		15.9437	16.2312		
Block 2 (Over 1,000 m^3 per month)		10.7805	10.9099		
System Gas Charge		0.0363	0.0363		
Rate Riders					
Shared Tax Changes 2014		(0.11)			
Shared Tax Changes 2015			0.13		
Average Annual Consumption					
Block 1 (First 1,000 m^3 per month)	2,002				
Block 2 (Over 1,000 m^3 per month)	-				
Delivery	Metric	Current Rate	Proposed Rate	Change $	Change %
Customer	12	162.00	162.00	-	0.0%
Block 1 (First 1,000 m^3 per month)	2,002	319.19	324.95	5.76	1.8%
Block 2 (Over 1,000 m^3 per month)	-	-	-	-	0.0%
System Gas Charge	2,002	0.73	0.73	-	0.0%
Total Delivery		**481.92**	**487.68**	**5.76**	**1.2%**
Rate Riders					
Rate Riders	Metric	Current Rate	Proposed Rate	Change $	Change %
Shared Tax Changes 2014	12	(1.32)	0.00	1.32	-100.0%
Shared Tax Changes 2015	12	0.00	1.56	1.56	100.0%
Total Rate Riders		**(1.32)**	**1.56**	**2.88**	**-218.2%**
Total Bill Impact		**480.60**	**489.24**	**8.64**	**1.8%**

Name of LDC: **Natural Resource Gas Limited**
OEB Application Number: **EB-2015-0115**

Rate 1 Delivery Bill Impact

Rate 1 - Commercial

		Current Rate	Proposed Rate
Customer		13.50	13.50
Block 1 (First 1,000 m^3 per month)		15.9437	16.2312
Block 2 (Over 1,000 m^3 per month)		10.7805	10.9099
System Gas Charge		0.0363	0.0363
Rate Riders			
Shared Tax Changes 2014	-	0.11	
Shared Tax Changes 2015			0.13

Average Annual Consumption	
Block 1 (First 1,000 m^3 per month)	4,252
Block 2 (Over 1,000 m^3 per month)	5,728

	Metric	Current Rate	Proposed Rate	Change $	Change %
Customer	12	162.00	162.00	-	0.0%
Block 1 (First 1,000 m^3 per month)	4,252	677.93	690.15	12.22	1.8%
Block 2 (Over 1,000 m^3 per month)	5,728	617.51	624.92	7.41	1.2%
System Gas Charge	9,980	3.62	3.62	-	0.0%
Total Delivery		**1,461.06**	**1,480.69**	**19.63**	**1.3%**

Rate Riders

	Metric	Current Rate	Proposed Rate	Change $	Change %
Rate Riders					
Shared Tax Changes 2014	12	(1.32)	0.00	1.32	-100.0%
Shared Tax Changes 2015	12	0.00	1.56	1.56	100.0%
Total Rate Riders		**(1.32)**	**1.56**	**2.88**	**-218.2%**
Total Bill Impact		**1,459.74**	**1,482.25**	**22.51**	**1.5%**

Name of LDC: **Natural Resource Gas Limited**
OEB Application Number: **EB-2015-0115**

Rate 1 Delivery Bill Impact

Rate 1 - Industrial

		Current Rate	Proposed Rate
Customer		13.50	13.50
Block 1 (First 1,000 m^3 per month)		15.9437	16.2312
Block 2 (Over 1,000 m^3 per month)		10.7805	10.9099
System Gas Charge		0.0363	0.0363
Rate Riders			
Shared Tax Changes 2014	-	0.11	
Shared Tax Changes 2015			0.13

Average Annual Consumption	
Block 1 (First 1,000 m^3 per month)	3,122
Block 2 (Over 1,000 m^3 per month)	11,117

	Metric	Current Rate	Proposed Rate	Change $	Change %
Customer	12	162.00	162.00	-	0.0%
Block 1 (First 1,000 m^3 per month)	3,122	497.76	506.74	8.98	1.8%
Block 2 (Over 1,000 m^3 per month)	11,117	1,198.47	1,212.85	14.38	1.2%
System Gas Charge	14,239	5.17	5.17	-	0.0%
Total Delivery		**1,863.40**	**1,886.76**	**23.36**	**1.3%**

Rate Riders

Rate Riders	Metric	Current Rate	Proposed Rate	Change $	Change %
Shared Tax Changes 2014	12	(1.32)	0.00	1.32	-100.0%
Shared Tax Changes 2015	12	0.00	1.56	1.56	100.0%
Total Rate Riders		**(1.32)**	**1.56**	**2.88**	**-218.2%**
Total Bill Impact		**1,862.08**	**1,888.32**	**26.24**	**1.4%**

Name of LDC: **Natural Resource Gas Limited**
OEB Application Number: **EB-2015-0115**

Rate 2 Delivery Bill Impact

Rate 2 - April to October

		Current Rate	Proposed Rate
Customer		15.00	15.00
Block 1 (First 1,000 m^3 per month)		15.1677	15.8212
Block 2 (Next 24,000 m^3 per month)		9.4826	9.4826
Block 3 (Over 25,000 m^3 per month)		6.1698	6.1698
System Gas Charge		0.0363	0.0363
Rate Riders			
Shared Tax Changes 2014		(0.19)	
Shared Tax Changes 2015			0.24
Average Seasonal Consumption			
Block 1 (First 1,000 m^3 per month)	2,831		
Block 2 (Next 24,000 m^3 per month)	3,380		
Block 3 (Over 25,000 m^3 per month)	0		

	Metric	Current Rate	Proposed Rate	Change $	Change %
Customer	7	105.00	105.00	-	0.0%
Block 1 (First 1,000 m^3 per month)	2,831	429.43	447.93	18.50	4.3%
Block 2 (Next 24,000 m^3 per month)	3,380	320.49	320.49	-	0.0%
Block 3 (Over 25,000 m^3 per month)	0	0.00	0.00	-	0.0%
System Gas Charge	6,211	2.25	2.25	-	0.0%
Total Delivery		**857.18**	**875.68**	**18.50**	**2.2%**

Rate Riders

Rate Riders	Metric	Current Rate	Proposed Rate	Change $	Change %
Shared Tax Changes 2014	7	(1.33)	0.00	1.33	-100.0%
Shared Tax Changes 2015	7	0.00	1.68	1.68	0.0%
Total Rate Riders		**(1.33)**	**1.68**	**3.01**	**-226.3%**
Total Bill Impact		**855.85**	**877.36**	**21.51**	**2.5%**

Name of LDC: **Natural Resource Gas Limited**
OEB Application Number: **EB-2015-0115**

Rate 2 Delivery Bill Impact

Rate 2 - November to March

	Current Rate	Proposed Rate
Customer	15.00	15.00
Block 1 (First 1,000 m^3 per month)	19.1187	19.9424
Block 2 (Next 24,000 m^3 per month)	15.6960	15.6960
Block 3 (Over 25,000 m^3 per month)	15.2899	15.2899
System Gas Charge	0.0363	0.0363
Rate Riders		
Shared Tax Changes 2014	(0.19)	
Shared Tax Changes 2015		0.24

Average Seasonal Consumption	
Block 1 (First 1,000 m^3 per month)	678
Block 2 (Next 24,000 m^3 per month)	-
Block 3 (Over 25,000 m^3 per month)	-

	Metric	Current Rate	Proposed Rate	Change $	Change %
Customer	5	75.00	75.00	-	0.0%
Block 1 (First 1,000 m^3 per month)	678	129.55	135.13	5.58	4.3%
Block 2 (Next 24,000 m^3 per month)	-	-	-	-	0.0%
Block 3 (Over 25,000 m^3 per month)	-	-	-	-	0.0%
System Gas Charge	678	0.25	0.25	-	0.0%
Total Delivery		**204.79**	**210.38**	**5.58**	**2.7%**

Rate Riders

Rate Riders	Metric	Current Rate	Proposed Rate	Change $	Change %
Shared Tax Changes 2014	5	(0.95)	0.00	0.95	-100.0%
Shared Tax Changes 2015	5	0.00	1.20	1.20	0.0%
Total Rate Riders		**(0.95)**	**1.20**	**2.15**	**-226.3%**
Total Bill Impact		**203.84**	**211.58**	**7.73**	**3.8%**

Name of LDC: **Natural Resource Gas Limited**
OEB Application Number: **EB-2015-0115**

Rate 2 Delivery Bill Impact

Rate 2 - Annual

		Current Rate	Proposed Rate
Average Annual Consumption			
Block 1 (First 1,000 m^3 per month)	3,509		
Block 2 (Next 24,000 m^3 per month)	3,380		
Block 3 (Over 25,000 m^3 per month)	0		

	Metric	Current Rate	Proposed Rate	Change $	Change %
Customer	12	180.00	180.00	-	0.0%
Block 1 (First 1,000 m^3 per month)	3,509	558.98	583.06	24.08	4.3%
Block 2 (Next 24,000 m^3 per month)	3,380	320.49	320.49	-	0.0%
Block 3 (Over 25,000 m^3 per month)	0	0.00	0.00	-	0.0%
System Gas Charge	6,889	2.50	2.50	-	0.0%
Total Delivery		**1,061.97**	**1,086.05**	**24.08**	**2.3%**

Rate Riders

Rate Riders	Metric	Current Rate	Proposed Rate	Change $	Change %
Shared Tax Changes 2014	12	(2.28)	0.00	2.28	-100.0%
Shared Tax Changes 2015	12	0.00	2.88	2.88	100.0%
Total Rate Riders		**(2.28)**	**2.88**	**5.16**	**-226.3%**
Total Bill Impact		**1,059.69**	**1,088.93**	**29.24**	**2.8%**

Rate 2 - April to October	
Block 1 (First 1,000 m^3 per month)	2,831
Block 2 (Next 24,000 m^3 per month)	3,380

Name of LDC: **Natural Resource Gas Limited**
OEB Application Number: **EB-2015-0115**

Rate 3 Delivery Bill Impact

Special Large Volume Contract Rate

	Current Rate	Proposed Rate
Customer	150.00	150.00
Delivery - Firm	3.9431	4.0357
Demand - Firm	29.0974	29.0974
System Gas Charge	0.0363	0.0363
Rate Riders		
Shared Tax Changes 2014	(8.34)	
Shared Tax Changes 2015		10.53

Average Annual Consumption	
Delivery - Firm	548,825
Demand - Firm	64,233

	Metric	Current Rate	Proposed Rate	Change $	Change %
Customer	12	1,800.00	1,800.00	-	0.0%
Delivery - Firm	548,825	21,640.71	22,148.67	507.96	2.3%
Demand - Firm	64,233	18,690.13	18,690.13	-	0.0%
System Gas Charge	548,825	199.22	199.22	-	0.0%
Total Delivery		**42,330.07**	**42,838.03**	**507.96**	**1.2%**

Rate Riders

Rate Riders	Metric	Current Rate	Proposed Rate	Change $	Change %
Shared Tax Changes 2014	12	(100.08)	0.00	100.08	-100.0%
Shared Tax Changes 2015	12	0.00	126.36	126.36	100.0%
Total Rate Riders		**(100.08)**	**126.36**	**226.44**	**-226.3%**
Total Bill Impact		**42,229.99**	**42,964.39**	**734.40**	**1.7%**

Name of LDC: **Natural Resource Gas Limited**
OEB Application Number: **EB-2015-0115**

Rate 4 Delivery Bill Impact

Rate 4 - April to December

		Current Rate	Proposed Rate
Customer		15.00	15.00
Block 1 (First 1,000 m^3 per month)		15.4678	15.8149
Block 2 (Over 1,000 m^3 per month)		10.5218	10.5218
System Gas Charge		0.0363	0.0363
Rate Riders			
Shared Tax Changes 2014		(0.55)	
Shared Tax Changes 2015			0.69
Average Seasonal Consumption			
Block 1 (First 1,000 m^3 per month)	5,580		
Block 2 (Over 1,000 m^3 per month)	13,417		

	Metric	Current Rate	Proposed Rate	Change $	Change %
Customer	9	135.00	135.00	-	0.0%
Block 1 (First 1,000 m^3 per month)	5,580	863.06	882.43	19.37	2.2%
Block 2 (Over 1,000 m^3 per month)	13,417	1,411.71	1,411.71	-	0.0%
System Gas Charge	18,997	6.90	6.90	-	0.0%
Total Delivery		**2,416.67**	**2,436.03**	**19.37**	**0.8%**

Rate Riders

Rate Riders	Metric	Current Rate	Proposed Rate	Change $	Change %
Shared Tax Changes 2014	9	(4.95)	0.00	4.95	-100.0%
Shared Tax Changes 2015	9	0.00	6.21	6.21	100.0%
Total Rate Riders		**(4.95)**	**6.21**	**11.16**	**-225.5%**
Total Bill Impact		**2,411.72**	**2,442.24**	**30.53**	**1.3%**

Name of LDC: **Natural Resource Gas Limited**
OEB Application Number: **EB-2015-0115**

Rate 4 Delivery Bill Impact

Rate 4 - January to March

	Current Rate	Proposed Rate
Customer	15.00	15.00
Block 1 (First 1,000 m^3 per month)	19.7327	20.1755
Block 2 (Over 1,000 m^3 per month)	16.9052	16.9052
System Gas Charge	0.0363	0.0363
Rate Riders		
Shared Tax Changes 2014	(0.55)	
Shared Tax Changes 2015		0.69

Average Seasonal Consumption	
Block 1 (First 1,000 m^3 per month)	754
Block 2 (Over 1,000 m^3 per month)	-

	Metric	Current Rate	Proposed Rate	Change $	Change %
Customer	3	45.00	45.00	-	0.0%
Block 1 (First 1,000 m^3 per month)	754	148.75	152.09	3.34	2.2%
Block 2 (Over 1,000 m^3 per month)	-	-	-	-	0.0%
System Gas Charge	754	0.27	0.27	-	0.0%
Total Delivery		**194.03**	**197.36**	**3.34**	**1.7%**

Rate Riders

Rate Riders	Metric	Current Rate	Proposed Rate	Change $	Change %
Shared Tax Changes 2014	3	(1.65)	0.00	1.65	-100.0%
Shared Tax Changes 2015	3	0.00	2.07	2.07	100.0%
Total Rate Riders		**(1.65)**	**2.07**	**3.72**	**-225.5%**
Total Bill Impact		**192.38**	**199.43**	**7.06**	**3.7%**

Name of LDC: **Natural Resource Gas Limited**
OEB Application Number: **EB-2015-0115**

Rate 4 Delivery Bill Impact

Rate 4 - Annual

		Current Rate	Proposed Rate		
Average Annual Consumption					
Block 1 (First 1,000 m^3 per month)	6,334				
Block 2 (Over 1,000 m^3 per month)	13,417				

	Metric	Current Rate	Proposed Rate	Change $	Change %
Customer	12	180.00	180.00	-	0.0%
Block 1 (First 1,000 m^3 per month)	6,334	1,011.81	1,034.52	22.70	2.2%
Block 2 (Over 1,000 m^3 per month)	13,417	1,411.71	1,411.71	-	0.0%
System Gas Charge	19,751	7.17	7.17	-	0.0%
Total Delivery		**2,610.69**	**2,633.40**	**22.70**	**0.9%**

Rate Riders

Rate Riders	Metric	Current Rate	Proposed Rate	Change $	Change %
Shared Tax Changes 2014	12	(6.60)	0.00	6.60	-100.0%
Shared Tax Changes 2015	12	0.00	8.28	8.28	100.0%
Total Rate Riders		**(6.60)**	**8.28**	**14.88**	**-225.5%**
Total Bill Impact		**2,604.09**	**2,641.68**	**37.58**	**1.4%**

Name of LDC: **Natural Resource Gas Limited**
OEB Application Number: **EB-2015-0115**

Rate 5 Delivery Bill Impact

Interruptible Peaking Contract Rate		Current Rate	Proposed Rate		
Customer		150.00	150.00		
Delivery - Firm		7.1024	7.1995		
System Gas Charge		0.0363	0.0363		
Rate Riders					
Shared Tax Changes 2014		(3.02)			
Shared Tax Changes 2015			3.81		
Average Annual Consumption					
Delivery - Firm	189,432				
	Metric	Current Rate	Proposed Rate	Change $	Change %
Customer	12	1,800.00	1,800.00	-	0.0%
Delivery - Firm	189,432	13,454.24	13,638.12	183.88	1.4%
System Gas Charge	189,432	68.76	68.76	-	0.0%
Total Delivery		**15,323.01**	**15,506.88**	**183.88**	**1.2%**
Rate Riders					
Rate Riders	Metric	Current Rate	Proposed Rate	Change $	Change %
Shared Tax Changes 2014	12	(36.24)	0.00	36.24	-100.0%
Shared Tax Changes 2015	12	0.00	45.72	45.72	100.0%
Total Rate Riders		**(36.24)**	**45.72**	**81.96**	**-226.2%**
Total Bill Impact		**15,286.77**	**15,552.60**	**265.84**	**1.7%**

Name of LDC: **Natural Resource Gas Limited**
OEB Application Number: **EB-2015-0115**

Rate 6 Delivery Bill Impact

Special Large Volume Contract Rate		Current Rate	Proposed Rate
Customer		150.00	150.00
Delivery - Firm		3.8432	3.8894
Demand - Firm		18.6158	18.8392
Rate Riders			
Shared Tax Changes 2014		(301.13)	
Shared Tax Changes 2015			380.13
Average Annual Consumption			
Delivery - Firm	33,416,816		
Demand - Firm	1,297,416		

	Metric	Current Rate	Proposed Rate	Change $	Change %
Customer	12	1,800.00	1,800.00	0.00	0.0%
Delivery - Firm	33,416,816	1,284,275.07	1,299,707.97	15,432.90	1.2%
Demand - Firm	1,297,416	241,524.37	244,422.66	2,898.29	1.2%
Total Delivery		**1,527,599.44**	**1,545,930.63**	**18,331.19**	**1.2%**

Rate Riders

Rate Riders	Metric	Current Rate	Proposed Rate	Change $	Change %
Shared Tax Changes 2014	12	(3,613.56)	0.00	3,613.56	-100.0%
Shared Tax Changes 2015	12	0.00	4,561.56	4,561.56	100.0%
Total Rate Riders		**(3,613.56)**	**4,561.56**	**8,175.12**	**-226.2%**
Total Bill Impact		**1,523,985.88**	**1,550,492.19**	**26,506.31**	**1.7%**

Name of LDC: **Natural Resource Gas Limited**
OEB Application Number: **EB-2015-0115**

Summary of Bill Impacts

Rate Class	Fixed	Volumetric	Rate Rider	Change $	Change %
Rate 1 - Residential	**$ -**	**$ 5.76**	**$ 2.88**	**$ 8.64**	**1.8%**
Rate 1 - Commercial	**$ -**	**$ 19.63**	**$ 2.88**	**$ 22.51**	**1.5%**
Rate 1 - Industrial	**$ -**	**$ 23.36**	**$ 2.88**	**$ 26.24**	**1.4%**
Rate 2 - April to October	$ -	$ 18.50	$ 3.01	$ 21.51	2.5%
Rate 2 - November to March	$ -	$ 5.58	$ 2.15	$ 7.73	3.8%
Rate 2 - Annual	**$ -**	**$ 24.08**	**$ 5.16**	**$ 29.24**	**2.8%**
Rate 3 - Special Large Volume Contract Rate	**$ -**	**$ 507.96**	**$ 226.44**	**$ 734.40**	**1.7%**
Rate 4 - April to December	$ -	$ 19.37	$ 11.16	$ 30.53	1.3%
Rate 4 - January to March	$ -	$ 3.34	$ 3.72	$ 7.06	3.7%
Rate 4 - Annual	**$ -**	**$ 22.70**	**$ 14.88**	**$ 37.58**	**1.4%**
Rate 5 - Interruptible Peaking Contract Rate	**$ -**	**$ 183.88**	**$ 81.96**	**$ 265.84**	**1.7%**
Rate 6 - Special Large Volume Contract Rate	**$ -**	**$ 18,331.19**	**$ 8,175.12**	**$ 26,506.31**	**1.7%**

Appendix B - Proposed Draft Rate Schedule

NATURAL RESOURCE GAS LIMITED

RATE 1 - General Service Rate

Rate Availability

The entire service area of the Company.

Eligibility

All customers.

Rate

a)	Monthly Fixed Charge	$13.50
	Rate Rider for Shared Tax Changes - effective until September 30, 2016	$0.13
b)	Delivery Charge	
	First 1,000 m^3 per month	16.2312 cents per m^3
	All over 1,000 m^3 per month	10.9099 cents per m^3
c)	Gas Supply Charge and System Gas Refund Rate Rider (if applicable)	Schedule A

Meter Readings

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

Delayed Payment Penalty

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

Bundled Direct Purchase Delivery

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

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

Effective: October 01, 2015
Implementation: All bills rendered on or after October 01, 2015
EB-2015-0115

NATURAL RESOURCE GAS LIMITED

RATE 2 - Seasonal Service

Rate Availability

The entire service area of the company.

Eligibility

All customers.

Rate

	For all gas consumed from:	April 1 through October 31:	November 1 through March 31:
a)	Monthly Fixed Charge	\$15.00	\$15.00
	Rate Rider for Shared Tax Changes - effective until September 30, 2016	\$0.24	
b)	Delivery Charge		
	First 1,000 m^3 per month	15.8212 cents per m^3	19.9424 cents per m^3
	Next 24,000 m^3 per month	9.4826 cents per m^3	15.6960 cents per m^3
	All over 25,000 m^3 per month	6.1698 cents per m^3	15.2899 cents per m^3
c)	Gas Supply Charge and System Gas Refund Rate Rider (if applicable)		Schedule A

Meter Readings

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

Delayed Payment Penalty

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

Bundled Direct Purchase Delivery

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

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

Effective: October 01, 2015
Implementation: All bills rendered on or after October 01, 2015
EB-2015-0115

NATURAL RESOURCE GAS LIMITED

RATE 3 - Special Large Volume Contract Rate

Rate Availability

Entire service area of the company.

Eligibility

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

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

Rate

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

a) A Monthly Customer Charge:

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

Rate Rider for Shared Tax Changes - effective until September 30, 2016 $10.53

b) A Monthly Demand Charge:

A Monthly Demand Charge of 29.0974 cents per m^3 for each m^3 of daily contracted firm demand.

c) A Monthly Delivery Charge:

(i) A Monthly Firm Delivery Charge for all firm volumes of 4.0357 cents per m^3,

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

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

e) Overrun Gas Charges:

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

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

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

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

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

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

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

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

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

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

3. In each contract year, the customer shall take delivery from the company, or in any event pay for it if available and not accepted by the customer, a minimum volume of gas as specified in the contract between the parties. Overrun volumes will not contribute to the minimum volume. The rate applicable to the shortfall from this minimum shall be 3.1530 cents per m^3 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 m^3 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, 2015
Implementation: All bills rendered on or after October 01, 2015
EB-2015-0115

NATURAL RESOURCE GAS LIMITED

RATE 4 - General Service Peaking

Rate Availability

The entire service area of the company.

Eligibility

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

Rate

	For all gas consumed from:	April 1 through December 31:	January 1 through March 31:
a)	Monthly Fixed Charge	$15.00	$15.00
	Rate Rider for Shared Tax Changes - effective until September 30, 2016	$0.69	
b)	Delivery Charge		
	First 1,000 m^3 per month	15.8149 cents per m^3	20.1755 cents per m^3
	All over 1,000 m^3 per month	10.5218 cents per m^3	16.9052 cents per m^3
c)	Gas Supply Charge and System Gas Refund Rate Rider (if applicable)		Schedule A

Meter Readings

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

Delayed Payment Penalty

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

Bundled Direct Purchase Delivery

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

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

Effective: October 01, 2015
Implementation: All bills rendered on or after October 01, 2015
EB-2015-0115

NATURAL RESOURCE GAS LIMITED

RATE 5 - Interruptible Peaking Contract Rate

Rate Availability

Entire service area of the company.

Eligibility

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

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

Rate

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

a) Monthly Fixed Charge $150.00.

Rate Rider for Shared Tax Changes - effective until September 30, 2016 $3.81

b) A Monthly Delivery Charge:

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

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

d) Overrun Gas Charge:

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

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

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

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

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

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

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

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

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

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

c) Interruptible or curtailment provisions;

d) Competition.

3. In each contract year, the customer shall take delivery from the company, or in any event pay for it if available and not accepted by the customer, a minimum volume of gas of 50,000 m^3. Overrun volumes will not contribute to the minimum volume. The rate applicable to the shortfall from this annual minimum shall be 7.1995 cents per m^3 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, 2015
Implementation: All bills rendered on or after October 01, 2015
EB-2015-0115

NATURAL RESOURCE GAS LIMITED

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

Rate Availability

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

Eligibility

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

Rate

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

a) Monthly Customer Charge of $150.00 for firm services

Rate Rider for reduction in Aid to Construct - effective until September 30, 2016	$(41,786.54)
Rate Rider for Shared Tax Changes - effective until September 30, 2016	$380.13

b) A Monthly Demand Charge:

A Monthly Demand Charge of 18.8392 cents per m^3 for each m^3 of daily contracted firm demand.

c) A Monthly Delivery Charge:

(i) A Monthly Firm Delivery Charge for all firm volumes of 3.8894 cents per m^3,

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

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

e) Overrun Gas Charges:

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

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

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

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

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

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

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

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

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

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

3. In each contract year, IGPC shall take delivery from the company, or in any event pay for it if available and not accepted by the IGPC, a minimum volume of gas as specified in the contract between the parties. Overrun volumes will not contribute to the minimum volume. The rate applicable to the shortfall from this minimum shall be 3.1530 cents per m^3 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 m^3 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, 2015
Implementation: All bills rendered on or after October 01, 2015
EB-2015-0115

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-2015-0191)	20.1173 cents per m^3
GPRA Recovery Rate	(EB-2015-0191)	0.6337 cents per m^3
System Gas Fee	(EB-2010-0018)	0.0363 cents per m^3
Total Gas Supply Charge		20.7873 cents per m^3

Note:
PGCVA means Purchased Gas Commodity Variance Account
GPRA means Gas Purchase Rebalancing Account

Effective: July 01, 2015
Implementation: All bills rendered on or after July 01, 2015
EB-2015-0191

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, 2015
Implementation: All bills rendered on or after October 01, 2015
EB-2015-0115

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, 2015
Implementation: All bills rendered on or after October 01, 2015
EB-2015-0115