

PROPOSED ISSUES LIST
EPCOR Natural Gas Limited Partnership
2016-2018 RATES APPLICATION
EB-2018-0235

1. Is deferment of a cost of service and cost allocation review of rates until 2020 in the public interest and if so, when should the utility be required to file a cost of service application?
2. The Ontario Energy Board (OEB) in its Phase 2 Decision in EB-2010-0018 dated May 17, 2012, noted that it expects the system integrity study to examine the technical and engineering aspects of NRG's system and arrive at firm conclusions with respect to the amount of system integrity gas that NRG may require under different scenarios, including, but not limited to a single design day. Is ENGLP's proposal to defer this requirement appropriate and if so, when should the Utility be required to address this issue?
3. Is the proposed rate adjustment for 2016 (October 1, 2016 to September 30, 2017) appropriate?
4. Is the proposed effective date of October 1, 2016 appropriate?
5. Is the proposed rate adjustment for 2017 (October 1, 2017 to September 30, 2018) appropriate?
6. Is the proposed rate adjustment for 2018 (October 1, 2018 to September 30, 2019) appropriate?
7. Is EPCOR's proposal to adjust rates under an IRM approach for 2016, 2017 and 2018 appropriate considering that the utility's cost structure and capital program were last reviewed for 2011 rates?

8. Are the inflation rates, productivity factor and stretch factor used in the price cap adjustment for 2016, 2017 and 2018 appropriate?
9. Are the volumes used to calculate 2016, 2017 and 2018 rate adjustments appropriate?
10. Should rates be made final for each of the rate years 2016, 2017 and 2018?
11. Is EPCOR's proposal to establish the Unrecovered Shared Tax Changes Deferral Account to recover prior period adjustments appropriate?
12. Is EPCOR's proposal to establish the Unrecovered IRM Adjustment Deferral Account to recover prior period adjustments appropriate?
13. Are the amounts recorded in the 2016-2017 Shared Tax Changes Deferral Account and the 2016-2017 IRM Adjustment Deferral Account, and EPCOR's proposal to dispose of the balances appropriate?
14. Is an adjustment to reflect the depreciated value of the IGPC pipeline in rate base since the last rebasing application of Natural Resource Gas Limited, EB-2010-0018 (now EPCOR Natural Gas Limited Partnership) required? If yes, what should be the effective date and the amount of adjustment in rates to reflect the depreciated value of the IGPC pipeline in rate base since the last rebasing?
15. Is EPCOR's proposal to implement a fixed monthly charge for Rate 6 to recover the cost of distribution service effective October 1, 2018 appropriate?
16. Is the calculation of the fixed monthly charge for Rate 6 appropriate and does it recover all the appropriate costs to serve that rate class?
17. Is the balance in the Purchased Gas Transportation Variance Account (PGTVA) as of September 30, 2017 for rate classes 1 to 5 and rate class 6 appropriate?
18. Is the proposal for disposition of the PGTVA and calculation of the rate riders appropriate?

19. Are the balances in the Regulatory Expense Deferral Account (REDA) and the IFRS Conversion Cost Deferral Account (IFRSDA) as of September 30, 2017 appropriate?
20. Is the proposal for disposition of the REDA and IFRSDA including calculation of the rate riders appropriate?
21. Is the proposal to change the fiscal year from October 1 to January 1 effective January 1, 2020 appropriate?
22. Is the proposal to recover revenues for the period October 1, 2019 to December 31, 2019 appropriate?