



# **EPCOR Natural Gas Limited Partnership**

## **2021 Incentive Rate Adjustment Application**

**Aylmer**

**EB-2020-0234**

**Rates Effective: January 1, 2021**

**Date Originally Filed: October 8, 2020**

**Revised: December 4, 2020**

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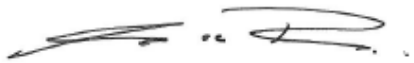
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## CERTIFICATION OF EVIDENCE

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

1. I am a senior officer of EPCOR Ontario Utilities Inc., which is the general partner of EPCOR;
2. This certificate is given pursuant to Chapter 1 of the Ontario Energy Board's (the "**Board**") Filing Requirements for Natural Gas Rate Applications dated February 16, 2017; and
3. The evidence submitted in support of EPCOR's 2021 Incentive Rate Adjustment Application for its Aylmer operations, filed with the Board on October 8, 2020 is accurate, consistent and complete to the best of my knowledge.

DATED this 4th day of December 2020.



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Susannah Robinson  
Senior Vice-President, Commercial Services  
EPCOR Ontario Utilities Inc.

## **ONTARIO ENERGY BOARD**

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

**AND IN THE MATTER OF** an application by EPCOR Natural Gas Limited Partnership pursuant to section 36(1) of the OEB Act for an order or orders approving or fixing just and reasonable rates and other charges for the sale and distribution of gas to be effective January 1, 2021 for the EPCOR Natural Gas Limited Partnership gas distribution system to serve Aylmer and surrounding areas with its service territory.

## **APPLICATION**

### **Background:**

1. The Applicant is EPCOR Natural Gas Limited Partnership (“EPCOR”), an Ontario limited partnership with offices in the Town of Aylmer and Kincardine. It carries on the business of selling and distributing natural gas within the province of Ontario. EPCOR is a wholly owned indirect subsidiary of EPCOR Utilities Inc. (“EUI”). The general partner of EPCOR is EPCOR Ontario Utilities Inc., an Ontario corporation, which is a subsidiary of EUI and the sole limited partner is EPCOR Power Development Corporation, an Alberta corporation. EPCOR was formed pursuant to a limited partnership agreement which provides that EPCOR Ontario Utilities Inc., as general partner, will control and have the full and exclusive power, authority and responsibility for the management and day-to-day operations of EPCOR. In accordance with the limited partnership agreement, EPCOR Power Development Corporation, as limited partner, has an economic interest in the partnership but does not control or otherwise play a role in the day-to-day operations and management of EPCOR.
2. EPCOR provides natural gas distribution services to over 9000 customers in the Aylmer area in the Townships of Malahide and South-West Oxford; Municipalities of Bayham, Thames Centre and Central Elgin; and Norfolk County. EPCOR is also developing a greenfield natural gas distribution utility (“Southern Bruce”) to service the Municipality of Arran-Elderslie, the Municipality of Kincardine and the Township of Huron-Kinloss.

Southern Bruce, which is a division of EPCOR, connected its first customers in the third quarter of 2020.

3. EPCOR's current tariffs for its Aylmer operations were approved in its most recent cost of service application, which set rates for the period January 1, 2020 to December 31, 2024.<sup>1</sup> Furthermore, in the same proceeding, the Ontario Energy Board (the "Board") issued its Decision and Interim Rate Order dated July 4, 2019 (the "Decision") wherein it approved the settlement proposal submitted by the parties (the "Settlement Proposal"). The Settlement Proposal included the establishment, continuance or closure of certain deferral and variance accounts and the agreed upon Incentive Regulation ("IR") Plan for the period 2021 to 2024 ("IR Term").
4. As part of the Decision, the Board also established a phase 2 of the proceeding to review the prudence of the costs incurred by NRG in 2016 and 2017 for four capital projects completed to address system integrity issues. The parties agreed in the Settlement Proposal that there was insufficient evidence to substantiate the projects and that EPCOR should be allowed to file additional evidence to substantiate the inclusion of the four projects in rate base.
5. The four system integrity projects which were the subject of the phase 2 proceeding were the Bradley Station project, the Bradley to Wilson pipeline project, the Putnam to Culloden pipeline project, and the Springwater pipeline project.
6. In its Decision and Rate Order – Phase 2 for EB-2018-0336 dated October 24, 2019 ("Phase 2 Decision"), the Board:
  - a. approved the inclusion of Bradley Station project and the Bradley to Wilson pipeline project in the 2020 rate base;
  - b. disallowed the inclusion of the Putnam to Culloden pipeline project in the 2020 rate base; and,
  - c. disallowed the inclusion of the Springwater pipeline in the 2020 rate base but approved the inclusion of this project in rate base for the rate year following the transition to a fully market-based supply of gas, expected to be January 2021.

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<sup>1</sup> See Board Proceeding EB-2018-0336, Rate Order dated November 14, 2019.

7. On December 4, 2019, EPCOR filed a Notice of Motion to Review and Vary the Board's decision on the Phase 2 proceeding with respect to the Putnam to Culloden project (EB-2019-0276) (the "Motion") and filed an affidavit of Mr. Brian Lippold in support of the Motion. The affidavit provided critical additional information to justify the construction of the Putnam to Culloden project. The Board approved the inclusion of the \$498,922 Putnam to Culloden project costs in rate base as of January 1, 2020 (the "Phase 2 Motion Decision").<sup>2</sup>
8. With respect to implementation, the approved 2020 rates resulting from the cost of service proceeding, did not include the Putnam to Culloden project in rate base. In the Phase 2 Motion Decision, the Board found that there was no need to correct the final rate order, as the revenue requirement related to the Putnam to Culloden Pipeline Project could be recorded in the existing System Integrity Capital Deferral Account (the "SICDA"). EPCOR proposes to include the revenue requirement associated with the rate base for the Putnam to Culloden project in the 2021 rates as part of this Application.
9. As per the terms and conditions of the existing agreement with Lagasco, EPCOR has renewed the agreement to include a fully market-based supply of gas as of October 1, 2020. Accordingly, the rate base of \$265,015 for the Springwater pipeline shall be included in rates effective January 1, 2021, per the Phase 2 Decision.
10. As per the Settlement Proposal, EPCOR must file an annual IR Adjustment application to adjust rates for its natural gas distribution service for the Aylmer area, in accordance with the IR Plan approved as part of proceeding EB-2018-0336. The approved IR Plan includes (a) an annual Price Cap Adjustment; (b) specified Y-factors recovered through associated deferral and variance accounts; (c) use of Z-factor adjustments; (d) adjustment for future tax changes; (e) use of an incremental capital module; (f) an earnings dead band off-ramp; and, (g) an asymmetrical Earnings Sharing Mechanism.
11. In order to ensure timely disposition of its approved deferral and variance accounts, EPCOR is to bring forward for disposition the audited balances of such accounts on an

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<sup>2</sup> See EB-2019-0276, Decision and Order on Motion to Review and Vary the OEB Phase 2 Decision in EB-2018-0336, dated March 5, 2020..

annual basis.

12. Through this 2021 Incentive Rate Adjustment application (the "Application") EPCOR is seeking to adjustments to its rates and charges for its natural gas distribution service for the Aylmer area effective January 1, 2021 to reflect the elements of its approved IR Plan, effect the inclusion of the revenue requirement for the Springwater pipeline and the Putnam to Culloden project into rates, and dispose of specific deferral and variance account balances.

**Order Requested:**

13. In this Application, EPCOR is applying for an order or orders granting that:
  - a. Distribution rates for its natural gas distribution service for the Aylmer area be adjusted and updated effective January 1, 2021 to reflect the inclusion of the revenue requirement associated with the approved rate base for the Springwater pipeline and the Putnam to Culloden project; and,
  - b. Distribution rates for its natural gas distribution service for the Aylmer area be adjusted and updated effective January 1, 2021 in accordance with the settlement proposal and IR Plan approved in the Decision, including:
    - i. increasing the monthly fixed charge for Rate 1 by \$1.00;
    - ii. Increasing the volumetric charges for Rate Class 1 to achieve a total projected revenue for 2021 for Rate Class 1 equivalent to the prior year OEB approved revenue for Rate Class 1 (adjusted for the rate base as noted above) increased by the approved Price Cap Adjustment formula; and,
    - iii. increasing the monthly fixed charges and volumetric charges for all other rate classes using the approved Price Cap Adjustment formula.
  - c. Approval for the disposition of the audited December 31, 2019 balances for the following approved deferral and variance accounts associated with its natural gas distribution service for the Aylmer area through the implementation of the proposed rate riders for twelve months commencing January 1, 2021:
    - Regulatory Expense Deferral Account ("REDA");
    - Purchased Gas Transportation Variance Account ("PGTVA"); and,
    - Approved Deferral/Variance Disposal Variance Account ("ADVADA").

- d. Such further Order or Orders as ENGLP may request and the Board may deem appropriate or necessary.

**Additional Considerations and Regulatory Framework:**

14. Impacts to EPCOR's rates and charges for 2021 related to the Federal Carbon Pricing Program are not included in this Application. EPCOR intends to bring forward a separate application to update its rates and charges effective April 1, 2021 for the 2021 Federal Carbon Pricing Program for its Aylmer operations. Furthermore, EPCOR is currently seeking disposition of the December 31, 2019 balances for its Federal Carbon Pricing Program related deferral and variance accounts for its Aylmer operations in a separate proceeding and therefore the disposition of these balances is not being requested in this Application.
15. EPCOR has prepared an Excel based 2021 Annual Incentive Rate Adjustment Model to support the calculation of the rates and rate riders in the Application. A live working version of this model has been filed as supporting material. A hard copy of the model is provided in Appendix A.
16. EPCOR respectfully requests issuance of a decision and order in this proceeding by December 1, 2020, to ensure the implementation of the 2021 rates in advance of the effective date. In the event that the Board does not issue a decision and rate order by December 1, 2020, EPCOR requests that the Board issue an interim rate order declaring the current distribution rates as interim until the decided implementation date of the approved 2021 distribution rates.
17. In the event that the Board's implementation date for 2021 distribution rates is later than the effective date, EPCOR requests permission to recover the incremental revenue from the effective date of January 1, 2021 to the implementation date through the implementation of fixed-term volumetric rate riders for each Rate Class.
18. EPCOR requests that, pursuant to Section 34.01 of the OEB's Rules of Practice and Procedure, this proceeding be conducted by way of written hearing.



19. The persons affected by this Application are the ratepayers of EPCOR's Aylmer service territory.
20. EPCOR confirms that the Application and related documents will be published on its website (EPCOR.com). As a result of the COVID-19 pandemic, EPCOR's Aylmer office is currently closed to the public, but EPCOR will provide a copy to anyone requesting the material.

**Address for Service:**

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

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Senior Manager, Regulatory Affairs, Ontario  
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Dated at Collingwood, Ontario this 4th day of November, 2020.

**EPCOR NATURAL GAS LIMITED PARTNERSHIP**  
by its general partner **EPCOR ONTARIO UTILITIES INC.**



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Tim Hesselink

## **ANNUAL INCENTIVE RATE ADJUSTMENT SUMMARY**

In its most recent cost of service rate application (EB-2018-0336) EPCOR proposed that its rates for 2021 through 2024 for its natural gas distribution service for the Aylmer area be adjusted annually by applying the elements of its proposed IR Plan. In the Decision, the Board approved the elements of EPCOR's IR Plan as: (a) an annual Price Cap Adjustment; (b) specified Y-factors recovered through associated deferral and variance accounts; (c) use of Z-factor adjustments; (d) adjustment for future tax changes; (e) use of an incremental capital module; (f) an earnings dead band off-ramp; and, (g) an asymmetrical Earnings Sharing Mechanism. These elements and their impact on this 2021 IR Adjustment are described in the sections below.

### **Price Cap Adjustment**

The annual price cap adjustment ("PCA") is defined as the annual percentage change in the inflation factor less a productivity factor and a stretch factor.

#### **Inflation Factor**

EPCOR's approved IR Plan for setting rates for 2021 through 2024 utilizes the 2-factor Input Price Index ("IPI") methodology adopted by the Board for electricity distributors per EB-2010-0379 as the inflation factor for the calculation of the annual PCA. The Board uses 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 is 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.

As of the filing date of this Application, the Board has not yet issued the IPI for use for 2021 rates. For the purposes of this Application, EPCOR has used an inflation factor of 2.0% which is the IPI issued by the Board on October 31, 2019 for rates effective in 2020. EPCOR proposes to update the PCA and rates as part of this proceeding after the Board issues the IPI for use for 2021 rates.

#### **Productivity Factor**

The productivity factor approved as part of EPCOR's IR Plan for setting rates for 2021 through

2024 is zero.

### **Stretch Factor**

As per the EB-2018-0336 Settlement Proposal<sup>3</sup>, EPCOR will employ a stretch factor of 0.4% for the calculation of the PCA for its Aylmer business unit over the IR Term.

### **Implementation of the PCA**

Based on the above factors, the PCA for 2021 is as follows:

- Inflation = 2.2%
- Productivity = 0.0%
- Stretch = (0.4%)
- Total PCA for 2021 Rates = 1.8%

The PCA of 1.8% has been used in the 2021 IRM Adjustment Model to determine the proposed distribution rates.

In accordance with the Decision, for Rate Class 1, EPCOR is to increase the fixed monthly charge annually by \$1.00 and to correspondingly adjust the volumetric charges to achieve a total projected revenue for the IR year for Rate Class 1 equivalent to the prior year Board approved revenue for Rate Class 1 increased by the PCA.<sup>4</sup>

### **Specified Y-Factors**

EPCOR's approved IR Plan for setting rates for 2021 through 2024 includes the following Y-factors which are tracked in associated deferral and variance accounts:

- Costs related to unaccounted for gas; and,
- Costs associated with participating in generic and other Board hearings that impact the utility, including Enbridge Gas (and formerly Union Gas) proceedings.

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<sup>3</sup> EB-2018-0336, Decision and Interim Order, July 4, 2019, page 43

<sup>4</sup> EB-2018-0336, Decision and Interim Order, July 4, 2019, page 39  
EB-2018-0336 Application and Evidence, Exhibit 10, page 2 of 8

Any such Y-factor costs for 2020 will be brought forward for disposition as part of the next IR Adjustment application.

## **Z-Factor Adjustments**

EPCOR's approved IR Plan for setting rates for 2021 through 2024 includes a Z-factor adjustment to address material cost increases or decreases associated with unforeseen events that are outside the control of management. The approved materiality threshold for the Z-factor adjustments is \$50,000 per individual event.

EPCOR's approved process for Z-factor claims under its IR Plan is as follows:

- EPCOR will notify the Board of any Z-factor events within six months of the occurrence of the event. At such time, EPCOR will request the establishment of a deferral account to record the costs related to the Z-factor event;
- EPCOR will record amounts sought to be claimed as a Z-factor in the deferral account established for the event;
- Monthly carrying charges will be recorded on the deferral account balance (calculated using simple interest applied to the monthly opening balances in the account and recorded in a separate sub-account of the deferral account). The rate of interest will be the Board-prescribed rate for deferral and variance accounts for the respective quarterly period as published on the Board's website; and,
- As part of a subsequent IR Adjustment application, EPCOR will apply to the Board for recovery of amounts recorded in the Z-factor deferral account. The application will outline the manner proposed to allocate the Z-factor amount to the various rate classes, the proposed disposition period, and the rationale for the selected approach. The application will also provide details on the calculated event cost and include evidence that the costs incurred meets the Board's four eligibility criteria of causation, materiality, prudence and management control.
- As of the date of this Application, no events have occurred for which EPCOR intends to file a Z-factor claim.

## **Tax Changes**

EPCOR's approved IR Plan for setting rates for 2021 through 2024 includes an adjustment for future tax changes. Legislated tax changes that occur over the IR Term as compared to the tax rates known at the time of EPCOR most recent cost of service application (EB-2018-0336) and embedded in the base rates are to be shared 50/50 between customers and EPCOR. Amounts to be recovered from or refunded to customers shall be done so through the use of a fixed monthly rate rider (calculated annually as applicable) implemented for a 12-month period.

No change has been made to the income tax rates embedded in the rates approved in EB-2018-0336 and therefore no tax changes are being requested in this Application.

## **Incremental Capital Module**

EPCOR's approved IR Plan for setting rates for 2021 through 2024 includes an Incremental Capital Module ("ICM") to address the treatment of capital investment needs that arise during the IR Term. EPCOR shall apply for rate adjustments through an ICM for qualifying incremental capital investment beyond what is normally funded through approved rates consistent with the Board-established policies on ICM for electricity distributors.

Qualifying capital investments may be discretionary or non-discretionary and are discrete projects that satisfy the eligibility criteria of materiality, need and prudence as defined by the Board in its filing requirements. In conjunction with the criteria, EPCOR must pass the Means Test established by the Board to be eligible for incremental funding and the ICM will not be available if EPCOR's regulated return exceeds 300 basis points above the deemed return on equity embedded in the rates.

The materiality criterion represents a level of capital expenditures that can be funded through EPCOR's current approved rates. EPCOR is therefore eligible to identify projects for ICM if its proposed capital budget for the year exceeds the Board-defined materiality threshold value. The amount eligible for incremental funding will be calculated by subtracting the materiality threshold value in dollars from the proposed capital budget for the year.

EPCOR is to request approval of a rate adjustment for forecasted qualifying incremental capital projects as part of its annual IR Adjustment application, following the ICM filing requirements as defined by the Board in Chapter 3: Incentive Rate Setting Applications<sup>5</sup> and as outlined in the Board's ACM Report<sup>6</sup>.

EPCOR is not requesting approval of an ICM related rate adjustment in this Application.

## **Earnings Dead Band Off-Ramp**

EPCOR's approved IR Plan for setting rates for 2021 through 2024 includes the earnings dead band off-ramp mechanism consistent with the off-ramp outlined in the Board's Chapter 3: Incentive Rate Setting Applications for electricity distributors.

Under this mechanism, a regulatory review may be triggered if a distributor's earnings are outside of a dead band of +/- 300 basis points from the Board-approved return on equity. The Board will monitor the results filed by EPCOR as part of the reporting and record-keeping requirements and will determine if a regulatory review is warranted.

EPCOR is to refrain from seeking an adjustment to its base rates through IR Plan if cumulative earnings are in excess of the dead band during the IR Term unless it has reason to believe that such an adjustment can be substantiated in consideration of the excess earnings.

As EPCOR is still operating within the first year of the current term (2020) and therefore it is too early to compare the earnings for the year to the dead band. However, EPCOR does not expect its 2020 earnings will be in excess of the dead band.

## **Earnings Sharing Mechanism**

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<sup>5</sup> Board's Filing Requirements for Electricity Distribution Rate Applications – 2018 Edition for 2019 Rate Applications, Chapter 3 Incentive Rate-setting Applications dated July 12, 2018, Section 3.3.2.1.

<sup>6</sup> EB-2014-0219, Report of the Board, New Options for the Funding of Capital Investments: The Advanced Capital Module dated September 18, 2014, Section 7

EPCOR's approved IR Plan for setting rates for 2021 through 2024 includes an asymmetrical Earnings Sharing Mechanism ("ESM") based on an assessment of earnings over the cost of service term (2020-2024). In the event that the utility's cumulative ROE at the end of the period 2020 through 2024 exceeds the Board-approved ROE by more than 150 basis points, EPCOR is required to share with ratepayers 50% of the earnings which are in excess of the 150 basis points threshold. For additional clarity, the cumulative ROE will be calculated as the sum of actual regulated net income over the term, taking into account any necessary adjustments, divided by the sum of the actual regulated equity balances for the same term (i.e. considers rate base growth).

The Decision included the establishment of the Earnings Share Mechanism Deferral Account ("ESMDA") is to record the annual earnings sharing mechanism (ESM) impact over the term. An entry will be made to the ESMDA annually to record the amount that is equal to the cumulative earnings to be shared, as if the balance were to be settled on the date it was recorded. The balance in this account will be reflective of the ratepayers' share of utility earnings (i.e. recorded at 50% of earnings eligible to be shared). As the ESM is asymmetrical the ESMDA balance will be either a credit balance or zero.

Details on the calculation of the ESM are included in the approved Accounting Order for the ESMDA, as well as in the letter dated July 19, 2019 and filed by EPCOR on behalf of all parties to the approved settlement proposal for EB-2018-0336 providing clarifications to the ESM and necessary adjustments.

Balances in the ESMDA are not owing unless and until earnings over the entire 2020-2024 term are assessed as over-earned under the ESM and therefore the audited balance in this account will be brought forward for approval for disposition after the end of the term, once cumulative earnings over the 2020-2024 term have been assessed and the actual ESM amount has been determined.



## **Inclusion of the Putnam to Culloden Project and Springwater Pipeline in Rate Base**

In the Phase 2 Decision the Board approved the inclusion of the revenue requirement associated with the rate base of \$265,015 for the Springwater pipeline in rates for the rate year following EPCOR's transition to a fully market-based supply of gas. As EPCOR has transitioned to a fully market-based supply of gas on October 1, 2020 the revenue requirement associated with this rate base should be included in rates effective January 1, 2021.

As outlined above, the Board approved in the Phase 2 Motion Decision the inclusion of the Putnam to Culloden project in rate base as of January 1, 2020. The 2020 revenue requirement for this project is being recorded in the 2016-2017 System Integrity Capital Deferral Account (the "SICDA"). To avoid the additional administration required to continue to track and dispose of the annual revenue requirement through this deferral account beyond 2020, EPCOR proposes to include the revenue requirement for the Putnam to Culloden project in the 2021 rates as part of this Application. Accordingly, the SICDA will not be required to record the revenue requirement for this project beyond December 31, 2020.

In order to effect the inclusion of revenue requirement for the above two projects in 2021 rates, EPCOR used the 2020 rates approved by the Board on an interim basis in the Decision as the starting point on which it applied the PCA to calculate the proposed 2021 rates. The 2020 rates approved by the Board in the Decision included the revenue requirement associated with the rate base for the above two projects and were approved on an interim basis pending the outcome of the phase 2 proceeding. The only difference between the interim rates issued in the Decision and the final 2020 rates resulting from the Phase 2 Decision is the impact of the revenue requirement for these two projects. As the these projects are now approved for inclusion in rate base for rates commencing January 1, 2021, the 2020 interim rates approved in the Decision are the appropriate rates on which to apply the PCA for the purposes of calculating rates for 2021.

## **Proposed Rates**

The rates resulting from the application of the elements of EPCOR's approved IR Plan as described above, as well as and the inclusion of the Putnam and Culloden project and the Springwater pipeline into rate base are provided in Table 2 below. For comparison purposes, EPCOR current distribution rates for the Aylmer area are provided in Table 1.

**Table 1 - Current Aylmer Distribution Rates**

Rate Class	Monthly Service Charge	Delivery First 1,000 m <sup>3</sup>	Delivery Over 1,000 m <sup>3</sup>	Delivery Next 24,000 m <sup>3</sup>	Delivery Over 25,000 m <sup>3</sup>	Delivery - Firm	Demand - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper
RATE 1 - General Service Rate - Residential	16.50	13.3814	10.7275					0.0435		
RATE 1 - General Service Rate - Commercial	16.50	13.3814	10.7275					0.0435		
RATE 1 - General Service Rate - Industrial	16.50	13.3814	10.7275					0.0435		
RATE 2 - Seasonal Service - Apr to Oct	20.00	16.5854		8.5818	6.7868			0.0435		
RATE 2 - Seasonal Service - Nov to Mar	20.00	20.9056		14.2049	15.2899			0.0435		
RATE 3 - Special Large Volume Contract Rate	200.00					3.6011	29.0974	0.0435	7.6156	10.5118
RATE 4 - General Service Peaking - Apr to Dec	20.00	18.2634	11.2057					0.0435		
RATE 4 - General Service Peaking - Jan to Mar	20.00	23.2990	18.0040					0.0435		
RATE 5 - Interruptible Peaking Contract Rate	190.00					7.5122		0.0435	5.9800	9.2650
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	61,229.92									

**Table 2 - Proposed Aylmer Distribution Rates**

Rate Class	Monthly Service Charge	Delivery First 1,000 m <sup>3</sup>	Delivery Over 1,000 m <sup>3</sup>	Delivery Next 24,000 m <sup>3</sup>	Delivery Over 25,000 m <sup>3</sup>	Delivery - Firm	Demand - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper
RATE 1 - General Service Rate - Residential	17.50	13.5701	10.9063					0.0435		
RATE 1 - General Service Rate - Commercial	17.50	13.5701	10.9063					0.0435		
RATE 1 - General Service Rate - Industrial	17.50	13.5701	10.9063					0.0435		
RATE 2 - Seasonal Service - Apr to Oct	20.00	17.0841		8.8749	6.9188			0.0435		
RATE 2 - Seasonal Service - Nov to Mar	20.00	21.5342		14.6901	15.5872			0.0435		
RATE 3 - Special Large Volume Contract Rate	200.00					3.9173	29.6806	0.0435	7.7527	10.7010
RATE 4 - General Service Peaking - Apr to Dec	20.00	18.9314	11.6156					0.0435		
RATE 4 - General Service Peaking - Jan to Mar	20.00	24.1513	18.6627					0.0435		
RATE 5 - Interruptible Peaking Contract Rate	190.00					7.8027		0.0435	6.0876	9.4318
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	62,332.06									

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

## DISPOSAL OF DEFERRAL AND VARIANCE ACCOUNTS

EPCOR is requesting to dispose of the December 31, 2019 audited balances for following three deferral and variance accounts as part of this Application:

- Regulatory Expense Deferral Account ("REDA")
- Purchased Gas Transportation Variance Account ("PGTVA")
- Approved Deferral/Variance Disposal Variance Account ("ADVADA")

As noted above, EPCOR is currently seeking disposition of the December 31, 2019 balances for its Federal Carbon Pricing Program related deferral and variance accounts in a separate and therefore the disposition of these balances is not being requested in this Application.

The auditor's report on the December 31, 2019 balances for each of the three accounts above has been included as part of this Application in Appendix D.

### The Regulatory Expense Deferral Account ("REDA")

The purpose of the REDA is to record costs associated with participating in generic hearings and in Enbridge Gas (and formerly Union Gas) proceedings, including if applicable a main rates case for Enbridge Gas. The REDA was established for use by the utility prior to EPCOR's ownership of the utility and the continuation of the account for use through to the end of 2024 was approved by the Board in the Decision.

EPCOR is proposing in this Application to dispose of the REDA balances as of December 31, 2019 and all associated carrying charges recorded up to the date of implementation of the proposed rate rider. The REDA balances as of December 31, 2019 relate to the following proceedings:

Case number	Description
EB-2017-0108	Overlapping CPCNs
EB-2016-0032	Protecting Privacy of Personal Information and the Operation of the Smart Grid
EB-2017-0183	Review of Customer Service Rules for Electricity and Gas
EB-2017-0129	Framework for the Assessment of Distributor Gas Supply Plans
EB-2019-0105	Enbridge Gas Inc – 2018 disposition of deferral & variance account balances
EB-2015-0245	Demand Side Management Evaluation Process
EB-2017-0127/0128	Demand Side Management Mid-Term review

The calculation of the projected total amount proposed for disposal is summarized in Table 3 below and further details of the specific items making up these balances are provided in the continuity schedule in Appendix D. Note that \$1,211 has been removed in comparison to the auditor's report as the costs related to a Cap & Trade consultation and are therefore ineligible.

**Table 3 - Projected Total REDA Amount for Disposal**

<b>REDA</b>	<b>Dec 31, 2019 Balance</b>
<b>Principal</b>	\$84,743
<b>Interest</b>	<u>\$353</u>
<b>Total</b>	\$85,096

EPCOR proposes to recover the costs related to the above proceeding from customers in all rate classes. The REDA balances are proposed to be recovered through the implementation of a twelve-month fixed-rate rate rider commencing on January 1, 2021. The calculation of the proposed rate rider is shown in Table 4 below.

**Table 4 - Calculation of Proposed REDA Rate Rider**

		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>	<b>J</b>
		<b>Unit</b>	<b>Row Sum</b>	<b>Rate 1 - Residential</b>	<b>Rate 1 - Commercial</b>	<b>Rate 1 - Industrial</b>	<b>Rate 2</b>	<b>Rate 3</b>	<b>Rate 4</b>	<b>Rate 5</b>	<b>Rate 6</b>
1	Average Connection Count	Cx	9213	8561	485	71	49	6	36	4	1
2	Allocation for DSM	%	100%	92.93%	5.26%	0.77%	0.53%	0.07%	0.39%	0.04%	0.00%
3	Allocation for Other REDA	%	100%	92.92%	5.26%	0.77%	0.53%	0.07%	0.39%	0.04%	0.01%
4	DSM	\$	3,405	3,164	179	26	18	2	13	1	0
5	Other REDA	\$	81,691	75,910	4,300	630	434	53	319	35	9
6	Sum	\$	85,096	79,074	4,480	656	453	55	333	37	9
7	<b>Rate Rider / month</b>	<b>\$ / month</b>		<b>0.77</b>	<b>0.77</b>	<b>0.77</b>	<b>0.77</b>	<b>0.77</b>	<b>0.77</b>	<b>0.77</b>	<b>0.74</b>

The resulting bill impacts of the proposed REDA rate rider is reflected in Table 10 below.

#### **Purchased Gas Transportation Variance Account ("PGTVA")**

The purpose of the PGTVA is to record differences between the average forecasted transportation costs per m3 included in EPCOR's approved rates for recovery from customers via the PGTVA reference price in Rate

Classes 1 through 5, and the actual transportation costs per m3 incurred by EPCOR under its M9 and Bundled T contracts with Enbridge Gas for the volumes required to serve the customers in these rate classes. As the transportation costs are a flow-through to customers, this deferral account is to ensure that ratepayers pay the actual cost of transportation and that the utility does not incur a profit or loss on these costs. The PGTVA was established for use by the utility prior to EPCOR's ownership of the utility and the continuation of the account for use through to the end of 2024 was approved in the Decision.

EPCOR is proposing in this Application to dispose of the PGTVA balances as of December 31, 2019 and all associated carrying charges recorded up to the date of implementation of the proposed rate rider. The calculation of the projected total amount proposed for disposal is summarized in Table 5 below and further details of these balances are provided in the continuity schedule in Appendix D.

**Table 5 - Projected Total PGTVA Amount for Disposal**

<b>PGTVA</b>	<b>Dec 31, 2019 Balance</b>
<b>Principal</b>	\$96,183
<b>Interest</b>	<u>\$700</u>
<b>Total</b>	\$96,883

The total projected disposition amount is a debit balance of \$96,883 which EPCOR is proposing to recover from the customers in Rate Classes 1-5 through the implementation of a twelve-month volumetric rate rider commencing on January 1, 2021. The rate rider will be calculated by taking the total disposition amount over the total volumetric deliveries for Rate Classes 1-5 for the period January 1, 2019 through December 31, 2019. Following this calculation, the proposed rate rider is shown in Table 6 below.

**Table 6 - Calculation of Proposed PGTVA Rate Rider**

		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>
		<b>Unit</b>	<b>Row Sum</b>	<b>Rate 1 - Residential</b>	<b>Rate 1 - Commercial</b>	<b>Rate 1 - Industrial</b>	<b>Rate 2</b>	<b>Rate 3</b>	<b>Rate 4</b>	<b>Rate 5</b>
1	Volume	m3	31,594,505	18,089,906	5,749,421	2,383,735	1,250,889	1,544,524	1,780,546	795,484
2	Allocation	%	100%	57.26%	18.20%	7.54%	3.96%	4.89%	5.64%	2.52%
3	Sum	\$	96,883	55,472	17,630	7,310	3,836	4,736	5,460	2,439
4	<b>Rate Rider / m3</b>	<b>¢/m3</b>	<b>0.3066</b>	<b>0.3066</b>	<b>0.3066</b>	<b>0.3066</b>	<b>0.3066</b>	<b>0.3066</b>	<b>0.3066</b>	<b>0.3066</b>

The resulting bill impacts of the proposed PGTVA rate rider is reflected in Table 10 below.

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

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

EPCOR is proposing in this Application to dispose of the ADVADA balances as of December 31, 2019 and all associated carrying charges recorded up to the date of implementation of the proposed rate riders. The balance of the ADVADA is built of a combination of disposals that are related to Rates 1-5 along with specifically identifiable Rate 6 amounts. For the purpose of this application, EPCOR has calculated the proposed rate riders based on this breakdown. The calculation of the projected total amounts proposed for disposal is summarized in Table 7 below and further details of these balances are provided in the continuity schedule in Appendix D.

**Table 7 - Projected Total ADVADA Amount for Disposal**

<b>ADVADA</b>	<b>Rates 1-5</b>	<b>Rate 6</b>	<b>Dec 31, 2019 Balance</b>
<b>Principal</b>	\$49,918	\$10,475	\$60,393
<b>Interest</b>	<u>\$(3,026)</u>	<u>\$608</u>	<u>\$(2,418)</u>
<b>Total</b>	\$46,892	\$11,083	\$57,975

The total projected disposition amount is a debit balance of \$46,892 for Rates 1-5 and a debit balance of \$11,083 for Rate 6. EPCOR is proposing to recover the amount from the customers in Rates 1-5 through the implementation of a twelve-month volumetric rate rider commencing on January 1, 2021. The rate rider will be calculated by taking the total disposition amount over the total volumetric deliveries for Rate Classes 1-5 for the period January 1, 2019 through December 31, 2019. Since the customer in Rate 6 is on a fully fixed charge, EPCOR is proposing to recover the amount from Rate 6 through the implementation of a twelve-month fixed-rate rider commencing on January 1, 2021. Following these calculation, the proposed rate riders are shown in Table 10 below.

**Table 8 - Calculation of Proposed ADVADA Rate Riders**

		A	B	C	D	E	F	G	H	I	J
		Unit	Row Sum	Rate 1 - Residential	Rate 1 - Commercial	Rate 1 - Industrial	Rate 2	Rate 3	Rate 4	Rate 5	Rate 6
1	Volume	m3	31,594,505	18,089,906	5,749,421	2,383,735	1,250,889	1,544,524	1,780,546	795,484	0
2	Allocation for Rates 1-5	%	100%	57.26%	18.20%	7.54%	3.96%	4.89%	5.64%	2.52%	0%
3	Connection Count	Cx									1
3	Allocation for Rate 6	%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.0%
4	ADVADA 1-5	\$	46,892	26,849	8,533	3,538	1,857	2,292	2,643	1,181	
5	ADVADA 6	\$	11,083	0	0	0	0	0	0	0	11,083
6	Sum	\$	57,975	26,849	8,533	3,538	1,857	2,292	2,643	1,181	11,083
7	Rate Rider / m3	¢/m3		0.1484	0.1484	0.1484	0.1484	0.1484	0.1484	0.1484	
8	Rate Rider / month	\$ / month									923.58

The resulting bill impacts of the proposed ADVADA rate riders are reflected in Table 10 below.

## Summary of Proposed Rate Riders

For comparison purposes, Tables 9 and 10 below provide a summary of the current and proposed rate riders as a result of the proposed dispositions.

**Table 9 - Current Aylmer Rate Riders**

Description	REDA	PGTVA Rate Classes 1 - 5	PGTVA Rate Class 6
Effective Until	31-Dec-20	31-Dec-20	31-Dec-20
	\$ / customer / month	cents / m3	\$ / customer / month
<b>Rate Group</b>			
RATE 1 - General Service Rate - Residential	0.59	0.1280	
RATE 1 - General Service Rate - Commercial	0.59	0.1280	
RATE 1 - General Service Rate - Industrial	0.59	0.1280	
RATE 2 - Seasonal Service - Apr to Oct	0.59	0.1280	
RATE 2 - Seasonal Service - Nov to Mar	0.59	0.1280	
RATE 3 - Special Large Volume Contract Rate	0.59	0.1280	
RATE 4 - General Service Peaking - Apr to Dec	0.59	0.1280	
RATE 4 - General Service Peaking - Jan to Mar	0.59	0.1280	
RATE 5 - Interruptible Peaking Contract Rate	0.59	0.1280	
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	0.56		15,413.33

**Table 10 - Proposed Aylmer Rate Riders**

Description	REDA	PGTVA	ADVADA Rate 1 - 5	ADVADA Rate 6
	Effective for 12 months	Effective for 12 months	Effective for 12 months	Effective for 12 months
	\$ /Customer / Month	cents / m3	cents / m3	\$ / Customer / Month
<b>Rate Group</b>				
RATE 1 - General Service Rate - Residential	0.77	0.3066	0.1484	
RATE 1 - General Service Rate - Commercial	0.77	0.3066	0.1484	
RATE 1 - General Service Rate - Industrial	0.77	0.3066	0.1484	
RATE 2 - Seasonal Service - Apr to Oct	0.77	0.3066	0.1484	
RATE 2 - Seasonal Service - Nov to Mar	0.77	0.3066	0.1484	
RATE 3 - Special Large Volume Contract Rate	0.77	0.3066	0.1484	
RATE 4 - General Service Peaking - Apr to Dec	0.77	0.3066	0.1484	
RATE 4 - General Service Peaking - Jan to Mar	0.77	0.3066	0.1484	
RATE 5 - Interruptible Peaking Contract Rate	0.77	0.3066	0.1484	
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	0.74			923.58

- Amounts related to the Federal Carbon program have been excluded from this comparison as they are being reviewed in a separate hearing.



## BILL IMPACTS

The following table provides a summary of bill impacts of the proposed changes to rates for 2021 and the proposed rate riders for each rate class assuming the average consumption level of the rate class based on the 2019 customer connections and volumes. The bill impact provided assumes a full 12 months of distribution service and consumption. Further details on the bill impacts summarized below are provided in the 2021 Incentive Rate Adjustment Model.

**Table 11 – Illustrative Bill Impact Summary**

Rate Class	Change in Delivery Charge (\$ / year / customer)	Change in Delivery Charge (%)	Change in REDA (\$ / year / customer)	Change in REDA (%)	Change in PGTVA (\$ / year / customer)	Change in PGTVA (%)	Change in AVDADA (\$ / year / customer)	Change in AVDADA (%)	Change in Total Bill (\$ / year / customer)	Change in Total Bill (%)
RATE 1 - General Service Rate - Residential	\$ 15.98	3.24%	\$ 2.16	30.46%	\$ 3.77	139.57%	\$ 3.14	100.00%	\$ 25.05	2.76%
RATE 1 - General Service Rate - Commercial	\$ 33.73	2.07%	\$ 2.16	30.46%	\$ 21.18	139.57%	\$ 17.59	100.00%	\$ 74.66	1.90%
RATE 1 - General Service Rate - Industrial	\$ 72.68	1.82%	\$ 2.16	30.46%	\$ 59.98	139.57%	\$ 49.83	100.00%	\$ 184.64	1.76%
RATE 2 - Seasonal Service - Apr to Oct	\$ 46.53	2.89%	\$ 1.26	30.46%	\$ 28.21	139.57%	\$ 23.44	100.00%	\$ 99.44	2.14%
RATE 2 - Seasonal Service - Nov to Mar	\$ 48.71	3.04%	\$ 0.90	30.46%	\$ 17.39	139.57%	\$ 14.45	100.00%	\$ 81.45	2.34%
RATE 2 - Seasonal Service - Annual	\$ 95.24	2.97%	\$ 2.16	30.46%	\$ 45.60	139.57%	\$ 37.89	100.00%	\$ 180.89	2.22%
RATE 3 - Special Large Volume Contract Rate	\$ 1,039.78	4.51%	\$ 2.16	30.46%	\$ 459.87	139.57%	\$ 382.06	100.00%	\$ 1,883.86	2.59%
RATE 4 - General Service Peaking - Apr to Dec	\$ 187.14	3.52%	\$ 1.62	30.46%	\$ 78.84	139.57%	\$ 65.50	100.00%	\$ 333.09	2.41%
RATE 4 - General Service Peaking - Jan to Mar	\$ 36.94	3.44%	\$ 0.54	30.46%	\$ 9.52	139.57%	\$ 7.91	100.00%	\$ 54.91	2.61%
RATE 4 - General Service Peaking - Annual	\$ 224.08	3.50%	\$ 2.16	30.46%	\$ 88.36	139.57%	\$ 73.41	100.00%	\$ 388.00	2.44%
RATE 5 - Interruptible Peaking Contract Rate	\$ 577.63	3.34%	\$ 2.16	30.46%	\$ 355.27	139.57%	\$ 295.16	100.00%	\$ 1,230.22	2.21%
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	\$ 13,225.66	1.80%	\$ 2.15	31.95%	\$ (184,959.96)	-100.00%	\$ 11,083.00	100.00%	\$ (160,649.15)	-17.43%

## **Appendix A - 2021 Annual Incentive Rate Adjustment Model**

Name of LDC: EPCOR Natural Gas Limited Partnership  
OEB Application Number: EB-2020-0234 Exhibit A - 2021 IRM Application

## Distributor Information

Distributor Name	EPCOR Natural Gas Limited Partnership
OEB Application Number	3-2020-0234 Exhibit A - 2021 IRM Application

A1.1 Distributor Information

Name of LDC: EPCOR Natural Gas Limited Partnership  
OEB Application Number: EB-2020-0234 Exhibit A - 2021 IRM Application

## Current Distribution Tariff Sheet Rates

Rate Group	Monthly Service Charge (excl. Bill 32)	Delivery First 1,000 m <sup>3</sup>	Delivery Over 1,000 m <sup>3</sup>	Delivery Next 24,000 m <sup>3</sup>	Delivery Over 25,000 m <sup>3</sup>	Delivery - Firm	Demand - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper
RATE 1 - General Service Rate - Residential	16.50	13.3814	10.7275					0.0435		
RATE 1 - General Service Rate - Commercial	16.50	13.3814	10.7275					0.0435		
RATE 1 - General Service Rate - Industrial	16.50	13.3814	10.7275					0.0435		
RATE 2 - Seasonal Service - Apr to Oct	20.00	16.5854		8.5818	6.7868			0.0435		
RATE 2 - Seasonal Service - Nov to Mar	20.00	20.9056		14.2049	15.2899			0.0435		
RATE 3 - Special Large Volume Contract Rate	200.00					3.6011	29.0974	0.0435	7.6156	10.5118
RATE 4 - General Service Peaking - Apr to Dec	20.00	18.2634	11.2057					0.0435		
RATE 4 - General Service Peaking - Jan to Mar	20.00	23.2990	18.0040					0.0435		
RATE 5 - Interruptible Peaking Contract Rate	190.00					7.5122 <sup>1</sup>		0.0435	5.9800	9.2650
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	61,229.92									
1 Placeholder rate for average application										

Name of LDC: EPCOR Natural Gas Limited Partnership  
OEB Application Number: EB-2020-0234 Exhibit A - 2021 IRM Application

**Billing Determinants - Actuals January 1, 2019 to December 31, 2019**

Rate Group	Monthly Service Charge	Delivery First 1,000 m <sup>3</sup>	Delivery Over 1,000 m <sup>3</sup>	Delivery Next 24,000 m <sup>3</sup>	Delivery Over 25,000 m <sup>3</sup>	Delivery - Firm	Demand - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper
RATE 1 - General Service Rate - Residential	8,561	17,877,110	212,796					18,063,123		
RATE 1 - General Service Rate - Commercial	485	2,600,506	3,148,915					5,070,409		
RATE 1 - General Service Rate - Industrial	71	457,186	1,926,549					2,195,898		
RATE 2 - Seasonal Service - Apr to Oct	49	82,559		593,404	97,825			773,788		
RATE 2 - Seasonal Service - Nov to Mar	49	77,153		379,185	20,763			477,101		
RATE 3 - Special Large Volume Contract Rate	6					1,544,524	232,423	1,163,880		
RATE 4 - General Service Peaking - Apr to Dec	36	86,779	1,501,960					1,587,049		
RATE 4 - General Service Peaking - Jan to Mar	36	34,353	157,454					175,801		
RATE 5 - Interruptible Peaking Contract Rate	4					795,484		795,484		
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	1					62,382,456				
	9,213	21,215,646	6,947,674	972,589	118,588	64,722,465	232,423	30,302,533	-	-

B1.2 Billing Determinants

Name of LDC: EPCOR Natural Gas Limited Partnership  
 OEB Application Number: EB-2020-0234 Exhibit A - 2021 IRM Application

## Revenue from Current Rates

Rate Group	Monthly Service Charge	Delivery First 1,000 m <sup>3</sup>	Delivery Over 1,000 m <sup>3</sup>	Delivery Next 24,000 m <sup>3</sup>	Delivery Over 25,000 m <sup>3</sup>	Demand - Firm	Delivery - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper	Total
RATE 1 - General Service Rate - Residential	\$ 1,695,078	\$ 2,392,208	\$ 22,828	\$ -	\$ -	\$ -	\$ -	\$ 7,857	\$ -	\$ -	\$ 4,117,971
RATE 1 - General Service Rate - Commercial	\$ 96,030	\$ 347,984	\$ 337,800	\$ -	\$ -	\$ -	\$ -	\$ 2,206	\$ -	\$ -	\$ 784,020
RATE 1 - General Service Rate - Industrial	\$ 14,058	\$ 61,178	\$ 206,671	\$ -	\$ -	\$ -	\$ -	\$ 955	\$ -	\$ -	\$ 282,862
RATE 2 - Seasonal Service - Apr to Oct	\$ 6,860	\$ 13,693	\$ -	\$ 50,925	\$ 6,639	\$ -	\$ -	\$ 337	\$ -	\$ -	\$ 78,453
RATE 2 - Seasonal Service - Nov to Mar	\$ 4,900	\$ 16,129	\$ -	\$ 53,863	\$ 3,175	\$ -	\$ -	\$ 208	\$ -	\$ -	\$ 78,274
RATE 3 - Special Large Volume Contract Rate	\$ 14,400	\$ -	\$ -	\$ -	\$ -	\$ 55,620	\$ 67,629	\$ 506	\$ -	\$ -	\$ 138,155
RATE 4 - General Service Peaking - Apr to Dec	\$ 6,480	\$ 15,849	\$ 168,305	\$ -	\$ -	\$ -	\$ -	\$ 690	\$ -	\$ -	\$ 191,324
RATE 4 - General Service Peaking - Jan to Mar	\$ 2,160	\$ 8,004	\$ 28,348	\$ -	\$ -	\$ -	\$ -	\$ 76	\$ -	\$ -	\$ 38,588
RATE 5 - Interruptible Peaking Contract Rate	\$ 9,120	\$ -	\$ -	\$ -	\$ -	\$ 59,759	\$ -	\$ 346	\$ -	\$ -	\$ 69,225
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	\$ 734,759	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 734,759
	\$ 2,583,845	\$ 2,855,044	\$ 763,951	\$ 104,788	\$ 9,814	\$ 115,378	\$ 67,629	\$ 13,182	\$ -	\$ -	\$ 6,513,631

B1.3 Current Rev From Rates

**Name of LDC:** EPCOR Natural Gas Limited Partnership  
**OEB Application Number:** EB-2020-0234 Exhibit A - 2021 IRM Application

## Rate 1 Price Cap Adjustment

GDP-IPI	2.20%
Less Productivity	0.00%
Less Stretch Factor	0.40%
Price Cap Adjustment	1.80%

	Current Rate (excl. Bill 32)	2020 Rate including previously disallowed ratebase	Price Cap	Adjusted Rates (excl. Bill 32)	Billing Determinants	Revenue		Balanced Rates	Revenue
Monthly Service Charge	16.50	16.50	1.80%	16.80	9,117	1,837,659	Change	17.50	1,914,570
DeliveryFirst 1,000 m3	13.3814	13.6301	1.80%	13.8754	20,934,803	2,904,796	Change	13.5701	2,840,865
DeliveryOver 1,000 m3	10.7275	10.9546	1.80%	11.1518	5,288,260	589,735	Change	10.9063	576,756
Commodity	0.0435	0.0435	0.00%	0.0435	25,329,430	11,018	No Change	0.0435	11,018
						5,343,209			5,343,209

-

D1.1 Rate 1 Adjustment

**Name of LDC: EPCOR Natural Gas Limited Partnership**  
**OEB Application Number: EB-2020-0234 Exhibit A - 2021 IRM Application**

## Rate 2 Price Cap Adjustment

GDP-IPI	2.20%
Less Productivity	0.00%
Less Stretch Factor	0.40%
Price Cap Adjustment	1.80%

	Current Rate (excl. Bill 32)	2020 Rate including previously disallowed ratebase	Price Cap	Adjusted Rates (excl. Bill 32)	Billing Determinants	Revenue		Balanced Rates	Revenue
Monthly Service Charge	20.00	20.00	1.80%	20.36	49	11,972	No Change	20.00	11,760
Delivery First 1,000 m3 - Apr To Oct	16.5854	16.7582	1.80%	17.0598	82,559	14,084	Change	17.0841	14,104
Delivery Next 24,000 m3 - Apr To Oct	8.5818	8.7056	1.80%	8.8623	593,404	52,589	Change	8.8749	52,664
Delivery Over 25,000 m3 - Apr To Oct	6.7868	6.7868	1.80%	6.9090	97,825	6,759	Change	6.9188	6,768
Delivery First 1,000 m3 - Nov To Mar	20.9056	21.1234	1.80%	21.5036	77,153	16,591	Change	21.5342	16,614
Delivery Next 24,000 m3 - Nov To Mar	14.2049	14.4099	1.80%	14.6693	379,185	55,624	Change	14.6901	55,703
Delivery Over 25,000 m3 - Nov To Mar	15.2899	15.2899	1.80%	15.5651	20,763	3,232	Change	15.5872	3,236
Commodity	0.0435	0.0435	0.00%	0.0435	1,250,889	544	No Change	0.0435	544
						161,394			161,394

D1.2 Rate 2 Adjustment



**Name of LDC: EPCOR Natural Gas Limited Partnership**  
**OEB Application Number: EB-2020-0234 Exhibit A - 2021 IRM Application**

### Rate 3 Price Cap Adjustment

GDP-IPI	2.20%
Less Productivity	0.00%
Less Stretch Factor	0.40%
Price Cap Adjustment	1.80%

	Current Rate (excl. Bill 32)	2020 Rate including previously disallowed ratebase	Price Cap	Adjusted Rates (excl. Bill 32)	Billing Determinants	Revenue		Balanced Rates	Revenue
Monthly Service Charge	200.00	200.00	1.80%	203.60	6	14,659	No Change	200.00	14,400
Delivery Firm	3.6011	3.8403	1.80%	3.9094	1,544,524	60,382	Change	3.9173	60,503
Demand Firm	29.0974	29.0974	1.80%	29.6212	232,423	68,846	Change	29.6806	68,985
Commodity	0.0435	0.0435	0.00%	0.0435	1,163,880	506	No Change	0.0435	506
						144,394			144,394

D1.3 Rate 3 Adjustment

**Name of LDC: EPCOR Natural Gas Limited Partnership**  
**OEB Application Number: EB-2020-0234 Exhibit A - 2021 IRM Application**

## Rate 4 Price Cap Adjustment

GDP-IPI	2.20%
Less Productivity	0.00%
Less Stretch Factor	0.40%
Price Cap Adjustment	1.80%

	Current Rate (excl. Bill 32)	2020 Rate including previously disallowed ratebase	Price Cap	Adjusted Rates (excl. Bill 32)	Billing Determinants	Revenue		Balanced Rates	Revenue
Monthly Service Charge	20.00	20.00	1.80%	20.36	36	8,796	No Change	20.00	8,640
Delivery First 1,000 m3 - Apr To Dec	18.2634	18.5840	1.80%	18.9185	86,779	16,417	Change	18.9314	16,428
Delivery Over 1,000 m3 - Apr To Dec	11.2057	11.4025	1.80%	11.6077	1,501,960	174,344	Change	11.6156	174,462
Delivery First 1,000 m3 - Jan To Mar	23.2990	23.7081	1.80%	24.1348	34,353	8,291	Change	24.1513	8,297
Delivery Over 1,000 m3 - Jan To Mar	18.0040	18.3202	1.80%	18.6500	157,454	29,365	Change	18.6627	29,385
Commodity	0.0435	0.0435	0.00%	0.0435	1,762,850	767	No Change	0.0435	767
						237,979			237,979

D1.4 Rate 4 Adjustment

**Name of LDC:** EPCOR Natural Gas Limited Partnership  
**OEB Application Number:** EB-2020-0234 Exhibit A - 2021 IRM Application

## Rate 5 Price Cap Adjustment

GDP-IPI	2.20%
Less Productivity	0.00%
Less Stretch Factor	0.40%
Price Cap Adjustment	1.80%

	Current Rate (excl. Bill 32)	2020 Rate including previously disallowed ratebase	Price Cap	Adjusted Rates (excl. Bill 32)	Billing Determinants	Revenue		Balanced Rates	Revenue
Monthly Service Charge	190.00	190.00	1.80%	193.42	4	9,284	No Change	190.00	9,120
Delivery Firm	7.5122	7.6444	1.80%	7.7820	795,484	61,905	Change	7.8027	62,069
Commodity	0.0435	0.0435	0.00%	0.0435	795,484	346	No Change	0.0435	346
						71,535			71,535

D1.5 Rate 5 Adjustment

**Name of LDC: EPCOR Natural Gas Limited Partnership**  
**OEB Application Number: EB-2020-0234 Exhibit A - 2021 IRM Application**

## Rate 6 Price Cap Adjustment

GDP-IPI	2.20%
Less Productivity	0.00%
Less Stretch Factor	0.40%
Price Cap Adjustment	1.80%

	Current Rate (excl. Bill 32)	2020 Rate including previously disallowed ratebase	Price Cap	Adjusted Rates (excl. Bill 32)	Billing Determinants	Revenue		Balanced Rates	Revenue
Monthly Service Charge	61,229.92	61,229.92	1.80%	62,332.06	1	747,985	Change	62,332.06	747,985
Delivery Firm	-		1.80%	-	62,382,456	-	No Change		-
Demand Firm	-		1.80%	-	-	-	No Change		-
						747,985			747,985

-

D1.6 Rate 6 Adjustment

Name of LDC: EPCOR Natural Gas Limited Partnership  
 OEB Application Number: EB-2020-0234 Exhibit A - 2021 IRM Application

Proposed Distribution Tariff Sheet Rates

Rate Group	Monthly Service Charge (excl. Bill 32)	Delivery First 1,000 m <sup>3</sup>	Delivery Over 1,000 m <sup>3</sup>	Delivery Next 24,000 m <sup>3</sup>	Delivery Over 25,000 m <sup>3</sup>	Delivery - Firm	Demand - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper
RATE 1 - General Service Rate - Residential	17.50	13.5701	10.9063					0.0435		
RATE 1 - General Service Rate - Commercial	17.50	13.5701	10.9063					0.0435		
RATE 1 - General Service Rate - Industrial	17.50	13.5701	10.9063					0.0435		
RATE 2 - Seasonal Service - Apr to Oct	20.00	17.0841		8.8749	6.9188			0.0435		
RATE 2 - Seasonal Service - Nov to Mar	20.00	21.5342		14.6901	15.5872			0.0435		
RATE 3 - Special Large Volume Contract Rate	200.00					3.9173	29.6806	0.0435	7.7527	10.7010
RATE 4 - General Service Peaking - Apr to Dec	20.00	18.9314	11.6156					0.0435		
RATE 4 - General Service Peaking - Jan to Mar	20.00	24.1513	18.6627					0.0435		
RATE 5 - Interruptible Peaking Contract Rate	190.00					7.8027	<sup>1</sup>	0.0435	6.0876	9.4318
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	62,332.06					-	-		-	-
1 Placeholder rate for average application										

E1.1 Proposed Dist Rates

**Name of LDC:** EPCOR Natural Gas Limited Partnership  
**OEB Application Number:** EB-2020-0234 Exhibit A - 2021 IRM Application

### Billing Determinants - Actuals January 1, 2019 to December 31, 2019

Rate Group	Monthly Service Charge	Delivery First 1,000 m <sup>3</sup>	Delivery Over 1,000 m <sup>3</sup>	Delivery Next 24,000 m <sup>3</sup>	Delivery Over 25,000 m <sup>3</sup>	Delivery - Firm	Demand - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper
RATE 1 - General Service Rate - Residential	8,561	17,877,110	212,796	-	-	-	-	18,063,123	-	-
RATE 1 - General Service Rate - Commercial	485	2,600,506	3,148,915	-	-	-	-	5,070,409	-	-
RATE 1 - General Service Rate - Industrial	71	457,186	1,926,549	-	-	-	-	2,195,898	-	-
RATE 2 - Seasonal Service - Apr to Oct	49	82,559	-	593,404	97,825	-	-	773,788	-	-
RATE 2 - Seasonal Service - Nov to Mar	49	77,153	-	379,185	20,763	-	-	477,101	-	-
RATE 3 - Special Large Volume Contract Rate	6	-	-	-	-	1,544,524	232,423	1,163,880	-	-
RATE 4 - General Service Peaking - Apr to Dec	36	86,779	1,501,960	-	-	-	-	1,587,049	-	-
RATE 4 - General Service Peaking - Jan to Mar	36	34,353	157,454	-	-	-	-	175,801	-	-
RATE 5 - Interruptible Peaking Contract Rate	4	-	-	-	-	795,484	-	795,484	-	-
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	1	-	-	-	-	62,382,456	-	-	-	-
	9,213	21,215,646	6,947,674	972,589	118,588	64,722,465	232,423	30,302,533	-	-

E1.2 Billing Determinants

Name of LDC: EPCOR Natural Gas Limited Partnership  
 OEB Application Number: EB-2020-0234 Exhibit A - 2021 IRM Application

### Proposed Revenue from Rates

Rate Group	Monthly Service Charge	Delivery First 1,000 m <sup>3</sup>	Delivery Over 1,000 m <sup>3</sup>	Delivery Next 24,000 m <sup>3</sup>	Delivery Over 25,000 m <sup>3</sup>	Demand - Firm	Delivery - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper	Total
RATE 1 - General Service Rate - Residential	\$ 1,797,810	\$ 2,425,934	\$ 23,208	\$ -	\$ -	\$ -	\$ -	\$ 7,857	\$ -	\$ -	\$ 4,254,810
RATE 1 - General Service Rate - Commercial	\$ 101,850	\$ 352,890	\$ 343,431	\$ -	\$ -	\$ -	\$ -	\$ 2,206	\$ -	\$ -	\$ 800,377
RATE 1 - General Service Rate - Industrial	\$ 14,910	\$ 62,040	\$ 210,116	\$ -	\$ -	\$ -	\$ -	\$ 955	\$ -	\$ -	\$ 288,022
RATE 2 - Seasonal Service - Apr to Oct	\$ 6,860	\$ 14,104	\$ -	\$ 52,664	\$ 6,768	\$ -	\$ -	\$ 337	\$ -	\$ -	\$ 80,733
RATE 2 - Seasonal Service - Nov to Mar	\$ 4,900	\$ 16,614	\$ -	\$ 55,703	\$ 3,236	\$ -	\$ -	\$ 208	\$ -	\$ -	\$ 80,661
RATE 3 - Special Large Volume Contract Rate	\$ 14,400	\$ -	\$ -	\$ -	\$ -	\$ 60,503	\$ 68,985	\$ 506	\$ -	\$ -	\$ 144,394
RATE 4 - General Service Peaking - Apr to Dec	\$ 6,480	\$ 16,428	\$ 174,462	\$ -	\$ -	\$ -	\$ -	\$ 690	\$ -	\$ -	\$ 198,061
RATE 4 - General Service Peaking - Jan to Mar	\$ 2,160	\$ 8,297	\$ 29,385	\$ -	\$ -	\$ -	\$ -	\$ 76	\$ -	\$ -	\$ 39,918
RATE 5 - Interruptible Peaking Contract Rate	\$ 9,120	\$ -	\$ -	\$ -	\$ -	\$ 62,069	\$ -	\$ 346	\$ -	\$ -	\$ 71,535
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production	\$ 747,985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 747,985
	\$ 2,706,475	\$ 2,896,309	\$ 780,603	\$ 108,367	\$ 10,005	\$ 122,572	\$ 68,985	\$ 13,182	\$ -	\$ -	\$ 6,706,496

1.0276923

Proposed Revenue \$ 6,706,496  
 Current Revenue \$ 6,513,631  
 Change \$ 192,865  
 2.96%

E1.3 Proposed Rev From Rate

**Name of LDC: EPCOR Natural Gas Limited Partnership**  
**OEB Application Number: EB-2020-0234 Exhibit A - 2021 I**

**REDA**

REDA Cost Type	Number of Customers to Allocate	Disposition Amount (\$)	Disposition Rate (\$ / customer / month)
REDA (excl. DSM)	9,213	81,691	0.74
DSM	9,212	3,405	0.03

Rate Class	Proposed Rate Rider (\$ / customer / month)
Rates 1 - 5	0.77
Rate 6	0.74

F1.1 REDA



**Name of LDC: EPCOR Natural Gas Limited Partnership**

**OEB Application Number: EB-2020-0234 Exhibit A - 2021 IRM Application**

**PGTVA Rates 1 - 5**

Volume (m3)	Disposition Amount (\$)	Proposed Rate Rider (cents / m3)
31,594,505	96,883	0.3066

F1.2 PGTVA

**Name of LDC: EPCOR Natural Gas Limited Partnership**  
**OEB Application Number: EB-2020-0234 Exhibit A - 2021 IRM Application**

**ADVADA**

Rate Class		Number of Customers		Disposition Amount		Rate Rider Unit	Proposed Rate Rider
				Volume (m3)	(\$)		
Rate 1 - 5		9212		31,594,505	46,892	cents / m3	0.1484
Rate 6		1			11,083	\$ / customer / month	923.58

F1.3 ADVADA

Name of LDC: EPCOR Natural Gas Limited Partnership

OEB Application Number: EB-2020-0234 Exhibit A - 2021 IRM Application

## Proposed Rate Riders

Description	REDA	PGTVA	ADVADA Rate 1 - 5	ADVADA Rate 6
	Effective for 12 months	Effective for 12 months	Effective for 12 months	Effective for 12 months
	\$ per Customer Per Month	cents per m3	cents per m3	\$ per Customer Per Month
<b>Rate Group</b>				
RATE 1 - General Service Rate - Residential	0.77	0.3066	0.1484	
RATE 1 - General Service Rate - Commercial	0.77	0.3066	0.1484	
RATE 1 - General Service Rate - Industrial	0.77	0.3066	0.1484	
RATE 2 - Seasonal Service - Apr to Oct	0.77	0.3066	0.1484	
RATE 2 - Seasonal Service - Nov to Mar	0.77	0.3066	0.1484	
RATE 3 - Special Large Volume Contract Rate	0.77	0.3066	0.1484	
RATE 4 - General Service Peaking - Apr to Dec	0.77	0.3066	0.1484	
RATE 4 - General Service Peaking - Jan to Mar	0.77	0.3066	0.1484	
RATE 5 - Interruptible Peaking Contract Rate	0.77	0.3066	0.1484	
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	0.74			923.58

**Name of LDC: EPCOR Natural Gas Limited Partnership**

**OEB Application Number: EB-2020-0234 Exhibit A - 2021 IRM Application**

## Current Rate Riders

Description	REDA	PGTVA Rate	PGTVA Rate
Effective Until	31-Dec-20	Classes 1 - 5	Class 6
	\$ / customer /	31-Dec-20	31-Dec-20
	month	cents / m3	\$ / customer /
			month
<b>Rate Group</b>			
RATE 1 - General Service Rate - Residential	0.59	0.1280	
RATE 1 - General Service Rate - Commercial	0.59	0.1280	
RATE 1 - General Service Rate - Industrial	0.59	0.1280	
RATE 2 - Seasonal Service - Apr to Oct	0.59	0.1280	
RATE 2 - Seasonal Service - Nov to Mar	0.59	0.1280	
RATE 3 - Special Large Volume Contract Rate	0.59	0.1280	
RATE 4 - General Service Peaking - Apr to Dec	0.59	0.1280	
RATE 4 - General Service Peaking - Jan to Mar	0.59	0.1280	
RATE 5 - Interruptible Peaking Contract Rate	0.59	0.1280	
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	0.56		15,413.33

Name of LDC: EPCOR Natural Gas Limited Partnership  
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## Rate 1 Delivery Bill Impact

RATE 1 - General Service Rate - Residential		Current	Proposed	Bill Determinant	
Commodity	cents / m3	13.2642	13.2642	2,113	
Customer (excl. Bill 32)	\$ / month	16.50	17.50	12	
Block 1 (First 1,000 m3 per month)	cents / m3	13.3814	13.5701	2,088	
Block 2 (Over 1,000 m3 per month)	cents / m3	10.7275	10.9063	25	
System Gas Charge	cents / m3	0.0435	0.0435	2,113	
REDA	\$ / month	0.59	0.77	12	
PGTVA	cents / m3	0.1280	0.3066	2,113	
ADVADA	cents / m3		0.1484	2,113	
Federal Carbon	cents / m3	5.8700	5.8700	2,113	
Facility Carbon	cents / m3	0.0027	0.0027	2,113	
<b>Commodity</b>		<b>Current</b>	<b>Proposed</b>	<b>Change \$</b>	<b>Change %</b>
		280.28	280.28	-	0.0%
<b>Delivery</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
Customer (excl. Bill 32)		198.00	210.00	12.00	6.1%
Bill 32		12.00	12.00	-	0.0%
Block 1 (First 1,000 m3 per month)		279.43	283.37	3.94	1.4%
Block 2 (Over 1,000 m3 per month)		2.67	2.71	0.04	1.7%
System Gas Charge		0.92	0.92	-	0.0%
<b>Total Delivery</b>		<b>493.02</b>	<b>509.00</b>	<b>15.98</b>	<b>3.2%</b>
<b>Rate Riders</b>					
<b>Rate Riders</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
REDA		7.08	9.24	2.16	30.5%
PGTVA		2.70	6.48	3.77	139.6%
ADVADA			3.14	3.14	100.0%
<b>Total Rate Riders</b>		<b>9.78</b>	<b>18.85</b>	<b>9.07</b>	<b>92.7%</b>
<b>Carbon Tax</b>					
Federal Carbon		124.04	124.04	-	0.0%
Facility Carbon		0.06	0.06	-	0.0%
<b>Total Carbon Tax</b>		<b>124.09</b>	<b>124.09</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Bill Impact</b>		<b>907.18</b>	<b>932.23</b>	<b>25.05</b>	<b>2.8%</b>

Name of LDC: EPCOR Natural Gas Limited Partnership  
OEB Application Number: EB-2020-0234 Exhibit A - 2021 IRM Application

## Rate 1 Delivery Bill Impact

RATE 1 - General Service Rate - Commercial		Current	Proposed	Bill Determinant	
Commodity	cents / m3	13.2642	13.2642	11,854	
Customer (excl. Bill 32)	\$ / month	16.50	17.50	12	
Block 1 (First 1,000 m3 per month)	cents / m3	13.3814	13.5701	5,362	
Block 2 (Over 1,000 m3 per month)	cents / m3	10.7275	10.9063	6,493	
System Gas Charge	cents / m3	0.0435	0.0435	11,854	
REDA	\$ / month	0.59	0.77	12	
PGTVA	cents / m3	0.1280	0.3066	11,854	
ADVADA	cents / m3		0.1484	11,854	
Federal Carbon	cents / m3	5.8700	5.8700	11,854	
Facility Carbon	cents / m3	0.0027	0.0027	11,854	
<b>Commodity</b>		<b>Current</b>	<b>Proposed</b>	<b>Change \$</b>	<b>Change %</b>
		1,572.40	1,572.40	-	0.0%
<b>Delivery</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
Customer (excl. Bill 32)		198.00	210.00	12.00	6.1%
Bill 32		12.00	12.00	-	0.0%
Block 1 (First 1,000 m3 per month)		717.49	727.61	10.12	1.4%
Block 2 (Over 1,000 m3 per month)		696.49	708.11	11.61	1.7%
System Gas Charge		5.16	5.16	-	0.0%
<b>Total Delivery</b>		<b>1,629.14</b>	<b>1,662.87</b>	<b>33.73</b>	<b>2.1%</b>
<b>Rate Riders</b>					
<b>Rate Riders</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
REDA		7.08	9.24	2.16	30.5%
PGTVA		15.17	36.35	21.18	139.6%
ADVADA			17.59	17.59	100.0%
<b>Total Rate Riders</b>		<b>22.25</b>	<b>63.18</b>	<b>40.93</b>	<b>183.9%</b>
<b>Carbon Tax</b>					
Federal Carbon		695.86	695.86	-	0.0%
Facility Carbon		0.32	0.32	-	0.0%
<b>Total Carbon Tax</b>		<b>696.18</b>	<b>696.18</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Bill Impact</b>		<b>3,919.98</b>	<b>3,994.63</b>	<b>74.66</b>	<b>1.9%</b>

Name of LDC: EPCOR Natural Gas Limited Partnership  
OEB Application Number: EB-2020-0234 Exhibit A - 2021 IRM Application

## Rate 1 Delivery Bill Impact

RATE 1 - General Service Rate - Industrial		Current	Proposed	Bill Determinant	
Commodity	cents / m3	13.2642	13.2642	33,574	
Customer (excl. Bill 32)	\$ / month	16.50	17.50	12	
Block 1 (First 1,000 m3 per month)	cents / m3	13.3814	13.5701	6,439	
Block 2 (Over 1,000 m3 per month)	cents / m3	10.7275	10.9063	27,134	
System Gas Charge	cents / m3	0.0435	0.0435	33,574	
REDA	\$ / month	0.59	0.77	12	
PGTVA	cents / m3	0.1280	0.3066	33,574	
ADVADA	cents / m3		0.1484	33,574	
Federal Carbon	cents / m3	5.8700	5.8700	33,574	
Facility Carbon	cents / m3	0.0027	0.0027	33,574	
<b>Commodity</b>		<b>Current</b>	<b>Proposed</b>	<b>Change \$</b>	<b>Change %</b>
		4,453.29	4,453.29	-	0.0%
<b>Delivery</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
Customer (excl. Bill 32)		198.00	210.00	12.00	6.1%
Bill 32		12.00	12.00	-	0.0%
Block 1 (First 1,000 m3 per month)		861.66	873.81	12.15	1.4%
Block 2 (Over 1,000 m3 per month)		2,910.85	2,959.38	48.53	1.7%
System Gas Charge		14.60	14.60	-	0.0%
<b>Total Delivery</b>		<b>3,997.12</b>	<b>4,069.79</b>	<b>72.68</b>	<b>1.8%</b>
<b>Rate Riders</b>					
<b>Rate Riders</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
REDA		7.08	9.24	2.16	30.5%
PGTVA		42.97	102.95	59.98	139.6%
ADVADA			49.83	49.83	100.0%
<b>Total Rate Riders</b>		<b>50.05</b>	<b>162.02</b>	<b>111.96</b>	<b>223.7%</b>
<b>Carbon Tax</b>					
Federal Carbon		1,970.78	1,970.78	-	0.0%
Facility Carbon		0.91	0.91	-	0.0%
<b>Total Carbon Tax</b>		<b>1,971.68</b>	<b>1,971.68</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Bill Impact</b>		<b>10,472.14</b>	<b>10,656.78</b>	<b>184.64</b>	<b>1.8%</b>

Name of LDC: EPCOR Natural Gas Limited Partnership  
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## Rate 2 Delivery Bill Impact

### RATE 2 - Seasonal Service - Apr to Oct

		Current	Proposed	Bill Determinant
Commodity	cents / m3	13.2642	13.2642	15,792
Customer (excl. Bill 32)	\$ / month	20.00	20.00	7
Block 1 (First 1,000 m3 per month)	cents / m3	16.5854	17.0841	1,685
Block 2 (Next 24,000 m3 per month)	cents / m3	8.5818	8.8749	12,110
Block 3 (Over 25,000 m3 per month)	cents / m3	6.7868	6.9188	1,996
System Gas Charge	cents / m3	0.0435	0.0435	15,792
REDA	\$ / month	0.59	0.77	7
PGTVA	cents / m3	0.1280	0.3066	15,792
ADVADA	cents / m3		0.1484	15,792
Federal Carbon	cents / m3	5.8700	5.8700	15,792
Facility Carbon	cents / m3	0.0027	0.0027	15,792

Commodity	Current	Proposed	Change \$	Change %
	2,094.63	2,094.63	-	0.0%
Delivery	Current Rate	Proposed Rate	Change \$	Change %
Customer (excl. Bill 32)	140.00	140.00	-	0.0%
Bill 32	7.00	7.00	-	0.0%
Block 1 (First 1,000 m3 per month)	279.44	287.85	8.40	3.0%
Block 2 (Next 24,000 m3 per month)	1,039.28	1,074.78	35.50	3.4%
Block 3 (Over 25,000 m3 per month)	135.49	138.13	2.63	1.9%
System Gas Charge	6.87	6.87	-	0.0%
<b>Total Delivery</b>	<b>1,608.09</b>	<b>1,654.62</b>	<b>46.53</b>	<b>2.9%</b>

### Rate Riders

Rate Riders	Current Rate	Proposed Rate	Change \$	Change %
REDA	4.13	5.39	1.26	30.5%
PGTVA	20.21	48.42	28.21	139.6%
ADVADA		23.44	23.44	100.0%
<b>Total Rate Riders</b>	<b>24.34</b>	<b>77.25</b>	<b>52.91</b>	<b>217.3%</b>

### Carbon Tax

Federal Carbon	926.97	926.97	-	0.0%
Facility Carbon	0.43	0.43	-	0.0%
<b>Total Carbon Tax</b>	<b>927.39</b>	<b>927.39</b>	<b>0.00</b>	<b>0.0%</b>

<b>Total Bill Impact</b>	<b>4,654.45</b>	<b>4,753.89</b>	<b>99.44</b>	<b>2.1%</b>
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Name of LDC: EPCOR Natural Gas Limited Partnership  
OEB Application Number: EB-2020-0234 Exhibit A - 2021 IRM Application

## Rate 2 Delivery Bill Impact

### RATE 2 - Seasonal Service - Nov to Mar

		Current	Proposed	Bill Determinant
Commodity	cents / m3	13.2642	13.2642	9,737
Customer (excl. Bill 32)	\$ / month	20.00	20.00	5
Block 1 (First 1,000 m3 per month)	cents / m3	20.9056	21.5342	1,575
Block 2 (Next 24,000 m3 per month)	cents / m3	14.2049	14.6901	7,738
Block 3 (Over 25,000 m3 per month)	cents / m3	15.2899	15.5872	424
System Gas Charge	cents / m3	0.0435	0.0435	9,737
REDA	\$ / month	0.59	0.77	5
PGTVA	cents / m3	0.1280	0.3066	9,737
ADVADA	cents / m3		0.1484	9,737
Federal Carbon	cents / m3	5.8700	5.8700	9,737
Facility Carbon	cents / m3	0.0027	0.0027	9,737

Commodity	Current	Proposed	Change \$	Change %
	1,291.50	1,291.50	-	0.0%
<b>Delivery</b>	<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
Customer (excl. Bill 32)	100.00	100.00	-	0.0%
Bill 32	5.00	5.00	-	0.0%
Block 1 (First 1,000 m3 per month)	329.17	339.07	9.90	3.0%
Block 2 (Next 24,000 m3 per month)	1,099.24	1,136.79	37.55	3.4%
Block 3 (Over 25,000 m3 per month)	64.79	66.05	1.26	1.9%
System Gas Charge	4.24	4.24	-	0.0%
<b>Total Delivery</b>	<b>1,602.43</b>	<b>1,651.14</b>	<b>48.71</b>	<b>3.0%</b>

### Rate Riders

Rate Riders	Current Rate	Proposed Rate	Change \$	Change %
REDA	2.95	3.85	0.90	30.5%
PGTVA	12.46	29.86	17.39	139.6%
ADVADA		14.45	14.45	100.0%
<b>Total Rate Riders</b>	<b>15.41</b>	<b>48.16</b>	<b>32.74</b>	<b>212.4%</b>

### Carbon Tax

Federal Carbon	571.55	571.55	-	0.0%
Facility Carbon	0.26	0.26	-	0.0%
<b>Total Carbon Tax</b>	<b>571.81</b>	<b>571.81</b>	<b>0.00</b>	<b>0.0%</b>

<b>Total Bill Impact</b>	<b>3,481.16</b>	<b>3,562.61</b>	<b>81.45</b>	<b>2.3%</b>
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Name of LDC: EPCOR Natural Gas Limited Partnership  
OEB Application Number: EB-2020-0234 Exhibit A - 2021 IRM Application

## Rate 2 Delivery Bill Impact

### RATE 2 - Seasonal Service - Annual

Commodity	Current	Proposed	Change \$	Change %
	3,386.13	3,386.13	-	0.0%
<b>Delivery</b>	Current Rate	Proposed Rate	Change \$	Change %
Customer (excl. Bill 32)	240.00	240.00	-	0.0%
Bill 32	12.00	12.00	-	0.0%
Block 1 (First 1,000 m3 per month)	608.61	626.91	18.30	3.0%
Block 2 (Next 24,000 m3 per month)	2,138.52	2,211.57	73.05	3.4%
Block 3 (Over 25,000 m3 per month)	200.28	204.18	3.89	1.9%
System Gas Charge	11.10	11.10	-	0.0%
<b>Total Delivery</b>	<b>3,210.52</b>	<b>3,305.76</b>	<b>95.24</b>	<b>3.0%</b>
<b>Rate Riders</b>				
<b>Rate Riders</b>	Current Rate	Proposed Rate	Change \$	Change %
REDA	7.08	9.24	2.16	30.5%
PGTVA	32.68	78.28	45.60	139.6%
ADVADA		37.89	37.89	100.0%
<b>Total Rate Riders</b>	<b>39.76</b>	<b>125.41</b>	<b>85.65</b>	<b>215.4%</b>
<b>Carbon Tax</b>				
Federal Carbon	1,498.51	1,498.51	-	0.0%
Facility Carbon	0.69	0.69	-	0.0%
<b>Total Carbon Tax</b>	<b>1,499.20</b>	<b>1,499.20</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Bill Impact</b>	<b>8,135.61</b>	<b>8,316.50</b>	<b>180.89</b>	<b>2.2%</b>

G1.2 Rate 2 Bill Impact

Name of LDC: EPCOR Natural Gas Limited Partnership  
OEB Application Number: EB-2020-0234 Exhibit A - 2021 IRM Application

### Rate 3 Delivery Bill Impact

RATE 3 - Special Large Volume Contract Rate		Current	Proposed	Bill Determinant	
Commodity	cents / m3	13.2642	13.2642	257,421	
Customer (excl. Bill 32)	\$ / month	200.00	200.00	12	
Delivery - Firm	cents / m3	3.6011	3.9173	257,421	
Demand - Firm	cents / m3	29.0974	29.6806	38,737	
System Gas Charge	cents / m3	0.0435	0.0435	257,421	
REDA	\$ / month	0.59	0.77	12	
PGTVA	cents / m3	0.1280	0.3066	257,421	
ADVADA	cents / m3		0.1484	257,421	
Federal Carbon	cents / m3	5.8700	5.8700	257,421	
Facility Carbon	cents / m3	0.0027	0.0027	257,421	
<b>Commodity</b>		<b>Current</b>	<b>Proposed</b>	<b>Change \$</b>	<b>Change %</b>
		34,144.80	34,144.80	-	0.0%
<b>Delivery</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
Customer (excl. Bill 32)		2,400.00	2,400.00	-	0.0%
Bill 32		12.00	12.00	-	0.0%
Delivery - Firm		9,269.98	10,083.86	813.88	8.8%
Demand - Firm		11,271.52	11,497.42	225.90	2.0%
System Gas Charge		111.98	111.98	-	0.0%
<b>Total Delivery</b>		<b>23,065.47</b>	<b>24,105.25</b>	<b>1,039.78</b>	<b>4.5%</b>
<b>Rate Riders</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
REDA		7.08	9.24	2.16	30.5%
PGTVA		329.50	789.37	459.87	139.6%
ADVADA			382.06	382.06	100.0%
<b>Total Rate Riders</b>		<b>336.58</b>	<b>1,180.66</b>	<b>844.08</b>	<b>250.8%</b>
<b>Carbon Tax</b>					
Federal Carbon		15,110.60	15,110.60	-	0.0%
Facility Carbon		6.95	6.95	-	0.0%
<b>Total Carbon Tax</b>		<b>15,117.55</b>	<b>15,117.55</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Bill Impact</b>		<b>72,664.39</b>	<b>74,548.26</b>	<b>1,883.86</b>	<b>2.6%</b>

G1.3 Rate 3 Bill Impact

Name of LDC: EPCOR Natural Gas Limited Partnership  
OEB Application Number: EB-2020-0234 Exhibit A - 2021 IRM Application

#### Rate 4 Delivery Bill Impact

##### RATE 4 - General Service Peaking - Apr to Dec

		Current	Proposed	Bill Determinant
Commodity	cents / m3	13.2642	13.2642	44,132
Customer (excl. Bill 32)	\$ / month	20.00	20.00	9
Block 1 (First 1,000 m3 per month)	cents / m3	18.2634	18.9314	2,411
Block 2 (Over 1,000 m3 per month)	cents / m3	11.2057	11.6156	41,721
System Gas Charge	cents / m3	0.0435	0.0435	44,132
REDA	\$ / month	0.59	0.77	9
PGTVA	cents / m3	0.1280	0.3066	44,132
ADVADA	cents / m3		0.1484	44,132
Federal Carbon	cents / m3	5.8700	5.8700	44,132
Facility Carbon	cents / m3	0.0027	0.0027	44,132

Commodity	Current	Proposed	Change \$	Change %
	5,853.71	5,853.71	-	0.0%
Delivery	Current Rate	Proposed Rate	Change \$	Change %
Customer (excl. Bill 32)	180.00	180.00	-	0.0%
Bill 32	9.00	9.00	-	0.0%
Block 1 (First 1,000 m3 per month)	440.24	456.35	16.10	3.7%
Block 2 (Over 1,000 m3 per month)	4,675.14	4,846.18	171.03	3.7%
System Gas Charge	19.20	19.20	-	0.0%
<b>Total Delivery</b>	<b>5,323.58</b>	<b>5,510.72</b>	<b>187.14</b>	<b>3.5%</b>

##### Rate Riders

Rate Riders	Current Rate	Proposed Rate	Change \$	Change %
REDA	5.31	6.93	1.62	30.5%
PGTVA	56.49	135.33	78.84	139.6%
ADVADA		65.50	65.50	100.0%
<b>Total Rate Riders</b>	<b>61.80</b>	<b>207.75</b>	<b>145.96</b>	<b>236.2%</b>

##### Carbon Tax

Federal Carbon	2,590.53	2,590.53	-	0.0%
Facility Carbon	1.19	1.19	-	0.0%
<b>Total Carbon Tax</b>	<b>2,591.72</b>	<b>2,591.72</b>	<b>0.00</b>	<b>0.0%</b>

<b>Total Bill Impact</b>	<b>13,830.81</b>	<b>14,163.90</b>	<b>333.09</b>	<b>2.4%</b>
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Name of LDC: EPCOR Natural Gas Limited Partnership  
OEB Application Number: EB-2020-0234 Exhibit A - 2021 IRM Application

#### Rate 4 Delivery Bill Impact

##### RATE 4 - General Service Peaking - Jan to Mar

		Current	Proposed	Bill Determinant
Commodity	cents / m3	13.2642	13.2642	5,328
Customer (excl. Bill 32)	\$ / month	20.00	20.00	3
Block 1 (First 1,000 m3 per month)	cents / m3	23.2990	24.1513	954
Block 2 (Over 1,000 m3 per month)	cents / m3	18.0040	18.6627	4,374
System Gas Charge	cents / m3	0.0435	0.0435	5,328
REDA	\$ / month	0.59	0.77	3
PGTVA	cents / m3	0.1280	0.3066	5,328
ADVADA	cents / m3		0.1484	5,328
Federal Carbon	cents / m3	5.8700	5.8700	5,328
Facility Carbon	cents / m3	0.0027	0.0027	5,328

Commodity	Current	Proposed	Change \$	Change %
	706.71	706.71	-	0.0%
Delivery	Current Rate	Proposed Rate	Change \$	Change %
Customer (excl. Bill 32)	60.00	60.00	-	0.0%
Bill 32	3.00	3.00	-	0.0%
Block 1 (First 1,000 m3 per month)	222.33	230.46	8.13	3.7%
Block 2 (Over 1,000 m3 per month)	787.45	816.25	28.81	3.7%
System Gas Charge	2.32	2.32	-	0.0%
<b>Total Delivery</b>	<b>1,075.09</b>	<b>1,112.03</b>	<b>36.94</b>	<b>3.4%</b>

##### Rate Riders

Rate Riders	Current Rate	Proposed Rate	Change \$	Change %
REDA	1.77	2.31	0.54	30.5%
PGTVA	6.82	16.34	9.52	139.6%
ADVADA		7.91	7.91	100.0%
<b>Total Rate Riders</b>	<b>8.59</b>	<b>26.55</b>	<b>17.96</b>	<b>209.1%</b>

##### Carbon Tax

Federal Carbon	312.75	312.75	-	0.0%
Facility Carbon	0.14	0.14	-	0.0%
<b>Total Carbon Tax</b>	<b>312.90</b>	<b>312.90</b>	<b>0.00</b>	<b>0.0%</b>

<b>Total Bill Impact</b>	<b>2,103.29</b>	<b>2,158.20</b>	<b>54.91</b>	<b>2.6%</b>
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Name of LDC: EPCOR Natural Gas Limited Partnership  
OEB Application Number: EB-2020-0234 Exhibit A - 2021 IRM Application

#### Rate 4 Delivery Bill Impact

#### RATE 4 - General Service Peaking - Annual

Commodity	Current	Proposed	Change \$	Change %
	6,560.42	6,560.42	-	0.0%
<b>Delivery</b>	<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
Customer (excl. Bill 32)	240.00	240.00	-	0.0%
Bill 32	12.00	12.00	-	0.0%
Block 1 (First 1,000 m3 per month)	662.57	686.81	24.23	3.7%
Block 2 (Over 1,000 m3 per month)	5,462.59	5,662.43	199.84	3.7%
System Gas Charge	21.51	21.51	-	0.0%
<b>Total Delivery</b>	<b>6,398.68</b>	<b>6,622.75</b>	<b>224.08</b>	<b>3.5%</b>
<b>Rate Riders</b>				
<b>Rate Riders</b>	<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
REDA	7.08	9.24	2.16	30.5%
PGTVA	63.31	151.67	88.36	139.6%
ADVADA		73.41	73.41	100.0%
<b>Total Rate Riders</b>	<b>70.39</b>	<b>234.31</b>	<b>163.92</b>	<b>232.9%</b>
<b>Carbon Tax</b>				
Federal Carbon	2,903.28	2,903.28	-	0.0%
Facility Carbon	1.34	1.34	-	0.0%
<b>Total Carbon Tax</b>	<b>2,904.61</b>	<b>2,904.61</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Bill Impact</b>	<b>15,934.10</b>	<b>16,322.10</b>	<b>388.00</b>	<b>2.4%</b>

G1.4 Rate 4 Bill Impact

Name of LDC: EPCOR Natural Gas Limited Partnership  
OEB Application Number: EB-2020-0234 Exhibit A - 2021 IRM Application

## Rate 5 Delivery Bill Impact

RATE 5 - Interruptible Peaking Contract Rate		Current	Proposed	Bill Determinant	
Commodity	cents / m3	13.2642	13.2642	198,871	
Customer (excl. Bill 32)	\$ / month	190.00	190.00	12	
Delivery - Firm	cents / m3	7.5122	7.8027	198,871	
System Gas Charge	cents / m3	0.0435	0.0435	198,871	
REDA	\$ / month	0.59	0.77	12	
PGTVA	cents / m3	0.1280	0.3066	198,871	
ADVADA	cents / m3		0.1484	198,871	
Federal Carbon	cents / m3	5.8700	5.8700	198,871	
Facility Carbon	cents / m3	0.0027	0.0027	198,871	
<b>Commodity</b>		<b>Current</b>	<b>Proposed</b>	<b>Change \$</b>	<b>Change %</b>
		26,378.66	26,378.66	-	0.0%
<b>Delivery</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
Customer (excl. Bill 32)		2,280.00	2,280.00	-	0.0%
Bill 32		12.00	12.00	-	0.0%
Delivery - Firm		14,939.63	15,517.26	577.63	3.9%
System Gas Charge		86.51	86.51	-	0.0%
<b>Total Delivery</b>		<b>17,318.14</b>	<b>17,895.77</b>	<b>577.63</b>	<b>3.3%</b>
<b>Rate Riders</b>					
<b>Rate Riders</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
REDA		7.08	9.24	2.16	30.5%
PGTVA		254.56	609.83	355.27	139.6%
ADVADA			295.16	295.16	100.0%
<b>Total Rate Riders</b>		<b>261.64</b>	<b>914.22</b>	<b>652.59</b>	<b>249.4%</b>
<b>Carbon Tax</b>					
Federal Carbon		11,673.73	11,673.73	-	0.0%
Facility Carbon		5.37	5.37	-	0.0%
<b>Total Carbon Tax</b>		<b>11,679.10</b>	<b>11,679.10</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Bill Impact</b>		<b>55,637.54</b>	<b>56,867.76</b>	<b>1,230.22</b>	<b>2.2%</b>

G1.5 Rate 5 Bill Impact

Name of LDC: EPCOR Natural Gas Limited Partnership  
OEB Application Number: EB-2020-0234 Exhibit A - 2021 IRM Application

## Rate 6 Delivery Bill Impact

RATE 6 - Integrated Grain Processors Co-Operative /		Current	Proposed	Bill Determinant	
Customer (excl. Bill 32)	\$ / month	61,229.92	62,332.06	12	
REDA	\$ / month	0.56	0.74	12	
PGTVA	\$ / month	15,413		12	
ADVADA	\$ / month		924	12	
Facility Carbon	cents / m3	0.0027	0.0027	62,382,456	
Commodity		Current	Proposed	Change \$	Change %
Delivery		Current Rate	Proposed Rate	Change \$	Change %
Customer (excl. Bill 32)		734,759.04	747,984.70	13,225.66	1.8%
Bill 32		12.00	12.00	-	0.0%
Total Delivery		734,771.04	747,996.70	13,225.66	1.8%
Rate Riders					
Rate Riders		Current Rate	Proposed Rate	Change \$	Change %
REDA		6.72	8.87	2.15	31.9%
PGTVA		184,959.96	0.00	(184,960)	-100.0%
ADVADA			11,083.00	11,083.00	100.0%
Total Rate Riders		184,966.68	11,091.87	(173,874.81)	-94.0%
Carbon Tax					
Federal Carbon					
Facility Carbon		1,684.33	1,684.33	-	0.0%
Total Carbon Tax		1,684.33	1,684.33	0.00	0.0%
Total Bill Impact		921,422.05	760,772.90	- 160,649.15	-17.4%

G1.6 Rate 6 Bill Impact



Name of LDC: EPCOR Natural Gas Limited Partnership  
OEB Application Number: EB-2020-0234 Exhibit A - 2021 IRM Application

### Summary of Bill Impacts

Rate Class	Change in Delivery Charge (\$ / year / customer)	Change in Delivery Charge (%)	Change in REDA (\$ / year / customer)	Change in REDA (%)	Change in PGTVA (\$ / year / customer)	Change in PGTVA (%)	Change in AVDADA (\$ / year / customer)	Change in AVDADA (%)	Change in Total Bill (\$ / year / customer)	Change in Total Bill (%)
RATE 1 - General Service Rate - Residential	\$ 15.98	3.24%	\$ 2.16	30.46%	\$ 3.77	139.57%	\$ 3.14	100.00%	\$ 25.05	2.76%
RATE 1 - General Service Rate - Commercial	\$ 33.73	2.07%	\$ 2.16	30.46%	\$ 21.18	139.57%	\$ 17.59	100.00%	\$ 74.66	1.90%
RATE 1 - General Service Rate - Industrial	\$ 72.68	1.82%	\$ 2.16	30.46%	\$ 59.98	139.57%	\$ 49.83	100.00%	\$ 184.64	1.76%
RATE 2 - Seasonal Service - Apr to Oct	\$ 46.53	2.89%	\$ 1.26	30.46%	\$ 28.21	139.57%	\$ 23.44	100.00%	\$ 99.44	2.14%
RATE 2 - Seasonal Service - Nov to Mar	\$ 48.71	3.04%	\$ 0.90	30.46%	\$ 17.39	139.57%	\$ 14.45	100.00%	\$ 81.45	2.34%
RATE 2 - Seasonal Service - Annual	\$ 95.24	2.97%	\$ 2.16	30.46%	\$ 45.60	139.57%	\$ 37.89	100.00%	\$ 180.89	2.22%
RATE 3 - Special Large Volume Contract Rate	\$ 1,039.78	4.51%	\$ 2.16	30.46%	\$ 459.87	139.57%	\$ 382.06	100.00%	\$ 1,883.86	2.59%
RATE 4 - General Service Peaking - Apr to Dec	\$ 187.14	3.52%	\$ 1.62	30.46%	\$ 78.84	139.57%	\$ 65.50	100.00%	\$ 333.09	2.41%
RATE 4 - General Service Peaking - Jan to Mar	\$ 36.94	3.44%	\$ 0.54	30.46%	\$ 9.52	139.57%	\$ 7.91	100.00%	\$ 54.91	2.61%
RATE 4 - General Service Peaking - Annual	\$ 224.08	3.50%	\$ 2.16	30.46%	\$ 88.36	139.57%	\$ 73.41	100.00%	\$ 388.00	2.44%
RATE 5 - Interruptible Peaking Contract Rate	\$ 577.63	3.34%	\$ 2.16	30.46%	\$ 355.27	139.57%	\$ 295.16	100.00%	\$ 1,230.22	2.21%
RATE 6 - Integrated Grain Processors Co-Operat	\$ 13,225.66	1.80%	\$ 2.15	31.95%	-\$ 184,959.96	-100.00%	\$ 11,083.00	100.00%	-\$ 160,649.15	-17.43%

G1.7 Summary of Bill Impacts

## **Appendix B - Proposed Draft Rate Schedules**

**EPCOR Natural Gas Limited Partnership Aylmer  
Natural Gas System**

**Proposed Draft Rate Schedules**

**EB-2020-0234**

***Effective: January 1, 2021***

## EPCOR NATURAL GAS LIMITED PARTNERSHIP

### **RATE 1 - General Service Rate**

#### **Rate Availability**

The entire service area of the Company.

#### **Eligibility**

A customer that requires delivery of natural gas to any residential building served through one meter and containing no more than three dwelling units.

#### **Rate**

a)	Monthly Fixed Charge <sup>(1)</sup>	\$18.50
	Rate Rider for REDA Recovery – effective for 12 months ending December 31, 2021	\$0.77
b)	Delivery Charge	
	First 1,000 m <sup>3</sup> per month	13.5701 cents per m <sup>3</sup>
	All over 1,000 m <sup>3</sup> per month	10.9063 cents per m <sup>3</sup>
	Rate Rider for PGTVA recovery – effective for 12 months ending December 31, 2021	0.3066 cents per m <sup>3</sup>
	Rate Rider for ADVADA recovery – effective for 12 months ending December 31, 2021	0.1484 cents per m <sup>3</sup>
c)	Carbon Charges	
	- Federal Carbon Charge (if applicable)	5.8700 cents per m <sup>3</sup>
	- Facility Carbon Charge	0.0027 cents per m <sup>3</sup>
d)	Gas Supply Charge and System Gas Refund Rate Rider (if applicable)	Schedule A

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

#### **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 EPCOR, the customer or their agent must enter into a Bundled T-Service Receipt Contract with EPCOR for delivery of gas to EPCOR. 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 EPCOR, customers who are delivering gas to EPCOR under direct purchase arrangements must obligate to deliver said gas at a point acceptable to EPCOR, and must acquire and maintain firm transportation on all pipeline systems upstream of Ontario.

Effective: January 1, 2021

Implementation: All bills rendered on or after January 1, 2021

EB-2020-0234

## EPCOR NATURAL GAS LIMITED PARTNERSHIP

### RATE 2 - Seasonal Service

#### Rate Availability

The entire service area of the company.

#### Eligibility

All customers.

#### Rate

For all gas consumed from:		April 1 - Oct 31	Nov 1- Mar 31
a)	Monthly Fixed Charge <sup>(1)</sup>	\$21.00	\$21.00
	Rate Rider for REDA Recovery – effective for 12 months ending December 31, 2021	\$0.77	\$0.77
b)	Delivery Charge		
	First 1,000 m <sup>3</sup> per month	17.0841 cents per m <sup>3</sup>	21.5342 cents per m <sup>3</sup>
	Next 24,000 m <sup>3</sup> per month	8.8749 cents per m <sup>3</sup>	14.6901 cents per m <sup>3</sup>
	All over 25,000 m <sup>3</sup> per month	6.9188 cents per m <sup>3</sup>	15.5875 cents per m <sup>3</sup>
	Rate Rider for PGTVA Recovery – effective for 12 months ending December 31, 2021	0.3066 cents per m <sup>3</sup>	0.3066 cents per m <sup>3</sup>
	Rate Rider for ADVADA recovery – effective for 12 months ending December 31, 2021	0.1484 cents per m <sup>3</sup>	0.1484 cents per m <sup>3</sup>
c)	Carbon Charges		
	- Federal Carbon Charge (if applicable)	5.8700 cents per m <sup>3</sup>	5.8700 cents per m <sup>3</sup>
	- Facility Carbon Charge	0.0027 cents per m <sup>3</sup>	0.0027 cents per m <sup>3</sup>
d)	Gas Supply Charge and System Gas Refund Rate Rider (if applicable)		Schedule A

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

#### 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 EPCOR, the customer or their agent must enter into a Bundled T-Service Receipt Contract with EPCOR for delivery of gas to EPCOR. 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 EPCOR, customers who are delivering gas to EPCOR under direct purchase arrangements must obligate to deliver said gas at a point acceptable to EPCOR, and must acquire and maintain firm transportation on all pipeline systems upstream of Ontario.

Effective: January 1, 2021

Implementation: All bills rendered on or after January 1, 2021

EB-2020-0234

## EPCOR NATURAL GAS LIMITED PARTNERSHIP

### 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<sup>3</sup>; and
- c) a qualifying annual volume of at least 113,000 m<sup>3</sup>.

#### Rate

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

- a) A Monthly Customer Charge<sup>(1)</sup>:

A Monthly Customer Charge of \$201.00 for firm or interruptible customers; or  
A Monthly Customer Charge of \$223.00 for combined (firm and interruptible) customers.

Rate Rider for REDA Recovery \$0.77  
– effective for 12 months ending December 31, 2021

- b) A Monthly Demand Charge:

A Monthly Demand Charge of 29.6806 cents per m<sup>3</sup> for each m<sup>3</sup> of daily contracted firm demand.

- c) A Monthly Delivery Charge:

- (i) A Monthly Firm Delivery Charge for all firm volumes of 3.9173 cents per m<sup>3</sup>,
- (ii) A Monthly Interruptible Delivery Charge for all interruptible volumes to be negotiated between the company and the customer not to exceed 10.7010 cents per m<sup>3</sup> and not to be less than 7.7527 per m<sup>3</sup>.

Rate Rider for PGTVA recovery 0.3066 cents per m<sup>3</sup>  
– effective for 12 months ending December 31, 2021

Rate Rider for ADVADA recovery 0.1484 cents per m<sup>3</sup>  
– effective for 12 months ending December 31, 2021

- d) Carbon Charges
  - Federal Carbon Charge (if applicable) 5.8700 cents per m<sup>3</sup>
  - Facility Carbon Charge 0.0027 cents per m<sup>3</sup>

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

- f) 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; and
- 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<sup>3</sup> for firm gas and 5.4412 cents per m<sup>3</sup> 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<sup>3</sup> 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.

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



**Bundled Direct Purchase Delivery**

Where a customer elects under this rate schedule to directly purchase its gas from a supplier other than EPCOR, the customer or their agent must enter into a Bundled T-Service Receipt Contract with EPCOR for delivery of gas to EPCOR. 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 EPCOR, customers who are delivering gas to EPCOR under direct purchase arrangements must obligate to deliver said gas at a point acceptable to EPCOR, 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: January 1, 2021

Implementation: All bills rendered on or after January 1, 2021

EB-2020-0234

## EPCOR NATURAL GAS LIMITED PARTNERSHIP

### RATE 4 - General Service Peaking

#### Rate Availability

The entire service area of the company.

#### Eligibility

All customers whose operations, in the judgment of EPCOR NATURAL GAS LIMITED PARTNERSHIP, 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 <sup>(1)</sup>	\$21.00	\$21.00
Rate Rider for REDA Recovery – effective for 12 months ending December 31, 2021	\$0.77	\$0.77
b) Delivery Charge		
First 1,000 m <sup>3</sup> per month	18.9314 cents per m <sup>3</sup>	24.1513 cents per m <sup>3</sup>
All over 1,000 m <sup>3</sup> per month	11.6156 cents per m <sup>3</sup>	18.6627 cents per m <sup>3</sup>
Rate Rider for PGTVA Recovery – effective for 12 months ending December 31, 2021	0.3066 cents per m <sup>3</sup>	0.3066 cents per m <sup>3</sup>
Rate Rider for ADVADA recovery – effective for 12 months ending December 31, 2021	0.1484 cents per m <sup>3</sup>	0.1484 cents per m <sup>3</sup>
c) Carbon Charges		
- Federal Carbon Charge (if applicable)	5.8700 cents per m <sup>3</sup>	5.8700 cents per m <sup>3</sup>
- Facility Carbon Charge	0.0027 cents per m <sup>3</sup>	0.0027 cents per m <sup>3</sup>
d) Gas Supply Charge and System Gas Refund Rate Rider (if applicable)		Schedule A

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

#### 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 EPCOR, the customer or their agent must enter into a Bundled T-Service Receipt Contract with EPCOR for delivery of gas to EPCOR. 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 EPCOR, customers who are delivering gas to EPCOR under direct purchase arrangements must obligate to deliver said gas at a point acceptable to EPCOR, and must acquire and maintain firm transportation on all pipeline systems upstream of Ontario.

Effective: January 1, 2021

Implementation: All bills rendered on or after January 1, 2021

EB-2020-0234

## EPCOR NATURAL GAS LIMITED PARTNERSHIP

### 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<sup>3</sup>; and
- c) a qualifying annual volume of at least 50,000 m<sup>3</sup>.

#### Rate

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

- a) Monthly Fixed Charge<sup>(1)</sup> \$191.00  
Rate Rider for REDA Recovery \$0.77  
– effective for 12 months ending December 31, 2021
- 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 9.4318 cents per m<sup>3</sup> and not to be less than 6.0876 per m<sup>3</sup>.

Rate Rider for PGTVA recovery 0.3066 cents per m<sup>3</sup>  
– effective for 12 months ending December 31, 2021  
Rate Rider for ADVADA recovery 0.1484 cents per m<sup>3</sup>  
– effective for 12 months ending December 31, 2021
- c) Carbon Charges  
- Federal Carbon Charge (if applicable) 5.8700 cents per m<sup>3</sup>  
- Facility Carbon Charge 0.0027 cents per m<sup>3</sup>
- d) Gas Supply Charge and System Gas Refund Rate Rider (if applicable) Schedule A
- e) 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; and
- 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<sup>3</sup>. Overrun volumes will not contribute to the minimum volume. The rate applicable to the shortfall from this annual minimum shall be 8.1474 cents per m<sup>3</sup> for interruptible gas.

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

#### **Bundled Direct Purchase Delivery**

Where a customer elects under this rate schedule to directly purchase its gas from a supplier other than EPCOR, the customer or their agent must enter into a Bundled T-Service Receipt Contract with EPCOR for delivery of gas to EPCOR. 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 EPCOR, customers who are delivering gas to EPCOR under direct purchase arrangements must obligate to deliver said gas at a point acceptable to EPCOR, 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: January 1, 2021

Implementation: All bills rendered on or after January 1, 2021

EB-2020-0234

**EPCOR NATURAL GAS LIMITED PARTNERSHIP**

**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) Fixed Monthly Charge<sup>(1)</sup> of \$62,332.06 for firm services  

Rate Rider for REDA Recovery	\$0.74
– effective for 12 months ending December 31, 2021	
Rate Rider for ADVADA recovery	\$923.58
– effective for 12 months ending December 31, 2021	
  - b) Carbon Charges  
- Facility Carbon Charge 0.0027 cents per m<sup>3</sup>
  - c) Gas Supply Charge and System Gas Refund Rate Rider (if applicable) Schedule A

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

**Purchased Gas Transportation Charges**

In addition to the Rates and Charges outlined above, IGPC is responsible for all costs, charges and fees incurred by EPCOR related to gas supplied by Enbridge Gas Inc. to EPCOR's system for IGPC. All actual charges billed to ENGLP by Enbridge Gas Inc. under former Union Gas contract ID SA008936 and SA008937, as amended or replaced from time to time, shall be billed to IGPC by EPCOR when and as billed to EPCOR by Enbridge Gas Inc.

**Bundled Direct Purchase Delivery**

Where IGPC elects under this rate schedule to directly purchase its gas from a supplier other than EPCOR, IGPC or its agent must enter into a Bundled T-Service Receipt Contract with EPCOR for delivery of gas to EPCOR. 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 EPCOR, IGPC, when delivering gas to EPCOR under direct purchase arrangements, must obligate to deliver said gas at a point acceptable to EPCOR, 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: January 1, 2021

Implementation: All bills rendered on or after January 1, 2021

EB-2020-0234

**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-2020-0218)	12.8209 cents per m <sup>3</sup>
GPRA Recovery Rate	(EB-2020-0218)	0.4433 cents per m <sup>3</sup>
System Gas Fee	(EB-2018-0336)	<u>0.0435</u> cents per m <sup>3</sup>
Total Gas Supply Charge		<u>13.3077</u> cents per m <sup>3</sup>

Note:

PGCVA means Purchased Gas Commodity Variance Account

GPRA means Gas Purchase Rebalancing Account

Effective: January 1, 2021

Implementation: All bills rendered on or after January 1, 2021

EB-2020-0234

**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 EPCOR. The availability of this option is subject to EPCOR obtaining a satisfactory agreement or arrangement with Enbridge Gas Inc. and EPCOR's gas supplier for direct purchase volume and DCQ offsets.

**Eligibility**

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

**Rate**

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

Note:

Ontario Point of Delivery means Dawn or Parkway on the Enbridge Gas Inc. (Union South) System as agreed to by EPCOR and EPCOR's customer or their agent.

Effective: January 1, 2021

Implementation: All bills rendered on or after January 1, 2021

EB-2020-0234



## **Transmission Service**

### **Availability**

Transmission Service charges shall be applied to all natural gas producers that sell gas into Enbridge Gas' Union South system via ENGLP's distribution system.

### **Eligibility**

All natural gas producers, transporting gas through ENGLP's system for sale into Enbridge Gas' Union South system shall be charged the Transmission Service Rate and associated Administrative Charge. Rates and Charges will be applied only in those months that a natural gas producer delivers gas to a delivery point on ENGLP's system for sale into Enbridge Gas' Union South system.

### **Rate**

Administrative Charge	\$250/month
Transmission Service Rate	\$0.95/mcf

Effective: January 1, 2021

Implementation: All bills rendered on or after January 1, 2021

EB-2020-0234

**EPCOR NATURAL GAS LIMITED PARTNERSHIP**

**Schedule of Miscellaneous and Service Charges**

	<b>A Service</b>	<b>B Fee</b>
<b>1</b>	Service Work	
<b>2</b>	During normal working hours	
<b>3</b>	Minimum charge (up to 60 minutes)	\$100.00
<b>4</b>	Each additional hour (or part thereof)	\$100.00
<b>5</b>	Outside normal working hours	
<b>6</b>	Minimum charge (up to 60 minutes)	\$130.00
<b>7</b>	Each additional hour (or part thereof)	\$105.00
<b>8</b>		
<b>9</b>	Miscellaneous Charges	
<b>10</b>	Returned Cheque / Payment	\$20.00
<b>11</b>	Replies to a request for account information	\$25.00
<b>12</b>	Bill Reprint / Statement Print Requests	\$20.00
<b>13</b>	Consumption Summary Requests	\$20.00
<b>14</b>	Customer Transfer / Connection Charge	\$35.00
<b>15</b>		
<b>16</b>	Reconnection Charge	\$85.00
<b>17</b>		
<b>18</b>	Inactive Account Charge	ENGLP's cost to install service
<b>19</b>		
<b>20</b>	Late Payment Charge	1.5% / month, 19.56% / year (effective rate of 0.04896% compounded daily)
<b>21</b>		
<b>22</b>	Meter Tested at Customer Request Found to be Accurate	Charge based on actual costs
<b>23</b>		
<b>24</b>	Installation of Service Lateral	\$100 for the first 20 meters. Additional if pipe length exceeds 20 meters.

Note: Applicable taxes will be added to the above charges

Effective: January 1, 2021

Implementation: All bills rendered on or after January 1, 2021

EB-2020-0234

## **Appendix C - Proposed Customer Notice**

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

The Ontario Energy Board (OEB) has approved changes to the delivery charges that EPCOR Natural Gas Limited (EPCOR) charges its customers commencing January 1, 2021.

How will this price change impact you? For a typical residential customer who consumes about 2,100 cubic meters of gas annually, the rate change will increase the bill by \$2.09 per month. Commercial, industrial and seasonal rate customers will also be impacted by this change.

On all bills rendered by EPCOR on or after January 1, 2021, there will be rate changes for the "Fixed Monthly Charge" and "Delivery To You Charges". In addition, some temporary rate adjustments will be added to your bill for the period of January 1, 2021 to December 31, 2021 to recover and/or refund specific amounts related to the clearing of balances in certain deferral and variance accounts as approved by the OEB.

These changes do not impact the Gas Supply Charges on your bill which will continue to be adjusted quarterly in accordance with the OEB approved process. Please refer to [epcor.com](http://epcor.com) or visit [OEB.ca](http://OEB.ca) for the approved rates and rate riders to see how you may be affected.

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If you have any questions about the changes in rates or any other item that appears on your bill, please feel free to call our office at 519-773-5321.

We would like to thank you for choosing to make natural gas your energy of choice.

## **Appendix D - Auditor's Report**



Tel: 519-432-5534  
Fax: 519-432-6544  
www.bdo.ca

BDO Canada LLP  
633 Colborne St., Suite 230  
London ON N6B 2V3

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

To: EPCOR Natural Gas Limited Partnership

As specifically agreed, we have performed the auditing procedures described in appendix A over the Disposal accounts of Cap & Trade, REDA and PGTVA as well as the deferral account schedules for REDA and PGTVA 1-5, to assist EPCOR Natural Gas Limited Partnership (the "Company") to comply with the requirements of the Ontario Energy Board (OEB) for the period from January 1, 2019 to December 31, 2019.

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

The procedures in Appendix A do not constitute an audit of the deferral account schedule and, therefore, we express no opinion on the information in the schedule for the period from January 1, 2019 to December 31, 2019. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This letter is for use in assessing the Company's Disposal accounts of Cap & Trade, REDA and PGTVA as well as the deferral account schedules for REDA and PGTVA 1-5 from January 1, 2019 to December 31, 2019, and is not intended to be and should not be used for any other purpose.

Chartered Professional Accountants, Licensed Public Accountants  
London, Ontario  
September 29, 2020

**EPCOR Natural Gas Limited Partnership**  
**Approved Deferral/Variance Disposal Variance Account**

Dispositions for 2019 Summary	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
<b>Disposal Balance</b>													
Cap & Trade GGEIDA/GGECO - Customer/GGECO - Facility - (Rate 1)	-	-	-	-	-	-	-	-	37,537	34,320	19,833	(2,276)	(2,276)
Cap & Trade GGEIDA/GGECO - Customer/GGECO - Facility - (Rate 2)	-	-	-	-	-	-	-	-	(2,893)	(1,594)	86	980	980
Cap & Trade GGEIDA/GGECO - Customer/GGECO - Facility - (Rate 3)	-	-	-	-	-	-	-	-	(2,787)	(2,787)	(2,305)	(1,215)	(1,215)
Cap & Trade GGEIDA/GGECO - Customer/GGECO - Facility - (Rate 4)	-	-	-	-	-	-	-	-	(3,860)	(3,578)	(1,002)	3,187	3,187
Cap & Trade GGEIDA/GGECO - Customer/GGECO - Facility - (Rate 5)	-	-	-	-	-	-	-	-	(1,443)	(1,443)	(1,173)	213	213
Cap & Trade GGEIDA/GGECO - Customer/GGECO - Facility - (Rate 6)	-	-	-	-	-	-	-	-	31,539	31,539	21,007	10,475	10,475
REDA (Pre Oct 1, 2017)	139,122	125,787	112,607	99,317	86,017	72,708	59,380	46,013	32,671	19,269	5,810	(7,704)	(7,704)
PGTVA R1-5 (Pre Oct 1, 2017)	(372,217)	(295,163)	(230,073)	(182,447)	(151,178)	(134,943)	(126,234)	(117,265)	(104,984)	(83,998)	(29,153)	56,732	56,732
<b>Total Balance on 2019 disposals</b>	(233,095)	(169,377)	(117,466)	(83,130)	(65,161)	(62,235)	(66,854)	(71,252)	(14,219)	(8,271)	13,104	60,392	60,392
<b>Interest on Disposal balance</b>													
Cap & Trade GGEIDA/GGECO - Customer/GGECO - Facility - (Rate 1)	-	-	-	-	-	-	-	-	2,128	2,075	1,591	794	794
Cap & Trade GGEIDA/GGECO - Customer/GGECO - Facility - (Rate 2)	-	-	-	-	-	-	-	-	(63)	(20)	41	75	75
Cap & Trade GGEIDA/GGECO - Customer/GGECO - Facility - (Rate 3)	-	-	-	-	-	-	-	-	(67)	(72)	(59)	(22)	(22)
Cap & Trade GGEIDA/GGECO - Customer/GGECO - Facility - (Rate 4)	-	-	-	-	-	-	-	-	(120)	(116)	(25)	131	131
Cap & Trade GGEIDA/GGECO - Customer/GGECO - Facility - (Rate 5)	-	-	-	-	-	-	-	-	(26)	(29)	(21)	29	29
Cap & Trade GGEIDA/GGECO - Customer/GGECO - Facility - (Rate 6)	-	-	-	-	-	-	-	-	1,249	1,306	966	608	608
REDA (Pre Oct 1, 2017)	8,969	8,750	8,510	8,214	7,893	7,547	7,177	6,781	6,361	5,916	5,443	4,944	4,944
PGTVA R1-5 (Pre Oct 1, 2017)	(37,558)	(32,560)	(28,299)	(25,158)	(23,153)	(22,215)	(21,809)	(21,368)	(20,664)	(19,286)	(15,340)	(8,976)	(8,976)
<b>Total Interest on 2019 disposals</b>	(28,589)	(23,810)	(19,789)	(16,945)	(15,260)	(14,667)	(14,632)	(14,587)	(11,202)	(10,226)	(7,405)	(2,418)	(2,418)
<b>Dispositions for 2020 Summary</b>	<b>Jan-19</b>	<b>Feb-19</b>	<b>Mar-19</b>	<b>Apr-19</b>	<b>May-19</b>	<b>Jun-19</b>	<b>Jul-19</b>	<b>Aug-19</b>	<b>Sep-19</b>	<b>Oct-19</b>	<b>Nov-19</b>	<b>Dec-19</b>	<b>Total</b>
<b>Disposal Balance</b>													
REDA (Oct 1, 2017 - Dec 31, 2018)	-	-	-	-	-	-	-	-	-	-	-	64,775	64,775
PGTVA R1-5 (Oct 1, 2017 - Dec 31, 2018)	-	-	-	-	-	-	-	-	-	-	-	35,466	35,466
PGTVA R6 (Oct 1, 2017 - Dec 31, 2018)	-	-	-	-	-	-	-	-	-	-	-	178,809	178,809
<b>Total Balance on 2019 disposals</b>	-	-	-	-	-	-	-	-	-	-	-	279,050	279,050
<b>Interest on Disposal balance</b>													
REDA (Oct 1, 2017 - Dec 31, 2018)	-	-	-	-	-	-	-	-	-	-	-	2,278	2,278
PGTVA R1-5 (Oct 1, 2017 - Dec 31, 2018)	-	-	-	-	-	-	-	-	-	-	-	993	993
PGTVA R6 (Oct 1, 2017 - Dec 31, 2018)	-	-	-	-	-	-	-	-	-	-	-	6,151	6,151
<b>Total Interest on 2019 disposals</b>	-	-	-	-	-	-	-	-	-	-	-	9,422	9,422
<b>Dispositions for 2019 Detail</b>	<b>Jan-19</b>	<b>Feb-19</b>	<b>Mar-19</b>	<b>Apr-19</b>	<b>May-19</b>	<b>Jun-19</b>	<b>Jul-19</b>	<b>Aug-19</b>	<b>Sep-19</b>	<b>Oct-19</b>	<b>Nov-19</b>	<b>Dec-19</b>	<b>Total</b>
<b>Cap &amp; Trade GGEIDA/GGECO - Customer/GGECO - Facility (Rate 1) disposal per EB-2018-0331</b>													

Rate Rider billed to customers		-	-	-	-	-	-	-	-	-	(3,338)	(15,033)	(22,942)	(41,314)
Opening Balance		-	-	-	-	-	-	-	-	-	37,537	34,320	19,833	-
Transfer on disposal per EB-2018-0331	94.6%	-	-	-	-	-	-	-	-	37,537	-	-	-	37,537
Rate Rider allocated to deferral balance		-	-	-	-	-	-	-	-	-	(3,217)	(14,487)	(22,109)	(39,813)
<b>Closing balance - Cap &amp; Trade GGEIDA/GGECO - Customer/GGECO - Facility (Rate 1)</b>		-	-	-	-	-	-	-	-	37,537	34,320	19,833	(2,276)	(2,276)
Opening Balance		-	-	-	-	-	-	-	-	-	2,128	2,075	1,591	-
Transfer on disposal per EB-2018-0331	5.4%	-	-	-	-	-	-	-	-	2,128	-	-	-	2,128
Rate Rider allocated to interest balance		-	-	-	-	-	-	-	-	-	(121)	(546)	(833)	(1,501)
Interest calculation on deferral balance		-	-	-	-	-	-	-	-	-	68	62	36	167
<b>Closing Interest balance - Cap &amp; Trade GGEIDA/GGECO - Customer/GGECO - Facility (Rate 1)</b>		-	-	-	-	-	-	-	-	2,128	2,075	1,591	794	794
<b>Cap &amp; Trade GGEIDA/GGECO - Customer/GGECO - Facility (Rate 2) disposal per EB-2018-0331</b>														
Rate Rider billed to customers		-	-	-	-	-	-	-	-	-	1,348	1,743	928	4,019
Opening Balance		-	-	-	-	-	-	-	-	-	(2,893)	(1,594)	86	-
Transfer on disposal per EB-2018-0331	97.9%	-	-	-	-	-	-	-	-	(2,893)	-	-	-	(2,893)
Rate Rider allocated to deferral balance		-	-	-	-	-	-	-	-	-	1,299	1,680	894	3,873
<b>Closing balance - Cap &amp; Trade GGEIDA/GGECO - Customer/GGECO - Facility (Rate 2)</b>		-	-	-	-	-	-	-	-	(2,893)	(1,594)	86	980	980
Opening Balance		-	-	-	-	-	-	-	-	-	(63)	(20)	41	-
Transfer on disposal per EB-2018-0331	2.1%	-	-	-	-	-	-	-	-	(63)	-	-	-	(63)
Rate Rider allocated to interest balance		-	-	-	-	-	-	-	-	-	49	63	34	146
Interest calculation on deferral balance		-	-	-	-	-	-	-	-	-	(5)	(3)	0	(8)
<b>Closing Interest balance - Cap &amp; Trade GGEIDA/GGECO - Customer/GGECO - Facility (Rate 2)</b>		-	-	-	-	-	-	-	-	(63)	(20)	41	75	75
<b>Cap &amp; Trade GGEIDA/GGECO - Customer/GGECO - Facility (Rate 3) disposal per EB-2018-0331</b>														
Rate Rider billed to customers		-	-	-	-	-	-	-	-	-	-	499	1,131	1,631
Opening Balance		-	-	-	-	-	-	-	-	-	(2,787)	(2,787)	(2,305)	-
Transfer on disposal per EB-2018-0331	97.6%	-	-	-	-	-	-	-	-	(2,787)	-	-	-	(2,787)
Rate Rider allocated to deferral balance		-	-	-	-	-	-	-	-	-	-	481	1,090	1,571
<b>Closing balance - Cap &amp; Trade GGEIDA/GGECO - Customer/GGECO - Facility (Rate 3)</b>		-	-	-	-	-	-	-	-	(2,787)	(2,787)	(2,305)	(1,215)	(1,215)



Opening Balance		-	-	-	-	-	-	-	-	-	(67)	(72)	(59)	-
Transfer on disposal per EB-2018-0331	2.4%	-	-	-	-	-	-	-	-	(67)	-	-	-	(67)
Rate Rider allocated to interest balance		-	-	-	-	-	-	-	-	-	-	18	41	59
Interest calculation on deferral balance		-	-	-	-	-	-	-	-	-	(5)	(5)	(4)	(14)
<b>Closing Interest balance - Cap &amp; Trade GGEIDA/GGECO - Customer/GGECO - Facility (Rate 3)</b>		-	-	-	-	-	-	-	-	(67)	(72)	(59)	(22)	(22)
<b>Cap &amp; Trade GGEIDA/GGECO - Customer/GGECO - Facility (Rate 4) disposal per EB-2018-0331</b>														
Rate Rider billed to customers		-	-	-	-	-	-	-	-	-	293	2,674	4,346	7,313
Opening Balance		-	-	-	-	-	-	-	-	-	(3,860)	(3,578)	(1,002)	-
Transfer on disposal per EB-2018-0331	97.0%	-	-	-	-	-	-	-	-	(3,860)	-	-	-	(3,860)
Rate Rider allocated to deferral balance		-	-	-	-	-	-	-	-	-	282	2,577	4,188	7,047
<b>Closing balance - Cap &amp; Trade GGEIDA/GGECO - Customer/GGECO - Facility (Rate 4)</b>		-	-	-	-	-	-	-	-	(3,860)	(3,578)	(1,002)	3,187	3,187
Opening Balance		-	-	-	-	-	-	-	-	-	(120)	(116)	(25)	-
Transfer on disposal per EB-2018-0331	3.0%	-	-	-	-	-	-	-	-	(120)	-	-	-	(120)
Rate Rider allocated to interest balance		-	-	-	-	-	-	-	-	-	11	97	158	266
Interest calculation on deferral balance		-	-	-	-	-	-	-	-	-	(7)	(7)	(2)	(15)
<b>Closing Interest balance - Cap &amp; Trade GGEIDA/GGECO - Customer/GGECO - Facility (Rate 4)</b>		-	-	-	-	-	-	-	-	(120)	(116)	(25)	131	131
<b>Cap &amp; Trade GGEIDA/GGECO - Customer/GGECO - Facility (Rate 5) disposal per EB-2018-0331</b>														
Rate Rider billed to customers		-	-	-	-	-	-	-	-	-	-	280	1,439	1,719
Opening Balance		-	-	-	-	-	-	-	-	-	(1,443)	(1,443)	(1,173)	-
Transfer on disposal per EB-2018-0331	98.2%	-	-	-	-	-	-	-	-	(1,443)	-	-	-	(1,443)
Rate Rider allocated to deferral balance		-	-	-	-	-	-	-	-	-	-	270	1,386	1,656
<b>Closing balance - Cap &amp; Trade GGEIDA/GGECO - Customer/GGECO - Facility (Rate 5)</b>		-	-	-	-	-	-	-	-	(1,443)	(1,443)	(1,173)	213	213
Opening Balance		-	-	-	-	-	-	-	-	-	(26)	(29)	(21)	-
Transfer on disposal per EB-2018-0331	1.8%	-	-	-	-	-	-	-	-	(26)	-	-	-	(26)
Rate Rider allocated to interest balance		-	-	-	-	-	-	-	-	-	-	10	52	62
Interest calculation on deferral balance		-	-	-	-	-	-	-	-	-	(3)	(3)	(2)	(7)
<b>Closing Interest balance - Cap &amp; Trade GGEIDA/GGECO - Customer/GGECO - Facility (Rate 5)</b>		-	-	-	-	-	-	-	-	(26)	(29)	(21)	29	29
<b>Cap &amp; Trade GGEIDA/GGECO - Customer/GGECO - Facility (Rate 6) disposal per EB-2018-0331</b>														
Rate Rider billed to customers		-	-	-	-	-	-	-	-	-	-	(10,929)	(10,929)	(21,858)
Opening Balance		-	-	-	-	-	-	-	-	-	31,539	31,539	21,007	-
Transfer on disposal per EB-2018-0331	96.2%	-	-	-	-	-	-	-	-	31,539	-	-	-	31,539
Rate Rider allocated to deferral balance		-	-	-	-	-	-	-	-	-	-	(10,532)	(10,532)	(21,064)
<b>Closing balance - Cap &amp; Trade GGEIDA/GGECO - Customer/GGECO - Facility (Rate 6)</b>		-	-	-	-	-	-	-	-	31,539	31,539	21,007	10,475	10,475
Opening Balance		-	-	-	-	-	-	-	-	-	1,249	1,306	966	-
Transfer on disposal per EB-2018-0331	3.8%	-	-	-	-	-	-	-	-	1,249	-	-	-	1,249

[illegible]

[illegible]

**EPCOR Natural Gas Limited Partnership**  
**REDA Account continuity**  
**Regulatory Expense Deferral Account (REDA)**

	2019 January	2019 February	2019 March	2019 April	2019 May	2019 June	2019 July	2019 August	2019 September	2019 October	2019 November	2019 December	Total
<u>REDA Costs Since Jan 1, 2019</u>													
<u>EB-2017-0108 Overlapping CPCN's</u>													
Osler, Hoskin & Harcourt LLP - #12239015		\$ 2,533											\$ 2,533
Osler, Hoskin & Harcourt LLP - #12249043		693											693
Osler, Hoskin & Harcourt LLP - #12258596				3,102									3,102
Osler, Hoskin & Harcourt LLP - #12268894					3,438								3,438
Osler, Hoskin & Harcourt LLP - #12294173							15,130						15,130
Osler, Hoskin & Harcourt LLP - #12355148												30,045	30,045
Osler, Hoskin & Harcourt LLP - #12350099												26,017	26,017
Sub-Total EB-2017-0108 (A)	\$ -	\$ 3,226	\$ 3,226	\$ 6,328	\$ 9,767	\$ 9,767	\$ 24,897	\$ 24,897	\$ 24,897	\$ 24,897	\$ 24,897	\$ 80,959	\$ 80,959
<u>Other REDA Items</u>													
EB-2015-0245 - OEB #CA18119Q1003	\$ 3,077												\$ 3,077
EB-2017-0224/2017-0255/2017-0275 - Intervenor cost awards	1,077												1,077
EB-2017-0224/2017-0255/2017-0275 - OEB #2018095	110												
EB-2016-0032 - OEB #CA1920Q2004							21						21
EB-2017-0127/0128 - OEB #CA1920Q2004							255						255
EB-2017-0127/0128 - OEB #CA1920Q3002										8			8
EB-2017-0183 - OEB #CA1920Q2004							27						27
EB-2017-0129 - Intervenor cost awards	85												85
EB-2019-0105 - Osler, Hoskin & Harcourt LLP - #12355255												311	311
Sub-Total Other REDA Items (B)	\$ 4,348	\$ 4,348	\$ 4,348	\$ 4,348	\$ 4,348	\$ 4,348	\$ 4,651	\$ 4,651	\$ 4,651	\$ 4,659	\$ 4,659	\$ 4,970	\$ 4,860
Opening REDA balance	\$ -	\$ 4,348	\$ 7,574	\$ 7,574	\$ 10,677	\$ 14,115	\$ 14,115	\$ 29,548	\$ 29,548	\$ 29,548	\$ 29,556	\$ 29,556	\$ -
Change in REDA (A+B)	4,348	3,226	-	3,102	3,438	-	15,433	-	-	8	-	56,373	85,929
Closing REDA Balance	\$ 4,348	\$ 7,574	\$ 7,574	\$ 10,677	\$ 14,115	\$ 14,115	\$ 29,548	\$ 29,548	\$ 29,548	\$ 29,556	\$ 29,556	\$ 85,929	\$ 85,929
<u>REDA Interest Expense</u>													
Monthly Interest Rate	2.45%	2.45%	2.45%	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	
Opening Interest balance	\$ -	\$ -	\$ 9	\$ 24	\$ 38	\$ 58	\$ 83	\$ 109	\$ 162	\$ 216	\$ 270	\$ 324	\$ -
Interest calculation	-	9	15	14	19	26	26	54	54	54	54	54	377
Closing Interest balance	\$ -	\$ 9	\$ 24	\$ 38	\$ 58	\$ 83	\$ 109	\$ 162	\$ 216	\$ 270	\$ 324	\$ 377	\$ 377
<b>Total REDA and Interest</b>	\$ 4,348	\$ 7,583	\$ 7,599	\$ 10,715	\$ 14,172	\$ 14,198	\$ 29,657	\$ 29,711	\$ 29,764	\$ 29,826	\$ 29,879	\$ 86,307	\$ 86,307

EPCOR Natural Gas Limited Partnership  
Purchased Gas Transportation Variance Account Calculation  
Rates 1-5 2019 activity

	2019 January	2019 February	2019 March	2019 April	2019 May	2019 June	2019 July	2019 August	2019 September	2019 October	2019 November	2019 December	Total
PGTVA Rates 1-5													
Transportation Cost													
Enbridge/Union Gas - Delivery	\$ 24,442	\$ 7,637	\$ 7,147	\$ 3,644	\$ 1,844	\$ 952	\$ 606	\$ 1,174	\$ 1,559	\$ 2,934	\$ 14,077	\$ 7,876	\$ 73,893
Enbridge/Union Gas - Adjustments	(10,302)	-	-	-	-	-	(73)	-	-	68	2,507	2,507	(5,294)
Enbridge/Union Gas - Demand	52,217	52,217	52,217	52,217	52,217	52,217	52,217	52,217	52,217	52,217	55,857	55,857	633,882
Lagasco - Demand	-	-	-	-	-	-	-	-	-	-	-	2,104	2,104
Lagasco - Delivery	-	-	-	-	-	-	-	-	-	-	-	202	202
Total Cost (A)	\$ 66,356	\$ 59,854	\$ 59,364	\$ 55,861	\$ 54,061	\$ 53,169	\$ 52,750	\$ 53,391	\$ 53,776	\$ 55,218	\$ 72,441	\$ 68,546	\$ 704,787
Volumes Transported (m3) (B)	5,201,528	4,274,643	4,005,244	2,366,097	1,249,304	702,867	468,620	845,140	1,064,149	2,183,400	6,049,084	4,776,257	33,186,334
Average Cost (\$/m3) (A/B) = C	\$ 0.0127570	\$ 0.0140021	\$ 0.0148215	\$ 0.0236089	\$ 0.0432729	\$ 0.0756462	\$ 0.1125645	\$ 0.0631743	\$ 0.0505339	\$ 0.0252899	\$ 0.0119756	\$ 0.0143514	
Reference Price - 2019 (per EB-2017-0215) (D)	\$ 0.0183390	\$ 0.0183390	\$ 0.0183390	\$ 0.0183390	\$ 0.0183390	\$ 0.0183390	\$ 0.0183390	\$ 0.0183390	\$ 0.0183390	\$ 0.0183390	\$ 0.0183390	\$ 0.0183390	
Rate Difference (C-D) = (E)	\$ (0.0055820)	\$ (0.0043369)	\$ (0.0035175)	\$ 0.0052699	\$ 0.0249339	\$ 0.0573072	\$ 0.0942255	\$ 0.0448353	\$ 0.0321949	\$ 0.0069509	\$ (0.0063634)	\$ (0.0039876)	
Monthly Variance (B x E)	\$ (29,035)	\$ (18,539)	\$ (14,088)	\$ 12,469	\$ 31,150	\$ 40,279	\$ 44,156	\$ 37,892	\$ 34,260	\$ 15,177	\$ (38,493)	\$ (19,046)	
Opening PGTVA Balance	\$ -	\$ (29,035)	\$ (47,574)	\$ (61,662)	\$ (49,193)	\$ (18,043)	\$ 22,237	\$ 66,393	\$ 104,285	\$ 138,545	\$ 153,722	\$ 115,229	\$ -
Change in PGTVA	(29,035)	(18,539)	(14,088)	12,469	31,150	40,279	44,156	37,892	34,260	15,177	(38,493)	(19,046)	96,183
Closing PGTVA Balance	\$ (29,035)	\$ (47,574)	\$ (61,662)	\$ (49,193)	\$ (18,043)	\$ 22,237	\$ 66,393	\$ 104,285	\$ 138,545	\$ 153,722	\$ 115,229	\$ 96,183	\$ 96,183
PGTVA Interest													
Monthly Interest Rate	2.45%	2.45%	2.45%	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	
Opening Interest Balance	\$ -	\$ -	\$ (59)	\$ (156)	\$ (268)	\$ (358)	\$ (391)	\$ (350)	\$ (230)	\$ (40)	\$ 212	\$ 491	\$ -
Interest calculation	-	(59)	(97)	(112)	(89)	(33)	40	121	189	252	279	209	700
Closing Interest Balance	\$ -	\$ (59)	\$ (156)	\$ (268)	\$ (358)	\$ (391)	\$ (350)	\$ (230)	\$ (40)	\$ 212	\$ 491	\$ 700	\$ 700
Total PGTVA and Interest	\$ (29,035)	\$ (47,633)	\$ (61,818)	\$ (49,461)	\$ (18,400)	\$ 21,846	\$ 66,042	\$ 104,055	\$ 138,505	\$ 153,933	\$ 115,719	\$ 96,883	\$ 96,883

## APPENDIX A

1. We obtained the schedule of Disposals for Cap & Trade, REDA and PGTVA from January 1, 2019 to December 31, 2019 and recalculated the schedule to ensure its mathematical accuracy.
2. For the Disposals, we obtained the monthly sales entry spreadsheet as prepared by EPCOR based on consumption data collected monthly from customers. We validated a selection of the data in the sales entry spreadsheet by agreeing it to individual customer invoices.
3. We obtained the deferral account activity for the REDA account from January 1, 2019 to December 31, 2019 and recalculated the schedule to ensure its mathematical accuracy.
4. For the REDA account, we obtained an invoice for each month of activity to ensure that the amount of cost claimed is correct. For each selection, we reviewed the OEB reference number to ensure that the cost claimed matched the purpose of the deferral account.
5. We obtained the deferral account activity for PGTVA Rates 1-5 from January 1, 2019 to December 31, 2019 and recalculated the schedule to ensure its mathematical accuracy.
6. For the PGTVA 1-5, we verified the total transportation costs for each month and the volumes transported with Union Gas invoices.
7. For PGTVA 1-5, we verified the reference price to the specific OEB filing for the entire period.