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VIA RESS and EMAIL

January 21, 2021

Christine Long
 Registrar, Ontario Energy Board
 2300 Yonge Street, 27th Floor
 Toronto, Ontario
 M4P 1E4

Dear Ms. Long,

**Re: EB-2020-0181 – Enbridge Gas Inc. (“Enbridge Gas”)
 2021 Rates (Phase 2 – Incremental Capital Module Requests)
 Evidence Update**

Further to the Application and Evidence filed by Enbridge Gas on October 15, 2020, enclosed please find the following updated Exhibit.

Exhibit	Corrections
B-2-1, page 12, Table 5	The Rate Base and Depreciation amount as provided in Table 5 for the EGD rate zone was inadvertently described as 2013 Board-Approved. These are the 2018 Board-Approved amount as described in paragraph 27.
B-2-1 Appendix A	<u>Table A – Page 1</u> The 2019 Actual for IT implementation was incorrectly shown as \$32.7 million. The correct amount is \$22.3 million.

Should you have any questions on this matter please contact the undersigned.

Sincerely,

(Original Digitally Signed)

Rakesh Torul
 Technical Manager
 Regulatory Applications

cc: David Stevens, Aird & Berlis LLP
 Intervenors (EB-2020-0181)

ENBRIDGE GAS INC. 2021 RATE APPLICATION
INCREMENTAL CAPITAL MODULE

1. This evidence supports Enbridge Gas’s request for incremental capital module (“ICM”) funding for capital investments that are not funded through existing rates. The Board approved the use of an ICM to fund incremental capital during Enbridge Gas’s 2019-2023 deferred rebasing period as part of the MAADs Decision.¹ Enbridge Gas received approval for ICM funding from the Board in 2019 and 2020. The Board approved the Kingsville Reinforcement Project and Stratford Reinforcement Project as part of the 2019 Rates Decision², and the Don River Replacement Project and the Windsor Line Project as part of the 2020 Rates Decision³. In this application, Enbridge Gas is seeking ICM funding for three projects in 2021 – the St. Laurent NPS 12 Replacement in the EGD rate zone, and the London Line Replacement Project and the Sarnia Industrial Reinforcement Project in the Union South rate zone.

2. This evidence is organized as follows:
 1. Capital Planning Overview
 2. Eligibility for Incremental Capital
 - 2.1 Materiality
 - 2.2 Need
 - 2.3 Prudence
 3. Customer Consultation
 4. Calculation of Revenue Requirement
 5. Cost Allocation
 6. ICM Unit Rates

¹ EB-2017-0306/EB-2017-0307, Decision and Order, August 30, 2018. The Decision and Order was later amended by the Board on September 17, 2018 with no material changes.

² EB-2018-0305, Decision and Order, September 12, 2019.

³ EB-2019-0194, Decision and Order, May 14, 2020.

7. ICM Bill Impacts

1. **CAPITAL PLANNING OVERVIEW**

3. Enbridge Gas filed a Utility System Plan (“USP”)⁴ which included an Asset Management Plan (“AMP”) for each of the EGD and Union rate zones⁵ as part of its 2019 Rates Application (EB-2018-0305) and its 2020 Rates Application (EB-2019-0194) in support of its ICM requests. In the 2019 Rates Decision, the Board found the USP and AMPs acceptable for the purposes of considering the ICM funding requests.⁶

4. As directed in the MAADs Decision⁷, Enbridge Gas is filing a consolidated USP and AMP to support the ICM requests included in the 2021 Rates Application. The AMP reflects Enbridge Gas’s asset plan for the next five years, with assets for the EGD and Union rate zones being maintained separately for capital planning purposes through the end of 2025. The AMP identifies how Enbridge Gas plans, manages and develops the distribution, transmission, and storage systems, and determines the capital investment requirement while balancing risk, performance and cost. The identification of the need for a capital expenditure can either be to satisfy a growth requirement or to resolve degraded condition or performance of an existing asset. In either case, the process to create a new asset is the same. Through the budgeting process, the risks that each project is mitigating are re-evaluated and endorsed.

⁴ EB-2018-0305, Exhibit C1, Tab 1, Schedule 1.

⁵ EB-2018-0305, Exhibit C1, Tab 2, Schedule 1 for the EGD rate zone and Exhibit C1, Tab 3, Schedule 1 for the Union rate zones.

⁶ EB-2018-0305, Decision and Order, September 12, 2019, p. 19. The USP and AMPs were implicitly accepted for ICM purposes in the 2020 Rates Application.

⁷ EB-2017-0306/EB-2017-0307, Decision and Order, August 30, 2018, pp. 33-34.

5. As there are finite resources to complete capital projects, projects are selected for the AMP on the basis of their relative priority. All projects are evaluated and prioritized/optimized to ensure that capital resources are employed to address the highest priority items across all asset categories.

6. Enbridge Gas's methodology for project prioritization/optimization considers risk, customer input and preferences, resource availability and asset portfolio strategies. More details on the project prioritization/optimization can be found in Enbridge Gas's AMP.

7. The historical and forecast capital investments by category for the 2016 to 2025 period are shown in Table 1 for the EGD rate zone and Table 2 for the Union rate zones. These capital investments will allow Enbridge Gas to continue to meet customer needs and ensure safe and reliable delivery of natural gas to customers.

Table 1

Capital Expenditures⁸ by category (2016-2025) – EGD Rate Zone (\$ millions)

Line No.	Category	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Forecast
		(b)	(c)	(d)	(e)	(e)
1	General Plant	82.6	48.1	47.3	70.4	61.0
2	System Access ⁹	118.3	109.3	108.9	151.1	126.9
3	System Renewal	109.1	102.2	92.3	110.4	161.8
4	System Service	127.1	20.2	22.9	23.9	25.9
5	Total Overhead	156.4	148.1	140.2	151.6	140.2
6	Total - EGD Rate Zone	593.5	427.8	411.6	507.4	515.8

Line No.	Category	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
		(f)	(g)	(h)	(i)	(j)
1	General Plant	102.4	60.7	111.8	55.2	59.7
2	System Access ⁹	167.6	164.6	223.7	167.6	165.7
3	System Renewal	259.8	403.7	215.8	461.5	268.3
4	System Service	50.5	32.2	28.0	39.4	88.7
5	Total Overhead ¹⁰					
6	Total - EGD Rate Zone	580.3	661.2	579.3	723.7	582.4

⁸ Capital expenditure shown for 2016-2018, In-Service for 2019-2025.

⁹ System access capital does not include Community Expansion and Compressed Natural Gas.

¹⁰ Overheads included with projects costs for 2021-2025

Table 2

Capital Expenditures¹¹ by category (2016-2025) – Union Rate Zones (\$ millions)

Line No.	Category	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Fcast
		(b)	(c)	(d)	(e)	(e)
1	General Plant	44.8	42.8	48.0	51.8	28.4
2	System Access ¹²	105.6	96.2	83.5	104.4	97.8
3	System Renewal	90.1	94.1	99.4	106.4	191.3
4	System Service	720.5	405.8	201.2	162.1	106.2
5	Total Overhead	77.2	78.6	81.0	83.1	101.7
6	Total - Union Rate Zones	1,038.2	717.5	513.1	507.8	525.4

Line No.	Category	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
		(f)	(g)	(h)	(i)	(j)
1	General Plant	55.6	56.8	78.8	72.4	91.1
2	System Access ¹²	150.7	328.5	126.3	252.8	125.7
3	System Renewal	327.6	197.6	210.3	345.9	136.4
4	System Service	93.1	123.0	177.0	52.5	168.2
5	Total Overhead ¹³					
6	Total - Union Rate Zones	627.0	705.9	592.3	723.7	521.4

¹¹ Capital expenditure shown for 2016-2018, In-Service for 2019-2025.

¹² System access capital does not include Community Expansion and Compressed Natural Gas.

¹³ Overheads included with projects costs for 2021-2025

General Plant

8. General plant investments are modifications, replacements or additions to Enbridge Gas's assets that are not part of its commodity-carrying system including land and buildings, tools and equipment, fleet vehicles and electronic devices and software used to support day to day business and operations activities.
9. The historical and forecast general plant capital expenditures are presented in Appendix A in this exhibit, Table A for EGD rate zone and Table B for Union rate zones.

System Access

10. System access investments are additions and modifications (including asset relocation) to the Enbridge Gas distribution system that the utility is obligated to perform in order to provide a customer or group of customers with access to natural gas services via the distribution and transmission systems. System Access capital expenditures are driven mainly by Customer Growth, Natural Gas Vehicles (NGV) and third party driven rebillable relocation projects.
11. The historical and forecast system access capital expenditures are presented in Appendix A in this exhibit, Table C for EGD rate zone and Table D for Union rate zones.

System Renewal

12. System renewal investments involve replacing and/or refurbishing system assets to extend the original service life of the assets and thereby maintain the ability of Enbridge Gas's system to provide customers with natural gas services. System Renewal capital expenditures are mainly driven by Main Replacements, Meter

Exchanges/Replacements, Compressor Equipment, Regulator Refits and Service Relays.

13. The historical and forecast system renewal capital expenditures are presented in Appendix A in this exhibit, Table E for EGD rate zone and Table F for Union rate zones.

System Service

14. System service investments are modifications to Enbridge Gas's distribution system to ensure the system continues to meet distributor operational objectives. System service capital expenditures are mainly driven by transmission and distribution system growth, reinforcement projects and integrity initiatives.

15. The historical and forecast system service capital expenditures are presented in Appendix A in this exhibit, Table G for EGD rate zone and Table H for Union rate zones.

2. ELIGIBILITY FOR ICM CAPITAL

16. In the MAADs Decision, the Board confirmed the availability of ICM funding for Enbridge Gas.¹⁴ As set out in section 4.1.5 of the "Report of the Board – New Policy Options for the Funding of Capital Investments: The Advanced Capital Module, EB-2014-0219", to be eligible for recovery, capital projects must meet the following criteria: materiality, need and prudence. Each of these criteria is described below in relation to Enbridge Gas's ICM funding request for 2021.

¹⁴ EB-2017-0306/EB-2017-0307, Decision and Order, August 30, 2018, pp.30-34.

2.1 MATERIALITY

Materiality Threshold Test

17. As defined by the Board, “a capital budget will be deemed to be material, and as such reflect eligible projects, if it exceeds the Board-defined materiality threshold. Any incremental capital amounts approved for recovery must fit within the total eligible incremental capital amount (as defined in this ACM Report) and must clearly have a significant influence on the operation of the distributor; otherwise they should be dealt with at rebasing.”¹⁵

18. The Board determined the formula to be used to calculate the materiality threshold as follows:

$$\text{Threshold Value} = 1 + [(RB/d) * (g + PCI * (1 + g))] * ((1 + g) * (1 + PCI))^{n-1} + 10\%$$

Where:

- RB = Rate base included in base rates (\$)
- d = Depreciation expense included in base rates (\$)
- g = Growth factor (%)
- PCI = Price cap index (%)
- n = Number of years since rebasing

19. The Board’s ICM materiality threshold calculation results in a 2021 threshold value of \$567.3 million for the EGD rate zone and \$474.2 million for the combined Union rate zones. The materiality threshold establishes the minimum capital expenditures a utility must fund through base rates. The maximum eligible incremental capital investment for ICM funding is the amount of forecast capital expenditures in the year

¹⁵ EB-2014-0219 Report of the OEB – New Policy Options for the Funding of Capital Investments: The Advanced Capital Module, September 18, 2014, p.17.

in excess of the threshold value. The calculation of the ICM materiality threshold value for EGD and Union rate zones is provided in Table 3 below.

Table 3
ICM Threshold Capital Expenditure Calculation by Rate Zone

Line No.	Particulars (\$ millions)	EGD (a)	Union (b)
1	Year	2021	2021
2	Base Year	2018	2013
3	Number of Years since rebasing (n)	3	8
4	Price Cap Index (PCI) (%)	1.70%	1.70%
5	Growth Factor (g) (%)	1.73%	1.46%
6	Dead Band (%)	10%	10%
7	Rate Base (RB)	6,246	5,331 ¹⁶
8	Depreciation (d)	305	239 ¹⁷
9	Threshold Value (%)	186%	199%
10	Threshold Value	567.3	474.2

A description of the Price Cap Index, growth factor, and rate base and depreciation amounts used in the threshold calculation are provided below.

¹⁶ As per the MAADs Decision, the rate base and depreciation associated with projects that were found eligible for capital pass-through treatment during Union's 2014-2018 IRM term are added to the 2013 Board approved rate base and depreciation.

¹⁷ *Ibid.*

Price Cap Index

20. The Board's threshold value calculation uses PCI to recognize the increase in revenue generated through annual rate increases in a price cap plan that could be used toward capital investment.

21. Per the 2019 Rates Decision¹⁸, Enbridge Gas has used the current year PCI of 1.7%¹⁹ in the ICM Threshold Capital calculation for both the EGD and Union rate zones.

Growth Factor

22. The 2021 growth factor for the EGD rate zone has been calculated by comparing the percentage difference in annual revenues between 2019 (the most recent complete year) and 2018 as the approved base year revenues. The revenue amounts are calculated at the 2018 base year rates.

23. The 2021 growth factor for the Union rate zones has been calculated by comparing the percentage difference in annual revenues between 2019 (the most recent complete year) and 2013 as the approved base year revenues. The revenue amounts are calculated at the 2013 base year rates.

24. To determine the revenue from general service rate classes, Enbridge Gas used the actual customer count and held the normalized average consumption/average use ("NAC/AU") per customer constant with the NAC/AU in base rates. This approach is

¹⁸ EB-2018-0305, Decision and Order, September 12, 2019.

¹⁹ PCI is rounded to 1 decimal place (EB-2019-0194 Decision and Interim Rate Order, December 5, 2019; Schedule A Enbridge Gas Inc. Settlement Proposal Dated November 28, 2019 Exhibit N1, Tab 1, Schedule 1, pp 8).

consistent with the calculation of general service revenue in the 2019 and 2020 growth factor calculation.

25. Enbridge Gas calculated the 2019 revenue from contract rate class using weather-actual data, as contract-rate customers are generally less weather sensitive and have a higher proportion of fixed cost recovery as compared to general service customers. Table 4 below shows the calculation of the 2021 growth factor.

Table 4
2021 Growth Factor by Rate Zone

Line No.	Particulars	(\$ millions)
		(a)
	<u>EGD</u>	
1	2019 Distribution Revenues	1,246.3
2	2018 Board-approved Distribution Revenues	1,225.1
3	2020 Growth Factor	1.73%
	<u>Union</u>	
4	2019 Distribution Revenues ²⁰	1,005.0
5	2013 Board-approved Distribution Revenues ²¹	924.0
6	2020 Growth Factor (Annualized)	1.46%

²⁰ Includes regulated distribution and transmission revenues.

²¹ *Ibid.*

26. A detailed calculation of the revenues underpinning the growth factor for each rate zone is filed as Appendix B in this exhibit.

Rate Base and Depreciation

27. The threshold calculation uses the rate base and depreciation expense last approved by the Board. Accordingly, the threshold value for the EGD rate zone is based on EGD's 2018 Board-approved rate base and depreciation.

28. Pursuant to the MAADs Decision, the threshold value for the Union rate zones is based on Union's 2013 Board-approved rate base and depreciation plus the 2019 forecast amount of rate base and depreciation associated with projects that were eligible for capital pass-through treatment and included in Union's base rates during Union's 2014-2018 IRM term.²² The details of the rate base and depreciation amounts by rate zone are provided in Table 5 below.

Table 5

ICM Threshold Rate Base and Depreciation Expense by Rate Zone

Line No.	Particulars (\$ millions)	Rate Base (a)	Depreciation (b)	
	<u>EGD</u>			
1	2018 Board-Approved	6,246	305	/U
	<u>Union</u>			
2	2013 Board-Approved	3,734	196	
3	2019 Capital Pass-Through Amounts ²³	1,597	43	
4	Total	5,331	239	

²² EB-2017-0306/EB-2017-0307, Decision and Order, September 17, 2018, p. 33.

²³ EB-2018-0305, Exhibit F1, Tab 2, Rate Order, Working Papers, Schedule 16, pp. 4-5.

Eligible Capital Amount

29. Table 6 below compares the 2021 in-service capital forecast to the ICM materiality threshold by rate zone to calculate the maximum eligible incremental capital.

Table 6
 Maximum Eligible Incremental Capital by Rate Zone

Line No.	Particulars (\$ millions)	EGD (a)	Union (b)
1	2021 In-Service Capital Forecast	580.3	627.0
2	Less: Materiality Threshold Value	567.3	474.2
3	Maximum Eligible Incremental Capital	13.0	152.8

30. The maximum eligible incremental capital for the EGD rate zone and Union rate zones is \$13.0 million and \$152.8 million, respectively. Enbridge Gas is seeking incremental ICM funding for specific discrete projects that fit within the maximum eligible incremental capital amount planned for each of the EGD and Union rate zones.

31. Table 7 below identifies the eligible capital projects and total in-service capital amounts for the ICM funding requests. Only projects that are discrete and material have been included.

Table 7
 2021 Incremental Capital Funding Request by Rate Zone

Line No.	Particulars (\$ millions)	Total Project In-service Amount (a)	Total Project ICM Funding Request (b)	Difference (c) = (b-a)
<i>2021 In-service Capital Forecast</i>				
<u>EGD Rate Zone</u>				
1	St. Laurent NPS 12 Replacement	13.0	13.0	-
<u>Union South Rate Zone</u>				
2	London Line Replacement	124.0	124.0	-
3	Sarnia Industrial Line Reinforcement (1)	31.5	28.8	(2.7)
4	Total Incremental Capital Funding Request	168.5	165.8	(2.7)

Notes:

- (1) The total project in-service capital amount was reduced so that the total project ICM funding request did not exceed the maximum eligible incremental capital from Table 6.

2.2 NEED

Means Test

32. A distributor must also pass the Means Test in order to be eligible for ICM funding. As defined by the Board, if a distributor's regulated return in its most recent calculation

exceeds 300 basis points (bps) above the deemed return on equity embedded in the distributor's rates, the funding for any incremental capital project will not be allowed.²⁴

33. Enbridge Gas filed its 2019 Earnings Sharing and Deferral and Variance Account Clearance Application on September 3, 2020, which included its 2019 actual utility results.²⁵ The Company has prepared its 2019 utility results on a combined basis as this is the first year that Enbridge Gas has operated as an amalgamated utility. The calculated return did not exceed 300 bps above the respective Board-approved ROE. The 2019 actual ROE was calculated to be 10.475%, which was 149.5 bps above the 2019 Board-approved ROE of 8.98%.²⁶ The Enbridge Gas 2019 ROE calculation, as provided in the 2019 Earnings Sharing and Deferral and Variance Account Clearance Application, is reproduced at Appendix C of this exhibit.

Discrete and Material Projects

34. ICM funding requests must be based on discrete, material projects. As defined in the Board ACM report, "amounts must be based on discrete projects, and should be directly related to the claimed driver. The amount must be clearly outside of the base upon which the rates were derived".²⁷ Also, as per the MAADs Decision, any individual project for which ICM funding is sought must have an in-service capital addition of at least \$10 million.²⁸

²⁴ EB-2014-0219 Report of the OEB – New Policy Options for the Funding of Capital Investments: The Advanced Capital Module, September 18, 2014, p.15.

²⁵ EB-2020-0134, Exhibit B, Tab 1, Schedule 1, filed: 2020-09-03.

²⁶ As per the Board's EB-2017-0306/EB-2017-0307 Decision and Order, dated August 30, 2018, during Enbridge Gas' deferred rebasing term, the determination of utility results and earnings sharing amounts will use the annual OEB-approved return on equity. In accordance with the Board's 2019 Cost of Capital Parameters, the 2019 approved ROE was 8.98%.

²⁷ EB-2014-0219 Report of the OEB – New Policy Options for the Funding of Capital Investments: The Advanced Capital Module, September 18, 2014, p.17.

²⁸ EB-2017-0306/EB-2017-0307, Decision and Order, August 30, 2018, pp.32-33.

35. There are two Replacement projects and one Reinforcement project for which Enbridge Gas is seeking ICM funding, the St. Laurent NPS 12 Replacement Project in the EGD rate zone and the London Line Replacement Project and Sarnia Industrial Line Reinforcement Project in the Union South rate zone.
36. Each eligible capital project as identified for the EGD rate zone and Union rate zones is a discrete project that exceeds the materiality level of \$10 million. These projects have been evaluated as part of the capital planning process, described in the AMP as discussed at Section 1. Each project is distinct, with significant influence on Enbridge Gas's operations as described in Table 8.

St. Laurent NPS 12 Replacement

37. This project is needed to replace approximately 13 km of steel gas distribution main in the city of Ottawa. The project will be completed in multiple phases over multiple years. The existing pipeline services over 165,000 customers in Ottawa, Ontario and Gatineau, Quebec and feeds 12 district regulating stations and one header station, including a large population of non-interruptible residential, industrial and commercial customers and a natural gas fired power plant. The project is required due to integrity issues with the existing pipeline and is necessary to maintain the safe and reliable delivery of natural gas to the Ottawa and Gatineau regions. The St. Laurent project consists of four phases. Phase 2 of the project was approved as part of the Decision and Order in EB-2019-0006 and was placed into service in September, 2020. A Leave to Construct application is expected to be filed in December, 2020 for the remaining two phases of the project. For ICM eligibility purposes, each phase of the project has been evaluated individually based on the total in-service capital of that phase. In this application, Enbridge Gas is seeking ICM funding for Phase 3 of the project with a projected in-service date of December 2021. The Business Case for

this project is filed in Table 8 below and will be updated after the Leave to Construct application has been filed with the OEB.

London Line Replacement Project

38. Enbridge Gas filed a Leave to Construct application with the OEB for the London Line Replacement Project on September 2, 2020 under docket number EB-2020-0192.

This project is needed to replace the existing London Lines in their entirety. The existing London Lines are comprised of the London South Line and London Dominion Line which are two pipelines that are parallel to each other, approximately 60 km and 75 km in length, respectively. The proposed project involves replacing the existing London Lines with approximately 90.5 km of NPS 4 and NPS 6 dual fed pipeline from the Dawn Hub to Komoka Station with a maximum operating pressure of 3447 kPa. The proposed pipeline is necessary to replace the existing pipeline due to integrity concerns. Results from surveys and inspections conducted as part of the Enbridge Gas's Distribution Integrity Management Program ("DIMP") show that the existing London Lines are in poor condition and have several active degradation factors including loss of containment, shallow depth of cover and wall loss due to corrosion issues which could pose safety and security of supply concern if not addressed. The replacement of the London Lines as proposed is the most effective way of managing its ongoing safety and reliability. The Business Case for this project is filed in Table 8 below.

Sarnia Industrial Line Reinforcement

39. Enbridge Gas filed a Leave to Construct application with the OEB for the Sarnia Industrial Line Reinforcement on October 7, 2019 under docket number EB-2019-0218. The project is to install approximately 1.2 km of 6620 kPag MOP, NPS 20 pipeline and ancillary facilities from the Dow Valve site to the Bluewater Interconnect including tie-ins to the existing Sarnia Industrial Line ("SIL") system. The project is

needed to supply the increased demand for reliable and safe delivery of natural gas and future growth in the Sarnia area, specifically to support a \$2 billion expansion of Nova Chemicals existing Corunna site. The project is economically feasible and is in the best interest of the Ontario rate payers. In its Decision and Order dated March 12, 2020, the OEB finds that Enbridge Gas has demonstrated the need for this project and that the project is in the public interest. The Business Case for this project is filed in Table 8 below.

2.3 Prudence

40. The capital expenditures of the projects for which Enbridge Gas is seeking ICM funding approval for the EGD rate zone and Union rate zones are prudent and represent the most cost effective option for ratepayers.

41. The business case summaries in Table 8 below provide a description of each of the projects' need and prudence, with an overview of options considered.

Table 8

Business Case Summaries for ICM Projects by Rate Zone

EGD Rate Zone

St. Laurent NPS 12 Replacement

<p>Budget: \$15.3 million</p> <p>Projected In-Service Date: December, 2021</p> <p>In-Service Capital Spend: \$13.0 million 2021 in-service \$2.3 million 2022 in-service</p>	<p><u>Category of Investment:</u> System Renewal</p> <p><u>Project Description and Drivers:</u></p> <ul style="list-style-type: none"> • Replacement of approximately 13 km of steel gas distribution main with NPS 12 extra high pressure (XHP) pipeline. The existing pipeline serves over 165,000 customers in Ottawa, Ontario and Gatineau Quebec. The project is required due to integrity issues with the pipeline and will be completed in multiple phases over multiple years. • A Leave to Construct application was filed for Phase 2 of the project under docket EB-2019-0006 to replace approximately 1.7 km of pipeline on St. Laurent Boulevard between Montreal Road and Donald Street. The project was approved on September 26, 2019 and was placed into service on September 4, 2020. • All of the remaining phases of the project will be filed in the Leave to Construct application in December, 2020 and will be placed into service between 2021 and 2022. Only Phase 3 of the project is being requested as ICM as part of this Rate application. Phase 3 of the project includes replacement of approximately 9 kms of the pipeline along Lower Section, Montreal to Rockcliffe and Coventry/Cummings/St. Laurent. <p><u>Other Options Considered:</u></p> <ul style="list-style-type: none"> • Enbridge Gas will provide more details on the alternatives through an update to the ICM evidence after the Leave to Construct application is filed in December, 2020.
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	<p>The budget of \$15.3 million covers all costs related to material, construction and labour, land costs, contingencies, overheads, and interest during construction.</p>
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Union Rate Zones

London Line Replacement	
<p>Budget: \$161.1 million</p>	<p><u>Category of Investment:</u> System Renewal</p>
<p>Projected In-Service Date: December 2021</p>	<p><u>Project Description and Drivers:</u></p> <ul style="list-style-type: none"> Construction of 51.5 km NPS 4 and 39 km of NPS 6 dual fed pipeline operating at a maximum operating pressure of 3447 kPa. This 90.5 km replacement pipeline will run from Dawn Hub, 82.1 km east to Komoka Station in addition to adding a second feed comprising of 8.4 km NPS 6 from Strathroy Gate station. This proposed replacement will result in the abandonment of the existing London Lines, which are comprised of the 60 km London South Line and 75 km London Dominion Line. The Project is a replacement of the entirety of the existing London Lines. There are 148 services and 25 stations that will be upgraded and 9 new stations installed to facilitate the new proposed pipeline pressure.
<p>In-Service Capital Spend: \$124.0 million 2021 in-service; \$37.1 million 2022 in-service</p>	<ul style="list-style-type: none"> Analysis conducted by Enbridge Gas has shown that the existing London Lines are in poor condition and have several active degradation factors, including loss of containment, shallow depth of cover, and corrosion induced wall loss. Enbridge Gas has identified that the existing lines are an operational risk and should

be replaced to manage the safety and reliability of the natural gas distribution in this area.

- The budget covers all costs related to material, construction and labour, environmental protection measures, land acquisitions, contingencies, overheads and interest during construction.

Other Options Considered:

Enbridge Gas considered several alternatives during the development of a reinforcement or replacement plan including replacing the existing with a new pipeline operating at the same MOP, replacing the existing pipeline with a new pipeline operating at a different MOP, extending other distribution systems, obtaining supply from nearby non-Enbridge Gas pipelines and Demand Side Management.

- *Replacing with a single fed, 1900 kPa pipeline from Dawn:*
This design is based on replacement capacity and the same configuration of the existing systems by installing NPS 12 and 8 ST pipeline. However, this option would provide no reliability of supply for emergencies or operational outage. The option was deemed to be not viable due to the lack of operational flexibility and the higher costs associated with the design compared to the proposed project.
- *Replacing with a dual fed, 1900 kPa Pipeline from Dawn and Strathroy :*
Enbridge Gas reviewed the option of installing a combination of NPS 10/8/6 ST with feeds from Dawn and Strathroy. The feed from Strathroy would be a new 8.4 km 1900 kPa pipeline from Strathroy Gate Station which is served by the Dawn-Parkway system. This alternative reduced the required size of 51.5 km of

the single fed design to NPS 6 as a result of the additional higher pressure feed. However, some NPS 10 pipe was still required due to the process of agricultural demand in the west section of the line. This option provides reliability of supply for emergency and operational requirements during summer temperatures but was unable to sustain expected loads from a single feed in shoulder months. The option is not deemed viable due to reduced operational flexibility and the increased cost when compared to the proposed project.

- *Replace with a single fed 3447 kPa MOP Pipeline from Dawn:*
This design is based on replacement capacity and the same configuration of the existing systems by installing NPS 10, 8 and 6 ST pipeline operating at 3447 kPa. However, this option would provide no reliability of supply for emergencies or operational outages. The option was deemed to be not viable due to the lack of operational flexibility and the higher costs associated with the design compared to the proposed project.
- *Replace with a combination 1900 kPa and 420 kPa MOP system:*
Under this design, 22 km of replacement pipe could be installed as NPS 6 PE and tied into existing 420 kPa MOP systems, with the remaining replacement pipe, approximately 60 km, as primarily NPS 8 ST, with some shorter sections of NPS 10 and 4 ST. Two 1900 kPa feeds from Dawn and Strathroy were required to maintain existing high pressure laterals served from the London Lines. The feed from Strathroy would be a new 8.4 km 1900 kPa pipeline from Strathroy Gate Station, which is served by the Dawn-Parkway pipeline. Although dual fed, this option provided no reliability of supply for the 1900 kPa systems as they are

	<p>connected only by the lower pressure 420 kPa network. Any outages as a result of emergencies or operational constraints would result in the loss of all customers downstream of the isolation on the corresponding section of 1900 kPa pipeline. The option was deemed to be not viable due to the lack of operational flexibility the higher costs associated with the design compared to the proposed project.</p> <ul style="list-style-type: none">• <i>Obtaining Supply from nearby non-Enbridge Gas pipelines:</i> There are currently no nearby non-Enbridge Gas pipelines to leverage as an alternative supply to the London Line Replacement pipeline. Independent producers along this route are not large enough to support the Market, nor are they guaranteed as a source of supply; therefore, this alternative was not pursued further.• <i>Implementing Demand Side Management:</i> Enbridge Gas reviewed the alternative of implementing supplemental Demand Side Management (“DSM”) for customers along the London Lines in order to defer, avoid or reduce the scale of this replacement project. If Enbridge Gas were to implement supplemental DSM, it would be possible to reduce demand along the lines; however, the demand could not be eliminated altogether. Because this project is being driven by integrity concerns of the existing pipelines, the need for replacement of the London Lines cannot be deferred or eliminated by implementing DSM. Enbridge Gas also looked at the option of implementing supplemental DSM to reduce the diameter of the pipeline. This option provides capacity to serve 2021 expected demand only while also providing reliability of supply for
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	<p>emergency and operational scenarios. The savings on pipeline size reduction would be exhausted by less than 2 years of supplemental DSM programming after which continued supplemental DSM spend or pipeline reinforcement would be required.</p> <p>Enbridge Gas filed a Leave to Construct application with the OEB for the London Line Replacement Project on September 2, 2020 under docket number EB-2020-0192.</p> <p>The budget of \$161.1 million is updated from the EB-2020-0192 filing budget of \$164.1 million. The variance between the the budget and the leave to construct is due to a change in overhead allocations. The budget covers all costs related to material, construction and labour, land costs, contingencies, overheads, abandonment and interest during construction. Abandonment costs are excluded from 2021 in-service capital.</p>
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Sarnia Industrial Line Reinforcement	
Budget: \$32.9 million	<u>Category of Investment:</u> System Access <u>Project Description and Drivers:</u>

<p>Projected In-Service Date: Nov, 2021</p> <p>In-Service Capital Spend: \$31.5 million</p> <p>2021 in-service; \$1.4 million</p> <p>2022 in-service</p>	<ul style="list-style-type: none"> • Construction of approximately 1.2 kilometers of 6620 KPag, NPS 20 pipeline from the Dow Valve Site to the Bluewater Interconnect including tie-in to the existing SIL system and modifications to the existing Novacor Corunna Station. • The SIL system serves one of Enbridge Gas’s most geographically concentrated in-franchise markets, consisting of one of the largest petrochemical and refined petroleum manufacturing areas in North America. The project will provide reliable, secure and economic solutions to serve the increased demand growth contracted with Nova Chemicals beginning in November 2021. The project will also address future growth in the Sarnia area. • The project enables enhanced in-line inspection capability by reducing pipeline velocities for appropriate speed control of inspection tool. • The budget covers all costs related to material, construction and labour, environmental protection measures, land acquisitions, contingencies, indirect overheads, and interest during construction. • Economic analysis has been completed in accordance with E.B.O. 188. The project is economically justified and is in the public interest. <p><u>Other Options Considered:</u></p> <ul style="list-style-type: none"> • Enbridge Gas reviewed several facility and non-facility options when considering alternatives for the Sarnia Industrial Line:
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- New Pipeline from Bluewater interconnect to the Churchill Road Station and Sarnia Industrial Station: Construction of 24 km of 6620 KPag MOP pipeline facilities to loop the existing NPS 12 SIL and NPS 10 Dow pipeline
- New Pipeline from Great Lakes Courtright to Courtright Line: Construction of 4.5 km of 6620 kPag MOP pipeline facilities to loop the existing SIL
- New Pipeline from the Dawn Hub to the Payne Pool Station: Construction of 21 km of 6895 kPag MOP pipeline facilities to provide a large volume direct connection to Dawn
- Enbridge Gas investigated the options of replacing existing pipelines:
 - Replace the NPS 10 Dow pipeline between the Bluewater Interconnect and Churchill Road Station
 - Replace NPS 12 SIL between Bluewater Interconnect and Sarnia Industrial Station
- The option of installing a new compressor plant
- The option of installing a new Liquefied Natural Gas (“LNG”)
- The option of installing a new Compressed Natural Gas facility
- The option of firm gas supply delivered at the Bluewater Interconnect Station
- Integrated Resource Planning

The Sarnia Industrial Line Reinforcement project was subject to a Leave to Construct application in EB-2019-0218. In this application, Enbridge Gas presented the need for the project, the alternatives

	<p>considered for the project, the project cost and economics, environmental issues, land matters and indigenous consultation. In its Decision and Order dated March 12, 2020, the OEB found that:</p> <ul style="list-style-type: none">• Enbridge Gas demonstrated the need for this project• Enbridge Gas considered a reasonable range of alternatives and found that the proposed project is superior to these alternatives• The project is in the public interest and is the lowest cost alternative. <p>The OEB also found that Enbridge Gas has adequately addressed environmental issues, land matters and the procedural aspects of the duty to consult with impacted Indigenous communities.</p> <p>The budget of \$32.9 million is updated from the EB-2019-0218 filing budget of \$30.8 million. The variance between the the budget and the leave to construct is due to a change in overhead allocations. The budget covers all costs related to material, construction and labour, land costs, contingencies, overheads, and interest during construction.</p>
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3. CUSTOMER CONSULTATION

42. Enbridge Gas commissioned Ipsos Public Affairs to conduct a customer engagement survey to provide insight into the satisfaction, needs and preferences of Enbridge Gas customers on future investment plans. The results demonstrate that customers value the safe, reliable, cost-effective, and environmentally responsible provision of natural gas. Enbridge Gas's customers believe investments should be made in

maintaining existing reliability and in safety. Customers want a plan that will keep the system healthy and reliable in the long run, while also ensuring a demonstration of prudence in spending decisions. This feedback is considered in how Enbridge Gas plans, manages and develops assets within each of the rate zones. The projects for which Enbridge Gas is seeking ICM funding address integrity issues, provide for more robust supplies to the system and allow additional customer load to access the system.

4. CALCULATION OF REVENUE REQUIREMENT

43. Table 9 provides the incremental revenue requirement Enbridge Gas is seeking as ICM funding for 2021 ICM projects. The total capital cost of the 2021 ICM funding request is \$165.8 million with an associated total revenue requirement of \$24.7 million from 2021 to 2023 and an average annual revenue requirement of \$8.2 million. The incremental revenue requirement includes costs associated with the capital investment (return on rate base, depreciation expense and associated income taxes) only.

Table 9

Total Incremental Revenue Requirement by Rate Zone

Line No.	Particulars (\$000's)	2021	2022	2023	Total	Average Annual
		(a)	(b)	(c)	(d)	(e) = (d)/3
	<u>EGD Rate Zone</u>					
1	St. Laurent NPS 12 Replacement	(703)	1,068	1,063	1,428	476
	<u>Union South Rate Zone</u>					
2	London Line Replacement	(6,408)	12,966	12,799	19,357	6,453
3	Sarnia Industrial Line Reinforcement	(1,482)	2,707	2,697	3,922	1,307
4	Total Incremental Revenue Requirement	(8,593)	16,471	16,559	24,707	8,236

44. The detailed incremental revenue requirement for each of the 2021 ICM projects for the deferred rebasing period is filed as Appendix E in this exhibit.

45. The return on rate base is calculated using the cost of capital parameters approved by the Board in EGD's 2018 Rate Adjustment Application (EB 2017-0086) for the EGD rate zone and in Union's 2013 Cost of Service application (EB 2011-0210) for the Union rate zones.

46. Depreciation expense is calculated using Board-approved depreciation rates beginning the month following the in-service date of the project in accordance with the accounting policies of Enbridge Gas in 2021.

47. Incremental income taxes as a result of the projects are calculated using the current tax rates. Income taxes include taxes on the equity and preference share return on rate base as well as the utility timing differences associated with the difference

between utility income and taxable income, and reflect 100% of the impacts of the accelerated Capital Cost Allowance.²⁹ Income taxes are grossed up to account for the impact the additional revenue will have on income tax expense.

48. The 2022 in-service capital forecast of the 2021 ICM Projects will be included in the in-service capital for purposes of determining the maximum eligible incremental capital in 2022.

5. COST ALLOCATION

49. Enbridge Gas is proposing to allocate the ICM Project revenue requirement to rate classes based on the most recently approved cost allocation methodology updated for the current year forecast.

50. Enbridge Gas proposes to allocate the annual average net revenue requirement with respect to the St. Laurent NPS 12 Replacement project among different rate classes in EGD rate zone according to the most recent Board approved cost allocation methodology (EB-2017-0086) for the low pressure mains . The allocator can be found at EB-2017-0086, Exhibit G2, Tab 6, Schedule 3, Page 2, Item 2.4 (Delivery Demand LP allocator).

51. Enbridge Gas proposes to allocate the annual average net revenue requirement with respect to the London Line Replacement Project to Union South rate classes in proportion to the forecast Union South in-franchise design day demands of firm and interruptible customers served by the distribution system excluding customers served

²⁹ On June 21, 2019, Bill C-97, the Budget Implementation Act, 2019, No.1, was given Royal Assent. Bill C-97 includes an “Accelerated Investment Incentive” program which provides for a first-year increase in Capital Cost Allowance (“CCA”) deductions on eligible capital assets acquired after November 20, 2018 (“Accelerated CCA”).

directly off transmission lines. This proposed cost allocation methodology is consistent with the allocation of Union South Distribution Demand costs most recently approved by the Board in EB-2011-0210 (Union's 2013 approved cost allocation study). The assets installed with the London Line Replacement Project will be categorized as distribution consistent with the design of the pipeline as described in the EB-2020-0192 (London Line Replacement Project) evidence. The allocation of Distribution Demand costs recognizes distribution lines are designed to meet Union South in-franchise distribution demands on design day.

52. Enbridge Gas proposes to allocate the annual average net revenue requirement with respect to the Sarnia Industrial Line Reinforcement Project to Union South rate classes in proportion to the forecast Union South in-franchise design day demands. This proposed cost allocation methodology is consistent with the allocation of Other Transmission Demand costs approved by the Board in EB-2011-0210 (Union's 2013 approved cost allocation study). The assets installed with the Sarnia Industrial Line Reinforcement project will be categorized as Other Transmission assets. The allocation of Other Transmission costs recognizes other transmission lines are designed to meet Union South in-franchise demands on design day.

53. The cost allocation factors and the allocation of project revenue requirement to the rate classes for each of the 2021 ICM projects are filed as Appendix F in this exhibit.

6. ICM UNIT RATES

54. Enbridge Gas is seeking approval of ICM unit rates beginning in 2021 for the duration of the deferred rebasing period to recover the total revenue requirement of the 2021

ICM projects from 2021 to 2023 as part of this proceeding. To calculate the ICM unit rates, Enbridge Gas used the allocated average annual revenue requirement and the forecast 2021 billing units for each respective rate class. Consistent with the treatment of 2019 and 2020 approved ICM project unit rates, Enbridge Gas proposes to embed the ICM unit rates in the delivery and transportation charges on the applicable rate schedule and customer bill. The derivation of the ICM unit rates for 2021 ICM projects is filed as Appendix G in this exhibit.

55. The ICM unit rates presented in Appendix G were prepared assuming an implementation date in rates of January 1, 2021. Following the Board's Decision in this proceeding, Enbridge Gas will file a draft rate order including updated ICM unit rates to reflect recovery of the total revenue requirement of the projects for the deferred rebasing period beginning with the implementation date if different than January 1, 2021.

7. ICM BILL IMPACTS

56. The bill impact associated with the 2021 ICM funding request for a typical Rate 1 residential customer consuming 2,400 m³ annually in the EGD rate zone is an increase of \$0.11.

57. The bill impact associated with the 2021 ICM funding request for a typical Rate M1 residential customer consuming 2,200 m³ annually in the Union South rate zone is an increase of \$2.71.

58. There is no bill impact associated with the 2021 ICM funding request for a typical Rate 01 residential customer in the Union North rate zone as there is no ICM project applicable to this rate zone.

59. The ICM bill impacts by rate class are filed as Appendix H for the EGD rate zone and Appendix I for the Union rate zones.

Table A

General Plant Capital Expenditures¹ by category (2016-2025) – EGD Rate Zone (\$ Millions)

Line No.	Category	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Fcast	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
1	Equipment & Materials	-	2.4	2.1	0.1	2.7	3.8	3.9	4.2	4.1	4.3
2	Furniture/Structures & Improvements	22.1	9.4	8.7	33.6	35.1	56.5	10.0	67.7	16.1	23.7
3	IT Implementation	18.6	27.7	32.7	22.3	14.6	28.3	39.4	30.8	27.3	23.8
4	Land – Storage	-	-	-	-	-	0.3	0.2	1.5	0.1	0.1
5	Leasehold Improvements	-	-	-	-	-	-	-	-	-	-
6	Structures and Improvement - Storage	3.9	-	0.2	-	0.2	-	-	-	-	-
7	Tools	0.7	-	1.3	7.3	1.1	1.1	1.1	1.2	1.2	1.2
8	Vehicles	1.7	6.6	2.3	7.1	7.3	5.9	6.1	6.4	6.4	6.6
9	WAMS	35.7	2.0	-	-	-	-	-	-	-	-
10	General Plant - EGD Rate Zone	82.6	48.1	47.3	70.4	61.0	95.9	60.7	111.8	55.2	59.7

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¹ Overheads are included in project costs in years 2021-2025

Table B

General Plant Capital Expenditures² by category (2016-2025) – Union Rate Zones (\$ Millions)

Line No.	Category	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Fcast	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
1	Tools	2.4	2.7	2.0	1.5	1.9	1.9	2.0	2.1	2.1	2.2
2	Equipment & Materials	-	-	-	-	-	3.7	3.8	4.1	4.1	4.2
2	LNG Capital	-	-	-	-	-	-	-	-	-	-
2	Maintenance	0.1	0.2	-	-	-	-	-	-	-	-
2	Measurement	-	-	-	-	-	-	-	-	-	-
3	Electronics Upgrades	-	0.1	0.8	-	-	-	-	-	-	-
3	Compressor and Dehy	-	-	-	-	-	-	-	-	-	-
4	Capital Maintenance	-	-	1.4	-	-	-	-	-	-	-
5	Fleet Vehicles	3.1	6.2	7.7	12.4	7.0	6.1	6.2	6.6	6.6	6.8
6	Land – Storage,	-	-	-	-	-	-	-	-	-	-
6	Transmission & LNG	0.2	0.3	-	-	0.5	1.7	1.1	0.6	0.8	0.5
6	Leasehold	-	-	-	-	-	-	-	-	-	-
7	Improvements	8.7	9.1	12.3	7.7	6.2	30.9	25.5	51.2	21.4	46.2
7	Other - Indirect	-	-	-	-	-	-	-	-	-	-
8	Materials	0.2	0.3	-	0.2	0.2	-	-	-	-	-
8	Service Facilities -	-	-	-	-	-	-	-	-	-	-
9	Dawn	6.1	1.5	-	-	-	-	-	-	-	-
10	IT Implementation	23.9	22.4	23.8	30.0	12.6	11.3	18.2	14.2	37.4	31.2
10	General Plant - Union										
11	Rate Zones	44.8	42.8	48.0	51.8	28.4	55.6	56.8	78.8	72.4	91.1

² Overheads are included in project costs in years 2021-2025

Table C

System Access Capital Expenditures³ by category (2016-2025) – EGD Rate Zone (\$ Millions)

Line No.	Category	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Fcast	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
1	Commercial	26.0	19.5	19.8	25.5	16.5	24.7	24.5	25.7	24.6	24.6
2	Industrial	3.7	3.9	(1.9)	0.3	0.3	4.9	4.9	5.1	4.8	4.8
3	Meters - Capital Purchase Program (Growth)	3.4	6.7	5.1	12.1	7.0	9.5	9.5	10.1	9.4	9.4
4	NGV	6.4	2.1	7.2	1.3	0.9	1.1	1.0	0.9	0.9	0.9
5	Hydrogen Blending	-	-	-	-	0.6	2.7	-	-	-	-
6	Storage Growth	-	-	-	-	-	-	-	50.9	1.6	-
7	Rebillable Relocations	9.8	3.5	(2.7)	46.1	0.7	10.4	11.8	12.4	12.1	12.1
8	Residential	66.2	70.8	81.4	65.6	100.6	114.3	112.9	118.6	114.2	113.9
9	Sales Stations - New	2.8	2.8	-	0.2	0.1	-	-	-	-	-
10	System Access - EGD Rate Zone	118.3	109.3	108.9	151.1	126.9	167.6	164.6	223.7	167.6	165.7

Table D

System Access Capital Expenditures⁴ by category (2016-2025) – Union Rate Zones (\$ Millions)

Line No.	Category	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Fcast	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
1	CNG	-	-	-	-	-	0.9	0.9	1.0	-	-
2	Transmission Growth	-	-	-	-	-	32.1	216.5	6.4	134.7	5.0
3	Meters – Capital Purchase Program (Growth)	-	-	-	-	6.9	8.8	9.1	9.9	10.0	10.4
4	General Customer Growth	85.4	70.0	66.7	85.2	66.9	76.4	72.8	78.2	77.9	79.9
5	Municipal Replacement	20.2	26.2	16.8	19.2	24.0	32.5	29.2	30.8	30.2	30.4
6	System Access - Union Rate Zones	105.6	96.2	83.5	104.4	97.8	150.7	328.5	126.3	252.8	125.7

³ Overheads are included in project costs in years 2021-2025

⁴ Overheads are included in project costs in years 2021-2025

Table E

System Renewal Capital Expenditures⁵ by category (2016-2025) – EGD Rate Zone (\$ Millions)

Line No.	Category	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Fcast	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
1	Compressor Equipment - Storage	5.6	9.7	6.9	0.2	29.4	49.4	42.0	15.3	235.8	45.8
2	Corrosion Prevention	0.5	1.3	1.9	3.2	1.3	3.1	3.1	3.2	2.2	2.3
3	Field Lines - Storage	1.5	0.5	0.3	-	-	-	-	-	-	-
4	Gate & Feeder Stations	7.6	5.2	6.2	1.4	24.5	29.8	14.9	28.8	20.3	18.0
5	Inside Regulator Program	6.6	3.1	0.8	0.1	2.4	0.6	0.6	0.6	0.6	0.6
6	Integrity Digs	2.2	1.9	(0.6)	1.2	-	-	-	-	-	-
7	Integrity Retrofit	5.1	0.9	1.1	0.4	-	-	-	-	-	-
8	Main Replacement Transmission Pipe – Improvements & Replacements	18.9	16.1	19.9	13.0	35.8	69.4	222.4	55.2	77.4	79.6
9	Meters - Capital Purchase Program (Maintenance)	-	-	-	-	10.4	6.5	8.6	5.6	10.6	2.9
10	Non-Rebillable Relocations	7.9	15.7	11.8	28.2	6.8	24.2	23.0	23.4	29.7	22.4
11	Regulator Refit Remediation - Customer Assets	-	-	1.3	2.5	-	-	-	-	-	-
12	Service Relay	17.5	12.3	14.0	29.2	17.0	21.8	22.2	23.9	23.8	23.9
13	Station Rebuilds Wells and Well Equipment - Storage	-	1.0	1.0	2.0	2.9	1.2	0.8	0.9	0.8	1.1
14	Station Rebuilds Wells and Well Equipment - Storage	20.7	21.6	19.7	22.4	17.2	37.9	38.3	43.7	46.4	56.0
15	Station Rebuilds Wells and Well Equipment - Storage	11.9	9.9	6.5	5.9	14.1	15.9	27.8	15.2	13.9	15.7
16	Station Rebuilds Wells and Well Equipment - Storage	3.1	3.0	1.5	0.7	-	-	-	-	-	-
17	System Renewal - EGD Rate Zone	109.1	102.2	92.3	110.4	161.8	259.8	403.7	215.8	461.5	268.3

⁵ Overheads are included in project costs in years 2021-2025

Table F

System Renewal Capital Expenditures⁶ by category (2016-2025) – Union Rate Zones (\$
 Millions)

Line No.	Category	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Fcast	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
1	Bare and Unprotected steel Corrosion Prevention	-	-	-	3.7	-	-	-	-	-	-
2	Compression Equipment - Storage	6.2	7.2	5.9	7.0	5.1	10.0	12.4	9.2	9.0	8.7
3	Compressor Overhauls	0.9	0.9	0.1	1.0	6.1	5.9	6.8	14.6	181.9	7.4
4	Excess Flow Valves Transmission Equipment - Storage	4.7	0.6	-	-	-	0.3	4.5	3.6	0.2	2.8
5	Main Replacement	-	0.2	-	-	-	-	-	-	-	-
6	Service Relay	-	-	-	-	8.2	14.6	13.3	42.5	14.1	10.7
7	Leakage LNG Capital Maintenance Measurement Electronics Upgrades Meter Exchange Program	30.5	32.4	45.1	33.7	106.6	197.2	66.6	45.6	70.7	37.1
8	Regulator Refit	-	-	-	-	6.2	7.3	7.4	7.9	7.9	8.1
9	Station Rebuilds Gate & Feeder Stations Service Replacement	-	-	-	2.9	-	-	-	-	-	-
10	Station Painting Stations Capital Maintenance General Pipeline Maintenance	1.0	1.9	0.1	-	0.7	-	-	16.0	-	-
11	System Renewal - Union Rate Zones	1.6	2.0	0.3	0.9	-	-	-	-	-	-
12		30.8	29.4	32.7	43.4	16.7	28.3	29.1	31.7	32.1	33.4
13		-	-	-	-	12.1	18.0	17.9	19.3	18.9	19.1
14		-	-	-	-	8.1	22.8	16.4	14.9	8.6	6.6
15		-	-	-	-	21.5	23.2	23.4	5.0	2.5	2.5
16		4.7	4.6	5.0	3.2	-	-	-	-	-	-
17		-	0.2	1.8	2.1	-	-	-	-	-	-
18		4.5	10.9	8.4	6.3	-	-	-	-	-	-
19		5.2	3.8	-	2.2	-	-	-	-	-	-
20	System Renewal - Union Rate Zones	90.1	94.1	99.4	106.4	191.3	327.6	197.6	210.3	345.9	136.4

⁶ Overheads are included in project costs in years 2021-2025

Table G

System Service Capital Expenditures⁷ by category (2016-2025) – EGD Rate Zone (\$ Millions)

Line No.	Category	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Fcast	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
1	Carbon Capture	-	-	-	-	-	-	-	-	-	-
2	Integrity Initiatives	1.8	4.7	6.7	7.1	15.1	31.2	21.7	6.7	19.7	8.9
3	MOP	0.8	1.4	1.4	0.2	-	-	-	-	-	-
4	Records Integrity	1.8	4.6	4.9	9.5	-	-	-	-	-	-
5	System Reinforcement	7.9	4.7	9.9	7.1	10.8	19.3	10.5	21.3	19.7	79.7
6	GTA	114.8	4.8	-	-	-	-	-	-	-	-
7	System Service - EGD Rate Zone	127.1	20.2	22.9	23.9	25.9	50.5	32.2	28.0	39.4	88.7

⁷ Overheads are included in project costs in years 2021-2025

Table H

System Service Capital Expenditures⁸ by category (2016-2025) – Union Rate Zones (\$ Millions)

Line No.	Category	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Fcast	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
1	Excess Flow Valves	1.3	0.7	-	-	-	-	-	-	-	-
2	General Mains	0.1	-	-	-	-	-	-	-	-	-
3	Integrity Initiatives	14.6	23.3	22.7	37.7	39.3	52.4	76.9	44.5	41.3	44.3
4	LNG Capital Maintenance Measurement Electronics Upgrades	-	0.1	-	-	-	0.3	-	-	-	-
5	Upgrades	-	-	-	0.1	-	-	-	-	-	-
6	Measurement Upgrade Distribution	0.1	-	-	-	-	-	-	-	-	-
7	Reinforcement	16.1	9.3	16.5	18.2	-	-	-	-	-	-
8	Emissions Action Plan	2.3	4.1	-	0.1	-	-	-	-	-	-
9	Monitoring Systems	-	-	-	-	-	0.2	0.1	0.0	0.0	0.0
10	Odourant Upgrades	0.8	0.7	0.6	1.0	-	-	-	-	-	-
11	Station Reinforcement	0.7	-	0.1	0.7	-	-	-	-	-	-
12	Storage Improvements	0.6	1.1	2.0	0.6	-	-	-	-	-	-
13	System Growth	683.5	366.4	159.3	81.5	-	-	-	-	-	-
14	System Reinforcement Transmission	-	-	-	-	66.9	40.2	46.0	132.5	11.2	123.9
15	Reinforcement Integrated Resource	0.4	-	-	22.2	-	-	-	-	-	-
16	Planning	-	0.1	-	-	-	-	-	-	-	-
17	System Service - Union Rate Zones	720.5	405.8	201.2	162.1	106.2	93.1	123.0	177.0	52.5	168.2

⁸ Overheads are included in project costs in years 2021-2025

EGD RATE ZONE
 Calculation of 2019 and 2018 Revenue at 2018 Approved Rates

Line No.	Particulars	Billing Units (a)	Rates (cents / m ³) (b)	2018		2019	
				Approved Usage (c)	Revenue (\$000's) (d)	Actual Usage (e)	Revenue (\$000's) (f)
<u>Rate 1 General Service</u>							
1	Customer Charge	bills	\$ 20.00	24,180,918	483,618	24,555,584	491,112
2	Delivery Charge		6.7333	4,751,509	319,931	4,825,130	324,888
3	Load Balancing	10 ³ m ³	0.3411	4,750,232	16,203	4,823,834	16,454
4	Transportation	10 ³ m ³	0.0235	4,634,556	1,089	4,706,365	1,106
5	Transportation Dawn	10 ³ m ³	0.0078	82,881	6	84,165	7
6	Gas Supply Commodity - System	10 ³ m ³	0.0780	4,583,611	3,575	4,654,631	3,631
7	Total Rate 1				824,423		837,197
<u>Rate 6 General Service</u>							
8	Monthly Charge	bills	\$ 70.00	2,010,770	140,754	2,016,776	141,174
9	Delivery Charge		3.7157	4,801,738	178,416	4,816,081	178,949
10	Load Balancing	10 ³ m ³	0.3202	4,829,758	15,465	4,844,183.75	15,511
11	Transportation	10 ³ m ³	0.0235	3,620,680	851	3,631,494.80	853
12	Transportation Dawn	10 ³ m ³	0.0078	895,132	70	897,805.27	70
13	Gas Supply Commodity - System	10 ³ m ³	0.0993	3,121,315	3,099	3,130,637.74	3,109
14	Total Rate 6				338,655		339,666
<u>Rate 9 Contract Service</u>							
15	Monthly Charge	bills	\$ 235.95	-	-	-	-
	Delivery Charge						
16	First 20,000 m ³	10 ³ m ³	11.2489	-	-	-	-
17	Over 20,000 m ³	10 ³ m ³	10.5292	-	-	-	-
18	Load Balancing	10 ³ m ³	0.0196	-	-	-	-
19	Transportation	10 ³ m ³	0.0235	-	-	-	-
20	Transportation Dawn	10 ³ m ³	0.0078	-	-	-	-
21	Gas Supply Commodity - System	10 ³ m ³	0.0431	-	-	-	-
22	Total Rate 9				-		-

EGD RATE ZONE
Calculation of 2019 and 2018 Revenue at 2018 Approved Rates

Line No.	Particulars	Billing Units (a)	Rates (cents / m ³) (b)	2018		2019	
				Approved Usage (c)	Revenue (\$000's) (d)	Actual Usage (e)	Revenue (\$000's) (f)
<u>Rate 100 Contract Service</u>							
1	Monthly Charge	bills	\$ 122.01	-	-	50	6
2	Contract Demand	10 ³ m ³	36.00	-	-	3,420	1,231
3	Load Balancing	10 ³ m ³	0.3202	-	-	14,634	47
4	Transportation	10 ³ m ³	0.0236	-	-	12,099	3
5	Transportation Dawn	10 ³ m ³	0.0078	-	-	2,159	0
6	Gas Supply Commodity - System	10 ³ m ³	0.0993	-	-	12,099	12
7	Total Rate 100				-		1,299
<u>Rate 110 Contract Service</u>							
8	Monthly Charge	bills	\$ 587.37	3,180	1,868	3359	1,973
9	Contract Demand	10 ³ m ³	22.91	48,218	11,047	72,138	16,527
	Delivery Charge		-				
10	First 1,000,000 m ³	10 ³ m ³	0.5671	639,885	3,629	695,236	3,943
11	Over 1,000,000 m ³	10 ³ m ³	0.4171	149,151	622	166,781	696
12	Load Balancing	10 ³ m ³	0.0713	789,036	563	862,017	615
13	Transportation	10 ³ m ³	0.0235	216,486	51	78,083	18
14	Transportation Dawn	10 ³ m ³	0.0078	474,890	37	752,744	59
15	Gas Supply Commodity - System	10 ³ m ³	0.0433	56,322	24	66,868	29
16	Total Rate 110				17,840		23,859
<u>Rate 115 Contract Service</u>							
17	Monthly Charge	bills	\$ 622.62	324	202	268	167
18	Contract Demand	10 ³ m ³	24.36	20,166	4,912	20,134	4,905
	Delivery Charge						
19	First 1,000,000 m ³	10 ³ m ³	0.2227	170,833	380	155,555	346
20	Over 1,000,000 m ³	10 ³ m ³	0.1228	371,998	457	292,050	359
21	Load Balancing	10 ³ m ³	0.0253	542,831	137	447,605	113
22	Transportation	10 ³ m ³	0.0236	11,292	3	741	0
23	Transportation Dawn	10 ³ m ³	0.0078	362,012	28	258,802	20
24	Gas Supply Commodity - System	10 ³ m ³	0.0433	-	-	741	0
25	Total Rate 115				6,120		5,911
<u>Rate 125 Contract Service</u>							
26	Monthly Charge	bills	\$ 500.00	48	24	48	24
27	Contract Demand	10 ³ m ³	10.0427	111,124	11,160	113,305	11,379
28	Total Rate 125				11,184		11,403

EGD RATE ZONE
Calculation of 2019 and 2018 Revenue at 2018 Approved Rates

Line No.	Particulars	Billing Units (a)	Rates (cents / m ³) (b)	2018		2019	
				Approved Usage (c)	Revenue (\$000's) (d)	Actual Usage (e)	Revenue (\$000's) (f)
<u>Rate 135 Contract Service</u>							
Winter (December to March)							
1	Monthly Charge	bills	\$ 115.08	172	19.79	151	17
Delivery Charge							
2	First 14,000 m ³	10 ³ m ³	7.0437	664	46.79	1,202	85
3	Next 28,000 m ³	10 ³ m ³	5.8445	1,026	59.98	2,072	121
4	Over 42,000 m ³	10 ³ m ³	5.4446	2,010	109.44	7,578	413
<u>Rate 135 Contract Service</u>							
Summer (April to November)							
	Monthly Charge	bills	\$ 115.08	344	40	340	39
Delivery Charge							
5	First 14,000 m ³	10 ³ m ³	2.3073	4,514	104.15	3,811	88
6	Next 28,000 m ³	10 ³ m ³	1.6073	8,724	140.23	7,228	116
7	Over 42,000 m ³	10 ³ m ³	1.4074	47,562	669.39	41,041	578
8	Load Balancing	10 ³ m ³	-	64,501	-	62,933	-
9	Transportation	10 ³ m ³	0.0235	18,862	4.43	7,698	2
10	Transportation Dawn	10 ³ m ³	0.0078	39,641	3.09	55,235	4
11	Gas Supply Commodity - System	10 ³ m ³	0.0503	4,473	2.25	1,598	1
12	Total Rate 135				1,199	1,464	
<u>Rate 145 Contract Service</u>							
13	Monthly Charge	bills	\$ 123.34	432	53	304	37
14	Contract Demand	10 ³ m ³	8.23	9,242	761	10,036	826
Delivery Charge							
15	First 14,000 m ³	10 ³ m ³	2.6095	5,143	134	3,057	80
16	Next 28,000 m ³	10 ³ m ³	1.2507	9,200	115	5,371	67
17	Over 42,000 m ³	10 ³ m ³	0.6916	35,793	248	21,835	151
18	Load Balancing	10 ³ m ³	0.1599	50,136	80	30,263	48
19	Transportation	10 ³ m ³	0.0236	10,692	3	1,626	0
20	Transportation Dawn	10 ³ m ³	0.0078	25,167	2	28,638	2
21	Gas Supply Commodity - System	10 ³ m ³	0.0469	8,575	4	1,626	1
22	Total Rate 145				1,399	1,213	

EGD RATE ZONE
Calculation of 2019 and 2018 Revenue at 2018 Approved Rates

Line No.	Particulars	Billing Units (a)	Rates (cents / m ³) (b)	2018		2019	
				Approved Usage (c)	Revenue (\$000's) (d)	Actual Usage (e)	Revenue (\$000's) (f)
<u>Rate 170 Contract Service</u>							
1	Monthly Charge	bills	\$ 279.31	300	84	276	77
2	Contract Demand	10 ³ m ³	4.0900	32,846	1,343	33,150	1,356
Delivery Charge							
3	First 1,000,000 m ³	10 ³ m ³	0.2793	193,825	541	187,024	522
4	Over 1,000,000 m ³	10 ³ m ³	0.0793	97,328	77	98,085	78
5	Load Balancing	10 ³ m ³	0.0699	291,152	204	285,109	199
6	Transportation	10 ³ m ³	0.0235	42,446	10	18,233	4
7	Transportation Dawn	10 ³ m ³	0.0078	171,438	13	127,658	10
8	Gas Supply Commodity - System	10 ³ m ³	0.0432	34,475	15	18,233	8
9	Total Rate 170				<u>2,287</u>		<u>2,254</u>
<u>Rate 200 Contract Service</u>							
10	Monthly Charge	bills		12	-	12	-
11	Contract Demand	10 ³ m ³	14.7000	14,801	2,176	14,829	2,180
Delivery Charge							
12	Per cubic metre of gas delivered	10 ³ m ³	- 0.0208	169,764	(35)	196,879	(41)
13	Load Balancing	10 ³ m ³	0.3097	169,764	526	196,879	610
14	Transportation	10 ³ m ³	0.0235	129,627	30	-	-
15	Transportation Dawn	10 ³ m ³	0.0078	40,137	3	43,857	3
16	Gas Supply Commodity - System	10 ³ m ³	0.0432	129,627	56	153,022	66
17	Gas Supply Commodity - Buy/Sell	10 ³ m ³	0.0237	-	-	-	-
18	Total Rate 200				<u>2,756</u>		<u>2,818</u>
<u>Rate 300 Contract Service</u>							
19	Monthly Charge	bills	\$ 500.00	12	6	12	6
20	Contract Demand	10 ³ m ³	27.4365	187	51	187	51
21	Total Rate 300				<u>57</u>		<u>57</u>
<u>Rate 332 Transportation Service</u>							
22	Monthly Contract Demand	\$/GJ	1.2075	1,200,000	17,388	1,200,000	17,388
23	Total Rate 332				<u>17,388</u>		<u>17,388</u>
<u>Rate 325 Storage and Transmission</u>							
24	Monthly Charge	bills	\$ 1.00	1	1,800	150	1,800
25	Total Rate 325				<u>1,800</u>		<u>1,800</u>
26	Grand Total				<u>1,225,109</u>		<u>1,246,330</u>

UNION RATE ZONES
Calculation of 2019 and 2013 Revenue at 2013 Approved Rates

Line No.	Particulars	Billing Units (a)	Rates (cents / m ³) (b)	2013		2019	
				Approved Usage (c)	Revenue (\$000's) (d)	Actual Usage (e)	Revenue (\$000's) (f)
<u>Rate 01</u>							
1	Monthly Charge	bills	\$ 21.00	3,839,732	80,634	4,243,720	89,118
2	Delivery Charge	10 ³ m ³	8.9074	884,421	78,779	977,474	87,068
3	Transportation	10 ³ m ³	0.01169	884,421	103	977,474	114
4	Storage	10 ³ m ³	1.7032	884,421	15,063	977,474	16,648
5	Total Rate 01				174,580		192,948
<u>Rate 10</u>							
6	Monthly Charge	bills	\$ 70.00	24,629	1,724	25,731	1,801
7	Delivery Charge	10 ³ m ³	5.5035	322,887	17,770	337,334	18,565
8	Transportation	10 ³ m ³	0.0048	322,887	15	337,334	16
9	Storage	10 ³ m ³	1.2478	322,887	4,029	337,334	4,209
10	Total Rate 10				23,539		24,592
<u>Rate 20</u>							
11	Monthly Charge	bills	\$ 1,000.00	748	748	691	691
Monthly Demand Charge							
12	First 70,000 m ³	10 ³ m ³ /d	27.8179	23,260	6,470	21,971	6,112
13	All over 70,000 m ³	10 ³ m ³ /d	16.3583	19,701	3,223	63,984	10,467
Commodity Charge							
14	First 852,000 m ³	10 ³ m ³	0.5135	331,197	1,701	293,091	1,505
15	All over 852,000 m ³	10 ³ m ³	0.3757	298,605	1,122	229,697	863
16	Transportation Account Charge	10 ³ m ³	\$ 219.43	460	101	398	87
17	Gas Supply Demand Charge	10 ³ m ³	1.6293	6,873	112	7,494	139
	Fort Frances		0.2175	-	-	-	-
	Western		0.0075	2,650	20	1,332	10
	Northern		0.0182	702	13	2,356	43
	Eastern		0.0226	3,521	79	3,806	86
Storage (GJ's)							
18	Demand	GJ/d	9.6425	99,288	957	141,504	1,364
19	Commodity	GJ	0.1558	639,477	100	681,011	106
20	Total Rate 20				14,534		21,334.14
<u>Rate 25</u>							
21	Monthly Charge	bills	\$ 375.00	842	316	819	307
22	Delivery Charge	10 ³ m ³	2.6004	159,555	4,149	119,200	3,100
23	Transportation Account Charge	bills	\$ 219.43	36	8	172	38
24	Gas Supply Transportation	10 ³ m ³	0.0516	42,913	22	35,972	19
25	Total Rate 25				4,495		3,463
<u>Rate 100</u>							
26	Monthly Charge	bills	\$ 1,500.00	226	339	151	227
27	Demand	10 ³ m ³ /d	15.3415	71,975	11,042	43,713	6,706
28	Commodity	10 ³ m ³	0.2132	1,895,488	4,042	1,020,510	2,176
29	Transportation Account Charge	bills	\$ 219.43	226	50	145	32
Storage (GJ's)							
30	Demand	GJ/d	5.5595	15,600	87	-	-
31	Commodity	GJ	0.1558	100,000	16	-	-
32	Total Rate 100				15,575		9,141
33	Total Union North In-franchise				232,722		251,478

UNION RATE ZONES
Calculation of 2019 and 2013 Revenue at 2013 Approved Rates

Line No.	Particulars	Billing Units (a)	Rates (cents / m ³) (b)	2013		2019	
				Approved Usage (c)	Revenue (\$000's) (d)	Actual Usage (e)	Revenue (\$000's) (f)
<u>Rate M1</u>							
1	Monthly Charge	bills	\$ 21.00	12,706,802	266,843	13,695,351	287,602
2	Delivery Commodity Charge (avg rate)	10 ³ m ³	3.4245	2,939,543	100,664	3,168,231	108,495
3	Storage	10 ³ m ³	0.7368	2,939,543	21,660	3,168,231	23,345
4	Total Rate M1				<u>389,166</u>		<u>419,442</u>
<u>Rate M2</u>							
5	Monthly Charge	bills	\$ 70.00	81,451	5,702	93,396	6,538
6	Delivery Commodity Charge (avg rate)	10 ³ m ³	3.8103	975,571	37,173	1,118,641	42,624
7	Storage		0.7550	975,571	7,366	1,118,641	8,446
8	Total Rate M2				<u>50,240</u>		<u>57,608</u>
<u>Rate M4</u>							
Monthly Demand Charge							
9	First 8 450 m ³	10 ³ m ³ /d	46.6239	12,905	6,017	21,678	10,107
10	Next 19 700 m ³	10 ³ m ³ /d	20.9050	7,864	1,644	20,705	4,328
11	All over 28 150 m ³	10 ³ m ³ /d	17.5631	4,507	792	3,953	694
Delivery Commodity Charge							
12	First Block	10 ³ m ³	0.9621	396,153	3,811	667,121	6,418
13	All remaining use	10 ³ m ³	0.4243	8,525	36	128	1
Interruptible							
14	Monthly Charge	bills	\$ 690.00	-	-	77	53
15	Delivery Commodity Charge (Avg Price)	10 ³ m ³	2.2413	-	-	6,761	152
16	Interruptible Delivery Charge - Days Use Discount						-0.24
17	Total Rate M4				<u>12,300</u>		<u>21,753</u>
<u>Rate M5A</u>							
Firm Contracts							
18	Monthly Demand Charge	10 ³ m ³ /d	28.6252	626	179	657	188
19	Delivery Commodity Charge	10 ³ m ³	1.9377	17,385	337	8,256	160
Interruptible Contracts							
20	Monthly Charge	bills	\$ 690.00	1,692	1,167	514	355
21	Delivery Commodity Charge (Avg Price)	10 ³ m ³	2.2413	517,747	11,604	65,708	1,473
22	Total Rate M5A				<u>13,288</u>		<u>2,176</u>
<u>Rate M7</u>							
Firm Contracts							
23	Monthly Demand Charge	10 ³ m ³ /d	25.3924	14,220	3,611	34,256	8,698
24	Delivery Commodity Charge	10 ³ m ³	0.3206	142,488	457	446,541	1,432
Interruptible / Seasonal Contracts							
25	Delivery Commodity Charge	10 ³ m ³	1.2747	4,655	59	94,802	1,208
26	Total Rate M7				<u>4,127</u>		<u>11,338</u>
<u>Rate M9</u>							
27	Monthly Demand Charge	10 ³ m ³ /d	15.1688	3,993	606	5,991	909
28	Delivery Commodity Charge	10 ³ m ³	0.1990	60,750	121	103,989	207
29	Total Rate M9				<u>727</u>		<u>1,116</u>
<u>Rate M10</u>							
30	Delivery Commodity Charge	10 ³ m ³	5.1734	189	10	391	20
31	Total Rate M10				<u>10</u>		<u>20</u>

UNION RATE ZONES
Calculation of 2019 and 2013 Revenue at 2013 Approved Rates

Line No.	Particulars	Billing Units	Rates (cents / m ³)	2013		2019	
				Approved Usage (c)	Revenue (\$000's) (d)	Actual Usage (e)	Revenue (\$000's) (f)
<u>Rate T1</u>							
Storage (\$/GJ's)							
Demand							
Firm injection / withdrawal							
1	Union provides deliverability inventory	GJ/d	1.624	492,360	800	636,303	1,033
2	Customer provides deliverability inventory	GJ/d	1.197	166,800	200	1,770	2
3	Incremental firm injection right	GJ/d	1.197	-	-	-	-
4	Interruptible	GJ/d	1.197	62,244	75	-	-
5	Space	GJ/d	0.011	22,396,680	253	17,255,651	195
6	Commodity (Customer Provides)	GJ	0.008	2,750,300	21	4,997,528	38
7	Commodity (Union Provides)	GJ	0.030	-	-	-	-
Transportation (cents/m ³)							
Demand							
8	First 28 150 m ³	10 ³ m ³ /d	31.9554	12,448	3,978	14,049	4,489
9	Next 112 720 m ³	10 ³ m ³ /d	22.0775	13,002	2,871	11,784	2,602
Commodity							
10	Firm	10 ³ m ³	0.0712	485,700	346	402,243	286
11	Interruptible	10 ³ m ³	1.2341	63,286	781	35,129	434
12	Monthly Charges		\$ 1,936.13	528	1,022	539	1,044
13	Total Rate T1				<u>10,345</u>		<u>10,123</u>
<u>Rate T2</u>							
Storage (\$/GJ's)							
Demand							
Firm injection / withdrawal							
14	Union provides deliverability inventory	GJ/d	1.624	1,516,920	2,463	2,071,408	3,364
15	Customer provides deliverability inventory	GJ/d	1.197	1,336,556	1,600	879,000	1,052
16	Incremental firm injection right	GJ/d	1.197	-	-	22,800	27
17	Interruptible	GJ/d	1.197	415,704	498	180,000	215
18	Space	GJ/d	0.011	106,645,056	1,204	103,996,826	1,175
19	Commodity (Customer Provides)	GJ	0.008	7,869,782	60	33,800,067	257
20	Commodity (Union Provides)	GJ	0.030	-	-	-	-
Transportation (cents/m ³)							
Demand							
21	First 140 870 m ³	10 ³ m ³ /d	20.191	49,971	10,090	59,066	11,926
22	All Over 140 870 m ³	10 ³ m ³ /d	10.680	167,088	17,845	219,092	23,399
Commodity							
23	Firm	10 ³ m ³	0.008	4,521,813	353	3,998,055	312
24	Interruptible	10 ³ m ³	0.945	358,485	3,387	138,333	1,307
25	Monthly Charges	Meter/mo.	\$ 6,000.00	444	2,664	508	3,048
26	Total Rate T2				<u>40,164</u>		<u>46,083</u>
<u>Rate T3</u>							
Storage (\$/GJ's)							
Demand							
Firm injection / withdrawal							
27	Union provides deliverability inventory	GJ/d	1.624	-	-	-	-
28	Customer provides deliverability inventory	GJ/d	1.197	679,320	813	649,668	778
29	Incremental firm injection right	GJ/d	1.197	-	-	-	-
30	Interruptible	GJ/d	1.197	-	-	-	-
31	Space	GJ/d	0.011	36,614,256	414	38,472,252	435
32	Commodity (Customer Provides)	GJ	0.008	4,459,672	34	4,863,845	37
33	Commodity (Union Provides)	GJ	0.030	-	-	-	-
Transportation (cents/ m ³)							
34	Demand	10 ³ m ³ /d	9.358	28,200	2,639	28,200	2,639
35	Commodity	10 ³ m ³	0.011	272,712	29	283,352	30
36	Monthly Charges	Meter/mo.	\$ 20,371.35	12	244	12	244
37	Total Rate T3				<u>4,173</u>		<u>4,163</u>
38	Total Union South In-franchise				<u>524,540</u>		<u>573,822</u>

UNION RATE ZONES
 Calculation of 2019 and 2013 Revenue at 2013 Approved Rates

Line No.	Particulars	Billing Units	Rates (\$/GJ)	2013		2019	
				Approved Usage	Revenue (\$000's)	Actual Usage	Revenue (\$000's)
		(a)	(b)	(c)	(d)	(e)	(f)
	Rate M12						
	Demand						
1	Dawn to Kirkwall	GJ/d	2.011	8,708,176	17,509	1,409,148	2,833
2	Dawn to Kirkwall F24-T	GJ/d	0.068	594,000	40	594,000	40
3	Dawn to Parkway	GJ/d	2.382	43,052,600	102,570	53,984,063	128,613
4	Dawn to Parkway F24-T	GJ/d	0.068	4,711,848	319	6,437,148	436
5	Kirkwall to Parkway	GJ/d	0.372	1,411,468	525	5,053,860	1,879
6	M12-X Easterly & Westerly	GJ/d	2.961	4,692,132	13,896	4,752,132	14,073
7	Total Rate M12				<u>134,859</u>		<u>147,875</u>
	Rate M13						
8	Monthly Fixed Charge	monthly	\$ 926.60	15	167	8	93
9	Transmission Commodity Charge	GJ	0.034	5,934,507	200	2,440,295	82
10	Total Rate M13				<u>367</u>		<u>175</u>
	Rate M16						
11	Monthly Fixed Charge	monthly	\$ 1,474.12	4	71	3	53
12	Transmission Commodity Charge	GJ	0.034	6,236,394	211	5,234,919	177
13	Monthly Demand Charge - West of Dawn	GJ/d	1.059	214,154	227	214,154	227
14	Monthly Demand Charge - East of Dawn	GJ/d	0.741	108,800	81	-	-
15	Total Rate M16				<u>589</u>		<u>456</u>
	Rate C1						
	Storage Services						
16	Peak Storage (Short-term)	GJ			7,883		2,125
17	Balancing	GJ			2,000		2,678
18	Loans	GJ					2
19	Off Peak Storage	GJ			500		418
	Short-term Storage and Other Balancing Services						
20	Deferral Account Balance						1,194
	Transportation Services						
	Demand						
21	Ojibway to Dawn	GJ/d	1.059	1,025,520	1,197	695,316	737
22	St. Clair to Dawn	GJ/d	1.059		2,000	-	-
23	Parkway to Dawn	GJ/d	0.579	4,331,523	2,508	7,847,046	4,544
24	Kirkwall to Dawn	GJ/d	1.021	-	-	5,860,092	5,984
25	Bluewater to Dawn	GJ/d	1.059	-	-	615,000	651
26	Dawn to Parkway	GJ/d	2.382	84,780	413	510,022	1,215
27	Dawn to Dawn-Vector	GJ/d	0.029	1,114,140	32	1,114,140	32
28	Dawn to Dawn (TCPL)	GJ/d	0.134	6,000,000	805	6,000,000	805
29	Short-term Transportation	GJ			11,067		9,076
30	Exchanges				14,918		5,963
31	Ratepayer portion Exchange Revenue				(13,426)		(5,367)
32	Other Transactional				1,067		1,117
33	Total Rate C1				<u>30,963</u>		<u>31,174</u>
34	Total Ex-Franchise				<u>166,778</u>		<u>179,680</u>
35	Grand Total				<u>924,039</u>		<u>1,004,980</u>

SUMMARY
RETURN ON RATE BASE & EQUITY & EARNINGS SHARING DETERMINATION
ENBRIDGE GAS INC.

ONTARIO UTILITY
FOR THE YEAR ENDED DECEMBER 31, 2019

Line No.	Col. 1 Description	Col. 2 Reference	Col. 3 Actual
1.	Part A) Return on Rate Base & Revenue (Deficiency) / Sufficiency		
			(\$Millions) & (%'s)
2.	Utility Income before Income Tax	(Ex. B, Tab 1, Sch. 2)	919.7
3.	Less: Income Taxes	(Ex. B, Tab 1, Sch. 3)	59.9
4.	Utility Income		859.9
5.	Utility Rate Base	(Ex. B, Tab 1, Sch. 4)	13,139.0
6.	Indicated Return on Rate Base %	(line 4 / line 5)	6.544%
7.	Less: Required Rate of Return %	(Ex. B, Tab 1, Sch. 5)	6.546%
8.	(Deficiency) / Sufficiency %		-0.002%
9.	Net Earnings (Deficiency) / Sufficiency	(line 5 x line 8)	(0.3)
10.	Provision for Income Taxes		(0.1)
11.	Gross Earnings (Deficiency) / Sufficiency	(line 9 / 73.5%)	(0.3)
12.	50% Earnings sharing to ratepayers	(if line 11 > 1, line 11 x 50%)	-
13.	Part B) Return on Equity & Revenue (Deficiency) / Sufficiency		
14.	Utility Income before Income Tax	(Ex. B, Tab 1, Sch. 2)	919.7
15.	Less: Long Term Debt Costs	(Ex. B, Tab 1, Sch. 5)	356.1
16.	Less: Short Term Debt Costs	(Ex. B, Tab 1, Sch. 5)	8.3
17.	Less: Cost of Preferred Capital	(Ex. B, Tab 1, Sch. 5)	0.0
18.	Net Income before Income Taxes		555.3
19.	Less: Income Taxes	(Ex. B, Tab 1, Sch. 3)	59.9
20.	Net Income Applicable to Common Equity	(line 18 - line 19)	495.5
21.	Common Equity	(Ex. B, Tab 1, Sch. 5)	4,730.0
22.	Approved ROE (including deadband before earning sharing) %	(Board-approved + 150bp)	10.480%
23.	Achieved Rate of Return on Equity %	(line 20 / line 21)	10.475%
24.	Resulting (Deficiency) / Sufficiency in Return on Equity %		-0.005%
25.	Net Earnings (Deficiency) / Sufficiency	(line 21 x line 24)	(0.3)
26.	Provision for Income Taxes		(0.1)
27.	Gross Earnings (Deficiency) / Sufficiency	(line 25 / 73.5%)	(0.3)
28.	50% Earnings sharing to ratepayers	(if line 27 > 1, line 27 x 50%)	-

N/A - INTENTIONALLY LEFT BLANK

EGD RATE ZONE
St. Laurent NPS 12 Replacement Phase 3 - ICM Project Revenue Requirement

Line No.	Particulars (\$000's)	2021 (a)	2022 (b)	2023 (c)	Average Annual (5) (d)
<u>Incremental Rate Base Investment</u>					
1	Capital Expenditures	13,035	-	-	
2	Average Rate Base	543	12,905	12,646	
<u>Incremental Revenue Requirement Calculation:</u>					
<u>Return on Incremental Rate Base: (1)</u>					
3	Long-term Debt Interest	16	375	368	253
4	Short-term Debt Interest	0	1	1	1
5	Preference Shares	0	6	6	4
6	Equity	18	418	410	282
7	Total Return on Incremental Rate Base	<u>34</u>	<u>800</u>	<u>784</u>	<u>539</u>
<u>Incremental Operating Expenses:</u>					
8	Depreciation Expense (2)	-	259	259	173
9	Total Incremental Operating Expenses	<u>-</u>	<u>259</u>	<u>259</u>	<u>173</u>
<u>Incremental Income Taxes:</u>					
10	Return on Equity and Preference Shares (line 5 + line 6)	18	424	415	286
Utility Timing Differences					
11	Add: Depreciation Expense (line 8)	-	259	259	173
12	Less: Current Year Tax Deductions	<u>(2,061)</u>	<u>(658)</u>	<u>(619)</u>	<u>(1,113)</u>
13	Taxable Income (line 10 + line 11 + line 12)	<u>(2,043)</u>	<u>25</u>	<u>56</u>	<u>(654)</u>
14	Income Taxes Before Gross Up (line 13 x 26.5%) (3)	(541)	7	15	(173)
15	Total Incremental Income Taxes After Gross Up (line 14 / (1-26.5%) (3) (4))	<u>(737)</u>	<u>9</u>	<u>20</u>	<u>(236)</u>
16	Total Incremental Revenue Requirement (line 7 + line 9 + line 15)	<u>(703)</u>	<u>1,068</u>	<u>1,063</u>	<u>476</u>

Notes:

(1) The return on rate base is calculated based on EGD's 2018 Board-approved capital structure:

<u>Capital Structure</u>	<u>Component %</u>	<u>Cost Rate</u>	<u>Return Component</u>
Long-term Debt	61.84%	4.70%	2.91%
Short-term Debt	0.56%	1.60%	0.01%
Preference Shares	1.60%	2.72%	0.04%
Equity	36.00%	9.00%	3.24%
Total	100.00%		6.20%

(2) Depreciation expense at Board-approved depreciation rates.

(3) Enbridge Gas's current provincial and federal tax rate is equal to 26.5%.

(4) Incremental taxes related to utility timing differences are negative as the capital cost allowance deduction in arriving at taxable income exceeds the provision of book depreciation in the year.

(5) Average annual revenue requirement calculated as the total revenue requirement from 2021 to 2023 recovered over the 36-month period from January 1, 2021 to December 31, 2023 expressed as an annual amount (12 months).

UNION RATE ZONES
London Line Replacement - ICM Project Revenue Requirement

Line No.	Particulars (\$000's)	2021 (a)	2022 (b)	2023 (c)	Average Annual (5) (d)
	<u>Incremental Rate Base Investment</u>				
1	Capital Expenditures	124,039	-	-	
2	Average Rate Base	5,168	122,266	118,721	
	<u>Incremental Revenue Requirement Calculation:</u>				
	<u>Return on Incremental Rate Base: (1)</u>				
3	Long-term Debt Interest	207	4,894	4,752	3,284
4	Short-term Debt Interest	(0)	(1)	(1)	(0)
5	Preference Shares	4	102	99	69
6	Equity	166	3,931	3,817	2,638
7	Total Return on Incremental Rate Base	<u>377</u>	<u>8,926</u>	<u>8,668</u>	<u>5,990</u>
	<u>Incremental Operating Expenses:</u>				
8	Depreciation Expense (2)	-	3,545	3,545	2,363
9	Total Incremental Operating Expenses	<u>-</u>	<u>3,545</u>	<u>3,545</u>	<u>2,363</u>
	<u>Incremental Income Taxes:</u>				
10	Return on Equity and Preference Shares (line 5 + line 6)	170	4,033	3,916	2,706
	Utility Timing Differences				
11	Add: Depreciation Expense (line 8)	-	3,545	3,545	2,363
12	Less: Current Year Tax Deductions	<u>(18,989)</u>	<u>(6,206)</u>	<u>(5,834)</u>	<u>(10,343)</u>
13	Taxable Income (line 10 + line 11 + line 12)	<u>(18,818)</u>	1,372	1,627	<u>(5,273)</u>
14	Income Taxes Before Gross Up (line 13 x 26.5%) (3)	<u>(4,987)</u>	364	431	<u>(1,397)</u>
15	Total Incremental Income Taxes After Gross Up (line 14 / (1-26.5%) (3) (4))	<u>(6,785)</u>	<u>495</u>	<u>587</u>	<u>(1,901)</u>
16	Total Incremental Revenue Requirement (line 7 + line 9 + line 15)	<u>(6,408)</u>	<u>12,966</u>	<u>12,799</u>	<u>6,453</u>

Notes:

(1) The return on rate base is calculated based on Union's 2013 Board-approved capital structure:

Capital Structure	Component %	Cost Rate	Return Component
Long-term Debt	61.30%	6.53%	4.00%
Short-term Debt	-0.03%	1.31%	0.00%
Preference Shares	2.74%	3.05%	0.08%
Equity	<u>36.00%</u>	8.93%	<u>3.21%</u>
Total	100.00%		7.30%

(2) Depreciation expense at Board-approved depreciation rates.

(3) Enbridge Gas's current provincial and federal tax rate is equal to 26.5%.

(4) Incremental taxes related to utility timing differences are negative as the capital cost allowance deduction in arriving at taxable income exceeds the provision of book depreciation in the year.

(5) Average annual revenue requirement calculated as the total revenue requirement from 2021 to 2023 recovered over the 36-month period from January 1, 2021 to December 31, 2023 expressed as an annual amount (12 months).

UNION RATE ZONES
Sarnia Industrial Line Reinforcement - ICM Project Revenue Requirement

Line No.	Particulars (\$000's)	2021 (a)	2022 (b)	2023 (c)	Average Annual (5) (d)
	<u>Incremental Rate Base Investment</u>				
1	Capital Expenditures	28,787	-	-	
2	Average Rate Base	3,332	28,388	27,703	
	<u>Incremental Revenue Requirement Calculation:</u>				
	<u>Return on Incremental Rate Base: (1)</u>				
3	Long-term Debt Interest	133	1,136	1,109	793
4	Short-term Debt Interest	(0)	(0)	(0)	(0)
5	Preference Shares	3	24	23	17
6	Equity	107	913	891	637
7	Total Return on Incremental Rate Base	<u>243</u>	<u>2,073</u>	<u>2,023</u>	<u>1,446</u>
	<u>Incremental Operating Expenses:</u>				
8	Depreciation Expense (2)	57	685	685	475
9	Total Incremental Operating Expenses	<u>57</u>	<u>685</u>	<u>685</u>	<u>475</u>
	<u>Incremental Income Taxes:</u>				
10	Return on Equity and Preference Shares (line 5 + line 6)	110	936	914	653
	Utility Timing Differences				
11	Add: Depreciation Expense (line 8)	57	685	685	475
12	Less: Current Year Tax Deductions	<u>(5,111)</u>	<u>(1,759)</u>	<u>(1,626)</u>	<u>(2,832)</u>
13	Taxable Income (line 10 + line 11 + line 12)	<u>(4,944)</u>	<u>(138)</u>	<u>(28)</u>	<u>(1,703)</u>
14	Income Taxes Before Gross Up (line 13 x 26.5%) (3)	(1,310)	(37)	(7)	(451)
15	Total Incremental Income Taxes After Gross Up (line 14 / (1-26.5%) (3) (4))	<u>(1,782)</u>	<u>(50)</u>	<u>(10)</u>	<u>(614)</u>
16	Total Incremental Revenue Requirement (line 7 + line 9 + line 15)	<u>(1,482)</u>	<u>2,707</u>	<u>2,697</u>	<u>1,307</u>

Notes:

(1) The return on rate base is calculated based on Union's 2013 Board-approved capital structure:

Capital Structure	Component %	Cost Rate	Return Component
Long-term Debt	61.30%	6.53%	4.00%
Short-term Debt	-0.03%	1.31%	0.00%
Preference Shares	2.74%	3.05%	0.08%
Equity	<u>36.00%</u>	8.93%	<u>3.21%</u>
Total	100.00%		7.30%

(2) Depreciation expense at Board-approved depreciation rates.

(3) Enbridge Gas's current provincial and federal tax rate is equal to 26.5%.

(4) Incremental taxes related to utility timing differences are negative as the capital cost allowance deduction in arriving at taxable income exceeds the provision of book depreciation in the year.

(5) Average annual revenue requirement calculated as the total revenue requirement from 2021 to 2023 recovered over the 36-month period from January 1, 2021 to December 31, 2023 expressed as an annual amount (12 months).

EGD RATE ZONE
Allocation of 2021 ICM Project Revenue Requirement

Line No.	Particulars	Delivery Demand LP Allocator (1) %	St. Laurent NPS 12 Replacement Phase 3 Project (2) (000's)
		(a)	(b)
	<u>EGD</u>		
1	Rate 1	51%	244
2	Rate 6	45%	212
3	Rate 9	0%	0
4	Rate 100	0%	1
5	Rate 110	3%	15
6	Rate 115	1%	3
7	Rate 125	0%	0
8	Rate 135	0%	0
9	Rate 145	0%	0
10	Rate 170	0%	0
11	Rate 200	0%	0
12	Rate 300	0%	0
13	Total	<u>100%</u>	<u>476</u>

Notes:

- (1) St. Laurent NPS 12 Replacement Phase 3 project replaces the current extra high pressure Steel MAINS with three segments of low pressure plastic MAINS. Low pressure MAINS are allocated according to the Board approved cost allocation methodology (EB-2017-0086), Delivery Demand LP allocator, reflecting 2021 forecast peak demand by rate class
- (2) Exhibit B, Tab 2, Appendix E

UNION RATE ZONES
Allocation of 2021 ICM Project Revenue Requirement

Line No.	Particulars	London Line Replacement		Sarnia Industrial Line Reinforcement		2021 ICM Allocation (\$000's) (e) = (b) + (d)
		Distribution Demand Allocator (1) (10 ³ m ³ /d) (a)	Project 2021 ICM Allocation (2) (\$000's) (b)	Other Transmission Demand Allocator (4) (10 ³ m ³ /d) (c)	Project 2021 ICM Allocation (5) (\$000's) (d)	
1	Rate 01	-	-	-	-	-
2	Rate 10	-	-	-	-	-
3	Rate 20	-	-	-	-	-
4	Rate 25	-	-	-	-	-
5	Rate 100	-	-	-	-	-
6	Total Union North	-	-	-	-	-
7	Rate M1	30,972	3,387	30,972	495	3,882
8	Rate M2	11,797	1,290	11,797	189	1,479
9	Rate M4 (F)	4,581	501	4,756	76	577
10	Rate M4 (I)	1	0	-	-	0
11	Rate M5 (F)	59	6	59	1	7
12	Rate M5 (I)	325	36	-	-	36
13	Rate M7 (F)	3,126	342	3,756	60	402
14	Rate M7 (I)	541	59	-	-	59
15	Rate M9	-	-	545	9	9
16	Rate M10	-	-	5	0	0
17	Rate T1 (F)	2,129	233	2,129	34	267
18	Rate T1 (I)	-	-	-	-	-
19	Rate T2 (F)	4,018	439	25,297	404	844
20	Rate T2 (I)	1,461	160	-	-	160
21	Rate T3	-	-	2,475	40	40
22	Total Union South	59,011	6,453	81,791	1,307	7,760
23	Excess Utility Storage	-	-	-	-	-
24	Rate C1 (F)	-	-	-	-	-
25	Rate C1 (I)	-	-	-	-	-
26	Rate M12	-	-	-	-	-
27	Rate M13	-	-	-	-	-
28	Rate M16	-	-	-	-	-
29	Rate M17	-	-	-	-	-
30	Total Ex-Franchise	-	-	-	-	-
31	Total Union Rate Zones	59,011	6,453 (3)	81,791	1,307 (6)	7,760

Notes:

- (1) Distribution demand allocation in proportion to forecast 2021 Union South in-franchise firm and interruptible design day demands, excluding demands served directly off transmission lines.
- (2) Allocated in proportion to column (a).
- (3) Exhibit B, Tab 2, Schedule 1, Appendix E, p. 2.
- (4) Other transmission demand allocation in proportion to forecast 2021 Union South in-franchise firm design day demands.
- (5) Allocated in proportion to column (c).
- (6) Exhibit B, Tab 2, Schedule 1, Appendix E, p. 3.

EGD RATE ZONE

Derivation of 2021 Incremental Capital Module ("ICM") Rates by Rate Class

Line No.	Particulars	ICM Revenue Requirement (1) (000's) (a)	Forecast Volumes (10 ⁶ m ³) (b)	ICM Unit Rates (cents / m ³) (d) = (a / b * 100)
	<u>Bundled Services</u>			
1	Rate 1	244	5,118.2	0.0048
2	Rate 6	212	4,923.0	0.0043
3	Rate 9	0	0.0	0.0000
4	Rate 100 - per m ³ of contract demand	1	5.2	0.0123
5	Rate 110 - per m ³ of contract demand	15	60.8	0.0254
6	Rate 115 - per m ³ of contract demand	3	17.2	0.0159
7	Rate 135	0	63.8	0.0000
8	Rate 145 - per m ³ of contract demand	0	7.2	0.0034
9	Rate 170 - per m ³ of contract demand	0	28.6	0.0015
10	Rate 200 - per m ³ of contract demand	0	14.8	0.0000
	<u>Unbundled Services</u>			
11	Rate 125 - per m ³ of contract demand	0	111.1	0.0000
12	Rate 300 - per m ³ of contract demand	0	0.2	0.0381
13	Total 2021 ICM Costs	<u>476</u>		

Notes:

(1) Exhibit B, Tab 2. Appendix F, Page 1

UNION RATE ZONES
Derivation of 2021 Incremental Capital Module ("ICM") Rates by Rate Class

Line No.	Particulars	ICM Revenue Requirement (1) (\$000s) (a)	2021 Forecast Usage (b)	Billing Units (c)	2021 ICM Rate (2) (cents / m ³) (d) = (a / b * 100)
<u>Union South</u>					
Rate M1 Small Volume General Service					
1	Monthly Delivery Commodity Charge	3,882	3,142,868	10 ³ m ³	0.1235
Rate M2 Large Volume General Service					
2	Monthly Delivery Commodity Charge	1,479	1,340,433	10 ³ m ³	0.1103
Rate M4 Firm Commercial/Industrial Contract Rate					
Firm Contracts					
3	Monthly Demand Charge	577	50,008	10 ³ m ³ /d	1.1538
Interruptible Contracts					
4	Monthly Delivery Commodity Charge	0	1,707	10 ³ m ³	0.0568
Rate M5A Interruptible Commercial/Industrial Contract Rate					
Firm Contracts					
5	Monthly Demand Charge	7	521	10 ³ m ³ /d	1.4186
Interruptible Contracts					
6	Delivery Commodity Charge (Avg Price)	36	61,190	10 ³ m ³	0.0568
Rate M7 Special Large Volume Contract Rate					
Firm Contracts					
7	Monthly Demand Charge	402	44,597	10 ³ m ³ /d	0.9011
Interruptible / Seasonal Contracts					
8	Monthly Delivery Commodity Charge	59	80,964	10 ³ m ³	0.0731
Rate M9 Large Wholesale Service					
9	Monthly Demand Charge	9	6,040	10 ³ m ³ /d	0.1442
Rate M10 Small Wholesale Service					
10	Monthly Delivery Commodity Charge	0	391	10 ³ m ³	0.0186
Rate T1 Contract Carriage Service					
Firm Contracts					
11	Monthly Demand Charge	267	26,510	10 ³ m ³ /d	1.0065
Interruptible Contracts					
12	Interruptible Transportation Commodity Charge	-	35,053	10 ³ m ³	-
Rate T2 Contract Carriage Service					
Firm Contracts					
13	Monthly Demand Charge	844	282,300	10 ³ m ³ /d	0.2988
Interruptible Contracts					
14	Interruptible Transportation Commodity Charge	160	154,339	10 ³ m ³	0.1035
Rate T3 Contract Carriage Service					
15	Monthly Demand Charge	40	28,200	10 ³ m ³ /d	0.1403
16	Total Union South In-franchise	7,760			
17	Total Union In-franchise	7,760			

Notes:

- (1) Exhibit B, Tab 2, Schedule 1, Appendix F, p. 2, column (e).
- (2) To be included in delivery and transportation rates.
- (3) The Interruptible Delivery Commodity Charge is calculated as a common unit rate for Rate M4 and Rate M5.

ANNUAL BILL COMPARISON - RESIDENTIAL CUSTOMERS

(A) EB-2020-0195 + 2021 ICM vs (B) EB-2020-0195

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Heating & Water Htg.										
Heating, Water Htg. & Other Uses										
		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		
				(A) - (B)	%			(A) - (B)	%	
1.1	VOLUME	m ³	3,064	3,064	0	0.0%	4,691	4,691	0	0.0%
1.2	CUSTOMER CHG.	\$	245.76	245.76	0.00	0.0%	245.76	245.76	0.00	0.0%
1.3	DISTRIBUTION CHG.	\$	265.86	265.71	0.15	0.1%	400.88	400.65	0.22	0.1%
1.4	LOAD BALANCING	§	160.40	160.40	0.00	0.0%	245.58	245.58	0.00	0.0%
1.5	SALES COMMDTY	\$	322.28	322.28	0.00	0.0%	493.41	493.41	0.00	0.0%
1.6	TOTAL SALES	\$	994.30	994.15	0.15	0.0%	1,385.62	1,385.40	0.22	0.0%
1.7	TOTAL T-SERVICE	\$	672.02	671.88	0.15	0.0%	892.22	891.99	0.22	0.0%
1.8	SALES UNIT RATE	\$/m ³	0.3245	0.3245	0.0000	0.0%	0.2954	0.2953	0.0000	0.0%
1.9	T-SERVICE UNIT RATE	\$/m ³	0.2193	0.2193	0.0000	0.0%	0.1902	0.1901	0.0000	0.0%
1.10	SALES UNIT RATE	\$/GJ	8.4223	8.4210	0.0012	0.0%	7.6662	7.6650	0.0012	0.0%
1.11	T-SERVICE UNIT RATE	\$/GJ	5.6924	5.6912	0.0012	0.0%	4.9363	4.9351	0.0012	0.0%
Heating Only										
Heating & Water Htg.										
		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		
				(A) - (B)	%			(A) - (B)	%	
2.1	VOLUME	m ³	1,955	1,955	0	0.0%	2,005	2,005	0	0.0%
2.2	CUSTOMER CHG.	\$	245.76	245.76	0.00	0.0%	245.76	245.76	0.00	0.0%
2.3	DISTRIBUTION CHG.	\$	170.51	170.41	0.09	0.1%	177.40	177.30	0.10	0.1%
2.4	LOAD BALANCING	§	102.35	102.35	0.00	0.0%	104.96	104.96	0.00	0.0%
2.5	SALES COMMDTY	\$	205.63	205.63	0.00	0.0%	210.89	210.89	0.00	0.0%
2.6	TOTAL SALES	\$	724.24	724.15	0.09	0.0%	739.01	738.92	0.10	0.0%
2.7	TOTAL T-SERVICE	\$	518.61	518.52	0.09	0.0%	528.12	528.03	0.10	0.0%
2.8	SALES UNIT RATE	\$/m ³	0.3705	0.3704	0.0000	0.0%	0.3686	0.3685	0.0000	0.0%
2.9	T-SERVICE UNIT RATE	\$/m ³	0.2653	0.2652	0.0000	0.0%	0.2634	0.2634	0.0000	0.0%
2.10	SALES UNIT RATE	\$/GJ	9.6148	9.6135	0.0012	0.0%	9.5662	9.5649	0.0012	0.0%
2.11	T-SERVICE UNIT RATE	\$/GJ	6.8849	6.8837	0.0012	0.0%	6.8363	6.8351	0.0012	0.0%

§ The Load Balancing Charge is included in the Delivery Charge in the applicable rate Schedule.

ANNUAL BILL COMPARISON - RESIDENTIAL CUSTOMERS

(A) EB-2020-0195 + 2021 ICM vs (B) EB-2020-0195

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Heating, Pool Htg. & Other Uses										
General & Water Htg.										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
3.1	VOLUME	m ³	5,048	5,048	0	0.0%	1,081	1,081	0	0.0%
3.2	CUSTOMER CHG.	\$	245.76	245.76	0.00	0.0%	245.76	245.76	0.00	0.0%
3.3	DISTRIBUTION CHG.	\$	431.12	430.88	0.24	0.1%	100.09	100.03	0.05	0.1%
3.4	LOAD BALANCING	§	264.27	264.27	0.00	0.0%	56.59	56.59	0.00	0.0%
3.5	SALES COMMDTY	\$	530.96	530.96	0.00	0.0%	113.70	113.70	0.00	0.0%
3.6	TOTAL SALES	\$	1,472.11	1,471.87	0.24	0.0%	516.14	516.09	0.05	0.0%
3.7	TOTAL T-SERVICE	\$	941.15	940.91	0.24	0.0%	402.44	402.39	0.05	0.0%
3.8	SALES UNIT RATE	\$/m ³	0.2916	0.2916	0.0000	0.0%	0.4775	0.4774	0.0000	0.0%
3.9	T-SERVICE UNIT RATE	\$/m ³	0.1864	0.1864	0.0000	0.0%	0.3723	0.3722	0.0000	0.0%
3.10	SALES UNIT RATE	\$/GJ	7.5687	7.5675	0.0012	0.0%	12.3920	12.3908	0.0012	0.0%
3.11	T-SERVICE UNIT RATE	\$/GJ	4.8388	4.8376	0.0012	0.0%	9.6621	9.6609	0.0012	0.0%
Heating & Water Htg.										
Heating & Water Htg.										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
2.1	VOLUME	m ³	2,480	2,480	0	0.0%	2,400	2,400	0	0.0%
2.2	CUSTOMER CHG.	\$	245.76	245.76	0.00	0.0%	245.76	245.76	0.00	0.0%
2.3	DISTRIBUTION CHG.	\$	217.05	216.94	0.12	0.1%	210.11	209.99	0.11	0.1%
2.4	LOAD BALANCING	§	129.83	129.83	0.00	0.0%	125.64	125.64	0.00	0.0%
2.5	SALES COMMDTY	\$	260.85	260.85	0.00	0.0%	252.44	252.44	0.00	0.0%
2.6	TOTAL SALES	\$	853.50	853.38	0.12	0.0%	833.94	833.83	0.11	0.0%
2.7	TOTAL T-SERVICE	\$	592.65	592.53	0.12	0.0%	581.51	581.39	0.11	0.0%
2.8	SALES UNIT RATE	\$/m ³	0.3442	0.3441	0.0000	0.0%	0.3475	0.3474	0.0000	0.0%
2.9	T-SERVICE UNIT RATE	\$/m ³	0.2390	0.2389	0.0000	0.0%	0.2423	0.2422	0.0000	0.0%
2.10	SALES UNIT RATE	\$/GJ	8.9320	8.9308	0.0012	0.0%	9.0183	9.0171	0.0012	0.0%
2.11	T-SERVICE UNIT RATE	\$/GJ	6.2022	6.2009	0.0012	0.0%	6.2885	6.2872	0.0012	0.0%

§ The Load Balancing Charge is included in the Delivery Charge in the applicable rate Schedule.

ANNUAL BILL COMPARISON - COMMERCIAL & INDUSTRIAL CUSTOMERS

(A) EB-2020-0195 + 2021 ICM vs (B) EB-2020-0195

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Commercial Heating & Other Uses										
Com. Htg., Air Cond'ng & Other Uses										
		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		
				(A) - (B)	%			(A) - (B)	%	
1.1	VOLUME	m ³	22,606	22,606	0	0.0%	29,278	29,278	0	0.0%
1.2	CUSTOMER CHG.	\$	860.16	860.16	0.00	0.0%	860.16	860.16	0.00	0.0%
1.3	DISTRIBUTION CHG.	\$	1,556.76	1,555.79	0.97	0.1%	1,997.56	1,996.29	1.26	0.1%
1.4	LOAD BALANCING	§	1,166.09	1,166.09	0.00	0.0%	1,510.25	1,510.25	0.00	0.0%
1.5	SALES COMMDTY	\$	2,382.66	2,382.66	0.00	0.0%	3,085.89	3,085.89	0.00	0.0%
1.6	TOTAL SALES	\$	5,965.67	5,964.70	0.97	0.0%	7,453.86	7,452.59	1.26	0.0%
1.7	TOTAL T-SERVICE	\$	3,583.01	3,582.04	0.97	0.0%	4,367.97	4,366.71	1.26	0.0%
1.8	SALES UNIT RATE	\$/m ³	0.2639	0.2639	0.0000	0.0%	0.2546	0.2545	0.0000	0.0%
1.9	T-SERVICE UNIT RATE	\$/m ³	0.1585	0.1585	0.0000	0.0%	0.1492	0.1491	0.0000	0.0%
1.10	SALES UNIT RATE	\$/GJ	6.8491	6.8480	0.0011	0.0%	6.6076	6.6064	0.0011	0.0%
1.11	T-SERVICE UNIT RATE	\$/GJ	4.1136	4.1125	0.0011	0.0%	3.8720	3.8709	0.0011	0.0%
Medium Commercial Customer										
Large Commercial Customer										
			<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>	
					(A) - (B)	%			(A) - (B)	%
2.1	VOLUME	m ³	169,563	169,563	0	0.0%	339,125	339,125	0	0.0%
2.2	CUSTOMER CHG.	\$	860.16	860.16	0.00	0.0%	860.16	860.16	0.00	0.0%
2.3	DISTRIBUTION CHG.	\$	8,409.15	8,401.84	7.31	0.1%	15,411.91	15,397.30	14.61	0.1%
2.4	LOAD BALANCING	§	8,746.61	8,746.61	0.00	0.0%	17,493.17	17,493.17	0.00	0.0%
2.5	SALES COMMDTY	\$	17,871.86	17,871.86	0.00	0.0%	35,743.61	35,743.61	0.00	0.0%
2.6	TOTAL SALES	\$	35,887.77	35,880.46	7.31	0.0%	69,508.85	69,494.24	14.61	0.0%
2.7	TOTAL T-SERVICE	\$	18,015.91	18,008.61	7.31	0.0%	33,765.24	33,750.63	14.61	0.0%
2.8	SALES UNIT RATE	\$/m ³	0.2116	0.2116	0.0000	0.0%	0.2050	0.2049	0.0000	0.0%
2.9	T-SERVICE UNIT RATE	\$/m ³	0.1062	0.1062	0.0000	0.0%	0.0996	0.0995	0.0000	0.0%
2.10	SALES UNIT RATE	\$/GJ	5.4931	5.4920	0.0011	0.0%	5.3196	5.3185	0.0011	0.0%
2.11	T-SERVICE UNIT RATE	\$/GJ	2.7576	2.7564	0.0011	0.0%	2.5841	2.5830	0.0011	0.0%

§ The Load Balancing Charge is included in the Delivery Charge in the applicable rate Schedule.

ANNUAL BILL COMPARISON - COMMERCIAL & INDUSTRIAL CUSTOMERS

(A) EB-2020-0195 + 2021 ICM vs (B) EB-2020-0195

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Industrial General Use										
		(A)	(B)	CHANGE						
				(A) - (B)	%					
Industrial Heating & Other Uses										
		(A)	(B)	CHANGE						
				(A) - (B)	%					
3.1	VOLUME	m ³	43,285	43,285	0	0.0%	63,903	63,903	0	0.0%
3.2	CUSTOMER CHG.	\$	860.16	860.16	0.00	0.0%	860.16	860.16	0.00	0.0%
3.3	DISTRIBUTION CHG.	\$	2,761.63	2,759.76	1.87	0.1%	3,707.03	3,704.27	2.75	0.1%
3.4	LOAD BALANCING	§	2,232.78	2,232.78	0.00	0.0%	3,296.32	3,296.32	0.00	0.0%
3.5	SALES COMMDTY	\$	4,562.22	4,562.22	0.00	0.0%	6,735.34	6,735.34	0.00	0.0%
3.6	TOTAL SALES	\$	10,416.78	10,414.92	1.87	0.0%	14,598.85	14,596.10	2.75	0.0%
3.7	TOTAL T-SERVICE	\$	5,854.57	5,852.70	1.87	0.0%	7,863.51	7,860.76	2.75	0.0%
3.8	SALES UNIT RATE	\$/m ³	0.2407	0.2406	0.0000	0.0%	0.2285	0.2284	0.0000	0.0%
3.9	T-SERVICE UNIT RATE	\$/m ³	0.1353	0.1352	0.0000	0.0%	0.1231	0.1230	0.0000	0.0%
3.10	SALES UNIT RATE	\$/GJ	6.2459	6.2448	0.0011	0.0%	5.9292	5.9281	0.0011	0.0%
3.11	T-SERVICE UNIT RATE	\$/GJ	3.5104	3.5093	0.0011	0.0%	3.1937	3.1926	0.0011	0.0%
Medium Industrial Customer										
		(A)	(B)	CHANGE						
				(A) - (B)	%					
Large Industrial Customer										
		(A)	(B)	CHANGE						
				(A) - (B)	%					
4.1	VOLUME	m ³	169,563	169,563	0	0.0%	339,124	339,124	0	0.0%
4.2	CUSTOMER CHG.	\$	860.16	860.16	0.00	0.0%	860.16	860.16	0.00	0.0%
4.3	DISTRIBUTION CHG.	\$	8,609.19	8,601.88	7.31	0.1%	15,560.76	15,546.14	14.61	0.1%
4.4	LOAD BALANCING	§	8,746.61	8,746.61	0.00	0.0%	17,493.11	17,493.11	0.00	0.0%
4.5	SALES COMMDTY	\$	17,871.86	17,871.86	0.00	0.0%	35,743.50	35,743.50	0.00	0.0%
4.6	TOTAL SALES	\$	36,087.82	36,080.51	7.31	0.0%	69,657.53	69,642.92	14.61	0.0%
4.7	TOTAL T-SERVICE	\$	18,215.96	18,208.65	7.31	0.0%	33,914.03	33,899.42	14.61	0.0%
4.8	SALES UNIT RATE	\$/m ³	0.2128	0.2128	0.0000	0.0%	0.2054	0.2054	0.0000	0.0%
4.9	T-SERVICE UNIT RATE	\$/m ³	0.1074	0.1074	0.0000	0.0%	0.1000	0.1000	0.0000	0.0%
4.10	SALES UNIT RATE	\$/GJ	5.5237	5.5226	0.0011	0.0%	5.3310	5.3299	0.0011	0.0%
4.11	T-SERVICE UNIT RATE	\$/GJ	2.7882	2.7871	0.0011	0.0%	2.5955	2.5944	0.0011	0.0%

§ The Load Balancing Charge is included in the Delivery Charge in the applicable rate Schedule.

ANNUAL BILL COMPARISON - LARGE VOLUME CUSTOMERS

(A) EB-2020-0195 + 2021 ICM vs (B) EB-2020-0195

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Rate 100 - Small Commercial Firm										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
1.1	VOLUME	m ³	339,188	339,188	0	0.0%	598,567	598,567	0	0.0%
1.2	CUSTOMER CHG.	\$	1,499.16	1,499.16	0.00	0.0%	1,499.16	1,499.16	0.00	0.0%
1.3	DISTRIBUTION CHG.	\$	13,878.73	13,874.30	4.43	0.0%	67,610.94	67,588.74	22.20	0.0%
1.4	LOAD BALANCING	\$	17,496.41	17,496.41	0.00	0.0%	30,876.02	30,876.02	0.00	0.0%
1.5	SALES COMMDTY	\$	35,750.25	35,750.25	0.00	0.0%	63,088.67	63,088.67	0.00	0.0%
1.6	TOTAL SALES	\$	68,624.56	68,620.13	4.43	0.0%	163,074.79	163,052.59	22.20	0.0%
1.7	TOTAL T-SERVICE	\$	32,874.31	32,869.88	4.43	0.0%	99,986.12	99,963.92	22.20	0.0%
1.8	SALES UNIT RATE	\$/m ³	0.2023	0.2023	0.0000	0.0%	0.2724	0.2724	0.0000	0.0%
1.9	T-SERVICE UNIT RATE	\$/m ³	0.0969	0.0969	0.0000	0.0%	0.1670	0.1670	0.0000	0.0%
1.10	SALES UNIT RATE	\$/GJ	5.2510	5.2506	0.0003	0.0%	7.0709	7.0699	0.0010	0.0%
1.11	T-SERVICE UNIT RATE	\$/GJ	2.5155	2.5151	0.0003	0.0%	4.3354	4.3344	0.0010	0.0%
Rate 100 - Large Industrial Firm										
		(A)	(B)	CHANGE						
				(A) - (B)	%					
2.1	VOLUME	m ³	1,500,000	1,500,000	0	0.0%				
2.2	CUSTOMER CHG.	\$	1,499.16	1,499.16	0.00	0.0%				
2.3	DISTRIBUTION CHG.	\$	135,756.76	135,712.36	44.40	0.0%				
2.4	LOAD BALANCING	\$	77,374.85	77,374.85	0.00	0.0%				
2.5	SALES COMMDTY	\$	158,099.27	158,099.27	0.00	0.0%				
2.6	TOTAL SALES	\$	372,730.04	372,685.64	44.40	0.0%				
2.7	TOTAL T-SERVICE	\$	214,630.77	214,586.37	44.40	0.0%				
2.8	SALES UNIT RATE	\$/m ³	0.2485	0.2485	0.0000	0.0%				
2.9	T-SERVICE UNIT RATE	\$/m ³	0.1431	0.1431	0.0000	0.0%				
2.10	SALES UNIT RATE	\$/GJ	6.4492	6.4484	0.0008	0.0%				
2.11	T-SERVICE UNIT RATE	\$/GJ	3.7137	3.7129	0.0008	0.0%				

ANNUAL BILL COMPARISON - LARGE VOLUME CUSTOMERS

(A) EB-2020-0195 + 2021 ICM vs (B) EB-2020-0195

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Rate 145 - Small Commercial Interr.										
Rate 145 - Average Commercial Interr.										
		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		
				(A) - (B)	%			(A) - (B)	%	
3.1	VOLUME	m ³	339,188	339,188	0	0.0%	598,568	598,568	0	0.0%
3.2	CUSTOMER CHG.	\$	1,515.48	1,515.48	0.00	0.0%	1,515.48	1,515.48	0.00	0.0%
3.3	DISTRIBUTION CHG.	\$	12,600.89	12,599.65	1.23	0.0%	19,129.16	19,127.31	1.85	0.0%
3.4	LOAD BALANCING	\$	13,703.70	13,703.70	0.00	0.0%	24,183.55	24,183.55	0.00	0.0%
3.5	SALES COMMDTY	\$	35,567.92	35,567.92	0.00	0.0%	62,767.01	62,767.01	0.00	0.0%
3.6	TOTAL SALES	\$	63,387.98	63,386.75	1.23	0.0%	107,595.20	107,593.35	1.85	0.0%
3.7	TOTAL T-SERVICE	\$	27,820.06	27,818.83	1.23	0.0%	44,828.19	44,826.34	1.85	0.0%
3.8	SALES UNIT RATE	\$/m ³	0.1869	0.1869	0.0000	0.0%	0.1798	0.1798	0.0000	0.0%
3.9	T-SERVICE UNIT RATE	\$/m ³	0.0820	0.0820	0.0000	0.0%	0.0749	0.0749	0.0000	0.0%
3.10	SALES UNIT RATE	\$/GJ	4.8503	4.8502	0.0001	0.0%	4.6653	4.6652	0.0001	0.0%
3.11	T-SERVICE UNIT RATE	\$/GJ	2.1287	2.1286	0.0001	0.0%	1.9437	1.9437	0.0001	0.0%
Rate 145 - Small Industrial Interr.										
Rate 145 - Average Industrial Interr.										
		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		
				(A) - (B)	%			(A) - (B)	%	
4.1	VOLUME	m ³	339,188	339,188	0	0.0%	598,567	598,567	0	0.0%
4.2	CUSTOMER CHG.	\$	1,515.48	1,515.48	0.00	0.0%	1,515.48	1,515.48	0.00	0.0%
4.3	DISTRIBUTION CHG.	\$	12,876.68	12,875.45	1.23	0.0%	19,373.30	19,371.46	1.85	0.0%
4.4	LOAD BALANCING	\$	13,703.70	13,703.70	0.00	0.0%	24,183.51	24,183.51	0.00	0.0%
4.5	SALES COMMDTY	\$	35,567.92	35,567.92	0.00	0.0%	62,766.91	62,766.91	0.00	0.0%
4.6	TOTAL SALES	\$	63,663.77	63,662.54	1.23	0.0%	107,839.20	107,837.35	1.85	0.0%
4.7	TOTAL T-SERVICE	\$	28,095.85	28,094.62	1.23	0.0%	45,072.29	45,070.44	1.85	0.0%
4.8	SALES UNIT RATE	\$/m ³	0.1877	0.1877	0.0000	0.0%	0.1802	0.1802	0.0000	0.0%
4.9	T-SERVICE UNIT RATE	\$/m ³	0.0828	0.0828	0.0000	0.0%	0.0753	0.0753	0.0000	0.0%
4.10	SALES UNIT RATE	\$/GJ	4.8714	4.8713	0.0001	0.0%	4.6759	4.6758	0.0001	0.0%
4.11	T-SERVICE UNIT RATE	\$/GJ	2.1498	2.1497	0.0001	0.0%	1.9543	1.9542	0.0001	0.0%

ANNUAL BILL COMPARISON - LARGE VOLUME CUSTOMERS

(A) EB-2020-0195 + 2021 ICM vs (B) EB-2020-0195

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Rate 110 - Small Ind. Firm - 50% LF										
Rate 110 - Average Ind. Firm - 50% LF										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
5.1	VOLUME	m ³	598,568	598,568	0	0.0%	9,976,121	9,976,121	0	0.0%
5.2	CUSTOMER CHG.	\$	7,217.16	7,217.16	0.00	0.0%	7,217.16	7,217.16	0.00	0.0%
5.3	DISTRIBUTION CHG.	\$	14,438.86	14,428.83	10.03	0.1%	236,751.82	236,587.72	164.10	0.1%
5.4	LOAD BALANCING	\$	25,817.66	25,817.66	0.00	0.0%	430,293.76	430,293.76	0.00	0.0%
5.5	SALES COMMDTY	\$	62,744.94	62,744.94	0.00	0.0%	1,045,747.75	1,045,747.75	0.00	0.0%
5.6	TOTAL SALES	\$	110,218.62	110,208.59	10.03	0.0%	1,720,010.50	1,719,846.39	164.10	0.0%
5.7	TOTAL T-SERVICE	\$	47,473.68	47,463.65	10.03	0.0%	674,262.74	674,098.64	164.10	0.0%
5.8	SALES UNIT RATE	\$/m ³	0.1841	0.1841	0.0000	0.0%	0.1724	0.1724	0.0000	0.0%
5.9	T-SERVICE UNIT RATE	\$/m ³	0.0793	0.0793	0.0000	0.0%	0.0676	0.0676	0.0000	0.0%
5.10	SALES UNIT RATE	\$/GJ	4.7791	4.7786	0.0004	0.0%	4.4748	4.4743	0.0004	0.0%
5.11	T-SERVICE UNIT RATE	\$/GJ	2.0585	2.0580	0.0004	0.0%	1.7542	1.7537	0.0004	0.0%
Rate 110 - Average Ind. Firm - 75% LF										
Rate 115 - Large Ind. Firm - 80% LF										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
6.1	VOLUME	m ³	9,976,120	9,976,120	0	0.0%	69,832,850	69,832,850	0	0.0%
6.2	CUSTOMER CHG.	\$	7,217.16	7,217.16	0.00	0.0%	7,650.36	7,650.36	0.00	0.0%
6.3	DISTRIBUTION CHG.	\$	188,357.6	188,246.73	110.92	0.1%	996,190.0	995,735.37	454.65	0.0%
6.4	LOAD BALANCING	\$	430,293.72	430,293.72	0.00	0.0%	2,919,046.42	2,919,046.42	0.00	0.0%
6.5	SALES COMMDTY	\$	1,045,747.65	1,045,747.65	0.00	0.0%	7,320,234.59	7,320,234.59	0.00	0.0%
6.6	TOTAL SALES	\$	1,671,616.18	1,671,505.26	110.92	0.0%	11,243,121.39	11,242,666.74	454.65	0.0%
6.7	TOTAL T-SERVICE	\$	625,868.53	625,757.61	110.92	0.0%	3,922,886.80	3,922,432.15	454.65	0.0%
6.8	SALES UNIT RATE	\$/m ³	0.1676	0.1676	0.0000	0.0%	0.1610	0.1610	0.0000	0.0%
6.9	T-SERVICE UNIT RATE	\$/m ³	0.0627	0.0627	0.0000	0.0%	0.0562	0.0562	0.0000	0.0%
6.10	SALES UNIT RATE	\$/GJ	4.3489	4.3486	0.0003	0.0%	4.1786	4.1784	0.0002	0.0%
6.11	T-SERVICE UNIT RATE	\$/GJ	1.6283	1.6280	0.0003	0.0%	1.4580	1.4578	0.0002	0.0%

ANNUAL BILL COMPARISON - LARGE VOLUME CUSTOMERS

(A) EB-2020-0195 + 2021 ICM vs (B) EB-2020-0195

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
Rate 135 - Seasonal Firm									
		(A)	(B)	CHANGE					
				(A) - (B)	%				
7.1	VOLUME	m ³	598,567	598,567	0	0.0%			
7.2	CUSTOMER CHG.	\$	1,414.08	1,414.08	0.00	0.0%			
7.3	DISTRIBUTION CHG.	\$	11,009.8	11,009.66	0.16	0.0%			
7.4	LOAD BALANCING	\$	19,470.53	19,470.53	0.00	0.0%			
7.5	SALES COMMDTY	\$	62,787.75	62,787.75	0.00	0.0%			
7.6	TOTAL SALES	\$	94,682.19	94,682.02	0.16	0.0%			
7.7	TOTAL T-SERVICE	\$	31,894.44	31,894.28	0.16	0.0%			
7.8	SALES UNIT RATE	\$/m ³	0.1582	0.1582	0.0000	0.0%			
7.9	T-SERVICE UNIT RATE	\$/m ³	0.0533	0.0533	0.0000	0.0%			
7.10	SALES UNIT RATE	\$/GJ	4.1054	4.1054	0.0000	0.0%			
7.11	T-SERVICE UNIT RATE	\$/GJ	1.3829	1.3829	0.0000	0.0%			
Rate 170 - Average Ind. Interr. - 50% LF									
		(A)	(B)	CHANGE					
				(A) - (B)	%				
	VOLUME	m ³	9,976,121	9,976,121	0	0.0%			
	CUSTOMER CHG.	\$	3,432.00	3,432.00	0.00	0.0%			
	DISTRIBUTION CHG.	\$	81,858.98	81,849.05	9.93	0.0%			
	LOAD BALANCING	\$	309,588.44	309,588.44	0.00	0.0%			
	SALES COMMDTY	\$	1,045,747.75	1,045,747.75	0.00	0.0%			
	TOTAL SALES	\$	1,440,627.16	1,440,617.23	9.93	0.0%			
	TOTAL T-SERVICE	\$	394,879.42	394,869.49	9.93	0.0%			
	SALES UNIT RATE	\$/m ³	0.1444	0.1444	0.0000	0.0%			
	T-SERVICE UNIT RATE	\$/m ³	0.0396	0.0396	0.0000	0.0%			
	SALES UNIT RATE	\$/GJ	3.7479	3.7479	0.0000	0.0%			
	T-SERVICE UNIT RATE	\$/GJ	1.0273	1.0273	0.0000	0.0%			
Rate 170 - Average Ind. Interr. - 75% LF									
		(A)	(B)	CHANGE					
				(A) - (B)	%				
8.1	VOLUME	m ³	9,976,120	9,976,120	0	0.0%			
8.2	CUSTOMER CHG.	\$	3,432.00	3,432.00	0.00	0.0%			
8.3	DISTRIBUTION CHG.	\$	74,470.14	74,463.43	6.71	0.0%			
8.4	LOAD BALANCING	\$	309,588.41	309,588.41	0.00	0.0%			
8.5	SALES COMMDTY	\$	1,045,747.64	1,045,747.64	0.00	0.0%			
8.6	TOTAL SALES	\$	1,433,238.19	1,433,231.48	6.71	0.0%			
8.7	TOTAL T-SERVICE	\$	387,490.55	387,483.83	6.71	0.0%			
8.8	SALES UNIT RATE	\$/m ³	0.1437	0.1437	0.0000	0.0%			
8.9	T-SERVICE UNIT RATE	\$/m ³	0.0388	0.0388	0.0000	0.0%			
8.10	SALES UNIT RATE	\$/GJ	3.7287	3.7287	0.0000	0.0%			
8.11	T-SERVICE UNIT RATE	\$/GJ	1.0081	1.0081	0.0000	0.0%			
Rate 170 - Large Ind. Interr. - 75% LF									
		(A)	(B)	CHANGE					
				(A) - (B)	%				
	VOLUME	m ³	69,832,850	69,832,850	0	0.0%			
	CUSTOMER CHG.	\$	3,432.00	3,432.00	0.00	0.0%			
	DISTRIBUTION CHG.	\$	403,926.03	403,879.01	47.02	0.0%			
	LOAD BALANCING	\$	2,167,119.16	2,167,119.16	0.00	0.0%			
	SALES COMMDTY	\$	7,320,234.55	7,320,234.55	0.00	0.0%			
	TOTAL SALES	\$	9,894,711.74	9,894,664.72	47.02	0.0%			
	TOTAL T-SERVICE	\$	2,574,477.19	2,574,430.17	47.02	0.0%			
	SALES UNIT RATE	\$/m ³	0.1417	0.1417	0.0000	0.0%			
	T-SERVICE UNIT RATE	\$/m ³	0.0369	0.0369	0.0000	0.0%			
	SALES UNIT RATE	\$/GJ	3.6774	3.6774	0.0000	0.0%			
	T-SERVICE UNIT RATE	\$/GJ	0.9568	0.9568	0.0000	0.0%			

**ANNUAL BILL COMPARISON - RESIDENTIAL CUSTOMERS
 INCLUDING FEDERAL CARBON PRICING IMPACTS FOR NON-OBPS PARTICIPANTS AND RIDER K BILL 32**

(A) EB-2020-0195 + 2021 ICM vs (B) EB-2020-0195

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Heating & Water Htg.										
Heating, Water Htg. & Other Uses										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
1.1	VOLUME	m ³	3,064	3,064	0	0.0%	4,691	4,691	0	0.0%
1.2	CUSTOMER CHG.	\$	257.76	257.76	0.00	0.0%	257.76	257.76	0.00	0.0%
1.3	DISTRIBUTION CHG.	\$	266.01	265.86	0.15	0.1%	401.11	400.88	0.22	0.1%
1.4	LOAD BALANCING	§ \$	160.40	160.40	0.00	0.0%	245.58	245.58	0.00	0.0%
1.5	SALES COMMDTY	\$	322.28	322.28	0.00	0.0%	493.41	493.41	0.00	0.0%
1.6	FEDERAL CARBON CHARGE	\$	179.86	179.86	0.00	0.0%	275.36	275.36	0.00	0.0%
1.7	TOTAL SALES	\$	1,186.30	1,186.16	0.15	0.0%	1,673.21	1,672.99	0.22	0.0%
1.8	TOTAL T-SERVICE	\$	864.03	863.88	0.15	0.0%	1,179.81	1,179.58	0.22	0.0%
1.9	SALES UNIT RATE	\$/m ³	0.3872	0.3871	0.0000	0.0%	0.3567	0.3566	0.0000	0.0%
1.10	T-SERVICE UNIT RATE	\$/m ³	0.2820	0.2819	0.0000	0.0%	0.2515	0.2515	0.0000	0.0%
1.11	SALES UNIT RATE	\$/GJ	10.0774	10.0762	0.0012	0.0%	9.2839	9.2826	0.0012	0.0%
1.12	T-SERVICE UNIT RATE	\$/GJ	7.3398	7.3385	0.0012	0.0%	6.5462	6.5449	0.0012	0.0%

Heating Only										
Heating & Water Htg.										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
2.1	VOLUME	m ³	1,955	1,955	0	0.0%	2,005	2,005	0	0.0%
2.2	CUSTOMER CHG.	\$	257.76	257.76	0.00	0.0%	257.76	257.76	0.00	0.0%
2.3	DISTRIBUTION CHG.	\$	170.60	170.51	0.09	0.1%	177.50	177.40	0.10	0.1%
2.4	LOAD BALANCING	§ \$	102.35	102.35	0.00	0.0%	104.96	104.96	0.00	0.0%
2.5	SALES COMMDTY	\$	205.63	205.63	0.00	0.0%	210.89	210.89	0.00	0.0%
2.6	FEDERAL CARBON CHARGE	\$	114.76	114.76	0.00	0.0%	117.69	117.69	0.00	0.0%
2.7	TOTAL SALES	\$	851.10	851.00	0.09	0.0%	868.80	868.71	0.10	0.0%
2.8	TOTAL T-SERVICE	\$	645.47	645.37	0.09	0.0%	657.92	657.82	0.10	0.0%
2.9	SALES UNIT RATE	\$/m ³	0.4353	0.4353	0.0000	0.0%	0.4333	0.4333	0.0000	0.0%
2.10	T-SERVICE UNIT RATE	\$/m ³	0.3302	0.3301	0.0000	0.0%	0.3281	0.3281	0.0000	0.0%
2.11	SALES UNIT RATE	\$/GJ	11.3312	11.3299	0.0012	0.0%	11.2785	11.2772	0.0012	0.0%
2.12	T-SERVICE UNIT RATE	\$/GJ	8.5935	8.5923	0.0012	0.0%	8.5408	8.5396	0.0012	0.0%

§ The Load Balancing Charge shown here includes proposed transportation charges

ANNUAL BILL COMPARISON - RESIDENTIAL CUSTOMERS
INCLUDING FEDERAL CARBON PRICING IMPACTS FOR NON-OBPS PARTICIPANTS AND RIDER K BILL 32

(A) EB-2020-0195 + 2021 ICM vs (B) EB-2020-0195

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Heating, Pool Htg. & Other Uses										
General & Water Htg.										
			(A)	(B)	CHANGE		(A)	(B)	CHANGE	
					(A) - (B)				(A) - (B)	%
					%				%	
3.1	VOLUME	m ³	5,048	5,048	0	0.0%	1,081	1,081	0	0.0%
3.2	CUSTOMER CHG.	\$	257.76	257.76	0.00	0.0%	257.76	257.76	0.00	0.0%
3.3	DISTRIBUTION CHG.	\$	431.37	431.13	0.24	0.1%	100.14	100.09	0.05	0.1%
3.4	LOAD BALANCING	§ \$	264.27	264.27	0.00	0.0%	56.59	56.59	0.00	0.0%
3.5	SALES COMMDTY	\$	530.96	530.96	0.00	0.0%	113.70	113.70	0.00	0.0%
	FEDERAL CARBON CHARGE	\$	296.32	296.32	0.00	0.0%	63.45	63.45	0.00	0.0%
3.6	TOTAL SALES	\$	1,780.67	1,780.43	0.24	0.0%	591.65	591.59	0.05	0.0%
3.7	TOTAL T-SERVICE	\$	1,249.72	1,249.48	0.24	0.0%	477.95	477.89	0.05	0.0%
3.8	SALES UNIT RATE	\$/m ³	0.3527	0.3527	0.0000	0.0%	0.5473	0.5473	0.0000	0.0%
3.9	T-SERVICE UNIT RATE	\$/m ³	0.2476	0.2475	0.0000	0.0%	0.4421	0.4421	0.0000	0.0%
3.10	SALES UNIT RATE	\$/GJ	9.1814	9.1801	0.0012	0.0%	14.2455	14.2443	0.0012	0.0%
3.11	T-SERVICE UNIT RATE	\$/GJ	6.4437	6.4425	0.0012	0.0%	11.5079	11.5066	0.0012	0.0%
Heating & Water Htg.										
Heating & Water Htg.										
			(A)	(B)	CHANGE		(A)	(B)	CHANGE	
					(A) - (B)				(A) - (B)	%
					%				%	
4.1	VOLUME	m ³	2,480	2,480	0	0.0%	2,400	2,400	0	0.0%
4.2	CUSTOMER CHG.	\$	257.76	257.76	0.00	0.0%	257.76	257.76	0.00	0.0%
4.3	DISTRIBUTION CHG.	\$	217.18	217.06	0.12	0.1%	210.22	210.11	0.11	0.1%
4.4	LOAD BALANCING	§ \$	129.83	129.83	0.00	0.0%	125.64	125.64	0.00	0.0%
4.5	SALES COMMDTY	\$	260.85	260.85	0.00	0.0%	252.44	252.44	0.00	0.0%
4.6	FEDERAL CARBON CHARGE	\$	145.58	145.58	0.00	0.0%	140.88	140.88	0.00	0.0%
4.7	TOTAL SALES	\$	1,011.19	1,011.07	0.12	0.0%	986.94	986.83	0.11	0.0%
4.8	TOTAL T-SERVICE	\$	750.34	750.22	0.12	0.0%	734.51	734.39	0.11	0.0%
4.9	SALES UNIT RATE	\$/m ³	0.4077	0.4077	0.0000	0.0%	0.4112	0.4112	0.0000	0.0%
4.10	T-SERVICE UNIT RATE	\$/m ³	0.3026	0.3025	0.0000	0.0%	0.3060	0.3060	0.0000	0.0%
4.11	SALES UNIT RATE	\$/GJ	10.6127	10.6114	0.0012	0.0%	10.7034	10.7022	0.0012	0.0%
4.12	T-SERVICE UNIT RATE	\$/GJ	7.8750	7.8738	0.0012	0.0%	7.9658	7.9645	0.0012	0.0%

§ The Load Balancing Charge shown here includes proposed transportation charges

ANNUAL BILL COMPARISON - COMMERCIAL & INDUSTRIAL CUSTOMERS
INCLUDING FEDERAL CARBON PRICING IMPACTS FOR NON-OBPS PARTICIPANTS AND RIDER K BILL 32

(A) EB-2020-0195 + 2021 ICM vs (B) EB-2020-0195

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Commercial Heating & Other Uses										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
1.1	VOLUME	m ³	22,606	22,606	0	0.0%	29,278	29,278	0	0.0%
1.2	CUSTOMER CHG.	\$	872.16	872.16	0.00	0.0%	872.16	872.16	0.00	0.0%
1.3	DISTRIBUTION CHG.	\$	1,557.87	1,556.89	0.97	0.1%	1,998.99	1,997.73	1.26	0.1%
1.4	LOAD BALANCING	§ \$	1,166.09	1,166.09	0.00	0.0%	1,510.25	1,510.25	0.00	0.0%
1.5	SALES COMMDTY	\$	2,382.66	2,382.66	0.00	0.0%	3,085.89	3,085.89	0.00	0.0%
1.6	FEDERAL CARBON CHARGE	\$	1,326.97	1,326.97	0.00	0.0%	1,718.62	1,718.62	0.00	0.0%
1.7	TOTAL SALES	\$	7,305.75	7,304.78	0.97	0.0%	9,185.91	9,184.65	1.26	0.0%
1.8	TOTAL T-SERVICE	\$	4,923.09	4,922.12	0.97	0.0%	6,100.02	6,098.76	1.26	0.0%
1.9	SALES UNIT RATE	\$/m ³	0.3232	0.3231	0.0000	0.0%	0.3137	0.3137	0.0000	0.0%
1.10	T-SERVICE UNIT RATE	\$/m ³	0.2178	0.2177	0.0000	0.0%	0.2083	0.2083	0.0000	0.0%
1.11	SALES UNIT RATE	\$/GJ	8.4117	8.4106	0.0011	0.0%	8.1663	8.1651	0.0011	0.0%
1.12	T-SERVICE UNIT RATE	\$/GJ	5.6684	5.6672	0.0011	0.0%	5.4229	5.4218	0.0011	0.0%
Medium Commercial Customer										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
2.1	VOLUME	m ³	169,563	169,563	0	0.0%	339,125	339,125	0	0.0%
2.2	CUSTOMER CHG.	\$	872.16	872.16	0.00	0.0%	872.16	872.16	0.00	0.0%
2.3	DISTRIBUTION CHG.	\$	8,417.45	8,410.15	7.31	0.1%	15,428.53	15,413.92	14.61	0.1%
2.4	LOAD BALANCING	§ \$	8,746.61	8,746.61	0.00	0.0%	17,493.17	17,493.17	0.00	0.0%
2.5	SALES COMMDTY	\$	17,871.86	17,871.86	0.00	0.0%	35,743.61	35,743.61	0.00	0.0%
2.6	FEDERAL CARBON CHARGE	\$	9,953.35	9,953.35	0.00	0.0%	19,906.64	19,906.64	0.00	0.0%
2.7	TOTAL SALES	\$	45,861.43	45,854.12	7.31	0.0%	89,444.10	89,429.49	14.61	0.0%
2.8	TOTAL T-SERVICE	\$	27,989.57	27,982.26	7.31	0.0%	53,700.49	53,685.88	14.61	0.0%
2.9	SALES UNIT RATE	\$/m ³	0.2705	0.2704	0.0000	0.0%	0.2637	0.2637	0.0000	0.0%
2.10	T-SERVICE UNIT RATE	\$/m ³	0.1651	0.1650	0.0000	0.0%	0.1584	0.1583	0.0000	0.0%
2.11	SALES UNIT RATE	\$/GJ	7.0398	7.0387	0.0011	0.0%	6.8649	6.8638	0.0011	0.0%
2.12	T-SERVICE UNIT RATE	\$/GJ	4.2964	4.2953	0.0011	0.0%	4.1216	4.1204	0.0011	0.0%
Large Commercial Customer										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
2.1	VOLUME	m ³	169,563	169,563	0	0.0%	339,125	339,125	0	0.0%
2.2	CUSTOMER CHG.	\$	872.16	872.16	0.00	0.0%	872.16	872.16	0.00	0.0%
2.3	DISTRIBUTION CHG.	\$	8,417.45	8,410.15	7.31	0.1%	15,428.53	15,413.92	14.61	0.1%
2.4	LOAD BALANCING	§ \$	8,746.61	8,746.61	0.00	0.0%	17,493.17	17,493.17	0.00	0.0%
2.5	SALES COMMDTY	\$	17,871.86	17,871.86	0.00	0.0%	35,743.61	35,743.61	0.00	0.0%
2.6	FEDERAL CARBON CHARGE	\$	9,953.35	9,953.35	0.00	0.0%	19,906.64	19,906.64	0.00	0.0%
2.7	TOTAL SALES	\$	45,861.43	45,854.12	7.31	0.0%	89,444.10	89,429.49	14.61	0.0%
2.8	TOTAL T-SERVICE	\$	27,989.57	27,982.26	7.31	0.0%	53,700.49	53,685.88	14.61	0.0%
2.9	SALES UNIT RATE	\$/m ³	0.2705	0.2704	0.0000	0.0%	0.2637	0.2637	0.0000	0.0%
2.10	T-SERVICE UNIT RATE	\$/m ³	0.1651	0.1650	0.0000	0.0%	0.1584	0.1583	0.0000	0.0%
2.11	SALES UNIT RATE	\$/GJ	7.0398	7.0387	0.0011	0.0%	6.8649	6.8638	0.0011	0.0%
2.12	T-SERVICE UNIT RATE	\$/GJ	4.2964	4.2953	0.0011	0.0%	4.1216	4.1204	0.0011	0.0%

§ The Load Balancing Charge shown here includes proposed transportation charges

**ANNUAL BILL COMPARISON - COMMERCIAL & INDUSTRIAL CUSTOMERS
 INCLUDING FEDERAL CARBON PRICING IMPACTS FOR NON-OBPS PARTICIPANTS AND RIDER K BILL 32**

(A) EB-2020-0195 + 2021 ICM vs (B) EB-2020-0195

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Industrial General Use										
		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>						
				(A) - (B)	%			(A) - (B)	%	
3.1	VOLUME	m ³	43,285	43,285	0	0.0%	63,903	63,903	0	0.0%
3.2	CUSTOMER CHG.	\$	872.16	872.16	0.00	0.0%	872.16	872.16	0.00	0.0%
3.3	DISTRIBUTION CHG.	\$	2,763.75	2,761.88	1.87	0.1%	3,710.16	3,707.40	2.75	0.1%
3.4	LOAD BALANCING	§ \$	2,232.78	2,232.78	0.00	0.0%	3,296.32	3,296.32	0.00	0.0%
3.5	SALES COMMDTY	\$	4,562.22	4,562.22	0.00	0.0%	6,735.34	6,735.34	0.00	0.0%
	FEDERAL CARBON CHARGE	\$	2,540.83	2,540.83	0.00	0.0%	3,751.11	3,751.11	0.00	0.0%
3.6	TOTAL SALES	\$	12,971.73	12,969.87	1.87	0.0%	18,365.09	18,362.34	2.75	0.0%
3.7	TOTAL T-SERVICE	\$	8,409.52	8,407.65	1.87	0.0%	11,629.75	11,626.99	2.75	0.0%
3.8	SALES UNIT RATE	\$/m ³	0.2997	0.2996	0.0000	0.0%	0.2874	0.2873	0.0000	0.0%
3.9	T-SERVICE UNIT RATE	\$/m ³	0.1943	0.1942	0.0000	0.0%	0.1820	0.1819	0.0000	0.0%
3.10	SALES UNIT RATE	\$/GJ	7.8002	7.7990	0.0011	0.0%	7.4802	7.4791	0.0011	0.0%
3.11	T-SERVICE UNIT RATE	\$/GJ	5.0568	5.0557	0.0011	0.0%	4.7369	4.7358	0.0011	0.0%
Medium Industrial Customer										
			<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>					
					(A) - (B)	%			(A) - (B)	%
4.1	VOLUME	m ³	169,563	169,563	0	0.0%	339,124	339,124	0	0.0%
4.2	CUSTOMER CHG.	\$	872.16	872.16	0.00	0.0%	872.16	872.16	0.00	0.0%
4.3	DISTRIBUTION CHG.	\$	8,617.50	8,610.19	7.31	0.1%	15,577.37	15,562.76	14.61	0.1%
4.4	LOAD BALANCING	§ \$	8,746.61	8,746.61	0.00	0.0%	17,493.11	17,493.11	0.00	0.0%
4.5	SALES COMMDTY	\$	17,871.86	17,871.86	0.00	0.0%	35,743.50	35,743.50	0.00	0.0%
4.6	FEDERAL CARBON CHARGE	\$	9,953.35	9,953.35	0.00	0.0%	19,906.58	19,906.58	0.00	0.0%
4.7	TOTAL SALES	\$	46,061.47	46,054.17	7.31	0.0%	89,592.73	89,578.12	14.61	0.0%
4.8	TOTAL T-SERVICE	\$	28,189.62	28,182.31	7.31	0.0%	53,849.22	53,834.61	14.61	0.0%
4.9	SALES UNIT RATE	\$/m ³	0.2716	0.2716	0.0000	0.0%	0.2642	0.2641	0.0000	0.0%
4.10	T-SERVICE UNIT RATE	\$/m ³	0.1662	0.1662	0.0000	0.0%	0.1588	0.1587	0.0000	0.0%
4.11	SALES UNIT RATE	\$/GJ	7.0705	7.0694	0.0011	0.0%	6.8763	6.8752	0.0011	0.0%
4.12	T-SERVICE UNIT RATE	\$/GJ	4.3271	4.3260	0.0011	0.0%	4.1330	4.1319	0.0011	0.0%
Large Industrial Customer										
			<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>					
					(A) - (B)	%			(A) - (B)	%

§ The Load Balancing Charge shown here includes proposed transportation charges

ANNUAL BILL COMPARISON - LARGE VOLUME CUSTOMERS
INCLUDING FEDERAL CARBON PRICING IMPACTS FOR NON-OBPS PARTICIPANTS AND RIDER K BILL 32

(A) EB-2020-0195 + 2021 ICM vs (B) EB-2020-0195

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Rate 100 - Small Commercial Firm										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
1.1	VOLUME	m ³	339,188	339,188	0	0.0%	598,567	598,567	0	0.0%
1.2	CUSTOMER CHG.	\$	1,511.16	1,511.16	0.00	0.0%	1,511.16	1,511.16	0.00	0.0%
1.3	DISTRIBUTION CHG.	\$	13,895.36	13,890.93	4.43	0.0%	67,640.27	67,618.07	22.20	0.0%
1.4	LOAD BALANCING	\$	17,496.41	17,496.41	0.00	0.0%	30,876.02	30,876.02	0.00	0.0%
1.5	SALES COMMDTY	\$	35,750.25	35,750.25	0.00	0.0%	63,088.67	63,088.67	0.00	0.0%
1.6	FEDERAL CARBON CHARGE	\$	19,910.34	19,910.34	0.00	0.0%	35,135.88	35,135.88	0.00	0.0%
1.7	TOTAL SALES	\$	88,563.51	88,559.08	4.43	0.0%	198,252.01	198,229.80	22.20	0.0%
1.8	TOTAL T-SERVICE	\$	52,813.27	52,808.84	4.43	0.0%	135,163.34	135,141.13	22.20	0.0%
1.9	SALES UNIT RATE	\$/m ³	0.2611	0.2611	0.0000	0.0%	0.3312	0.3312	0.0000	0.0%
1.10	T-SERVICE UNIT RATE	\$/m ³	0.1557	0.1557	0.0000	0.0%	0.2258	0.2258	0.0000	0.0%
1.11	SALES UNIT RATE	\$/GJ	6.7961	6.7957	0.0003	0.0%	8.6208	8.6198	0.0010	0.0%
1.12	T-SERVICE UNIT RATE	\$/GJ	4.0527	4.0524	0.0003	0.0%	5.8774	5.8765	0.0010	0.0%

Rate 100 - Large Industrial Firm

		(A)	(B)	CHANGE		
				(A) - (B)	%	
2.1	VOLUME	m ³	1,500,000	1,500,000	0	0.0%
2.2	CUSTOMER CHG.	\$	1,511.16	1,511.16	0.00	0.0%
2.3	DISTRIBUTION CHG.	\$	135,830.26	135,785.86	44.40	0.0%
2.4	LOAD BALANCING	\$	77,374.85	77,374.85	0.00	0.0%
2.5	SALES COMMDTY	\$	158,099.27	158,099.27	0.00	0.0%
2.6	FEDERAL CARBON CHARGE	\$	88,050.00	88,050.00	0.00	0.0%
2.7	TOTAL SALES	\$	460,865.54	460,821.14	44.40	0.0%
2.8	TOTAL T-SERVICE	\$	302,766.27	302,721.87	44.40	0.0%
2.9	SALES UNIT RATE	\$/m ³	0.3072	0.3072	0.0000	0.0%
2.10	T-SERVICE UNIT RATE	\$/m ³	0.2018	0.2018	0.0000	0.0%
2.11	SALES UNIT RATE	\$/GJ	7.9970	7.9962	0.0008	0.0%
2.12	T-SERVICE UNIT RATE	\$/GJ	5.2536	5.2529	0.0008	0.0%

ANNUAL BILL COMPARISON - LARGE VOLUME CUSTOMERS
INCLUDING FEDERAL CARBON PRICING IMPACTS FOR NON-OBPS PARTICIPANTS AND RIDER K BILL 32

(A) EB-2020-0195 + 2021 ICM vs (B) EB-2020-0195

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Rate 145 - Small Commercial Interr.										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
3.1	VOLUME	m ³	339,188	339,188	0	0.0%	598,568	598,568	0	0.0%
3.2	CUSTOMER CHG.	\$	1,527.48	1,527.48	0.00	0.0%	1,527.48	1,527.48	0.00	0.0%
3.3	DISTRIBUTION CHG.	\$	12,617.51	12,616.27	1.23	0.0%	19,158.49	19,156.64	1.85	0.0%
3.4	LOAD BALANCING	\$	13,703.70	13,703.70	0.00	0.0%	24,183.55	24,183.55	0.00	0.0%
3.5	SALES COMMDTY	\$	35,567.92	35,567.92	0.00	0.0%	62,767.01	62,767.01	0.00	0.0%
	FEDERAL CARBON CHARGE	\$	19,910.34	19,910.34	0.00	0.0%	35,135.94	35,135.94	0.00	0.0%
3.6	TOTAL SALES	\$	83,326.93	83,325.70	1.23	0.0%	142,772.47	142,770.63	1.85	0.0%
3.7	TOTAL T-SERVICE	\$	47,759.02	47,757.79	1.23	0.0%	80,005.46	80,003.61	1.85	0.0%
3.8	SALES UNIT RATE	\$/m ³	0.2457	0.2457	0.0000	0.0%	0.2385	0.2385	0.0000	0.0%
3.9	T-SERVICE UNIT RATE	\$/m ³	0.1408	0.1408	0.0000	0.0%	0.1337	0.1337	0.0000	0.0%
3.10	SALES UNIT RATE	\$/GJ	6.3942	6.3941	0.0001	0.0%	6.2083	6.2082	0.0001	0.0%
3.11	T-SERVICE UNIT RATE	\$/GJ	3.6649	3.6648	0.0001	0.0%	3.4790	3.4789	0.0001	0.0%
Rate 145 - Small Industrial Interr.										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
4.1	VOLUME	m ³	339,188	339,188	0	0.0%	598,567	598,567	0	0.0%
4.2	CUSTOMER CHG.	\$	1,527.48	1,527.48	0.00	0.0%	1,527.48	1,527.48	0.00	0.0%
4.3	DISTRIBUTION CHG.	\$	12,893.30	12,892.07	1.23	0.0%	19,402.63	19,400.79	1.85	0.0%
4.4	LOAD BALANCING	\$	13,703.70	13,703.70	0.00	0.0%	24,183.51	24,183.51	0.00	0.0%
4.5	SALES COMMDTY	\$	35,567.92	35,567.92	0.00	0.0%	62,766.91	62,766.91	0.00	0.0%
4.6	FEDERAL CARBON CHARGE	\$	19,910.34	19,910.34	0.00	0.0%	35,135.88	35,135.88	0.00	0.0%
4.7	TOTAL SALES	\$	83,602.73	83,601.49	1.23	0.0%	143,016.41	143,014.56	1.85	0.0%
4.8	TOTAL T-SERVICE	\$	48,034.81	48,033.58	1.23	0.0%	80,249.50	80,247.66	1.85	0.0%
4.9	SALES UNIT RATE	\$/m ³	0.2465	0.2465	0.0000	0.0%	0.2389	0.2389	0.0000	0.0%
4.10	T-SERVICE UNIT RATE	\$/m ³	0.1416	0.1416	0.0000	0.0%	0.1341	0.1341	0.0000	0.0%
4.11	SALES UNIT RATE	\$/GJ	6.4154	6.4153	0.0001	0.0%	6.2189	6.2189	0.0001	0.0%
4.12	T-SERVICE UNIT RATE	\$/GJ	3.6860	3.6859	0.0001	0.0%	3.4896	3.4895	0.0001	0.0%
Rate 145 - Average Commercial Interr.										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
5.1	VOLUME	m ³	339,188	339,188	0	0.0%	598,568	598,568	0	0.0%
5.2	CUSTOMER CHG.	\$	1,527.48	1,527.48	0.00	0.0%	1,527.48	1,527.48	0.00	0.0%
5.3	DISTRIBUTION CHG.	\$	12,617.51	12,616.27	1.23	0.0%	19,158.49	19,156.64	1.85	0.0%
5.4	LOAD BALANCING	\$	13,703.70	13,703.70	0.00	0.0%	24,183.55	24,183.55	0.00	0.0%
5.5	SALES COMMDTY	\$	35,567.92	35,567.92	0.00	0.0%	62,767.01	62,767.01	0.00	0.0%
	FEDERAL CARBON CHARGE	\$	19,910.34	19,910.34	0.00	0.0%	35,135.94	35,135.94	0.00	0.0%
5.6	TOTAL SALES	\$	83,326.93	83,325.70	1.23	0.0%	142,772.47	142,770.63	1.85	0.0%
5.7	TOTAL T-SERVICE	\$	47,759.02	47,757.79	1.23	0.0%	80,005.46	80,003.61	1.85	0.0%
5.8	SALES UNIT RATE	\$/m ³	0.2457	0.2457	0.0000	0.0%	0.2385	0.2385	0.0000	0.0%
5.9	T-SERVICE UNIT RATE	\$/m ³	0.1408	0.1408	0.0000	0.0%	0.1337	0.1337	0.0000	0.0%
5.10	SALES UNIT RATE	\$/GJ	6.3942	6.3941	0.0001	0.0%	6.2083	6.2082	0.0001	0.0%
5.11	T-SERVICE UNIT RATE	\$/GJ	3.6649	3.6648	0.0001	0.0%	3.4790	3.4789	0.0001	0.0%
Rate 145 - Average Industrial Interr.										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
6.1	VOLUME	m ³	339,188	339,188	0	0.0%	598,567	598,567	0	0.0%
6.2	CUSTOMER CHG.	\$	1,527.48	1,527.48	0.00	0.0%	1,527.48	1,527.48	0.00	0.0%
6.3	DISTRIBUTION CHG.	\$	12,893.30	12,892.07	1.23	0.0%	19,402.63	19,400.79	1.85	0.0%
6.4	LOAD BALANCING	\$	13,703.70	13,703.70	0.00	0.0%	24,183.51	24,183.51	0.00	0.0%
6.5	SALES COMMDTY	\$	35,567.92	35,567.92	0.00	0.0%	62,766.91	62,766.91	0.00	0.0%
6.6	FEDERAL CARBON CHARGE	\$	19,910.34	19,910.34	0.00	0.0%	35,135.88	35,135.88	0.00	0.0%
6.7	TOTAL SALES	\$	83,602.73	83,601.49	1.23	0.0%	143,016.41	143,014.56	1.85	0.0%
6.8	TOTAL T-SERVICE	\$	48,034.81	48,033.58	1.23	0.0%	80,249.50	80,247.66	1.85	0.0%
6.9	SALES UNIT RATE	\$/m ³	0.2465	0.2465	0.0000	0.0%	0.2389	0.2389	0.0000	0.0%
6.10	T-SERVICE UNIT RATE	\$/m ³	0.1416	0.1416	0.0000	0.0%	0.1341	0.1341	0.0000	0.0%
6.11	SALES UNIT RATE	\$/GJ	6.4154	6.4153	0.0001	0.0%	6.2189	6.2189	0.0001	0.0%
6.12	T-SERVICE UNIT RATE	\$/GJ	3.6860	3.6859	0.0001	0.0%	3.4896	3.4895	0.0001	0.0%

**ANNUAL BILL COMPARISON - LARGE VOLUME CUSTOMERS
 INCLUDING FEDERAL CARBON PRICING IMPACTS FOR NON-OBPS PARTICIPANTS AND RIDER K BILL 32**

(A) EB-2020-0195 + 2021 ICM vs (B) EB-2020-0195

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
		Rate 110 - Small Ind. Firm - 50% LF				Rate 110 - Average Ind. Firm - 50% LF				
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
5.1	VOLUME	m ³	598,568	598,568	0	0.0%	9,976,121	9,976,121	0	0.0%
5.2	CUSTOMER CHG.	\$	7,229.16	7,229.16	0.00	0.0%	7,229.16	7,229.16	0.00	0.0%
5.3	DISTRIBUTION CHG.	\$	14,468.19	14,458.16	10.03	0.1%	237,240.65	237,076.55	164.10	0.1%
5.4	LOAD BALANCING	\$	25,817.66	25,817.66	0.00	0.0%	430,293.76	430,293.76	0.00	0.0%
5.5	SALES COMMDTY	\$	62,744.94	62,744.94	0.00	0.0%	1,045,747.75	1,045,747.75	0.00	0.0%
5.6	FEDERAL CARBON CHARGE	\$	35,135.94	35,135.94	0.00	0.0%	585,598.30	585,598.30	0.00	0.0%
5.7	TOTAL SALES	\$	145,395.89	145,385.87	10.03	0.0%	2,306,109.63	2,305,945.53	164.10	0.0%
5.8	TOTAL T-SERVICE	\$	82,650.95	82,640.92	10.03	0.0%	1,260,361.87	1,260,197.77	164.10	0.0%
5.9	SALES UNIT RATE	\$/m ³	0.2429	0.2429	0.0000	0.0%	0.2312	0.2311	0.0000	0.0%
5.10	T-SERVICE UNIT RATE	\$/m ³	0.1381	0.1381	0.0000	0.0%	0.1263	0.1263	0.0000	0.0%
5.11	SALES UNIT RATE	\$/GJ	6.3224	6.3220	0.0004	0.0%	6.0167	6.0163	0.0004	0.0%
5.12	T-SERVICE UNIT RATE	\$/GJ	3.5940	3.5936	0.0004	0.0%	3.2883	3.2879	0.0004	0.0%

		Rate 110 - Average Ind. Firm - 75% LF				Rate 115 - Large Ind. Firm - 80% LF				
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
6.1	VOLUME	m ³	9,976,120	9,976,120	0	0.0%	69,832,850	69,832,850	0	0.0%
6.2	CUSTOMER CHG.	\$	7,229.16	7,229.16	0.00	0.0%	7,662.36	7,662.36	0.00	0.0%
6.3	DISTRIBUTION CHG.	\$	188,846.48	188,735.56	110.92	0.1%	999,611.83	999,157.18	454.65	0.0%
6.4	LOAD BALANCING	\$	430,293.72	430,293.72	0.00	0.0%	2,919,046.42	2,919,046.42	0.00	0.0%
6.5	SALES COMMDTY	\$	1,045,747.65	1,045,747.65	0.00	0.0%	7,320,234.59	7,320,234.59	0.00	0.0%
6.6	FEDERAL CARBON CHARGE	\$	585,598.24	585,598.24	0.00	0.0%	4,099,188.30	4,099,188.30	0.00	0.0%
6.7	TOTAL SALES	\$	2,257,715.25	2,257,604.33	110.92	0.0%	15,345,743.50	15,345,288.85	454.65	0.0%
6.8	TOTAL T-SERVICE	\$	1,211,967.60	1,211,856.68	110.92	0.0%	8,025,508.90	8,025,054.26	454.65	0.0%
6.9	SALES UNIT RATE	\$/m ³	0.2263	0.2263	0.0000	0.0%	0.2197	0.2197	0.0000	0.0%
6.10	T-SERVICE UNIT RATE	\$/m ³	0.1215	0.1215	0.0000	0.0%	0.1149	0.1149	0.0000	0.0%
6.11	SALES UNIT RATE	\$/GJ	5.8905	5.8902	0.0003	0.0%	5.7197	5.7195	0.0002	0.0%
6.12	T-SERVICE UNIT RATE	\$/GJ	3.1621	3.1618	0.0003	0.0%	2.9913	2.9911	0.0002	0.0%

ANNUAL BILL COMPARISON - LARGE VOLUME CUSTOMERS
INCLUDING FEDERAL CARBON PRICING IMPACTS FOR NON-OBPS PARTICIPANTS AND RIDER K BILL 32

(A) EB-2020-0195 + 2021 ICM vs (B) EB-2020-0195

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Rate 135 - Seasonal Firm										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
7.1	VOLUME	m ³	598,567	598,567	0	0.0%	9,976,121	9,976,121	0	0.0%
7.2	CUSTOMER CHG.	\$	1,426.08	1,426.08	0.00	0.0%	3,444.00	3,444.00	0.00	0.0%
7.3	DISTRIBUTION CHG.	\$	11,039.16	11,038.99	0.16	0.0%	82,347.81	82,337.88	9.93	0.0%
7.4	LOAD BALANCING	\$	19,470.53	19,470.53	0.00	0.0%	309,588.44	309,588.44	0.00	0.0%
7.5	SALES COMMDTY	\$	62,787.75	62,787.75	0.00	0.0%	1,045,747.75	1,045,747.75	0.00	0.0%
7.6	FEDERAL CARBON CHARGE	\$	35,135.88	35,135.88	0.00	0.0%	585,598.30	585,598.30	0.00	0.0%
7.7	TOTAL SALES	\$	129,859.40	129,859.24	0.16	0.0%	2,026,726.30	2,026,716.37	9.93	0.0%
7.8	TOTAL T-SERVICE	\$	67,071.65	67,071.49	0.16	0.0%	980,978.55	980,968.62	9.93	0.0%
7.9	SALES UNIT RATE	\$/m ³	0.2170	0.2170	0.0000	0.0%	0.2032	0.2032	0.0000	0.0%
7.10	T-SERVICE UNIT RATE	\$/m ³	0.1121	0.1121	0.0000	0.0%	0.0983	0.0983	0.0000	0.0%
7.11	SALES UNIT RATE	\$/GJ	5.6468	5.6468	0.0000	0.0%	5.2878	5.2878	0.0000	0.0%
7.12	T-SERVICE UNIT RATE	\$/GJ	2.9165	2.9165	0.0000	0.0%	2.5594	2.5594	0.0000	0.0%
Rate 170 - Average Ind. Interr. - 50% LF										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
8.1	VOLUME	m ³	9,976,120	9,976,120	0	0.0%	69,832,850	69,832,850	0	0.0%
8.2	CUSTOMER CHG.	\$	3,444.00	3,444.00	0.00	0.0%	3,444.00	3,444.00	0.00	0.0%
8.3	DISTRIBUTION CHG.	\$	74,958.97	74,952.26	6.71	0.0%	407,347.84	407,300.82	47.02	0.0%
8.4	LOAD BALANCING	\$	309,588.41	309,588.41	0.00	0.0%	2,167,119.16	2,167,119.16	0.00	0.0%
8.5	SALES COMMDTY	\$	1,045,747.64	1,045,747.64	0.00	0.0%	7,320,234.55	7,320,234.55	0.00	0.0%
8.6	FEDERAL CARBON CHARGE	\$	585,598.24	585,598.24	0.00	0.0%	4,099,188.30	4,099,188.30	0.00	0.0%
8.7	TOTAL SALES	\$	2,019,337.26	2,019,330.55	6.71	0.0%	13,997,333.84	13,997,286.82	47.02	0.0%
8.8	TOTAL T-SERVICE	\$	973,589.62	973,582.91	6.71	0.0%	6,677,099.29	6,677,052.27	47.02	0.0%
8.9	SALES UNIT RATE	\$/m ³	0.2024	0.2024	0.0000	0.0%	0.2004	0.2004	0.0000	0.0%
8.1	T-SERVICE UNIT RATE	\$/m ³	0.0976	0.0976	0.0000	0.0%	0.0956	0.0956	0.0000	0.0%
8.11	SALES UNIT RATE	\$/GJ	5.2685	5.2685	0.0000	0.0%	5.2171	5.2171	0.0000	0.0%
8.12	T-SERVICE UNIT RATE	\$/GJ	2.5401	2.5401	0.0000	0.0%	2.4887	2.4887	0.0000	0.0%
Rate 170 - Average Ind. Interr. - 75% LF										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
8.1	VOLUME	m ³	9,976,120	9,976,120	0	0.0%	69,832,850	69,832,850	0	0.0%
8.2	CUSTOMER CHG.	\$	3,444.00	3,444.00	0.00	0.0%	3,444.00	3,444.00	0.00	0.0%
8.3	DISTRIBUTION CHG.	\$	74,958.97	74,952.26	6.71	0.0%	407,347.84	407,300.82	47.02	0.0%
8.4	LOAD BALANCING	\$	309,588.41	309,588.41	0.00	0.0%	2,167,119.16	2,167,119.16	0.00	0.0%
8.5	SALES COMMDTY	\$	1,045,747.64	1,045,747.64	0.00	0.0%	7,320,234.55	7,320,234.55	0.00	0.0%
8.6	FEDERAL CARBON CHARGE	\$	585,598.24	585,598.24	0.00	0.0%	4,099,188.30	4,099,188.30	0.00	0.0%
8.7	TOTAL SALES	\$	2,019,337.26	2,019,330.55	6.71	0.0%	13,997,333.84	13,997,286.82	47.02	0.0%
8.8	TOTAL T-SERVICE	\$	973,589.62	973,582.91	6.71	0.0%	6,677,099.29	6,677,052.27	47.02	0.0%
8.9	SALES UNIT RATE	\$/m ³	0.2024	0.2024	0.0000	0.0%	0.2004	0.2004	0.0000	0.0%
8.1	T-SERVICE UNIT RATE	\$/m ³	0.0976	0.0976	0.0000	0.0%	0.0956	0.0956	0.0000	0.0%
8.11	SALES UNIT RATE	\$/GJ	5.2685	5.2685	0.0000	0.0%	5.2171	5.2171	0.0000	0.0%
8.12	T-SERVICE UNIT RATE	\$/GJ	2.5401	2.5401	0.0000	0.0%	2.4887	2.4887	0.0000	0.0%

ANNUAL BILL COMPARISON - RESIDENTIAL CUSTOMERS
INCLUDING FEDERAL CARBON PRICING IMPACTS FOR OBPS PARTICIPANTS AND RIDER K BILL 32

(A) EB-2020-0195 + 2021 ICM vs (B) EB-2020-0195

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Heating & Water Htg.										
		(A)	(B)	CHANGE						
				(A) - (B)	%			(A) - (B)	%	
1.1	VOLUME	m ³	3,064	3,064	0	0.0%	4,691	4,691	0	0.0%
1.2	CUSTOMER CHG.	\$	257.76	257.76	0.00	0.0%	257.76	257.76	0.00	0.0%
1.3	DISTRIBUTION CHG.	\$	266.01	265.86	0.15	0.1%	401.11	400.88	0.22	0.1%
1.4	LOAD BALANCING	\$ \$	160.40	160.40	0.00	0.0%	245.58	245.58	0.00	0.0%
1.5	SALES COMMDTY	\$	322.28	322.28	0.00	0.0%	493.41	493.41	0.00	0.0%
1.6	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
1.7	TOTAL SALES	\$	1,006.45	1,006.30	0.15	0.0%	1,397.85	1,397.63	0.22	0.0%
1.8	TOTAL T-SERVICE	\$	684.17	684.03	0.15	0.0%	904.45	904.22	0.22	0.0%
1.9	SALES UNIT RATE	\$/m ³	0.3285	0.3284	0.0000	0.0%	0.2980	0.2979	0.0000	0.0%
1.10	T-SERVICE UNIT RATE	\$/m ³	0.2233	0.2232	0.0000	0.0%	0.1928	0.1928	0.0000	0.0%
1.11	SALES UNIT RATE	\$/GJ	8.5496	8.5483	0.0012	0.0%	7.7560	7.7548	0.0012	0.0%
1.12	T-SERVICE UNIT RATE	\$/GJ	5.8119	5.8107	0.0012	0.0%	5.0183	5.0171	0.0012	0.0%

Heating Only										
		(A)	(B)	CHANGE						
				(A) - (B)	%			(A) - (B)	%	
2.1	VOLUME	m ³	1,955	1,955	0	0.0%	2,005	2,005	0	0.0%
2.2	CUSTOMER CHG.	\$	257.76	257.76	0.00	0.0%	257.76	257.76	0.00	0.0%
2.3	DISTRIBUTION CHG.	\$	170.60	170.51	0.09	0.1%	177.50	177.40	0.10	0.1%
2.4	LOAD BALANCING	\$ \$	102.35	102.35	0.00	0.0%	104.96	104.96	0.00	0.0%
2.5	SALES COMMDTY	\$	205.63	205.63	0.00	0.0%	210.89	210.89	0.00	0.0%
2.6	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
2.7	TOTAL SALES	\$	736.34	736.25	0.09	0.0%	751.11	751.01	0.10	0.0%
2.8	TOTAL T-SERVICE	\$	530.71	530.62	0.09	0.0%	540.22	540.13	0.10	0.0%
2.9	SALES UNIT RATE	\$/m ³	0.3766	0.3766	0.0000	0.0%	0.3746	0.3746	0.0000	0.0%
2.10	T-SERVICE UNIT RATE	\$/m ³	0.2715	0.2714	0.0000	0.0%	0.2694	0.2694	0.0000	0.0%
2.11	SALES UNIT RATE	\$/GJ	9.8033	9.8021	0.0012	0.0%	9.7506	9.7494	0.0012	0.0%
2.12	T-SERVICE UNIT RATE	\$/GJ	7.0657	7.0644	0.0012	0.0%	7.0129	7.0117	0.0012	0.0%

§ The Load Balancing Charge shown here includes proposed transportation charges

ANNUAL BILL COMPARISON - RESIDENTIAL CUSTOMERS
INCLUDING FEDERAL CARBON PRICING IMPACTS FOR OBPS PARTICIPANTS AND RIDER K BILL 32

(A) EB-2020-0195 + 2021 ICM vs (B) EB-2020-0195

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Heating, Pool Htg. & Other Uses										
General & Water Htg.										
		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		
				(A) - (B)	%			(A) - (B)	%	
3.1	VOLUME	m ³	5,048	5,048	0	0.0%	1,081	1,081	0	0.0%
3.2	CUSTOMER CHG.	\$	257.76	257.76	0.00	0.0%	257.76	257.76	0.00	0.0%
3.3	DISTRIBUTION CHG.	\$	431.37	431.13	0.24	0.1%	100.14	100.09	0.05	0.1%
3.4	LOAD BALANCING	§ \$	264.27	264.27	0.00	0.0%	56.59	56.59	0.00	0.0%
3.5	SALES COMMDTY	\$	530.96	530.96	0.00	0.0%	113.70	113.70	0.00	0.0%
	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
3.6	TOTAL SALES	\$	1,484.36	1,484.11	0.24	0.0%	528.19	528.14	0.05	0.0%
3.7	TOTAL T-SERVICE	\$	953.40	953.16	0.24	0.0%	414.49	414.44	0.05	0.0%
3.8	SALES UNIT RATE	\$/m ³	0.2940	0.2940	0.0000	0.0%	0.4886	0.4886	0.0000	0.0%
3.9	T-SERVICE UNIT RATE	\$/m ³	0.1889	0.1888	0.0000	0.0%	0.3834	0.3834	0.0000	0.0%
3.10	SALES UNIT RATE	\$/GJ	7.6535	7.6523	0.0012	0.0%	12.7177	12.7165	0.0012	0.0%
3.11	T-SERVICE UNIT RATE	\$/GJ	4.9158	4.9146	0.0012	0.0%	9.9800	9.9788	0.0012	0.0%
Heating & Water Htg.										
Heating & Water Htg.										
			<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>	
					(A) - (B)	%			(A) - (B)	%
4.1	VOLUME	m ³	2,480	2,480	0	0.0%	2,400	2,400	0	0.0%
4.2	CUSTOMER CHG.	\$	257.76	257.76	0.00	0.0%	257.76	257.76	0.00	0.0%
4.3	DISTRIBUTION CHG.	\$	217.18	217.06	0.12	0.1%	210.22	210.11	0.11	0.1%
4.4	LOAD BALANCING	§ \$	129.83	129.83	0.00	0.0%	125.64	125.64	0.00	0.0%
4.5	SALES COMMDTY	\$	260.85	260.85	0.00	0.0%	252.44	252.44	0.00	0.0%
4.6	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
4.7	TOTAL SALES	\$	865.62	865.50	0.12	0.0%	846.06	845.95	0.11	0.0%
4.8	TOTAL T-SERVICE	\$	604.77	604.65	0.12	0.0%	593.63	593.51	0.11	0.0%
4.9	SALES UNIT RATE	\$/m ³	0.3490	0.3490	0.0000	0.0%	0.3525	0.3525	0.0000	0.0%
4.10	T-SERVICE UNIT RATE	\$/m ³	0.2439	0.2438	0.0000	0.0%	0.2473	0.2473	0.0000	0.0%
4.11	SALES UNIT RATE	\$/GJ	9.0848	9.0836	0.0012	0.0%	9.1756	9.1743	0.0012	0.0%
4.12	T-SERVICE UNIT RATE	\$/GJ	6.3472	6.3459	0.0012	0.0%	6.4379	6.4367	0.0012	0.0%

§ The Load Balancing Charge shown here includes proposed transportation charges

ANNUAL BILL COMPARISON - COMMERCIAL & INDUSTRIAL CUSTOMERS
INCLUDING FEDERAL CARBON PRICING IMPACTS FOR OBPS PARTICIPANTS AND RIDER K BILL 32

(A) EB-2020-0195 + 2021 ICM vs (B) EB-2020-0195

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Commercial Heating & Other Uses										
Com. Htg., Air Cond'ng & Other Uses										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
1.1	VOLUME	m ³	22,606	22,606	0	0.0%	29,278	29,278	0	0.0%
1.2	CUSTOMER CHG.	\$	872.16	872.16	0.00	0.0%	872.16	872.16	0.00	0.0%
1.3	DISTRIBUTION CHG.	\$	1,557.87	1,556.89	0.97	0.1%	1,998.99	1,997.73	1.26	0.1%
1.4	LOAD BALANCING	\$ \$	1,166.09	1,166.09	0.00	0.0%	1,510.25	1,510.25	0.00	0.0%
1.5	SALES COMMDTY	\$	2,382.66	2,382.66	0.00	0.0%	3,085.89	3,085.89	0.00	0.0%
1.6	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
1.7	TOTAL SALES	\$	5,978.78	5,977.81	0.97	0.0%	7,467.29	7,466.03	1.26	0.0%
1.8	TOTAL T-SERVICE	\$	3,596.12	3,595.14	0.97	0.0%	4,381.40	4,380.14	1.26	0.0%
1.9	SALES UNIT RATE	\$/m ³	0.2645	0.2644	0.0000	0.0%	0.2550	0.2550	0.0000	0.0%
1.10	T-SERVICE UNIT RATE	\$/m ³	0.1591	0.1590	0.0000	0.0%	0.1496	0.1496	0.0000	0.0%
1.11	SALES UNIT RATE	\$/GJ	6.8839	6.8827	0.0011	0.0%	6.6384	6.6373	0.0011	0.0%
1.12	T-SERVICE UNIT RATE	\$/GJ	4.1405	4.1394	0.0011	0.0%	3.8951	3.8939	0.0011	0.0%
Medium Commercial Customer										
Large Commercial Customer										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
2.1	VOLUME	m ³	169,563	169,563	0	0.0%	339,125	339,125	0	0.0%
2.2	CUSTOMER CHG.	\$	872.16	872.16	0.00	0.0%	872.16	872.16	0.00	0.0%
2.3	DISTRIBUTION CHG.	\$	8,417.45	8,410.15	7.31	0.1%	15,428.53	15,413.92	14.61	0.1%
2.4	LOAD BALANCING	\$ \$	8,746.61	8,746.61	0.00	0.0%	17,493.17	17,493.17	0.00	0.0%
2.5	SALES COMMDTY	\$	17,871.86	17,871.86	0.00	0.0%	35,743.61	35,743.61	0.00	0.0%
2.6	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
2.7	TOTAL SALES	\$	35,908.08	35,900.77	7.31	0.0%	69,537.47	69,522.85	14.61	0.0%
2.8	TOTAL T-SERVICE	\$	18,036.22	18,028.92	7.31	0.0%	33,793.86	33,779.24	14.61	0.0%
2.9	SALES UNIT RATE	\$/m ³	0.2118	0.2117	0.0000	0.0%	0.2050	0.2050	0.0000	0.0%
2.10	T-SERVICE UNIT RATE	\$/m ³	0.1064	0.1063	0.0000	0.0%	0.0997	0.0996	0.0000	0.0%
2.11	SALES UNIT RATE	\$/GJ	5.5119	5.5108	0.0011	0.0%	5.3371	5.3359	0.0011	0.0%
2.12	T-SERVICE UNIT RATE	\$/GJ	2.7686	2.7675	0.0011	0.0%	2.5937	2.5926	0.0011	0.0%

§ The Load Balancing Charge shown here includes proposed transportation charges

ANNUAL BILL COMPARISON - COMMERCIAL & INDUSTRIAL CUSTOMERS
INCLUDING FEDERAL CARBON PRICING IMPACTS FOR OBPS PARTICIPANTS AND RIDER K BILL 32

(A) EB-2020-0195 + 2021 ICM vs (B) EB-2020-0195

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Industrial General Use										
		(A)	(B)	CHANGE						
				(A) - (B)	%			(A) - (B)	%	
3.1	VOLUME	m ³	43,285	43,285	0	0.0%	63,903	63,903	0	0.0%
3.2	CUSTOMER CHG.	\$	872.16	872.16	0.00	0.0%	872.16	872.16	0.00	0.0%
3.3	DISTRIBUTION CHG.	\$	2,763.75	2,761.88	1.87	0.1%	3,710.16	3,707.40	2.75	0.1%
3.4	LOAD BALANCING	\$	2,232.78	2,232.78	0.00	0.0%	3,296.32	3,296.32	0.00	0.0%
3.5	SALES COMMDTY	\$	4,562.22	4,562.22	0.00	0.0%	6,735.34	6,735.34	0.00	0.0%
	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
3.6	TOTAL SALES	\$	10,430.90	10,429.04	1.87	0.0%	14,613.99	14,611.23	2.75	0.0%
3.7	TOTAL T-SERVICE	\$	5,868.69	5,866.82	1.87	0.0%	7,878.64	7,875.89	2.75	0.0%
3.8	SALES UNIT RATE	\$/m ³	0.2410	0.2409	0.0000	0.0%	0.2287	0.2286	0.0000	0.0%
3.9	T-SERVICE UNIT RATE	\$/m ³	0.1356	0.1355	0.0000	0.0%	0.1233	0.1232	0.0000	0.0%
3.10	SALES UNIT RATE	\$/GJ	6.2723	6.2712	0.0011	0.0%	5.9524	5.9513	0.0011	0.0%
3.11	T-SERVICE UNIT RATE	\$/GJ	3.5290	3.5278	0.0011	0.0%	3.2090	3.2079	0.0011	0.0%
Industrial Heating & Other Uses										
			(A)	(B)	CHANGE					
					(A) - (B)	%			(A) - (B)	%
4.1	VOLUME	m ³	169,563	169,563	0	0.0%	339,124	339,124	0	0.0%
4.2	CUSTOMER CHG.	\$	872.16	872.16	0.00	0.0%	872.16	872.16	0.00	0.0%
4.3	DISTRIBUTION CHG.	\$	8,617.50	8,610.19	7.31	0.1%	15,577.37	15,562.76	14.61	0.1%
4.4	LOAD BALANCING	\$	8,746.61	8,746.61	0.00	0.0%	17,493.11	17,493.11	0.00	0.0%
4.5	SALES COMMDTY	\$	17,871.86	17,871.86	0.00	0.0%	35,743.50	35,743.50	0.00	0.0%
4.6	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
4.7	TOTAL SALES	\$	36,108.12	36,100.82	7.31	0.0%	69,686.15	69,671.54	14.61	0.0%
4.8	TOTAL T-SERVICE	\$	18,236.27	18,228.96	7.31	0.0%	33,942.65	33,928.03	14.61	0.0%
4.9	SALES UNIT RATE	\$/m ³	0.2129	0.2129	0.0000	0.0%	0.2055	0.2054	0.0000	0.0%
4.10	T-SERVICE UNIT RATE	\$/m ³	0.1075	0.1075	0.0000	0.0%	0.1001	0.1000	0.0000	0.0%
4.11	SALES UNIT RATE	\$/GJ	5.5426	5.5415	0.0011	0.0%	5.3485	5.3474	0.0011	0.0%
4.12	T-SERVICE UNIT RATE	\$/GJ	2.7993	2.7982	0.0011	0.0%	2.6051	2.6040	0.0011	0.0%
Medium Industrial Customer										
			(A)	(B)	CHANGE					
					(A) - (B)	%			(A) - (B)	%
4.1	VOLUME	m ³	169,563	169,563	0	0.0%	339,124	339,124	0	0.0%
4.2	CUSTOMER CHG.	\$	872.16	872.16	0.00	0.0%	872.16	872.16	0.00	0.0%
4.3	DISTRIBUTION CHG.	\$	8,617.50	8,610.19	7.31	0.1%	15,577.37	15,562.76	14.61	0.1%
4.4	LOAD BALANCING	\$	8,746.61	8,746.61	0.00	0.0%	17,493.11	17,493.11	0.00	0.0%
4.5	SALES COMMDTY	\$	17,871.86	17,871.86	0.00	0.0%	35,743.50	35,743.50	0.00	0.0%
4.6	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
4.7	TOTAL SALES	\$	36,108.12	36,100.82	7.31	0.0%	69,686.15	69,671.54	14.61	0.0%
4.8	TOTAL T-SERVICE	\$	18,236.27	18,228.96	7.31	0.0%	33,942.65	33,928.03	14.61	0.0%
4.9	SALES UNIT RATE	\$/m ³	0.2129	0.2129	0.0000	0.0%	0.2055	0.2054	0.0000	0.0%
4.10	T-SERVICE UNIT RATE	\$/m ³	0.1075	0.1075	0.0000	0.0%	0.1001	0.1000	0.0000	0.0%
4.11	SALES UNIT RATE	\$/GJ	5.5426	5.5415	0.0011	0.0%	5.3485	5.3474	0.0011	0.0%
4.12	T-SERVICE UNIT RATE	\$/GJ	2.7993	2.7982	0.0011	0.0%	2.6051	2.6040	0.0011	0.0%
Large Industrial Customer										
			(A)	(B)	CHANGE					
					(A) - (B)	%			(A) - (B)	%

§ The Load Balancing Charge shown here includes proposed transportation charges

**ANNUAL BILL COMPARISON - LARGE VOLUME CUSTOMERS
 INCLUDING FEDERAL CARBON PRICING IMPACTS FOR OBPS PARTICIPANTS AND RIDER K BILL 32**

(A) EB-2020-0195 + 2021 ICM vs (B) EB-2020-0195

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Rate 100 - Small Commercial Firm										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
1.1	VOLUME	m ³	339,188	339,188	0	0.0%	598,567	598,567	0	0.0%
1.2	CUSTOMER CHG.	\$	1,511.16	1,511.16	0.00	0.0%	1,511.16	1,511.16	0.00	0.0%
1.3	DISTRIBUTION CHG.	\$	13,895.36	13,890.93	4.43	0.0%	67,640.27	67,618.07	22.20	0.0%
1.4	LOAD BALANCING	\$	17,496.41	17,496.41	0.00	0.0%	30,876.02	30,876.02	0.00	0.0%
1.5	SALES COMMDTY	\$	35,750.25	35,750.25	0.00	0.0%	63,088.67	63,088.67	0.00	0.0%
1.6	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
1.7	TOTAL SALES	\$	68,653.18	68,648.75	4.43	0.0%	163,116.12	163,093.92	22.20	0.0%
1.8	TOTAL T-SERVICE	\$	32,902.93	32,898.50	4.43	0.0%	100,027.45	100,005.25	22.20	0.0%
1.9	SALES UNIT RATE	\$/m ³	0.2024	0.2024	0.0000	0.0%	0.2725	0.2725	0.0000	0.0%
1.10	T-SERVICE UNIT RATE	\$/m ³	0.0970	0.0970	0.0000	0.0%	0.1671	0.1671	0.0000	0.0%
1.11	SALES UNIT RATE	\$/GJ	5.2682	5.2679	0.0003	0.0%	7.0929	7.0920	0.0010	0.0%
1.12	T-SERVICE UNIT RATE	\$/GJ	2.5249	2.5245	0.0003	0.0%	4.3496	4.3486	0.0010	0.0%
Rate 100 - Large Industrial Firm										
			(A)	(B)	CHANGE					
					(A) - (B)	%				
2.1	VOLUME	m ³	1,500,000	1,500,000	0	0.0%				
2.2	CUSTOMER CHG.	\$	1,511.16	1,511.16	0.00	0.0%				
2.3	DISTRIBUTION CHG.	\$	135,830.26	135,785.86	44.40	0.0%				
2.4	LOAD BALANCING	\$	77,374.85	77,374.85	0.00	0.0%				
2.5	SALES COMMDTY	\$	158,099.27	158,099.27	0.00	0.0%				
2.6	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%				
2.7	TOTAL SALES	\$	372,815.54	372,771.14	44.40	0.0%				
2.8	TOTAL T-SERVICE	\$	214,716.27	214,671.87	44.40	0.0%				
2.9	SALES UNIT RATE	\$/m ³	0.2485	0.2485	0.0000	0.0%				
2.10	T-SERVICE UNIT RATE	\$/m ³	0.1431	0.1431	0.0000	0.0%				
2.11	SALES UNIT RATE	\$/GJ	6.4691	6.4684	0.0008	0.0%				
2.12	T-SERVICE UNIT RATE	\$/GJ	3.7258	3.7250	0.0008	0.0%				

**ANNUAL BILL COMPARISON - LARGE VOLUME CUSTOMERS
 INCLUDING FEDERAL CARBON PRICING IMPACTS FOR OBPS PARTICIPANTS AND RIDER K BILL 32**

(A) EB-2020-0195 + 2021 ICM vs (B) EB-2020-0195

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
Rate 145 - Small Commercial Interr.									
		(A)	(B)	CHANGE					
				(A) - (B)	%			(A) - (B)	%
3.1	VOLUME	m ³ 339,188	339,188	0	0.0%	598,568	598,568	0	0.0%
3.2	CUSTOMER CHG.	\$ 1,527.48	1,527.48	0.00	0.0%	1,527.48	1,527.48	0.00	0.0%
3.3	DISTRIBUTION CHG.	\$ 12,617.51	12,616.27	1.23	0.0%	19,158.49	19,156.64	1.85	0.0%
3.4	LOAD BALANCING	\$ 13,703.70	13,703.70	0.00	0.0%	24,183.55	24,183.55	0.00	0.0%
3.5	SALES COMMDTY	\$ 35,567.92	35,567.92	0.00	0.0%	62,767.01	62,767.01	0.00	0.0%
3.6	FEDERAL CARBON CHARGE	\$ 0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
3.7	TOTAL SALES	\$ 63,416.60	63,415.37	1.23	0.0%	107,636.53	107,634.68	1.85	0.0%
3.8	TOTAL T-SERVICE	\$ 27,848.68	27,847.45	1.23	0.0%	44,869.52	44,867.67	1.85	0.0%
3.9	SALES UNIT RATE	\$/m ³ 0.1870	0.1870	0.0000	0.0%	0.1798	0.1798	0.0000	0.0%
4.0	T-SERVICE UNIT RATE	\$/m ³ 0.0821	0.0821	0.0000	0.0%	0.0750	0.0750	0.0000	0.0%
3.10	SALES UNIT RATE	\$/GJ 4.8664	4.8663	0.0001	0.0%	4.6805	4.6804	0.0001	0.0%
3.11	T-SERVICE UNIT RATE	\$/GJ 2.1370	2.1369	0.0001	0.0%	1.9511	1.9510	0.0001	0.0%

Rate 145 - Small Industrial Interr.									
		(A)	(B)	CHANGE					
				(A) - (B)	%			(A) - (B)	%
4.1	VOLUME	m ³ 339,188	339,188	0	0.0%	598,567	598,567	0	0.0%
4.2	CUSTOMER CHG.	\$ 1,527.48	1,527.48	0.00	0.0%	1,527.48	1,527.48	0.00	0.0%
4.3	DISTRIBUTION CHG.	\$ 12,893.30	12,892.07	1.23	0.0%	19,402.63	19,400.79	1.85	0.0%
4.4	LOAD BALANCING	\$ 13,703.70	13,703.70	0.00	0.0%	24,183.51	24,183.51	0.00	0.0%
4.5	SALES COMMDTY	\$ 35,567.92	35,567.92	0.00	0.0%	62,766.91	62,766.91	0.00	0.0%
4.6	FEDERAL CARBON CHARGE	\$ 0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
4.7	TOTAL SALES	\$ 63,692.39	63,691.16	1.23	0.0%	107,880.53	107,878.68	1.85	0.0%
4.8	TOTAL T-SERVICE	\$ 28,124.47	28,123.24	1.23	0.0%	45,113.62	45,111.77	1.85	0.0%
4.9	SALES UNIT RATE	\$/m ³ 0.1878	0.1878	0.0000	0.0%	0.1802	0.1802	0.0000	0.0%
4.10	T-SERVICE UNIT RATE	\$/m ³ 0.0829	0.0829	0.0000	0.0%	0.0754	0.0754	0.0000	0.0%
4.11	SALES UNIT RATE	\$/GJ 4.8875	4.8874	0.0001	0.0%	4.6911	4.6910	0.0001	0.0%
4.12	T-SERVICE UNIT RATE	\$/GJ 2.1582	2.1581	0.0001	0.0%	1.9617	1.9616	0.0001	0.0%

Rate 145 - Average Industrial Interr.

**ANNUAL BILL COMPARISON - LARGE VOLUME CUSTOMERS
 INCLUDING FEDERAL CARBON PRICING IMPACTS FOR OBPS PARTICIPANTS AND RIDER K BILL 32**

(A) EB-2020-0195 + 2021 ICM vs (B) EB-2020-0195

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Rate 110 - Small Ind. Firm - 50% LF										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
5.1	VOLUME	m ³	598,568	598,568	0	0.0%	9,976,121	9,976,121	0	0.0%
5.2	CUSTOMER CHG.	\$	7,229.16	7,229.16	0.00	0.0%	7,229.16	7,229.16	0.00	0.0%
5.3	DISTRIBUTION CHG.	\$	14,468.19	14,458.16	10.03	0.1%	237,240.65	237,076.55	164.10	0.1%
5.4	LOAD BALANCING	\$	25,817.66	25,817.66	0.00	0.0%	430,293.76	430,293.76	0.00	0.0%
5.5	SALES COMMDTY	\$	62,744.94	62,744.94	0.00	0.0%	1,045,747.75	1,045,747.75	0.00	0.0%
5.6	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
5.7	TOTAL SALES	\$	110,259.95	110,249.92	10.03	0.0%	1,720,511.33	1,720,347.22	164.10	0.0%
5.8	TOTAL T-SERVICE	\$	47,515.01	47,504.98	10.03	0.0%	674,763.57	674,599.47	164.10	0.0%
5.9	SALES UNIT RATE	\$/m ³	0.1842	0.1842	0.0000	0.0%	0.1725	0.1724	0.0000	0.0%
5.10	T-SERVICE UNIT RATE	\$/m ³	0.0794	0.0794	0.0000	0.0%	0.0676	0.0676	0.0000	0.0%
5.11	SALES UNIT RATE	\$/GJ	4.7945	4.7941	0.0004	0.0%	4.4889	4.4885	0.0004	0.0%
5.12	T-SERVICE UNIT RATE	\$/GJ	2.0661	2.0657	0.0004	0.0%	1.7605	1.7601	0.0004	0.0%

Rate 110 - Average Ind. Firm - 75% LF										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
6.1	VOLUME	m ³	9,976,120	9,976,120	0	0.0%	69,832,850	69,832,850	0	0.0%
6.2	CUSTOMER CHG.	\$	7,229.16	7,229.16	0.00	0.0%	7,662.36	7,662.36	0.00	0.0%
6.3	DISTRIBUTION CHG.	\$	188,846.48	188,735.56	110.92	0.1%	999,611.83	999,157.18	454.65	0.0%
6.4	LOAD BALANCING	\$	430,293.72	430,293.72	0.00	0.0%	2,919,046.42	2,919,046.42	0.00	0.0%
6.5	SALES COMMDTY	\$	1,045,747.65	1,045,747.65	0.00	0.0%	7,320,234.59	7,320,234.59	0.00	0.0%
6.6	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6.7	TOTAL SALES	\$	1,672,117.01	1,672,006.09	110.92	0.0%	11,246,555.20	11,246,100.55	454.65	0.0%
6.8	TOTAL T-SERVICE	\$	626,369.36	626,258.44	110.92	0.0%	3,926,320.61	3,925,865.96	454.65	0.0%
6.9	SALES UNIT RATE	\$/m ³	0.1676	0.1676	0.0000	0.0%	0.1610	0.1610	0.0000	0.0%
6.10	T-SERVICE UNIT RATE	\$/m ³	0.0628	0.0628	0.0000	0.0%	0.0562	0.0562	0.0000	0.0%
6.11	SALES UNIT RATE	\$/GJ	4.3626	4.3623	0.0003	0.0%	4.1918	4.1916	0.0002	0.0%
6.12	T-SERVICE UNIT RATE	\$/GJ	1.6342	1.6339	0.0003	0.0%	1.4634	1.4632	0.0002	0.0%

Rate 115 - Large Ind. Firm - 80% LF

ANNUAL BILL COMPARISON - LARGE VOLUME CUSTOMERS
INCLUDING FEDERAL CARBON PRICING IMPACTS FOR OBPS PARTICIPANTS AND RIDER K BILL 32

(A) EB-2020-0195 + 2021 ICM vs (B) EB-2020-0195

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Rate 135 - Seasonal Firm										
Rate 170 - Average Ind. Interr. - 50% LF										
		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		
				(A) - (B)	%			(A) - (B)	%	
7.1	VOLUME	m ³	598,567	598,567	0	0.0%	9,976,121	9,976,121	0	0.0%
7.2	CUSTOMER CHG.	\$	1,426.08	1,426.08	0.00	0.0%	3,444.00	3,444.00	0.00	0.0%
7.3	DISTRIBUTION CHG.	\$	11,039.16	11,038.99	0.16	0.0%	82,347.81	82,337.88	9.93	0.0%
7.4	LOAD BALANCING	\$	19,470.53	19,470.53	0.00	0.0%	309,588.44	309,588.44	0.00	0.0%
7.5	SALES COMMDTY	\$	62,787.75	62,787.75	0.00	0.0%	1,045,747.75	1,045,747.75	0.00	0.0%
7.6	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
7.7	TOTAL SALES	\$	94,723.52	94,723.35	0.16	0.0%	1,441,127.99	1,441,118.06	9.93	0.0%
7.8	TOTAL T-SERVICE	\$	31,935.77	31,935.61	0.16	0.0%	395,380.25	395,370.32	9.93	0.0%
7.9	SALES UNIT RATE	\$/m ³	0.1583	0.1583	0.0000	0.0%	0.1445	0.1445	0.0000	0.0%
7.10	T-SERVICE UNIT RATE	\$/m ³	0.0534	0.0534	0.0000	0.0%	0.0396	0.0396	0.0000	0.0%
7.11	SALES UNIT RATE	\$/GJ	4.1190	4.1190	0.0000	0.0%	3.7600	3.7599	0.0000	0.0%
7.12	T-SERVICE UNIT RATE	\$/GJ	1.3887	1.3887	0.0000	0.0%	1.0316	1.0315	0.0000	0.0%
Rate 170 - Average Ind. Interr. - 75% LF										
Rate 170 - Large Ind. Interr. - 75% LF										
		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		
				(A) - (B)	%			(A) - (B)	%	
8.1	VOLUME	m ³	9,976,120	9,976,120	0	0.0%	69,832,850	69,832,850	0	0.0%
8.2	CUSTOMER CHG.	\$	3,444.00	3,444.00	0.00	0.0%	3,444.00	3,444.00	0.00	0.0%
8.3	DISTRIBUTION CHG.	\$	74,958.97	74,952.26	6.71	0.0%	407,347.84	407,300.82	47.02	0.0%
8.4	LOAD BALANCING	\$	309,588.41	309,588.41	0.00	0.0%	2,167,119.16	2,167,119.16	0.00	0.0%
8.5	SALES COMMDTY	\$	1,045,747.64	1,045,747.64	0.00	0.0%	7,320,234.55	7,320,234.55	0.00	0.0%
8.6	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
8.7	TOTAL SALES	\$	1,433,739.02	1,433,732.31	6.71	0.0%	9,898,145.55	9,898,098.53	47.02	0.0%
8.8	TOTAL T-SERVICE	\$	387,991.38	387,984.66	6.71	0.0%	2,577,911.00	2,577,863.98	47.02	0.0%
8.9	SALES UNIT RATE	\$/m ³	0.1437	0.1437	0.0000	0.0%	0.1417	0.1417	0.0000	0.0%
8.1	T-SERVICE UNIT RATE	\$/m ³	0.0389	0.0389	0.0000	0.0%	0.0369	0.0369	0.0000	0.0%
8.11	SALES UNIT RATE	\$/GJ	3.7407	3.7407	0.0000	0.0%	3.6892	3.6892	0.0000	0.0%
8.12	T-SERVICE UNIT RATE	\$/GJ	1.0123	1.0123	0.0000	0.0%	0.9608	0.9608	0.0000	0.0%

UNION RATE ZONES
 Calculation of 2021 ICM Bill Impacts
 Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers

Line No.	Particulars	Approved - EB-2020-0095 (1)		Proposed - EB-2020-0181 with ICM		Bill Impact		
		Total Bill (\$)	Unit Rate (cents/m ³)	Total Bill (\$)	Unit Rate (cents/m ³)	Total Bill Change (\$)	Including Federal Carbon Charge (%)	Excluding Federal Carbon Charge (%)
		(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)
<u>Small Rate 01</u>								
1	Delivery Charges	486	22.0823	486	22.0823	-	0.0%	0.0%
2	Federal Carbon Charge	129	5.8700	129	5.8700	-	0.0%	0.0%
3	Gas Supply Charges (2)	434	19.7355	434	19.7355	-	0.0%	0.0%
4	Total Bill	1,049	47.6877	1,049	47.6877	-	0.0%	0.0%
5	Sales Service Impact					-	0.0%	0.0%
6	Bundled-T (Direct Purchase) Impact					-	0.0%	0.0%
<u>Small Rate 10</u>								
7	Delivery Charges	5,173	8.6223	5,173	8.6223	-	0.0%	0.0%
8	Federal Carbon Charge	3,522	5.8700	3,522	5.8700	-	0.0%	0.0%
9	Gas Supply Charges (2)	10,798	17.9968	10,798	17.9968	-	0.0%	0.0%
10	Total Bill	19,493	32.4891	19,493	32.4891	-	0.0%	0.0%
11	Sales Service Impact					-	0.0%	0.0%
12	Bundled-T (Direct Purchase) Impact					-	0.0%	0.0%
<u>Large Rate 10</u>								
13	Delivery Charges	16,853	6.7411	16,853	6.7411	-	0.0%	0.0%
14	Federal Carbon Charge	14,675	5.8700	14,675	5.8700	-	0.0%	0.0%
15	Gas Supply Charges (2)	44,992	17.9968	44,992	17.9968	-	0.0%	0.0%
16	Total Bill	76,520	30.6079	76,520	30.6079	-	0.0%	0.0%
17	Sales Service Impact					-	0.0%	0.0%
18	Bundled-T (Direct Purchase) Impact					-	0.0%	0.0%
<u>Small Rate 20</u>								
19	Delivery Charges	90,209	3.0070	90,209	3.0070	-	0.0%	0.0%
20	Federal Carbon Charge	176,100	5.8700	176,100	5.8700	-	0.0%	0.0%
21	Gas Supply Charges (2)	434,137	14.4712	434,137	14.4712	-	0.0%	0.0%
22	Total Bill	700,447	23.3482	700,447	23.3482	-	0.0%	0.0%
23	Sales Service Impact					-	0.0%	0.0%
24	Bundled-T (Direct Purchase) Impact					-	0.0%	0.0%
<u>Large Rate 20</u>								
25	Delivery Charges	352,156	2.3477	352,156	2.3477	-	0.0%	0.0%
26	Federal Carbon Charge	880,500	5.8700	880,500	5.8700	-	0.0%	0.0%
27	Gas Supply Charges (2)	2,121,246	14.1416	2,121,246	14.1416	-	0.0%	0.0%
28	Total Bill	3,353,902	22.3593	3,353,902	22.3593	-	0.0%	0.0%
29	Sales Service Impact					-	0.0%	0.0%
30	Bundled-T (Direct Purchase) Impact					-	0.0%	0.0%
<u>Average Rate 25</u>								
31	Delivery Charges	74,392	3.2700	74,392	3.2700	-	0.0%	0.0%
32	Federal Carbon Charge	133,543	5.8700	133,543	5.8700	-	0.0%	0.0%
33	Gas Supply Charges (2)	300,628	13.2144	300,628	13.2144	-	0.0%	0.0%
34	Total Bill	508,562	22.3544	508,562	22.3544	-	0.0%	0.0%
35	Sales Service Impact					-	0.0%	0.0%
36	T-Service (Direct Purchase) Impact					-	0.0%	0.0%
<u>Small Rate 100</u>								
37	Delivery Charges	322,121	1.1930	322,121	1.1930	-	0.0%	0.0%
38	Federal Carbon Charge	1,584,900	5.8700	1,584,900	5.8700	-	0.0%	0.0%
39	Gas Supply Charges (2)	4,860,393	18.0015	4,860,393	18.0015	-	0.0%	0.0%
40	Total Bill	6,767,414	25.0645	6,767,414	25.0645	-	0.0%	0.0%
41	Sales Service Impact					-	0.0%	0.0%
42	T-Service (Direct Purchase) Impact					-	0.0%	0.0%
<u>Large Rate 100</u>								
43	Delivery Charges	2,630,588	1.0961	2,630,588	1.0961	-	0.0%	0.0%
44	Federal Carbon Charge	14,088,000	5.8700	14,088,000	5.8700	-	0.0%	0.0%
45	Gas Supply Charges (2)	42,590,563	17.7461	42,590,563	17.7461	-	0.0%	0.0%
46	Total Bill	59,309,151	24.7121	59,309,151	24.7121	-	0.0%	0.0%
47	Sales Service Impact					-	0.0%	0.0%
48	T-Service (Direct Purchase) Impact					-	0.0%	0.0%

Notes:

- (1) EB-2020-0095 Settlement Agreement filed October 6, 2020, Exhibit D, Tab 2, Rate Order, Working Papers, Schedule 4.
 (2) Gas Supply charges based on Union North East Zone.

UNION RATE ZONES
 Calculation of 2021 ICM Bill Impacts
 Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers

Line No.	Particulars	Approved - EB-2020-0095 (1)		Proposed - EB-2020-0181 with ICM		Bill Impact		
		Total Bill (\$)	Unit Rate (cents/m ³)	Total Bill (\$)	Unit Rate (cents/m ³)	Total Bill Change (\$)	Including Federal Carbon Charge (%)	Excluding Federal Carbon Charge (%)
		(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)
<u>Small Rate M1</u>								
1	Delivery Charges	411	18.6659	413	18.7891	2.71	0.7%	0.7%
2	Federal Carbon Charge	129	5.8700	129	5.8700	-	0.0%	0.0%
3	Gas Supply Charges	271	12.3205	271	12.3205	-	0.0%	0.0%
4	Total Bill	811	36.8559	814	36.9791	2.71	0.3%	0.4%
5	Sales Service Impact					2.71	0.3%	0.4%
6	Direct Purchase Impact					2.71	0.5%	0.7%
<u>Small Rate M2</u>								
7	Delivery Charges	4,300	7.1663	4,366	7.2766	66	1.5%	1.5%
8	Federal Carbon Charge	3,522	5.8700	3,522	5.8700	-	0.0%	0.0%
9	Gas Supply Charges	7,392	12.3205	7,392	12.3205	-	0.0%	0.0%
10	Total Bill	15,214	25.3568	15,280	25.4671	66	0.4%	0.6%
11	Sales Service Impact					66	0.4%	0.6%
12	Direct Purchase Impact					66	0.8%	1.5%
<u>Large Rate M2</u>								
13	Delivery Charges	14,421	5.7682	14,696	5.8785	276	1.9%	1.9%
14	Federal Carbon Charge	14,675	5.8700	14,675	5.8700	-	0.0%	0.0%
15	Gas Supply Charges	30,801	12.3205	30,801	12.3205	-	0.0%	0.0%
16	Total Bill	59,897	23.9587	60,173	24.0690	276	0.5%	0.6%
17	Sales Service Impact					276	0.5%	0.6%
18	Direct Purchase Impact					276	0.9%	1.9%
<u>Small Rate M4</u>								
19	Delivery Charges	51,584	5.8953	52,249	5.9713	665	1.3%	1.3%
20	Federal Carbon Charge	51,363	5.8700	51,363	5.8700	-	0.0%	0.0%
21	Gas Supply Charges	107,804	12.3205	107,804	12.3205	-	0.0%	0.0%
22	Total Bill	210,751	24.0858	211,416	24.1618	665	0.3%	0.4%
23	Sales Service Impact					665	0.3%	0.4%
24	Direct Purchase Impact					665	0.6%	1.3%
<u>Large Rate M4</u>								
25	Delivery Charges	402,005	3.3500	408,928	3.4077	6,923	1.7%	1.7%
26	Federal Carbon Charge	704,400	5.8700	704,400	5.8700	-	0.0%	0.0%
27	Gas Supply Charges	1,478,460	12.3205	1,478,460	12.3205	-	0.0%	0.0%
28	Total Bill	2,584,865	21.5405	2,591,788	21.5982	6,923	0.3%	0.4%
29	Sales Service Impact					6,923	0.3%	0.4%
30	Direct Purchase Impact					6,923	0.6%	1.7%
<u>Small Rate M5</u>								
31	Delivery Charges	34,806	4.2189	35,275	4.2757	469	1.3%	1.3%
32	Federal Carbon Charge	48,428	5.8700	48,428	5.8700	-	0.0%	0.0%
33	Gas Supply Charges	101,644	12.3205	101,644	12.3205	-	0.0%	0.0%
34	Total Bill	184,878	22.4094	185,346	22.4662	469	0.3%	0.3%
35	Sales Service Impact					469	0.3%	0.3%
36	Direct Purchase Impact					469	0.6%	1.3%
<u>Large Rate M5</u>								
37	Delivery Charges	199,428	3.0681	203,120	3.1249	3,692	1.9%	1.9%
38	Federal Carbon Charge	381,550	5.8700	381,550	5.8700	-	0.0%	0.0%
39	Gas Supply Charges	800,833	12.3205	800,833	12.3205	-	0.0%	0.0%
40	Total Bill	1,381,810	21.2586	1,385,502	21.3154	3,692	0.3%	0.4%
41	Sales Service Impact					3,692	0.3%	0.4%
42	Direct Purchase Impact					3,692	0.6%	1.9%
<u>Small Rate M7</u>								
43	Delivery Charges	766,608	2.1295	784,450	2.1790	17,842	2.3%	2.3%
44	Federal Carbon Charge	2,113,200	5.8700	2,113,200	5.8700	-	0.0%	0.0%
45	Gas Supply Charges	4,435,380	12.3205	4,435,380	12.3205	-	0.0%	0.0%
46	Total Bill	7,315,188	20.3200	7,333,030	20.3695	17,842	0.2%	0.3%
47	Sales Service Impact					17,842	0.2%	0.3%
48	Direct Purchase Impact					17,842	0.6%	2.3%
<u>Large Rate M7</u>								
49	Delivery Charges	3,072,488	5.9086	3,150,343	6.0584	77,855	2.5%	2.5%
50	Federal Carbon Charge	3,052,400	5.8700	3,052,400	5.8700	-	0.0%	0.0%
51	Gas Supply Charges	6,406,660	12.3205	6,406,660	12.3205	-	0.0%	0.0%
52	Total Bill	12,531,548	24.0991	12,609,403	24.2489	77,855	0.6%	0.8%
53	Sales Service Impact					77,855	0.6%	0.8%
54	Direct Purchase Impact					77,855	1.3%	2.5%

Notes:

(1) EB-2020-0095 Settlement Agreement filed October 6, 2020, Exhibit D, Tab 2, Rate Order, Working Papers, Schedule 4.

UNION RATE ZONES
Calculation of 2021 ICM Bill Impacts
Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers

Line No.	Particulars	Approved - EB-2020-0095 (1)		Proposed - EB-2020-0181 with ICM			Bill Impact	
		Total Bill	Unit Rate	Total Bill	Unit Rate	Total Bill Change	Including Federal Carbon Charge	Excluding Federal Carbon Charge
		(\$)	(cents/m ³)	(\$)	(cents/m ³)	(\$)	(%)	(%)
		(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)
<u>Small Rate M9</u>								
1	Delivery Charges	181,783	2.6156	182,759	2.6296	977		0.5%
2	Gas Supply Charges	856,275	12.3205	856,275	12.3205	-		0.0%
3	Total Bill	1,038,058	14.9361	1,039,034	14.9501	977		0.1%
4	Sales Service Impact					977		0.1%
5	Direct Purchase Impact					977		0.5%
<u>Large Rate M9</u>								
6	Delivery Charges	540,647	2.6794	543,556	2.6938	2,909		0.5%
7	Gas Supply Charges	2,486,030	12.3205	2,486,030	12.3205	-		0.0%
8	Total Bill	3,026,677	14.9999	3,029,586	15.0143	2,909		0.1%
9	Sales Service Impact					2,909		0.1%
10	Direct Purchase Impact					2,909		0.5%
<u>Average Rate M10</u>								
11	Delivery Charges	7,342	7.7688	7,359	7.7874	18		0.2%
12	Gas Supply Charges	11,643	12.3205	11,643	12.3205	-		0.0%
13	Total Bill	18,984	20.0893	19,002	20.1079	18		0.1%
14	Sales Service Impact					18		0.1%
15	Direct Purchase Impact					18		0.2%
<u>Small Rate T1</u>								
16	Delivery Charges	165,220	2.1921	168,330	2.2334	3,110	1.9%	1.9%
17	Federal Carbon Charge	442,422	5.8700	442,422	5.8700	-	0.0%	0.0%
18	Gas Supply Charges	928,596	12.3205	928,596	12.3205	-	0.0%	0.0%
19	Total Bill	1,536,238	20.3826	1,539,348	20.4239	3,110	0.2%	0.3%
20	Sales Service Impact					3,110	0.2%	0.3%
21	Direct Purchase Impact					3,110	0.5%	1.9%
<u>Average Rate T1</u>								
22	Delivery Charges	256,683	2.2193	262,571	2.2702	5,888	2.3%	2.3%
23	Federal Carbon Charge	678,921	5.8700	678,921	5.8700	-	0.0%	0.0%
24	Gas Supply Charges	1,424,981	12.3205	1,424,981	12.3205	-	0.0%	0.0%
25	Total Bill	2,360,585	20.4098	2,366,473	20.4607	5,888	0.2%	0.4%
26	Sales Service Impact					5,888	0.2%	0.4%
27	Direct Purchase Impact					5,888	0.6%	2.3%
<u>Large Rate T1</u>								
28	Delivery Charges	577,642	2.2543	593,706	2.3170	16,064	2.8%	2.8%
29	Federal Carbon Charge	1,504,133	5.8700	1,504,133	5.8700	-	0.0%	0.0%
30	Gas Supply Charges	3,157,015	12.3205	3,157,015	12.3205	-	0.0%	0.0%
31	Total Bill	5,238,790	20.4448	5,254,854	20.5075	16,064	0.3%	0.4%
32	Sales Service Impact					16,064	0.3%	0.4%
33	Direct Purchase Impact					16,064	0.8%	2.8%
<u>Small Rate T2</u>								
34	Delivery Charges	737,331	1.2443	744,143	1.2558	6,813	0.9%	0.9%
35	Federal Carbon Charge	3,478,327	5.8700	3,478,327	5.8700	-	0.0%	0.0%
36	Gas Supply Charges	7,300,635	12.3205	7,300,635	12.3205	-	0.0%	0.0%
37	Total Bill	11,516,293	19.4348	11,523,106	19.4463	6,813	0.1%	0.1%
38	Sales Service Impact					6,813	0.1%	0.1%
39	Direct Purchase Impact					6,813	0.2%	0.9%
<u>Average Rate T2</u>								
40	Delivery Charges	1,781,985	0.9009	1,805,972	0.9131	23,988	1.3%	1.3%
41	Federal Carbon Charge	11,610,264	5.8700	11,610,264	5.8700	-	0.0%	0.0%
42	Gas Supply Charges	24,368,698	12.3205	24,368,698	12.3205	-	0.0%	0.0%
43	Total Bill	37,760,947	19.0914	37,784,935	19.1036	23,988	0.1%	0.1%
44	Sales Service Impact					23,988	0.1%	0.1%
45	Direct Purchase Impact					23,988	0.2%	1.3%
<u>Large Rate T2</u>								
46	Delivery Charges	2,945,626	0.7959	2,988,653	0.8075	43,027	1.5%	1.5%
47	Federal Carbon Charge	21,724,224	5.8700	21,724,224	5.8700	-	0.0%	0.0%
48	Gas Supply Charges	45,596,815	12.3205	45,596,815	12.3205	-	0.0%	0.0%
49	Total Bill	70,266,666	18.9864	70,309,693	18.9980	43,027	0.1%	0.1%
50	Sales Service Impact					43,027	0.1%	0.1%
51	Direct Purchase Impact					43,027	0.2%	1.5%
<u>Large Rate T3</u>								
52	Delivery Charges	5,699,774	2.0900	5,739,338	2.1045	39,565		0.7%
53	Gas Supply Charges	33,599,482	12.3205	33,599,482	12.3205	-		0.0%
54	Total Bill	39,299,256	14.4105	39,338,820	14.4250	39,565		0.1%
55	Sales Service Impact					39,565		0.1%
56	Direct Purchase Impact					39,565		0.7%

Notes:

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