



**EPCOR Natural Gas Limited Partnership**

**2022 Incentive Rate Adjustment Application**

**Aylmer**

**EB-2021-0215**

**Rates Effective: January 1, 2022**

**Date Filed: September 14, 2021**

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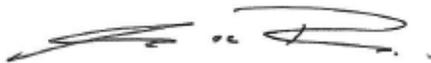
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## CERTIFICATION OF EVIDENCE

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

1. I am a senior officer of EPCOR Ontario Utilities Inc., which is the general partner of EPCOR;
2. This certificate is given pursuant to Chapter 1 of the Ontario Energy Board's (the "**Board**") Filing Requirements for Natural Gas Rate Applications dated February 16, 2017; and
3. The evidence submitted in support of EPCOR's 2022 Incentive Rate Adjustment Application for its Aylmer operations, filed with the Board on September 14, 2021 is accurate, consistent and complete to the best of my knowledge.

DATED this 14th day of September 2021.



Susannah Robinson

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

## ONTARIO ENERGY BOARD

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

**AND IN THE MATTER OF** an application by EPCOR Natural Gas Limited Partnership pursuant to section 36(1) of the OEB Act for an order or orders approving or fixing just and reasonable rates and other charges for the sale and distribution of gas to be effective January 1, 2022 for the EPCOR Natural Gas Limited Partnership gas distribution system to serve Aylmer and surrounding areas with its service territory.

## APPLICATION

### Background:

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

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

3. EPCOR's current tariffs for its Aylmer operations were approved in its most recent cost of service application, which set rates for the period January 1, 2020 to December 31, 2024.<sup>1</sup> Furthermore, in the same proceeding, the Ontario Energy Board (the "Board") issued its Decision and Interim Rate Order dated July 4, 2019 (the "Decision") wherein it approved the settlement proposal submitted by the parties (the "Settlement Proposal"). The Settlement Proposal included the establishment, continuance or closure of certain deferral and variance accounts and the agreed upon Incentive Regulation ("IR) Plan for the period 2021 to 2024 ("IR Term").
4. As per the Settlement Proposal, EPCOR must file an annual IR Adjustment application to adjust rates for its natural gas distribution service for the Aylmer area, in accordance with the IR Plan approved as part of proceeding EB-2018-0336. The approved IR Plan includes (a) an annual Price Cap Adjustment; (b) specified Y-factors recovered through associated deferral and variance accounts; (c) use of Z-factor adjustments; (d) adjustment for future tax changes; (e) use of an incremental capital module; (f) an earnings dead band off-ramp; and, (g) an asymmetrical Earnings Sharing Mechanism.
5. In order to ensure timely disposition of its approved deferral and variance accounts, EPCOR is to bring forward for disposition the audited balances of such accounts on an annual basis.
6. Through this 2022 Incentive Rate Adjustment application (the "Application") EPCOR is seeking to make adjustments to its rates and charges for its natural gas distribution service for the Aylmer area effective January 1, 2022 to reflect the elements of its approved IR Plan, and dispose of specific deferral and variance account balances.

**Order Requested:**

7. In this Application, EPCOR is applying for an order or orders granting that:

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

- a. Distribution rates for its natural gas distribution service for the Aylmer area be adjusted and updated effective January 1, 2022 in accordance with the settlement proposal and IR Plan approved in the Decision, including:
- i. increasing the monthly fixed charge for Rate 1 by \$1.00;
  - ii. Increasing the volumetric charges for Rate Class 1 to achieve a total projected revenue for 2022 for Rate Class 1 equivalent to the prior year OEB approved revenue for Rate Class 1 increased by the approved Price Cap Adjustment formula; and,
  - iii. increasing the monthly fixed charges and volumetric charges for all other rate classes using the approved Price Cap Adjustment formula.
- b. Approval for the disposition of the audited December 31, 2020 balances for the following approved deferral and variance accounts associated with its natural gas distribution service for the Aylmer area through the implementation of the proposed rate riders for twelve months commencing January 1, 2022:
- Regulatory Expense Deferral Account ("REDA");
  - Purchased Gas Transportation Variance Account ("PGTVA");
  - Loss on Disposal of Meters Deferral Account ("LDMDA"); and
  - 2016/2017 System Integrity Capital Deferral Account ("SICDA").
- c. Such further Order or Orders as ENGLP may request and the Board may deem appropriate or necessary.

**Additional Considerations and Regulatory Framework:**

8. Impacts to EPCOR's rates and charges for 2022 related to the Federal Carbon Pricing Program are not included in this Application. EPCOR intends to bring forward a separate application to update its rates and charges effective April 1, 2022 for the 2022 Federal Carbon Pricing Program for its Aylmer operations. Furthermore, EPCOR is currently seeking disposition of the December 31, 2020 balances for its Federal Carbon Pricing Program related deferral and variance accounts for its Aylmer operations in a separate proceeding and therefore the disposition of these balances is not being requested in

this Application. This is consistent with the previous year's filing.

9. EPCOR has prepared an Excel based 2022 Annual Incentive Rate Adjustment Model to support the calculation of the rates and rate riders in the Application. A live working version of this model has been filed as supporting material. A hard copy of the model is provided in Appendix A.
10. EPCOR respectfully requests issuance of a decision and order in this proceeding by December 1, 2021, to ensure the implementation of the 2022 rates in advance of the effective date. In the event that the Board does not issue a decision and rate order by December 1, 2021, EPCOR requests that the Board issue an interim rate order declaring the current distribution rates as interim until the decided implementation date of the approved 2021 distribution rates.
11. In the event that the Board's implementation date for 2022 distribution rates is later than the effective date, EPCOR requests permission to recover the incremental revenue from the effective date of January 1, 2022 to the implementation date through the implementation of fixed-term volumetric rate riders for each Rate Class.
12. EPCOR requests that, pursuant to Section 34.01 of the OEB's Rules of Practice and Procedure, this proceeding be conducted by way of written hearing.
13. The persons affected by this Application are the ratepayers of EPCOR's Aylmer service territory.
14. EPCOR confirms that the Application and related documents will be published on its website (EPCOR.com). As a result of the COVID-19 pandemic, EPCOR's Aylmer office remains closed to the public, but EPCOR will provide a copy to anyone requesting the material.

**Address for Service:**

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

Tim Hesselink  
Senior Manager, Regulatory Affairs, Ontario  
EPCOR Utilities Inc.

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Dated at Collingwood, Ontario this 14th day of September, 2021.

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



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Tim Hesselink

## **ANNUAL INCENTIVE RATE ADJUSTMENT SUMMARY**

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

### **Price Cap Adjustment**

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

### **Inflation Factor**

EPCOR's approved IR Plan for setting rates for 2021 through 2024 utilizes the 2-factor Input Price Index ("IPI") methodology adopted by the Board for electricity distributors per EB-2010-0379 as the inflation factor for the calculation of the annual PCA. The Board uses the year-over-year change in the GDP-IPI (FDD), and the AWE ("Average Weekly Earnings") All Employees-Ontario, to calculate the 2- factor IPI. The percentage change is calculated as the weighted sum of 70% of the annual percentage change in the GDP-IPI (FDD) for the prior year relative to the index value for two years prior and 30% of the annual percentage change in the AWE for the prior year relative to the data for years prior.

As of the filing date of this Application, the Board has not yet confirmed the IPI for use for 2022 rates. For the purposes of this Application, EPCOR has used an inflation factor of 3.3%, which is the IPI issued by the Board as included in the notice of hearing to consider the inflation factor to be used to set rates for electricity transmitters and electricity and natural gas distributors for the year 2022 (EB-2021-0212)<sup>2</sup>. EPCOR proposes to update the PCA and rates as part of this

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<sup>2</sup> EB-2021-0212, OEB Notice of Hearing, August 6, 2021, page 1

proceeding as a result of the outcome of the above noted hearing if necessary.

### **Productivity Factor**

The productivity factor approved as part of EPCOR's IR Plan for setting rates for 2021 through 2024 is zero.

### **Stretch Factor**

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

### **Implementation of the PCA**

Based on the above factors, the PCA for 2022 is as follows:

- Inflation = 3.3%
- Productivity = 0.0%
- Stretch = (0.4%)
- Total PCA for 2021 Rates = 2.9%

The PCA of 2.9% has been used in the 2022 IRM Adjustment Model to determine the proposed distribution rates.

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

### **Specified Y-Factors**

EPCOR's approved IR Plan for setting rates for 2021 through 2024 includes the following Y-

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

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

factors which are tracked in associated deferral and variance accounts:

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

EPCOR is applying for disposition of costs related participation and other Board hearing via the Regulatory Expense Deferral Account (REDA) which is covered further in this application.

## **Z-Factor Adjustments**

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

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

- EPCOR will notify the Board of any Z-factor events within six months of the occurrence of the event. At such time, EPCOR will request the establishment of a deferral account to record the costs related to the Z-factor event;
- EPCOR will record amounts sought to be claimed as a Z-factor in the deferral account established for the event;
- Monthly carrying charges will be recorded on the deferral account balance (calculated using simple interest applied to the monthly opening balances in the account and recorded in a separate sub-account of the deferral account). The rate of interest will be the Board-prescribed rate for deferral and variance accounts for the respective quarterly period as published on the Board's website; and,
- As part of a subsequent IR Adjustment application, EPCOR will apply to the Board for recovery of amounts recorded in the Z-factor deferral account. The application will outline the manner proposed to allocate the Z-factor amount to the various rate classes, the proposed disposition period, and the rationale for the selected approach. The application will also provide details on the calculated event cost and include evidence that the costs incurred meets the Board's four eligibility criteria of causation, materiality, prudence and

management control.

- As of the date of this Application, no events have occurred for which EPCOR intends to file a Z-factor claim.

## **Tax Changes**

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

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

## **Incremental Capital Module**

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

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

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

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

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

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

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

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

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

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

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

EPCOR's 2020 regulated return on equity (ROE) was 5.42%, which is 356 basis points below the approved deemed return on equity of 8.98%. There were two main contributing factors: unplanned maintenance of the IGPC pipeline and lower than projected sales volumes. Although the values were outside of the +/- 300 basis points window, EPCOR anticipates that this was a unique set of circumstances and expects to recover back to expected ROE levels in 2021.

## **Earnings Sharing Mechanism**

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

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

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

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

As of December 31, 2020, EPCOR's cumulative ROE is below the Board-approved ROE, and as a result there is currently no balance of earnings to share with ratepayers.

## **Proposed Distribution Rates**

The rates resulting from the application of the elements of EPCOR's approved IR Plan as described above are provided in Table 2 below. For comparison purposes, EPCOR current distribution rates for the Aylmer area are provided in Table 1.

**Table 1 - Current Aylmer Distribution Rates**

Rate Class	Monthly Service Charge	Delivery First 1,000 m <sup>3</sup>	Delivery Over 1,000 m <sup>3</sup>	Delivery Next 24,000 m <sup>3</sup>	Delivery Over 25,000 m <sup>3</sup>	Delivery - Firm	Demand - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper
RATE 1 - General Service Rate - Residential	17.50	13.5701	10.9063					0.0435		
RATE 1 - General Service Rate - Commercial	17.50	13.5701	10.9063					0.0435		
RATE 1 - General Service Rate - Industrial	17.50	13.5701	10.9063					0.0435		
RATE 2 - Seasonal Service - Apr to Oct	20.00	17.0841		8.8749	6.9188			0.0435		
RATE 2 - Seasonal Service - Nov to Mar	20.00	21.5342		14.6901	15.5875			0.0435		
RATE 3 - Special Large Volume Contract Rate	200.00					3.9173	29.6806	0.0435	7.7527	10.7010
RATE 4 - General Service Peaking - Apr to Dec	20.00	18.9314	11.6156					0.0435		
RATE 4 - General Service Peaking - Jan to Mar	20.00	24.1513	18.6627					0.0435		
RATE 5 - Interruptible Peaking Contract Rate	190.00					7.8027		0.0435	6.0876	9.4318
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	62,332.06									

**Table 2 - Proposed Aylmer Distribution Rates**

Rate Class	Monthly Service Charge	Delivery First 1,000 m <sup>3</sup>	Delivery Over 1,000 m <sup>3</sup>	Delivery Next 24,000 m <sup>3</sup>	Delivery Over 25,000 m <sup>3</sup>	Delivery - Firm	Demand - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper
RATE 1 - General Service Rate - Residential	18.50	13.7196	11.0264					0.0435		
RATE 1 - General Service Rate - Commercial	18.50	13.7196	11.0264					0.0435		
RATE 1 - General Service Rate - Industrial	18.50	13.7196	11.0264					0.0435		
RATE 2 - Seasonal Service - Apr to Oct	20.00	17.6387		9.1630	7.1434			0.0435		
RATE 2 - Seasonal Service - Nov to Mar	20.00	22.2332		15.1670	16.0935			0.0435		
RATE 3 - Special Large Volume Contract Rate	200.00					4.0445	30.6443	0.0435	7.9775	11.0113
RATE 4 - General Service Peaking - Apr to Dec	20.00	19.5025	11.9660					0.0435		
RATE 4 - General Service Peaking - Jan to Mar	20.00	24.8799	19.2257					0.0435		
RATE 5 - Interruptible Peaking Contract Rate	190.00					8.0606		0.0435	6.2641	9.7053
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	64,139.69									

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

## DISPOSAL OF DEFERRAL AND VARIANCE ACCOUNTS

EPCOR is requesting to dispose of the December 31, 2020 audited balances for following four approved deferral and variance accounts as part of this Application:

- Regulatory Expense Deferral Account ("REDA");
- Purchased Gas Transportation Variance Account ("PGTVA");
- Loss on Disposal of Meters Deferral Account ("LDMDA"); and
- 2016/2017 System Integrity Capital Deferral Account ("SICDA").

EPCOR is seeking disposition of the December 31, 2020 balances for its Federal Carbon Pricing Program related deferral and variance accounts in a separate application and therefore the disposition of these balances is not being requested in this Application.

In the 2021 IRM proceeding (EB-2020-0234) EPCOR was approved to recover the 2019 deferral and variance account balances for the twelve month period of April 1 2021 - March 31, 2022. As a result, there will be a three month overlap where the previous year's balances for the REDA/PGTVA and ADVADA balances are being collected along with the 2020 balances based on a January 1, 2022 disposition date. EPCOR requests to realign the disposition period back to the fiscal year, as the events of the previous year were meant to be an exception.

The auditor's report on the December 31, 2020 balances for each of the five accounts above has been included as part of this Application in Appendix D.

A summary of the account balances can be seen below in Table 3:

**Table 3 - Deferral & Variance Account Amounts:**

<b>Account</b>	<b>Balance Dec 31, 2020</b>	<b>2020 Carrying Charges</b>	<b>2021 Carrying Charges</b>	<b>Balance Dec 31, 2021</b>
REDA	\$38,443	\$142	\$219	<b>\$38,804</b>
PGTVA	\$91,078	-\$221	\$519	<b>\$91,377</b>
LDMDA	\$151,841	\$1,812	\$865	<b>\$154,518</b>
SICDA	\$67,158	\$288	\$383	<b>\$67,829</b>
<b>Total</b>	<b>\$348,520</b>	<b>\$2,021</b>	<b>\$1,987</b>	<b>\$352,528</b>

*Q1 2021 - Q3 2021 carrying charges have been calculated using the OEB's prescribed rates (0.57%).  
 Q4 2021 have been forecasted using the Q3 2021 rate as a proxy.*

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

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

EPCOR is proposing in this Application to dispose of the REDA balances as of December 31, 2020 and all associated carrying charges recorded up to the date of implementation of the proposed rate rider. The REDA balances as of December 31, 2020 relate to the following proceedings:

Case number	Description
EB-2017-0108	Overlapping CPCNs
EB-2018-0214	2019 Integrated APS
EB-2020-0049	Harmonized SES
EB-2019-0255	Consultation on Potential Projects to expand access
EB-2019-0137	Enbridge Gas Inc – Review of Gas Supply Plan
EB-2015-0245	Demand Side Management Evaluation Process
EB-2019-0003	Post-2020 DSM Framework Consultation

The calculation of the projected total amount proposed for disposal is summarized in Table 3 below and further details of the specific items making up these balances are provided in the continuity schedule in Appendix D.

**Table 4 - Projected Total REDA Amount for Disposal**

REDA	Balance Dec 31, 2020	Q1 2021 0.57%	Q2 2021 0.57%	Q3 2021 0.57%	Q4 2021 0.57%	Balance Dec 31, 2021
Principal	\$ 38,443					\$ 38,443
Carrying Charges	\$ 142	\$ 55	\$ 55	\$ 55	\$ 55	\$ 361
<b>Total</b>	<b>\$ 38,584</b>	<b>\$ 55</b>	<b>\$ 55</b>	<b>\$ 55</b>	<b>\$ 55</b>	<b>\$ 38,804</b>

EPCOR proposes to recover the costs related to the above proceeding from customers in all rate

classes. The REDA balances are proposed to be recovered through the implementation of a twelve-month fixed-rate rate rider commencing on January 1, 2022. The calculation of the proposed rate rider is shown in Table 5 below.

**Table 5 - Calculation of Proposed REDA Rate Rider**

		A	B	C	D	E	F	G	H	I	J
		Unit	Row Sum	Rate 1 - Residential	Rate 1 - Commercial	Rate 1 - Industrial	Rate 2	Rate 3	Rate 4	Rate 5	Rate 6
1	Connections	Cx	9608	8892	541	73	50	6	41	4	1
2	Allocation for DSM	%	100%	92.56%	5.63%	0.76%	0.52%	0.06%	0.43%	0.04%	N/A
3	Allocation for Other	%	100%	92.55%	5.63%	0.76%	0.52%	0.06%	0.43%	0.04%	0.01%
4	DSM	\$	7,111	6,581	400	54	37	4	30	3	N/A

The resulting bill impacts of the proposed REDA rate rider is reflected in Table 14b below.

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

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

EPCOR is proposing in this Application to dispose of the PGTVA balances as of December 31, 2020 and all associated carrying charges recorded up to the date of implementation of the proposed rate rider. The calculation of the projected total amount proposed for disposal is summarized in Table 6 below and further details of these balances are provided in the continuity schedule in Appendix D.

**Table 6 - Projected Total PGTVA Amount for Disposal**

<b>PGTVA</b>	<b>Balance Dec 31, 2020</b>	<b>Q1 2021 0.57%</b>	<b>Q2 2021 0.57%</b>	<b>Q3 2021 0.57%</b>	<b>Q4 2021 0.57%</b>	<b>Balance Dec 31, 2021</b>
Principal	\$ 38,443					\$ 38,443
Carrying Charges	\$ 142	\$ 55	\$ 55	\$ 55	\$ 55	\$ 361
<b>Total</b>	<b>\$ 38,584</b>	<b>\$ 55</b>	<b>\$ 55</b>	<b>\$ 55</b>	<b>\$ 55</b>	<b>\$ 38,804</b>

The total projected disposition amount is a debit balance of \$190,097 which EPCOR is proposing to recover from the customers in Rate Classes 1-5 through the implementation of a twelve-month volumetric rate rider commencing on January 1, 2022. The rate rider will be calculated by taking the total disposition amount over the total volumetric deliveries for Rate Classes 1-5 for the period January 1, 2020 through December 31, 2020. The calculation of the proposed rate rider is shown in Table 7 below.

**Table 7 - Calculation of Proposed PGTVA Rate Rider**

		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>
		<b>Unit</b>	<b>Row Sum</b>	<b>Rate 1 - Residential</b>	<b>Rate 1 - Commercial</b>	<b>Rate 1 - Industrial</b>	<b>Rate 2</b>	<b>Rate 3</b>	<b>Rate 4</b>	<b>Rate 5</b>
1	Volume	m3	28,601,377	16,640,846	5,037,308	2,218,060	789,336	1,310,553	1,768,644	836,630
2	Allocation	%	100%	58.2%	17.6%	7.8%	2.8%	4.6%	6.2%	2.9%
3	Sum	\$	91,377	53,165	16,093	7,086	2,522	4,187	5,651	2,673
4	<b>Rate Rider / m3</b>	<b>¢/m3</b>	<b>0.3195</b>	<b>0.3195</b>	<b>0.3195</b>	<b>0.3195</b>	<b>0.3195</b>	<b>0.3195</b>	<b>0.3195</b>	<b>0.3195</b>

The resulting bill impacts of the proposed PGTVA rate rider is reflected in Table 14b below.

**Loss on Disposal of Meters Deferral Account (“LDMDA”)**

The Loss on Disposal of Meters Deferral Account (“LDMDA”) is to record the loss on disposal of residential (AC-250) meters resulting from the change in the useful life in 2020 for its Aylmer operations. A change in depreciation rate is necessitated by the fact that a new residential meter has a seal life of ten years and the full replacement of the meter at the end of the seal life is more economical than refurbishment. The change in the depreciation rate for these meters from 3.62% to 10% in 2020 will result in a loss on disposal equal to the net book value of the meters that have been in service for ten years or more.

EPCOR is proposing in this Application to dispose of the LDMDA balances as of December 31, 2020 and all associated carrying charges recorded up to the date of implementation of the proposed rate

rider. The calculation of the projected total amount proposed for disposal is summarized in Table 8 below and further details of these balances are provided in the continuity schedule in Appendix D.

**Table 8 - Projected Total LDMDA Amount for Disposal**

LDMDA	Balance Dec 31, 2020	Q1 2021 0.57%	Q2 2021 0.57%	Q3 2021 0.57%	Q4 2021 0.57%	Balance Dec 31, 2021
Principal	\$ 151,841					\$ 151,841
Carrying Charges	<u>\$ 1,812</u>	<u>\$ 216</u>	<u>\$ 216</u>	<u>\$ 216</u>	<u>\$ 216</u>	<u>\$ 2,677</u>
<b>Total</b>	<b>\$ 153,653</b>	<b>\$ 216</b>	<b>\$ 216</b>	<b>\$ 216</b>	<b>\$ 216</b>	<b>\$ 154,518</b>

The total projected disposition amount is a debit balance of \$154,518 which EPCOR is proposing to recover from Rate 1 customers rate classes through the implementation of a twelve-month fixed-rate rate rider commencing on January 1, 2022 (consistent with the approved accounting order<sup>7</sup>). The calculation of the proposed rate rider is shown in Table 9 below.

**Table 9 - Calculation of Proposed LDMDA Rate Rider**

		A	B	C	D	E
		Unit	Row Sum	Rate 1 - Residential	Rate 1 - Commercial	Rate 1 - Industrial
1	Connections	Cx	9,506	8,892	541	73
2	Allocation	%	100%	93.54%	5.69%	0.77%
3	Sum	\$	\$154,518	\$144,538	\$8,794	\$1,187
<b>4</b>	<b>Rate Rider / month</b>	<b>\$ / month</b>		<b>\$1.35</b>	<b>\$1.35</b>	<b>\$1.35</b>

The resulting bill impacts of the proposed LDMDA rate rider is reflected in Table 14b below.

**2016/2017 System Integrity Capital Deferral Account (“SICDA”).**

The 2016-2017 System Integrity Capital Deferral Account (“SICDA”) is to record monthly, in accordance with the Settlement Proposal for EB-2018-0336, as of January 1, 2020 one twelfth of the revenue requirement associated with the 2020 net book value of the four capital projects incurred by Natural Resource Gas Limited in 2016 and 2017 to address specified system integrity issues. The specific capital projects (“the Capital Projects”) and their 2020 net book value are as follows:

<sup>7</sup> EB-2018-0336 Decision and Interim Rate Order, July 4, 2019, Appendix C, pg. 64 of 75

1. \$402,639 for the Enbridge Gas (formerly Union Gas) Bradley Station Project.
2. \$748,383 for the pipeline from the Bradley Station to the Wilson Line project.
3. \$498,922 for the pipeline from the existing Putnam Station to Colloden Line project.
4. \$265,015 for the extension of the Springwater Road pipeline from south of Orwell to John Wise Line project.

In the decision and order for EPCOR's 2021 IRM filing (EB-2020-0234) the OEB stated<sup>8</sup>:

*The OEB finds it appropriate for ENGLP to include both the Springwater and Putnam to Culloden project into rate base and finds that ENGLP has included the net book value of both projects into rate base. The OEB further finds that ENGLP has used the approved long-term and short-term debt rates that underpinned the Settlement Decision as the basis for determining the revenue requirement consequence of adding the Springwater and Putnam to Culloden projects to rate base.*

As a result, the amounts requested for disposition in future years will no longer include amounts related to the Putnam Station to Colloden Line or Springwater Road pipelines (items 3 &4 above).

EPCOR is proposing in this Application to dispose of the SICDA balances as of December 31, 2020 and all associated carrying charges recorded up to the date of implementation of the proposed rate rider. The calculation of the projected total amount proposed for disposal is summarized in Table 10 below and further details of these balances are provided in the continuity schedule in Appendix D.

**Table 10 - Projected Total SICDA Amount for Disposal**

SICDA	Balance Dec 31, 2020	Q1 2021 0.57%	Q2 2021 0.57%	Q3 2021 0.57%	Q4 2021 0.57%	Balance Dec 31, 2021
Principal	\$ 67,158					\$ 67,158
Carrying Charges	<u>\$ 288</u>	<u>\$ 96</u>	<u>\$ 96</u>	<u>\$ 96</u>	<u>\$ 96</u>	<u>\$ 671</u>
Total	\$ 67,446	\$ 96	\$ 96	\$ 96	\$ 96	<b>\$ 67,829</b>

The total projected disposition amount is a debit balance of \$67,829 which EPCOR is proposing to recover from the customers in Rate Classes 1-5 through the implementation of a twelve-month volumetric rate rider commencing on January 1, 2022. The rate rider will be calculated by taking the total disposition amount over the total volumetric deliveries for Rate Classes 1-5 for the period January

<sup>8</sup> EB-2020-0234 Decision and Interim Rate Order, January 2028, 2021,pg 8 of 12

1, 2020 through December 31, 2020. The calculation of the proposed rate rider is shown in Table 11 below.

**Table 11 - Calculation of Proposed SICDA Rate Rider**

		A	B	C	D	E	F	G	H	I
		Unit	Row Sum	Rate 1 - Residential	Rate 1 - Commercial	Rate 1 - Industrial	Rate 2	Rate 3	Rate 4	Rate 5
1	Volume	m3	28,601,377	16,640,846	5,037,308	2,218,060	789,336	1,310,553	1,768,644	836,630
2	Allocation	%	100%	58.2%	17.6%	7.8%	2.8%	4.6%	6.2%	2.9%
3	Sum	\$	67,829	39,464	11,946	5,260	1,872	3,108	4,194	1,984
4	Rate Rider / m3	¢/m3	<b>0.2372</b>	<b>0.2372</b>	<b>0.2372</b>	<b>0.2372</b>	<b>0.2372</b>	<b>0.2372</b>	<b>0.2372</b>	<b>0.2372</b>

**Summary of Proposed Rate Riders**

For comparison purposes, Tables 12 and 13 below provide a summary of the current and proposed rate riders as a result of the proposed dispositions.

**Table 12 - Current Aylmer Rate Riders**

Description	REDA	PGTVA	ADVADA Rate 1 - 5	ADVADA Rate 6
	Effective for 12 months			
	\$/Customer / Month	cents / m3	cents / m3	\$/ Customer / Month
<b>Rate Group</b>				
<b>RATE 1 - General Service Rate - Residential</b>	0.78	0.3113	0.1508	
<b>RATE 1 - General Service Rate - Commercial</b>	0.78	0.3113	0.1508	
<b>RATE 1 - General Service Rate - Industrial</b>	0.78	0.3113	0.1508	
<b>RATE 2 - Seasonal Service - Apr to Oct</b>	0.78	0.3113	0.1508	
<b>RATE 2 - Seasonal Service - Nov to Mar</b>	0.78	0.3113	0.1508	
<b>RATE 3 - Special Large Volume Contract Rate</b>	0.78	0.3113	0.1508	
<b>RATE 4 - General Service Peaking - Apr to Dec</b>	0.78	0.3113	0.1508	
<b>RATE 4 - General Service Peaking - Jan to Mar</b>	0.78	0.3113	0.1508	
<b>RATE 5 - Interruptible Peaking Contract Rate</b>	0.78	0.3113	0.1508	
<b>RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility</b>	0.75			936.83

**Table 13 - Proposed Aylmer Rate Riders**

Description	REDA	PGTVA	LDMDA	SICDA
	Effective for 12 months	Effective for 12 months	Effective for 12 months	Effective for 12 months
	\$/Customer / Month	cents / m3	\$ per Customer Per Month	cents / m3
Rate Group				
<b>RATE 1 - General Service Rate - Residential</b>	0.33	0.3195	1.35	0.2372
<b>RATE 1 - General Service Rate - Commercial</b>	0.33	0.3195	1.35	0.2372
<b>RATE 1 - General Service Rate - Industrial</b>	0.33	0.3195	1.35	0.2372
<b>RATE 2 - Seasonal Service - Apr to Oct</b>	0.33	0.3195		0.2372
<b>RATE 2 - Seasonal Service - Nov to Mar</b>	0.33	0.3195		0.2372
<b>RATE 3 - Special Large Volume Contract Rate</b>	0.33	0.3195		0.2372
<b>RATE 4 - General Service Peaking - Apr to Dec</b>	0.33	0.3195		0.2372
<b>RATE 4 - General Service Peaking - Jan to Mar</b>	0.33	0.3195		0.2372
<b>RATE 5 - Interruptible Peaking Contract Rate</b>	0.33	0.3195		0.2372
<b>RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility</b>	0.27			

## BILL IMPACTS

The following table provides a summary of bill impacts of the proposed changes to rates for 2022 and the proposed rate riders for each rate class assuming the average consumption level of the rate class based on the 2020 customer connections and volumes. The bill impact provided assumes a full 12 months of distribution service and consumption. Further details on the bill impacts summarized below are provided in the 2022 Incentive Rate Adjustment Model.

**Table 14a – Illustrative Bill Impact Summary**

Rate Class	Change in Delivery Charge (\$ / year / customer)	Change in Delivery Charge (%)	Change in Rate Riders (\$ / year / customer)	Change in Rate Riders (%)	Change in Total Bill (\$ / year / customer)	Change in Total Bill (%)
RATE 1 - General Service Rate - Residential	\$14.79	3.1%	\$12.57	69.8%	\$27.36	3.1%
RATE 1 - General Service Rate - Commercial	\$24.51	1.8%	\$3.57	6.8%	\$28.08	0.8%
RATE 1 - General Service Rate - Industrial	\$50.40	1.4%	\$23.50	15.7%	\$73.90	0.7%
RATE 2 - Seasonal Service - Apr to Oct	\$28.31	2.8%	\$5.08	11.1%	\$33.39	1.1%
RATE 2 - Seasonal Service - Nov to Mar	\$36.98	3.0%	\$4.45	12.1%	\$41.43	1.5%
RATE 2 - Seasonal Service - Annual	\$65.28	2.9%	\$33.34	40.5%	\$98.62	1.7%
RATE 3 - Special Large Volume Contract Rate	\$651.16	2.9%	\$201.20	19.8%	\$852.36	1.2%
RATE 4 - General Service Peaking - Apr to Dec	\$120.46	2.9%	\$76.65	48.2%	\$197.11	1.7%
RATE 4 - General Service Peaking - Jan to Mar	\$59.11	2.9%	\$8.35	16.8%	\$67.45	1.6%
RATE 4 - General Service Peaking - Annual	\$179.57	2.9%	\$35.40	17.0%	\$214.97	1.4%
RATE 5 - Interruptible Peaking Contract Rate	\$539.40	2.9%	\$192.43	19.7%	\$731.83	1.1%
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	\$21,691.56	2.9%	(\$11,247.72)	-100.0%	\$10,443.84	1.4%

**Table 14b – Illustrative Bill Impact Summary - Deferral and Variance Accounts**

Rate Class	REDA		PGTVA		ADVADA		LDMDA		SICDA		Total	
	Variance (\$)	Variance (%)										
RATE 1 - General Service Rate - Residential	(\$5.40)	-58%	\$0.15	15%	(\$2.82)	-100%	\$16.20		\$4.44		\$12.57	70%
RATE 1 - General Service Rate - Commercial	(\$5.40)	-58%	\$0.76	3%	(\$14.04)	-100%	\$0.16		\$22.09		\$3.57	7%
RATE 1 - General Service Rate - Industrial	(\$5.40)	-58%	\$2.49	3%	(\$45.82)	-100%	\$0.16		\$72.07		\$23.50	16%
RATE 2 - Seasonal Service - Apr to Oct	(\$3.15)	-58%	\$0.71	3%	(\$13.12)	-100%	\$0.00		\$20.64		\$5.08	11%
RATE 2 - Seasonal Service - Nov to Mar	(\$2.25)	-58%	\$0.58	3%	(\$10.68)	-100%	\$0.00		\$16.81		\$4.45	12%
RATE 2 - Seasonal Service - Annual	(\$5.40)	-58%	\$1.29	3%	\$0.00	0%	\$0.00		\$37.45		\$33.34	41%
RATE 3 - Special Large Volume Contract Rate	(\$5.40)	-58%	\$17.88	3%	(\$329.39)	-100%	\$0.00		\$518.11		\$201.20	20%
RATE 4 - General Service Peaking - Apr to Dec	(\$4.05)	-58%	\$2.69	3%	\$0.00	0%	\$0.00		\$78.01		\$76.65	48%
RATE 4 - General Service Peaking - Jan to Mar	(\$1.35)	-58%	\$0.84	3%	(\$15.46)	-100%	\$0.00		\$24.32		\$8.35	17%
RATE 4 - General Service Peaking - Annual	(\$5.40)	-58%	\$3.53	3%	(\$65.05)	-100%	\$0.00		\$102.32		\$35.40	17%
RATE 5 - Interruptible Peaking Contract Rate	(\$5.40)	-58%	\$17.12	3%	(\$315.41)	-100%	\$0.00		\$496.12		\$192.43	20%
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	(\$5.76)	-64%	-		(\$11,242)	-100%	-		\$0.00		(\$11,248)	-100%

## **Appendix A - 2022 Annual Incentive Rate Adjustment Model**

Name of LDC: EPCOR Natural Gas Limited Partnership  
OEB Application Number: EB-2021-0215 Exhibit A - 2022 IRM Application

## Distributor Information

Distributor Name

EPCOR Natural Gas Limited Partnership

OEB Application Number

EB-2021-0215 Exhibit A - 2022 IRM Application

A1.1 Distributor Information

Name of LDC: EPCOR Natural Gas Limited Partnership  
 OEB Application Number: EB-2021-0215 Exhibit A - 2022 IRM Application

**Current Distribution Tariff Sheet Rates**

Rate Group	Monthly Service Charge (excl. Bill 32)	Delivery First 1,000 m <sup>3</sup>	Delivery Over 1,000 m <sup>3</sup>	Delivery Next 24,000 m <sup>3</sup>	Delivery Over 25,000 m <sup>3</sup>	Delivery - Firm	Demand - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper
RATE 1 - General Service Rate - Residential	17.50	13.5701	10.9063					0.0435		
RATE 1 - General Service Rate - Commercial	17.50	13.5701	10.9063					0.0435		
RATE 1 - General Service Rate - Industrial	17.50	13.5701	10.9063					0.0435		
RATE 2 - Seasonal Service - Apr to Oct	20.00	17.0841		8.8749	6.9188			0.0435		
RATE 2 - Seasonal Service - Nov to Mar	20.00	21.5342		14.6901	15.5875			0.0435		
RATE 3 - Special Large Volume Contract Rate	200.00					3.9173	29.6806	0.0435	7.7527	10.7010
RATE 4 - General Service Peaking - Apr to Dec	20.00	18.9314	11.6156					0.0435		
RATE 4 - General Service Peaking - Jan to Mar	20.00	24.1513	18.6627					0.0435		
RATE 5 - Interruptible Peaking Contract Rate	190.00					7.8027	<sup>1</sup>	0.0435	6.0876	9.4318
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	62,332.06					0.0000	0		0	0
1 Placeholder rate for average application										

Name of LDC: EPCOR Natural Gas Limited Partnership  
 OEB Application Number: EB-2021-0215 Exhibit A - 2022 IRM Application

**Billing Determinants - Actuals January 1, 2020 to December 31, 2020**

Rate Group	Monthly Service Charge	Delivery First 1,000 m <sup>3</sup>	Delivery Over 1,000 m <sup>3</sup>	Delivery Next 24,000 m <sup>3</sup>	Delivery Over 25,000 m <sup>3</sup>	Delivery - Firm	Demand - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper
RATE 1 - General Service Rate - Residential	8,892	16,506,874	133,972					16,640,846		
RATE 1 - General Service Rate - Commercial	541	2,439,479	2,597,829					4,526,037		
RATE 1 - General Service Rate - Industrial	73	473,372	1,744,687					2,218,060		
RATE 2 - Seasonal Service - Apr to Oct	50	69,364		329,546	36,169			435,079		
RATE 2 - Seasonal Service - Nov to Mar	50	70,370		272,582	11,305			354,257		
RATE 3 - Special Large Volume Contract Rate	6					1,310,553	232,423	943,264		
RATE 4 - General Service Peaking - Apr to Dec	41	96,935	1,251,402					1,348,337		
RATE 4 - General Service Peaking - Jan to Mar	41	34,367	385,939					420,307		
RATE 5 - Interruptible Peaking Contract Rate	4					836,630		836,630		
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	1					59,999,017				
	9,608	19,690,762	6,113,830	602,128	47,474	62,146,200	232,423	27,722,817	-	-

B1.2 Billing Determinants

**Name of LDC: EPCOR Natural Gas Limited Partnership**  
**OEB Application Number: EB-2021-0215 Exhibit A - 2022 IRM Application**

**Revenue from Current Rates**

Rate Group	Monthly Service Charge	Delivery First 1,000 m <sup>3</sup>	Delivery Over 1,000 m <sup>3</sup>	Delivery Next 24,000 m <sup>3</sup>	Delivery Over 25,000 m <sup>3</sup>	Demand - Firm	Delivery - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper	Total
RATE 1 - General Service Rate - Residential	\$ 1,867,320	\$ 2,239,999	\$ 14,611	\$ -	\$ -	\$ -	\$ -	\$ 7,239	\$ -	\$ -	\$ 4,129,170
RATE 1 - General Service Rate - Commercial	\$ 113,610	\$ 331,040	\$ 283,327	\$ -	\$ -	\$ -	\$ -	\$ 1,969	\$ -	\$ -	\$ 729,946
RATE 1 - General Service Rate - Industrial	\$ 15,330	\$ 64,237	\$ 190,281	\$ -	\$ -	\$ -	\$ -	\$ 965	\$ -	\$ -	\$ 270,813
RATE 2 - Seasonal Service - Apr to Oct	\$ 7,000	\$ 11,850	\$ -	\$ 29,247	\$ 2,502	\$ -	\$ -	\$ 189	\$ -	\$ -	\$ 50,789
RATE 2 - Seasonal Service - Nov to Mar	\$ 5,000	\$ 15,154	\$ -	\$ 40,043	\$ 1,762	\$ -	\$ -	\$ 154	\$ -	\$ -	\$ 62,112
RATE 3 - Special Large Volume Contract Rate	\$ 14,400	\$ -	\$ -	\$ -	\$ -	\$ 51,338	\$ 68,985	\$ 410	\$ -	\$ -	\$ 135,133
RATE 4 - General Service Peaking - Apr to Dec	\$ 7,380	\$ 18,351	\$ 145,358	\$ -	\$ -	\$ -	\$ -	\$ 587	\$ -	\$ -	\$ 171,676
RATE 4 - General Service Peaking - Jan to Mar	\$ 2,460	\$ 8,300	\$ 72,027	\$ -	\$ -	\$ -	\$ -	\$ 183	\$ -	\$ -	\$ 82,970
RATE 5 - Interruptible Peaking Contract Rate	\$ 9,120	\$ -	\$ -	\$ -	\$ -	\$ 65,280	\$ -	\$ 364	\$ -	\$ -	\$ 74,764
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	\$ 747,985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 747,985
	<b>\$ 2,789,605</b>	<b>\$ 2,688,931</b>	<b>\$ 705,604</b>	<b>\$ 69,289</b>	<b>\$ 4,265</b>	<b>\$ 116,618</b>	<b>\$ 68,985</b>	<b>\$ 12,059</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,455,356</b>

B1.3 Current Rev From Rates

**Name of LDC: EPCOR Natural Gas Limited Partnership**  
**OEB Application Number: EB-2021-0215 Exhibit A - 2022 IRM Application**

**Current Rate Riders**

Description	REDA	PGTVA Rate	PGTVA Rate	ADVADA	ADVADA Rate
Effective Until	31-Mar-22	Classes 1 - 5	Class 6	Rate Classes 1-5	Class 6
	31-Mar-22	31-Mar-22	31-Mar-22	31-Mar-22	31-Mar-22
	\$ / customer /	cents / m3	\$ / customer /	cents / m3	\$ / customer /
	month		month		month
<b>Rate Group</b>					
RATE 1 - General Service Rate - Residential	0.78	0.3113		0.1508	
RATE 1 - General Service Rate - Commercial	0.78	0.3113		0.1508	
RATE 1 - General Service Rate - Industrial	0.78	0.3113		0.1508	
RATE 2 - Seasonal Service - Apr to Oct	0.78	0.3113		0.1508	
RATE 2 - Seasonal Service - Nov to Mar	0.78	0.3113		0.1508	
RATE 3 - Special Large Volume Contract Rate	0.78	0.3113		0.1508	
RATE 4 - General Service Peaking - Apr to Dec	0.78	0.3113		0.1508	
RATE 4 - General Service Peaking - Jan to Mar	0.78	0.3113		0.1508	
RATE 5 - Interruptible Peaking Contract Rate	0.78	0.3113		0.1508	
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	0.75		0.00		936.83

C1.1 Current Rate Riders

**Name of LDC: EPCOR Natural Gas Limited Partnership**  
**OEB Application Number: EB-2021-0215 Exhibit A - 2022 IRM Application**

**Rate 1 Price Cap Adjustment**

GDP-IPI	3.30%
Less Productivity	0.00%
Less Stretch Factor	0.40%
Price Cap Adjustment	2.90%

	Current Rate (excl. Bill 32)	Price Cap	Adjusted Rates (excl. Bill 32)	Billing Determinants	Revenue		Balanced Rates	Revenue
Monthly Service Charge	17.50	2.90%	18.01	9,506	2,054,152	Change	18.50	2,110,332
DeliveryFirst 1,000 m3	13.5701	2.90%	13.9636	19,419,726	2,711,699	Change	13.7196	2,664,300
DeliveryOver 1,000 m3	10.9063	2.90%	11.2226	4,476,488	502,378	Change	11.0264	493,596
Commodity	0.0435	0.00%	0.0435	23,384,943	10,172	No Change	0.0435	10,172
					<u>5,278,401</u>			<u>5,278,401</u>

D1.1 Rate 1 Adjustment

Name of LDC: EPCOR Natural Gas Limited Partnership  
 OEB Application Number: EB-2021-0215 Exhibit A - 2022 IRM Application

## Rate 2 Price Cap Adjustment

GDP-IPI	3.30%
Less Productivity	0.00%
Less Stretch Factor	0.40%
Price Cap Adjustment	<u>2.90%</u>

	Current Rate (excl. Bill 32)	Price Cap	Adjusted Rates (excl. Bill 32)	Billing Determinants	Revenue		Balanced Rates	Revenue
Monthly Service Charge	20.00	2.90%	20.58	50	12,348	No Change	20.00	12,000
Delivery First 1,000 m3 - Apr To Oct	17.0841	2.90%	17.5795	69,364	12,194	Change	17.6387	12,235
Delivery Next 24,000 m3 - Apr To Oct	8.8749	2.90%	9.1323	329,546	30,095	Change	9.1630	30,196
Delivery Over 25,000 m3 - Apr To Oct	6.9188	2.90%	7.1194	36,169	2,575	Change	7.1434	2,584
Delivery First 1,000 m3 - Nov To Mar	21.5342	2.90%	22.1587	70,370	15,593	Change	22.2332	15,645
Delivery Next 24,000 m3 - Nov To Mar	14.6901	2.90%	15.1161	272,582	41,204	Change	15.1670	41,342
Delivery Over 25,000 m3 - Nov To Mar	15.5875	2.90%	16.0395	11,305	1,813	Change	16.0935	1,819
Commodity	0.0435	0.00%	0.0435	789,336	343	No Change	0.0435	343
					<u>116,165</u>			<u>116,165</u>

D1.2 Rate 2 Adjustment

Name of LDC: EPCOR Natural Gas Limited Partnership  
 OEB Application Number: EB-2021-0215 Exhibit A - 2022 IRM Application

### Rate 3 Price Cap Adjustment

GDP-IPI	3.30%
Less Productivity	0.00%
Less Stretch Factor	0.40%
Price Cap Adjustment	2.90%

	Current Rate (excl. Bill 32)	Price Cap	Adjusted Rates (excl. Bill 32)	Billing Determinants	Revenue		Balanced Rates	Revenue
Monthly Service Charge	200.00	2.90%	205.80	6	14,818	No Change	200.00	14,400
Delivery Firm	3.9173	2.90%	4.0309	1,310,553	52,827	Change	4.0445	53,005
Demand Firm	29.6806	2.90%	30.5413	232,423	70,985	Change	30.6443	71,225
Commodity	0.0435	0.00%	0.0435	943,264	410	No Change	0.0435	410
					139,040			139,040

D1.3 Rate 3 Adjustment

Name of LDC: EPCOR Natural Gas Limited Partnership  
 OEB Application Number: EB-2021-0215 Exhibit A - 2022 IRM Application

### Rate 4 Price Cap Adjustment

GDP-IPI	3.30%
Less Productivity	0.00%
Less Stretch Factor	0.40%
Price Cap Adjustment	<u>2.90%</u>

	Current Rate (excl. Bill 32)	Price Cap	Adjusted Rates (excl. Bill 32)	Billing Determinants	Revenue		Balanced Rates	Revenue
Monthly Service Charge	20.00	2.90%	20.58	41	10,125	No Change	20.00	9,840
Delivery First 1,000 m3 - Apr To Dec	18.9314	2.90%	19.4804	96,935	18,883	Change	19.5025	18,905
Delivery Over 1,000 m3 - Apr To Dec	11.6156	2.90%	11.9525	1,251,402	149,573	Change	11.9660	149,743
Delivery First 1,000 m3 - Jan To Mar	24.1513	2.90%	24.8517	34,367	8,541	Change	24.8799	8,551
Delivery Over 1,000 m3 - Jan To Mar	18.6627	2.90%	19.2039	385,939	74,115	Change	19.2257	74,200
Commodity	0.0435	0.00%	0.0435	1,768,644	769	No Change	0.0435	769
					<u>262,008</u>			<u>262,008</u>

D1.4 Rate 4 Adjustment

Name of LDC: EPCOR Natural Gas Limited Partnership  
 OEB Application Number: EB-2021-0215 Exhibit A - 2022 IRM Application

### Rate 5 Price Cap Adjustment

GDP-IPI	3.30%
Less Productivity	0.00%
Less Stretch Factor	0.40%
Price Cap Adjustment	2.90%

	Current Rate (excl. Bill 32)	Price Cap	Adjusted Rates (excl. Bill 32)	Billing Determinants	Revenue		Balanced Rates	Revenue
Monthly Service Charge	190.00	2.90%	195.51	4	9,384	No Change	190.00	9,120
Delivery Firm	7.8027	2.90%	8.0290	836,630	67,173	Change	8.0606	67,437
Commodity	0.0435	0.00%	0.0435	836,630	364	No Change	0.0435	364
					76,921			76,921

D1.5 Rate 5 Adjustment

**Name of LDC: EPCOR Natural Gas Limited Partnership**  
**OEB Application Number: EB-2021-0215 Exhibit A - 2022 IRM Application**

### Rate 6 Price Cap Adjustment

GDP-IPI	3.30%
Less Productivity	0.00%
Less Stretch Factor	0.40%
Price Cap Adjustment	<u>2.90%</u>

	Current Rate (excl. Bill 32)	Price Cap	Adjusted Rates (excl. Bill 32)	Billing Determinants	Revenue		Balanced Rates	Revenue
Monthly Service Charge	62,332.06	2.90%	64,139.69	1	769,676	Change	64,139.69	769,676
Delivery Firm	-	2.90%	-	59,999,017	-	No Change	-	-
Demand Firm	-	2.90%	-	-	-	No Change	-	-
					<u>769,676</u>			<u>769,676</u>

D1.6 Rate 6 Adjustment

Name of LDC: EPCOR Natural Gas Limited Partnership  
 OEB Application Number: EB-2021-0215 Exhibit A - 2022 IRM Application

Proposed Distribution Tariff Sheet Rates

Rate Group	Monthly Service Charge (excl. Bill 32)	Delivery First 1,000 m <sup>3</sup>	Delivery Over 1,000 m <sup>3</sup>	Delivery Next 24,000 m <sup>3</sup>	Delivery Over 25,000 m <sup>3</sup>	Delivery - Firm	Demand - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper
RATE 1 - General Service Rate - Residential	18.50	13.7196	11.0264					0.0435		
RATE 1 - General Service Rate - Commercial	18.50	13.7196	11.0264					0.0435		
RATE 1 - General Service Rate - Industrial	18.50	13.7196	11.0264					0.0435		
RATE 2 - Seasonal Service - Apr to Oct	20.00	17.6387		9.1630	7.1434			0.0435		
RATE 2 - Seasonal Service - Nov to Mar	20.00	22.2332		15.1670	16.0935			0.0435		
RATE 3 - Special Large Volume Contract Rate	200.00					4.0445	30.6443	0.0435	7.9775	11.0113
RATE 4 - General Service Peaking - Apr to Dec	20.00	19.5025	11.9660					0.0435		
RATE 4 - General Service Peaking - Jan to Mar	20.00	24.8799	19.2257					0.0435		
RATE 5 - Interruptible Peaking Contract Rate	190.00					8.0606	<sup>1</sup>	0.0435	6.2641	9.7053
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	64,139.69					-	-		-	-
1 Placeholder rate for average application										

E1.1 Proposed Dist Rates

**Name of LDC: EPCOR Natural Gas Limited Partnership**  
**OEB Application Number: EB-2021-0215 Exhibit A - 2022 IRM Application**

**Billing Determinants - Actuals January 1, 2020 to December 31, 2020**

Rate Group	Monthly Service Charge	Delivery First 1,000 m <sup>3</sup>	Delivery Over 1,000 m <sup>3</sup>	Delivery Next 24,000 m <sup>3</sup>	Delivery Over 25,000 m <sup>3</sup>	Delivery - Firm	Demand - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper
	RATE 1 - General Service Rate - Residential	8,892	16,506,874	133,972	-	-	-	-	16,640,846	-
RATE 1 - General Service Rate - Commercial	541	2,439,479	2,597,829	-	-	-	-	4,526,037	-	-
RATE 1 - General Service Rate - Industrial	73	473,372	1,744,687	-	-	-	-	2,218,060	-	-
RATE 2 - Seasonal Service - Apr to Oct	50	69,364	-	329,546	36,169	-	-	435,079	-	-
RATE 2 - Seasonal Service - Nov to Mar	50	70,370	-	272,582	11,305	-	-	354,257	-	-
RATE 3 - Special Large Volume Contract Rate	6	-	-	-	-	1,310,553	232,423	943,264	-	-
RATE 4 - General Service Peaking - Apr to Dec	41	96,935	1,251,402	-	-	-	-	1,348,337	-	-
RATE 4 - General Service Peaking - Jan to Mar	41	34,367	385,939	-	-	-	-	420,307	-	-
RATE 5 - Interruptible Peaking Contract Rate	4	-	-	-	-	836,630	-	836,630	-	-
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	1	-	-	-	-	59,999,017	-	-	-	-
	9,608	19,690,762	6,113,830	602,128	47,474	62,146,200	232,423	27,722,817	-	-

E1.2 Billing Determinants

Name of LDC: EPCOR Natural Gas Limited Partnership  
 OEB Application Number: EB-2021-0215 Exhibit A - 2022 IRM Application

**Proposed Revenue from Rates**

Rate Group	Monthly Service Charge	Delivery First 1,000 m <sup>3</sup>	Delivery Over 1,000 m <sup>3</sup>	Delivery Next 24,000 m <sup>3</sup>	Delivery Over 25,000 m <sup>3</sup>	Demand - Firm	Delivery - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper	Total
RATE 1 - General Service Rate - Residential	\$ 1,974,024	\$ 2,264,670	\$ 14,772	\$ -	\$ -	\$ -	\$ -	\$ 7,239	\$ -	\$ -	\$ 4,260,705
RATE 1 - General Service Rate - Commercial	\$ 120,102	\$ 334,686	\$ 286,447	\$ -	\$ -	\$ -	\$ -	\$ 1,969	\$ -	\$ -	\$ 743,204
RATE 1 - General Service Rate - Industrial	\$ 16,206	\$ 64,945	\$ 192,376	\$ -	\$ -	\$ -	\$ -	\$ 965	\$ -	\$ -	\$ 274,492
RATE 2 - Seasonal Service - Apr to Oct	\$ 7,000	\$ 12,235	\$ -	\$ 30,196	\$ 2,584	\$ -	\$ -	\$ 189	\$ -	\$ -	\$ 52,204
RATE 2 - Seasonal Service - Nov to Mar	\$ 5,000	\$ 15,645	\$ -	\$ 41,342	\$ 1,819	\$ -	\$ -	\$ 154	\$ -	\$ -	\$ 63,961
RATE 3 - Special Large Volume Contract Rate	\$ 14,400	\$ -	\$ -	\$ -	\$ -	\$ 53,005	\$ 71,225	\$ 410	\$ -	\$ -	\$ 139,040
RATE 4 - General Service Peaking - Apr to Dec	\$ 7,380	\$ 18,905	\$ 149,743	\$ -	\$ -	\$ -	\$ -	\$ 587	\$ -	\$ -	\$ 176,615
RATE 4 - General Service Peaking - Jan to Mar	\$ 2,460	\$ 8,551	\$ 74,200	\$ -	\$ -	\$ -	\$ -	\$ 183	\$ -	\$ -	\$ 85,393
RATE 5 - Interruptible Peaking Contract Rate	\$ 9,120	\$ -	\$ -	\$ -	\$ -	\$ 67,437	\$ -	\$ 364	\$ -	\$ -	\$ 76,921
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Product	\$ 769,676	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 769,676
	<b>\$ 2,925,368</b>	<b>\$ 2,719,636</b>	<b>\$ 717,539</b>	<b>\$ 71,539</b>	<b>\$ 4,403</b>	<b>\$ 120,443</b>	<b>\$ 71,225</b>	<b>\$ 12,059</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,642,212</b>

1.0276923	Proposed Revenue	\$ 6,642,212
	Current Revenue	\$ 6,455,356
	Change	\$ 186,856
		2.9%

E1.3 Proposed Rev From Rate

**Name of LDC: EPCOR Natural Gas Limited Partnership**  
**OEB Application Number: EB-2021-0215 Exhibit A - 2022 IRM Application**

**REDA**

REDA Cost Type	Number of Customers to Allocate	Disposition Amount (\$)	Disposition Rate (\$ / customer / month)
REDA (excl. DSM)	9,607	31,363	0.27
DSM	9,608	7,111	0.06

Rate Class	Proposed Rate Rider (\$ / customer / month)
Rates 1 - 5	0.33
Rate 6	0.27

F1.1 REDA

**Name of LDC: EPCOR Natural Gas Limited Partnership**  
**OEB Application Number: EB-2021-0215 Exhibit A - 2022 IRM Application**

**PGTVA Rates 1 - 5**

Volume (m3)	Disposition Amount (\$)	Proposed Rate Rider (cents / m3)
28,601,377	91,377	0.3195

F1.2 PGTVA

**Name of LDC: EPCOR Natural Gas Limited Partnership**  
**OEB Application Number: EB-2021-0215 Exhibit A - 2022 IRM App**

**LDMDA**

Rate Class	Number of Customers	Disposition Amount (\$)	Rate Rider Unit	Proposed Rate Rider
Rate 1	9506	\$154,518	\$ / customer / month	1.35

F1.4 LDMDA

**Name of LDC: EPCOR Natural Gas Limited Partnership**  
**OEB Application Number: EB-2021-0215 Exhibit A - 2022 IRM Application**

**SICDA**

Rate Class	Number of Customers	Volume (m3)	Disposition Amount (\$)	Rate Rider Unit	Proposed Rate Rider
Rate 1 - 5	9607	28,601,377	67,829	cents / m3	0.2372

F1.5 SICDA

**Name of LDC: EPCOR Natural Gas Limited Partnership**  
**OEB Application Number: EB-2021-0215 Exhibit A - 2022 IRM Application**

## Proposed Rate Riders

Description	REDA	PGTVA	LDMDA	SICDA
	Effective for 12 months	Effective for 12 months	Effective for 12 months	Effective for 12 months
	\$ per Customer Per Month	cents / m3	\$ per Customer Per Month	cents / m3
<b>Rate Group</b>				
RATE 1 - General Service Rate - Residential	0.33	0.3195	1.35	0.2372
RATE 1 - General Service Rate - Commercial	0.33	0.3195	1.35	0.2372
RATE 1 - General Service Rate - Industrial	0.33	0.3195	1.35	0.2372
RATE 2 - Seasonal Service - Apr to Oct	0.33	0.3195		0.2372
RATE 2 - Seasonal Service - Nov to Mar	0.33	0.3195		0.2372
RATE 3 - Special Large Volume Contract Rate	0.33	0.3195		0.2372
RATE 4 - General Service Peaking - Apr to Dec	0.33	0.3195		0.2372
RATE 4 - General Service Peaking - Jan to Mar	0.33	0.3195		0.2372
RATE 5 - Interruptible Peaking Contract Rate	0.33	0.3195		0.2372
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	0.27			

Name of LDC: EPCOR Natural Gas Limited Partnership  
OEB Application Number: EB-2021-0215 Exhibit A - 2022 IRM Application

**Rate 1 Delivery Bill Impact**

<b>RATE 1 - General Service Rate - Residential</b>		Current	Proposed	Bill Determinant	
Commodity	cents / m3	13.2622	13.2622	1,871	
Customer (excl. Bill 32)	\$ / month	17.50	18.50	12	
Block 1 (First 1,000 m3 per month)	cents / m3	13.5701	13.7196	1,856	
Block 2 (Over 1,000 m3 per month)	cents / m3	10.9063	11.0264	15	
System Gas Charge	cents / m3	0.0435	0.0435	1,871	
REDA	\$ / month	0.78	0.33	12	
PGTVA	cents / m3	0.3113	0.3195	1,871	
ADVADA	cents / m3	0.1508	-	1,871	
LDMDA	\$ / month	-	1.35	12	
SICDA	cents / m3	-	0.2372	1,871	
Federal Carbon	cents / m3	7.8300	7.8300	1,871	
Facility Carbon	cents / m3	0.0052	0.0052	1,871	
<b>Commodity</b>		<b>Current</b>	<b>Proposed</b>	<b>Change \$</b>	<b>Change %</b>
		248.19	248.19	-	0.0%
<b>Delivery</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
Customer (excl. Bill 32)		210.00	222.00	12.00	5.7%
Bill 32		12.00	12.00	-	0.0%
Block 1 (First 1,000 m3 per month)		251.91	254.69	2.77	1.1%
Block 2 (Over 1,000 m3 per month)		1.64	1.66	0.02	1.1%
System Gas Charge		0.81	0.81	-	0.0%
<b>Total Delivery</b>		<b>476.37</b>	<b>491.16</b>	<b>14.79</b>	<b>3.1%</b>
<b>Rate Riders</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
REDA		9.36	3.96	- 5.40	-57.7%
PGTVA		5.83	5.98	0.15	2.6%
ADVADA		2.82	0.00	- 2.82	-100.0%
LDMDA		0.00	16.20	16.20	
SICDA		0.00	4.44	4.44	
<b>Total Rate Riders</b>		<b>18.01</b>	<b>30.58</b>	<b>12.57</b>	<b>69.8%</b>
<b>Carbon Tax</b>					
Federal Carbon		146.53	146.53	-	0.0%
Facility Carbon		0.10	0.10	-	0.0%
<b>Total Carbon Tax</b>		<b>146.63</b>	<b>146.63</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Bill Impact</b>		<b>889.20</b>	<b>916.56</b>	<b>27.36</b>	<b>3.1%</b>

G1.1 Rate 1 Bill Impact

Name of LDC: EPCOR Natural Gas Limited Partnership  
OEB Application Number: EB-2021-0215 Exhibit A - 2022 IRM Application

**Rate 1 Delivery Bill Impact**

**RATE 1 - General Service Rate - Commercial**

		Current	Proposed	Bill Determinant	
Commodity	cents / m3	13.2622	13.2622	9,311	
Customer (excl. Bill 32)	\$ / month	17.50	18.50	12	
Block 1 (First 1,000 m3 per month)	cents / m3	13.5701	13.7196	4,509	
Block 2 (Over 1,000 m3 per month)	cents / m3	10.9063	11.0264	4,802	
System Gas Charge	cents / m3	0.0435	0.0435	9,311	
REDA	\$ / month	0.78	0.33	12	
PGTVA	cents / m3	0.3113	0.3195	9,311	
ADVADA	cents / m3	0.1508	-	9,311	
LDMDA	\$ / month	-	1.3500	12	
SICDA	cents / m3	-	0.2372	9,311	
Federal Carbon	cents / m3	7.8300	7.8300	9,311	
Facility Carbon	cents / m3	0.0052	0.0052	9,311	
<b>Commodity</b>		<b>Current</b>	<b>Proposed</b>	<b>Change \$</b>	<b>Change %</b>
		1,234.86	1,234.86	-	0.0%
<b>Delivery</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
Customer (excl. Bill 32)		210.00	222.00	12.00	5.7%
Bill 32		12.00	12.00	-	0.0%
Block 1 (First 1,000 m3 per month)		611.90	618.64	6.74	1.1%
Block 2 (Over 1,000 m3 per month)		523.71	529.48	5.77	1.1%
System Gas Charge		4.05	4.05	-	0.0%
<b>Total Delivery</b>		<b>1,361.66</b>	<b>1,386.17</b>	<b>24.51</b>	<b>1.8%</b>
<b>Rate Riders</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
REDA		9.36	3.96	- 5.40	-57.7%
PGTVA		28.99	29.75	0.76	2.6%
ADVADA		14.04	0.00	- 14.04	-100.0%
LDMDA		0.00	0.16	0.16	
SICDA		0.00	22.09	22.09	
<b>Total Rate Riders</b>		<b>52.39</b>	<b>55.96</b>	<b>3.57</b>	<b>6.8%</b>
<b>Carbon Tax</b>					
Federal Carbon		729.06	729.06	-	0.0%
Facility Carbon		0.48	0.48	-	0.0%
<b>Total Carbon Tax</b>		<b>729.54</b>	<b>729.54</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Bill Impact</b>		<b>3,378.45</b>	<b>3,406.53</b>	<b>28.08</b>	<b>0.8%</b>

G1.1 Rate 1 Bill Impact

Name of LDC: EPCOR Natural Gas Limited Partnership  
OEB Application Number: EB-2021-0215 Exhibit A - 2022 IRM Application

**Rate 1 Delivery Bill Impact**

<b>RATE 1 - General Service Rate - Industrial</b>		Current	Proposed	Bill Determinant	
Commodity	cents / m3	13.2622	13.2622	30,384	
Customer (excl. Bill 32)	\$ / month	17.50	18.50	12	
Block 1 (First 1,000 m3 per month)	cents / m3	13.5701	13.7196	6,485	
Block 2 (Over 1,000 m3 per month)	cents / m3	10.9063	11.0264	23,900	
System Gas Charge	cents / m3	0.0435	0.0435	30,384	
REDA	\$ / month	0.78	0.33	12	
PGTVA	cents / m3	0.3113	0.3195	30,384	
ADVADA	cents / m3	0.1508	-	30,384	
LDMDA	\$ / month	-	1,3500	12	
SICDA	cents / m3	-	0.2372	30,384	
Federal Carbon	cents / m3	7.8300	7.8300	30,384	
Facility Carbon	cents / m3	0.0052	0.0052	30,384	
<b>Commodity</b>		<b>Current</b>	<b>Proposed</b>	<b>Change \$</b>	<b>Change %</b>
		4,029.64	4,029.64	-	0.0%
<b>Delivery</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
Customer (excl. Bill 32)		210.00	222.00	12.00	5.7%
Bill 32		12.00	12.00	-	0.0%
Block 1 (First 1,000 m3 per month)		879.96	889.65	9.69	1.1%
Block 2 (Over 1,000 m3 per month)		2,606.59	2,635.29	28.71	1.1%
System Gas Charge		13.22	13.22	-	0.0%
<b>Total Delivery</b>		<b>3,721.76</b>	<b>3,772.16</b>	<b>50.40</b>	<b>1.4%</b>
<b>Rate Riders</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
REDA		9.36	3.96	- 5.40	-57.7%
PGTVA		94.59	97.07	2.49	2.6%
ADVADA		45.82	0.00	- 45.82	-100.0%
PGTVA		0.00	0.16	0.16	
ADVADA		0.00	72.07	72.07	
<b>Total Rate Riders</b>		<b>149.77</b>	<b>173.27</b>	<b>23.50</b>	<b>15.7%</b>
<b>Carbon Tax</b>					
Federal Carbon		2,379.10	2,379.10	-	0.0%
Facility Carbon		1.58	1.58	-	0.0%
<b>Total Carbon Tax</b>		<b>2,380.68</b>	<b>2,380.68</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Bill Impact</b>		<b>10,281.84</b>	<b>10,355.74</b>	<b>73.90</b>	<b>0.7%</b>

G1.1 Rate 1 Bill Impact

Name of LDC: EPCOR Natural Gas Limited Partnership  
 OEB Application Number: EB-2021-0215 Exhibit A - 2022 IRM Application

**Rate 2 Delivery Bill Impact**

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

		Current	Proposed	Bill Determinant	
Commodity	cents / m3	13.2622	13.2622	8,702	
Customer (excl. Bill 32)	\$ / month	20.00	20.00	7	
Block 1 (First 1,000 m3 per month)	cents / m3	17.0841	17.6387	1,387	
Block 2 (Next 24,000 m3 per month)	cents / m3	8.8749	9.1630	6,591	
Block 3 (Over 25,000 m3 per month)	cents / m3	6.9188	7.1434	723	
System Gas Charge	cents / m3	0.0435	0.0435	8,702	
REDA	\$ / month	0.78	0.33	7	
PGTVA	cents / m3	0.3113	0.3195	8,702	
ADVADA	cents / m3	0.1508	-	8,702	
LDMDA	\$ / month	-	-	7	
SICDA	cents / m3	-	0.2372	8,702	
Federal Carbon	cents / m3	7.8300	7.8300	8,702	
Facility Carbon	cents / m3	0.0052	0.0052	8,702	
<b>Commodity</b>		<b>Current</b>	<b>Proposed</b>	<b>Change \$</b>	<b>Change %</b>
		1,154.02	1,154.02	-	0.0%
<b>Delivery</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
Customer (excl. Bill 32)		140.00	140.00	-	0.0%
Bill 32		7.00	7.00	-	0.0%
Block 1 (First 1,000 m3 per month)		237.00	244.70	7.69	3.2%
Block 2 (Next 24,000 m3 per month)		584.94	603.92	18.99	3.2%
Block 3 (Over 25,000 m3 per month)		50.05	51.67	1.62	3.2%
System Gas Charge		3.79	3.79	-	0.0%
<b>Total Delivery</b>		<b>1,022.78</b>	<b>1,051.08</b>	<b>28.31</b>	<b>2.8%</b>
<b>Rate Riders</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
REDA		5.46	2.31	- 3.15	-57.7%
PGTVA		27.09	27.80	0.71	2.6%
ADVADA		13.12	0.00	- 13.12	-100.0%
LDMDA		0.00	-	-	
SICDA		0.00	20.64	20.64	
<b>Total Rate Riders</b>		<b>45.67</b>	<b>50.75</b>	<b>5.08</b>	<b>11.1%</b>
<b>Carbon Tax</b>					
Federal Carbon		681.33	681.33	-	0.0%
Facility Carbon		0.45	0.45	-	0.0%
<b>Total Carbon Tax</b>		<b>681.79</b>	<b>681.79</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Bill Impact</b>		<b>2,904.25</b>	<b>2,937.64</b>	<b>33.39</b>	<b>1.1%</b>

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**Rate 2 Delivery Bill Impact**

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

		Current	Proposed	Bill Determinant	
Commodity	cents / m3	13.2622	13.2622	7,085	
Customer (excl. Bill 32)	\$ / month	20.00	20.00	5	
Block 1 (First 1,000 m3 per month)	cents / m3	21.5342	22.2332	1,407	
Block 2 (Next 24,000 m3 per month)	cents / m3	14.6901	15.1670	5,452	
Block 3 (Over 25,000 m3 per month)	cents / m3	15.5875	16.0935	226	
System Gas Charge	cents / m3	0.0435	0.0435	7,085	
REDA	\$ / month	0.78	0.33	5	
PGTVA	cents / m3	0.3113	0.3195	7,085	
ADVADA	cents / m3	0.1508	-	7,085	
LDMDA	\$ / month	-	-	5	
SICDA	cents / m3	-	0.2372	7,085	
Federal Carbon	cents / m3	7.8300	7.8300	7,085	
Facility Carbon	cents / m3	0.0052	0.0052	7,085	
<b>Commodity</b>		<b>Current</b>	<b>Proposed</b>	<b>Change \$</b>	<b>Change %</b>
		939.65	939.65	-	0.0%
<b>Delivery</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
Customer (excl. Bill 32)		100.00	100.00	-	0.0%
Bill 32		5.00	5.00	-	0.0%
Block 1 (First 1,000 m3 per month)		303.07	312.91	9.84	3.2%
Block 2 (Next 24,000 m3 per month)		800.85	826.85	26.00	3.2%
Block 3 (Over 25,000 m3 per month)		35.24	36.39	1.14	3.2%
System Gas Charge		3.08	3.08	-	0.0%
<b>Total Delivery</b>		<b>1,247.25</b>	<b>1,284.23</b>	<b>36.98</b>	<b>3.0%</b>
<b>Rate Riders</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
REDA		3.90	1.65	- 2.25	-57.7%
PGTVA		22.06	22.64	0.58	2.6%
ADVADA		10.68	0.00	- 10.68	-100.0%
LDMDA		0.00	0.00	-	
SICDA		0.00	16.81	16.81	
<b>Total Rate Riders</b>		<b>36.64</b>	<b>41.09</b>	<b>4.45</b>	<b>12.1%</b>
<b>Carbon Tax</b>					
Federal Carbon		554.77	554.77	-	0.0%
Facility Carbon		0.37	0.37	-	0.0%
<b>Total Carbon Tax</b>		<b>555.14</b>	<b>555.14</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Bill Impact</b>		<b>2,778.67</b>	<b>2,820.10</b>	<b>41.43</b>	<b>1.5%</b>

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**Rate 2 Delivery Bill Impact**

**RATE 2 - Seasonal Service - Annual**

Commodity	Current	Proposed	Change \$	Change %
	2,093.67	2,093.67	-	0.0%
<b>Delivery</b>	<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
Customer (excl. Bill 32)	240.00	240.00	-	0.0%
Bill 32	12.00	12.00	-	0.0%
Block 1 (First 1,000 m3 per month)	540.08	557.61	17.53	3.2%
Block 2 (Next 24,000 m3 per month)	1,385.79	1,430.77	44.98	3.2%
Block 3 (Over 25,000 m3 per month)	85.29	88.06	2.77	3.2%
System Gas Charge	6.87	6.87	-	0.0%
<b>Total Delivery</b>	<b>2,270.02</b>	<b>2,335.31</b>	<b>65.28</b>	<b>2.9%</b>
<b>Rate Riders</b>				
<b>Rate Riders</b>	<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
REDA	9.36	3.96	- 5.40	-57.7%
PGTVA	49.14	50.44	1.29	2.6%
ADVADA	23.81	-	-	0.0%
LDMDA	-	-	-	-
SICDA	-	37.45	37.45	-
<b>Total Rate Riders</b>	<b>82.31</b>	<b>91.84</b>	<b>33.34</b>	<b>40.5%</b>
<b>Carbon Tax</b>				
Federal Carbon	1,236.10	1,236.10	-	0.0%
Facility Carbon	0.82	0.82	-	0.0%
<b>Total Carbon Tax</b>	<b>1,236.92</b>	<b>1,236.92</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Bill Impact</b>	<b>5,682.92</b>	<b>5,757.74</b>	<b>98.62</b>	<b>1.7%</b>

G1.2 Rate 2 Bill Impact

Name of LDC: EPCOR Natural Gas Limited Partnership  
 OEB Application Number: EB-2021-0215 Exhibit A - 2022 IRM Application

**Rate 3 Delivery Bill Impact**

<b>RATE 3 - Special Large Volume Contract Rate</b>		Current	Proposed	Bill Determinant	
Commodity	cents / m3	13.2622	13.2622	218,425	
Customer (excl. Bill 32)	\$ / month	200.00	200.00	12	
Delivery - Firm	cents / m3	3.9173	4.0445	218,425	
Demand - Firm	cents / m3	29.6806	30.6443	38,737	
System Gas Charge	cents / m3	0.0435	0.0435	218,425	
REDA	\$ / month	0.78	0.33	12	
PGTVA	cents / m3	0.3113	0.3195	218,425	
ADVADA	cents / m3	0.1508	-	218,425	
LDMDA	\$ / month	-	-	12	
SICDA	cents / m3	-	0.2372	218,425	
Federal Carbon	cents / m3	7.8300	7.8300	218,425	
Facility Carbon	cents / m3	0.0052	0.0052	218,425	
<b>Commodity</b>		<b>Current</b>	<b>Proposed</b>	<b>Change \$</b>	<b>Change %</b>
		28,968.02	28,968.02	-	0.0%
<b>Delivery</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
Customer (excl. Bill 32)		2,400.00	2,400.00	-	0.0%
Bill 32		12.00	12.00	-	0.0%
Delivery - Firm		8,556.38	8,834.21	277.83	3.2%
Demand - Firm		11,497.43	11,870.76	373.33	3.2%
System Gas Charge		95.02	95.02	-	0.0%
<b>Total Delivery</b>		<b>22,560.83</b>	<b>23,211.99</b>	<b>651.16</b>	<b>2.9%</b>
<b>Rate Riders</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
REDA		9.36	3.96	- 5.40	-57.7%
PGTVA		679.96	697.84	17.88	2.6%
ADVADA		329.39	0.00	- 329.39	-100.0%
LDMDA		0.00	-	-	
SICDA		0.00	518.11	518.11	
<b>Total Rate Riders</b>		<b>1,018.70</b>	<b>1,219.90</b>	<b>201.20</b>	<b>19.8%</b>
<b>Carbon Tax</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
Federal Carbon		17,102.71	17,102.71	-	0.0%
Facility Carbon		11.36	11.36	-	0.0%
<b>Total Carbon Tax</b>		<b>17,114.07</b>	<b>17,114.07</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Bill Impact</b>		<b>69,661.62</b>	<b>70,513.98</b>	<b>852.36</b>	<b>1.2%</b>

G1.3 Rate 3 Bill Impact

Name of LDC: EPCOR Natural Gas Limited Partnership  
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**Rate 4 Delivery Bill Impact**

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

		Current	Proposed	Bill Determinant	
Commodity	cents / m3	13.2622	13.2622	32,886	
Customer (excl. Bill 32)	\$ / month	20.00	20.00	9	
Block 1 (First 1,000 m3 per month)	cents / m3	18.9314	19.5025	2,364	
Block 2 (Over 1,000 m3 per month)	cents / m3	11.6156	11.9660	30,522	
System Gas Charge	cents / m3	0.0435	0.0435	32,886	
REDA	\$ / month	0.78	0.33	9	
PGTVA	cents / m3	0.3113	0.3195	32,886	
ADVADA	cents / m3	0.1508	-	32,886	
LDMDA	\$ / month	-	-	9	
SICDA	cents / m3	-	0.2372	32,886	
Federal Carbon	cents / m3	7.8300	7.8300	32,886	
Facility Carbon	cents / m3	0.0052	0.0052	32,886	
<b>Commodity</b>		<b>Current</b>	<b>Proposed</b>	<b>Change \$</b>	<b>Change %</b>
		4,361.44	4,361.44	-	0.0%
<b>Delivery</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
Customer (excl. Bill 32)		180.00	180.00	-	0.0%
Bill 32		9.00	9.00	-	0.0%
Block 1 (First 1,000 m3 per month)		447.59	461.09	13.50	3.0%
Block 2 (Over 1,000 m3 per month)		3,545.31	3,652.27	106.96	3.0%
System Gas Charge		14.31	14.31	-	0.0%
<b>Total Delivery</b>		<b>4,196.21</b>	<b>4,316.67</b>	<b>120.46</b>	<b>2.9%</b>
<b>Rate Riders</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
REDA		7.02	2.97	- 4.05	-57.7%
PGTVA		102.37	105.07	2.69	2.6%
ADVADA		49.59	0.00	-	0.0%
LDMDA		0.00	-	-	
SICDA		0.00	78.01	78.01	
<b>Total Rate Riders</b>		<b>158.99</b>	<b>186.04</b>	<b>76.65</b>	<b>48.2%</b>
<b>Carbon Tax</b>					
Federal Carbon		2,575.00	2,575.00	-	0.0%
Facility Carbon		1.71	1.71	-	0.0%
<b>Total Carbon Tax</b>		<b>2,576.71</b>	<b>2,576.71</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Bill Impact</b>		<b>11,293.34</b>	<b>11,440.86</b>	<b>197.11</b>	<b>1.7%</b>

Name of LDC: EPCOR Natural Gas Limited Partnership  
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**Rate 4 Delivery Bill Impact**

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

		Current	Proposed	Bill Determinant	
Commodity	cents / m3	13.2622	13.2622	10,251	
Customer (excl. Bill 32)	\$ / month	20.00	20.00	3	
Block 1 (First 1,000 m3 per month)	cents / m3	24.1513	24.8799	838	
Block 2 (Over 1,000 m3 per month)	cents / m3	18.6627	19.2257	9,413	
System Gas Charge	cents / m3	0.0435	0.0435	10,251	
REDA	\$ / month	0.78	0.33	3	
PGTVA	cents / m3	0.3113	0.3195	10,251	
ADVADA	cents / m3	0.1508	-	10,251	
LDMDA	\$ / month	-	-	3	
SICDA	cents / m3	-	0.2372	10,251	
Federal Carbon	cents / m3	7.8300	7.8300	10,251	
Facility Carbon	cents / m3	0.0052	0.0052	10,251	
<b>Commodity</b>		<b>Current</b>	<b>Proposed</b>	<b>Change \$</b>	<b>Change %</b>
		1,359.56	1,359.56	-	0.0%
<b>Delivery</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
Customer (excl. Bill 32)		60.00	60.00	-	0.0%
Bill 32		3.00	3.00	-	0.0%
Block 1 (First 1,000 m3 per month)		202.44	208.55	6.11	3.0%
Block 2 (Over 1,000 m3 per month)		1,756.75	1,809.75	53.00	3.0%
System Gas Charge		4.46	4.46	-	0.0%
<b>Total Delivery</b>		<b>2,026.65</b>	<b>2,085.76</b>	<b>59.11</b>	<b>2.9%</b>
<b>Rate Riders</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
REDA		2.34	0.99	- 1.35	-57.7%
PGTVA		31.91	32.75	0.84	2.6%
ADVADA		15.46	0.00	- 15.46	-100.0%
LDMDA		0.00	0.00	-	
SICDA		0.00	24.32	24.32	
<b>Total Rate Riders</b>		<b>49.71</b>	<b>58.06</b>	<b>8.35</b>	<b>16.8%</b>
<b>Carbon Tax</b>					
Federal Carbon		802.68	802.68	-	0.0%
Facility Carbon		0.53	0.53	-	0.0%
<b>Total Carbon Tax</b>		<b>803.22</b>	<b>803.22</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Bill Impact</b>		<b>4,239.14</b>	<b>4,306.59</b>	<b>67.45</b>	<b>1.6%</b>

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**Rate 4 Delivery Bill Impact**

**RATE 4 - General Service Peaking - Annual**

Commodity	Current	Proposed	Change \$	Change %
	5,721.00	5,721.00	-	0.0%
<b>Delivery</b>	<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
Customer (excl. Bill 32)	240.00	240.00	-	0.0%
Bill 32	12.00	12.00	-	0.0%
Block 1 (First 1,000 m3 per month)	650.03	669.64	19.61	3.0%
Block 2 (Over 1,000 m3 per month)	5,302.06	5,462.02	159.96	3.0%
System Gas Charge	18.76	18.76	-	0.0%
<b>Total Delivery</b>	<b>6,222.86</b>	<b>6,402.43</b>	<b>179.57</b>	<b>2.9%</b>
<b>Rate Riders</b>				
<b>Rate Riders</b>	<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
REDA	9.36	3.96	- 5.40	-57.7%
PGTVA	134.29	137.82	3.53	2.6%
ADVADA	65.05	-	- 65.05	-100.0%
LDMDA	-	-	-	
SICDA	-	102.32	102.32	
<b>Total Rate Riders</b>	<b>208.70</b>	<b>244.10</b>	<b>35.40</b>	<b>17.0%</b>
<b>Carbon Tax</b>				
Federal Carbon	3,377.68	3,377.68	-	0.0%
Facility Carbon	2.24	2.24	-	0.0%
<b>Total Carbon Tax</b>	<b>3,379.92</b>	<b>3,379.92</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Bill Impact</b>	<b>15,532.48</b>	<b>15,747.45</b>	<b>214.97</b>	<b>1.4%</b>

G1.4 Rate 4 Bill Impact

Name of LDC: EPCOR Natural Gas Limited Partnership  
 OEB Application Number: EB-2021-0215 Exhibit A - 2022 IRM Application

**Rate 5 Delivery Bill Impact**

<b>RATE 5 - Interruptible Peaking Contract Rate</b>		Current	Proposed	Bill Determinant	
Commodity	cents / m3	13.2622	13.2622	209,158	
Customer (excl. Bill 32)	\$ / month	190.00	190.00	12	
Delivery - Firm	cents / m3	7.8027	8.0606	209,158	
System Gas Charge	cents / m3	0.0435	0.0435	209,158	
REDA	\$ / month	0.78	0.33	12	
PGTVA	cents / m3	0.3113	0.3195	209,158	
ADVADA	cents / m3	0.1508	-	209,158	
LDMDA	\$ / month	-	-	12	
SICDA	cents / m3	-	0.2372	209,158	
Federal Carbon	cents / m3	7.8300	7.8300	209,158	
Facility Carbon	cents / m3	0.0052	0.0052	209,158	
<b>Commodity</b>		<b>Current</b>	<b>Proposed</b>	<b>Change \$</b>	<b>Change %</b>
		27,738.89	27,738.89	-	0.0%
<b>Delivery</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
Customer (excl. Bill 32)		2,280.00	2,280.00	-	0.0%
Bill 32		12.00	12.00	-	0.0%
Delivery - Firm		16,319.93	16,859.33	539.40	3.3%
System Gas Charge		90.98	90.98	-	0.0%
<b>Total Delivery</b>		<b>18,702.92</b>	<b>19,242.31</b>	<b>539.40</b>	<b>2.9%</b>
<b>Rate Riders</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
REDA		9.36	3.96	- 5.40	-57.7%
PGTVA		651.11	668.23	17.12	2.6%
ADVADA		315.41	0.00	- 315.41	-100.0%
LDMDA		0.00	-	-	
SICDA		0.00	496.12	496.12	
<b>Total Rate Riders</b>		<b>975.88</b>	<b>1,168.31</b>	<b>192.43</b>	<b>19.7%</b>
<b>Carbon Tax</b>					
Federal Carbon		16,377.03	16,377.03	-	0.0%
Facility Carbon		10.88	10.88	-	0.0%
<b>Total Carbon Tax</b>		<b>16,387.91</b>	<b>16,387.91</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Bill Impact</b>		<b>63,805.59</b>	<b>64,537.42</b>	<b>731.83</b>	<b>1.1%</b>

G1.5 Rate 5 Bill Impact

Name of LDC: EPCOR Natural Gas Limited Partnership  
 OEB Application Number: EB-2021-0215 Exhibit A - 2022 IRM Application

**Rate 6 Delivery Bill Impact**

<b>RATE 6 - Integrated Grain Processors Co-Operative A</b>		Current	Proposed	Bill Determinant	
Customer (excl. Bill 32)	\$ / month	62,332.06	64,139.69	12	
REDA	\$ / month	0.75	0.27	12	
PGTVA	\$ / month	-	-	12	
ADVADA	\$ / month	936.8300	-	12	
LDMDA	\$ / month	-	-	12	
SICDA	cents / m3	-	-	12	
Facility Carbon	cents / m3	0.0052	0.0052	59,999,017	
<b>Commodity</b>		<b>Current</b>	<b>Proposed</b>	<b>Change \$</b>	<b>Change %</b>
<b>Delivery</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
Customer (excl. Bill 32)		747,984.72	769,676.28	21,691.56	2.9%
Bill 32		12.00	12.00	-	0.0%
<b>Total Delivery</b>		<b>747,996.72</b>	<b>769,688.28</b>	<b>21,691.56</b>	<b>2.9%</b>
<b>Rate Riders</b>		<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
REDA		9.00	3.24	- 5.76	-64.0%
PGTVA		0.00	-	-	-
ADVADA		11,241.96	-	- 11,241.96	-100.0%
LDMDA		0.00	-	-	-
SICDA		0.00	-	-	-
<b>Total Rate Riders</b>		<b>11,250.96</b>	<b>3.24</b>	<b>(11,247.72)</b>	<b>-100.0%</b>
<b>Carbon Tax</b>					
Federal Carbon		-	-	-	-
Facility Carbon		3,119.95	3,119.95	-	0.0%
<b>Total Carbon Tax</b>		<b>3,119.95</b>	<b>3,119.95</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Bill Impact</b>		<b>762,367.63</b>	<b>772,811.47</b>	<b>10,443.84</b>	<b>1.4%</b>

G1.6 Rate 6 Bill Impact

Name of LDC: EPCOR Natural Gas Limited Partnership  
 OEB Application Number: EB-2021-0215 Exhibit A - 2022 IRM Application

### Summary of Bill Impacts

Rate Class	Change in Delivery Charge (\$ / year / customer)	Change in Delivery Charge (%)	Change in Rate Riders (\$ / year / customer)	Change in Rate Riders (%)	Change in Total Bill (\$ / year / customer)	Change in Total Bill (%)
RATE 1 - General Service Rate - Residential	\$14.79	3.1%	\$12.57	69.8%	\$27.36	3.1%
RATE 1 - General Service Rate - Commercial	\$24.51	1.8%	\$3.57	6.8%	\$28.08	0.8%
RATE 1 - General Service Rate - Industrial	\$50.40	1.4%	\$23.50	15.7%	\$73.90	0.7%
RATE 2 - Seasonal Service - Apr to Oct	\$28.31	2.8%	\$5.08	11.1%	\$33.39	1.1%
RATE 2 - Seasonal Service - Nov to Mar	\$36.98	3.0%	\$4.45	12.1%	\$41.43	1.5%
RATE 2 - Seasonal Service - Annual	\$65.28	2.9%	\$33.34	40.5%	\$98.62	1.7%
RATE 3 - Special Large Volume Contract Rate	\$651.16	2.9%	\$201.20	19.8%	\$852.36	1.2%
RATE 4 - General Service Peaking - Apr to Dec	\$120.46	2.9%	\$76.65	48.2%	\$197.11	1.7%
RATE 4 - General Service Peaking - Jan to Mar	\$59.11	2.9%	\$8.35	16.8%	\$67.45	1.6%
RATE 4 - General Service Peaking - Annual	\$179.57	2.9%	\$35.40	17.0%	\$214.97	1.4%
RATE 5 - Interruptible Peaking Contract Rate	\$539.40	2.9%	\$192.43	19.7%	\$731.83	1.1%
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	\$21,691.56	2.9%	(\$11,247.72)	-100.0%	\$10,443.84	1.4%

Name of LDC: EPCOR Natural Gas Limited Partnership  
 OEB Application Number: EB-2021-0215 Exhibit A - 2022 IRM Application

**Summary of Bill Impacts - Deferral & Variance Accounts**

Rate Class	REDA		PGTVA		ADVADA		LMDA		SICDA		Total	
	Variance (\$)	Variance (%)										
RATE 1 - General Service Rate - Residential	(\$5.40)	-58%	\$0.15	15%	(\$2.82)	-100%	\$16.20		\$4.44		\$12.57	70%
RATE 1 - General Service Rate - Commercial	(\$5.40)	-58%	\$0.76	3%	(\$14.04)	-100%	\$0.16		\$22.09		\$3.57	7%
RATE 1 - General Service Rate - Industrial	(\$5.40)	-58%	\$2.49	3%	(\$45.82)	-100%	\$0.16		\$72.07		\$23.50	16%
RATE 2 - Seasonal Service - Apr to Oct	(\$3.15)	-58%	\$0.71	3%	(\$13.12)	-100%	\$0.00		\$20.64		\$5.08	11%
RATE 2 - Seasonal Service - Nov to Mar	(\$2.25)	-58%	\$0.58	3%	(\$10.68)	-100%	\$0.00		\$16.81		\$4.45	12%
RATE 2 - Seasonal Service - Annual	(\$5.40)	-58%	\$1.29	3%	\$0.00	0%	\$0.00		\$37.45		\$33.34	41%
RATE 3 - Special Large Volume Contract Rate	(\$5.40)	-58%	\$17.88	3%	(\$329.39)	-100%	\$0.00		\$518.11		\$201.20	20%
RATE 4 - General Service Peaking - Apr to Dec	(\$4.05)	-58%	\$2.69	3%	\$0.00	0%	\$0.00		\$78.01		\$76.65	48%
RATE 4 - General Service Peaking - Jan to Mar	(\$1.35)	-58%	\$0.84	3%	(\$15.46)	-100%	\$0.00		\$24.32		\$8.35	17%
RATE 4 - General Service Peaking - Annual	(\$5.40)	-58%	\$3.53	3%	(\$65.05)	-100%	\$0.00		\$102.32		\$35.40	17%
RATE 5 - Interruptible Peaking Contract Rate	(\$5.40)	-58%	\$17.12	3%	(\$315.41)	-100%	\$0.00		\$496.12		\$192.43	20%
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	(\$5.76)	-64%	-		(\$11,241.96)	-100%	-		\$0.00		(\$11,247.72)	-100%

G1.8 Summary of Rate Riders

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

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

**Proposed Draft Rate Schedules**

**EB-2021-0215**

***Effective: January 1, 2022***

**EPCOR Natural Gas Limited Partnership**

**RATE 1 - General Service Rate**

**Rate Availability**

The entire service area of the Company.

**Eligibility**

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

**Rate**

a)	Monthly Fixed Charge <sup>(1)</sup>	\$19.50
	Rate Rider for REDA Recovery (2021) – effective for 3 months ending March 31, 2022	\$0.78
	Rate Rider for REDA Recovery (2022) – effective for 12 months ending December 31, 2022	\$0.33
	Rate Rider for LDMDA Recovery (2022) – effective for 12 months ending December 31, 2022	\$1.35
b)	Delivery Charge	
	First 1,000 m <sup>3</sup> per month	13.7196 cents per m <sup>3</sup>
	All over 1,000 m <sup>3</sup> per month	11.0264 cents per m <sup>3</sup>
	Rate Rider for PGTVA recovery (2021) – effective for 3 months ending March 31, 2022	0.3113 cents per m <sup>3</sup>
	Rate Rider for PGTVA recovery (2022) – effective for 12 months ending December 31, 2022	0.3195 cents per m <sup>3</sup>
	Rate Rider for ADVADA recovery (2021) – effective for 3 months ending March 31, 2022	0.1508 cents per m <sup>3</sup>
	Rate Rider for SICDA recovery (2022) – effective for 12 months ending December 31, 2022	0.2372 cents per m <sup>3</sup>
c)	Carbon Charges	
	Federal Carbon Charge (if applicable)	7.8300 cents per m <sup>3</sup>
	Facility Carbon Charge	0.0052 cents per m <sup>3</sup>

Rate Rider for FCCCVA recovery (if applicable) – effective for 3 months ending March 31, 2022	0.9416 cents per m <sup>3</sup>
Rate Rider for FCCFVA recovery (if applicable) – effective for 3 months ending March 31, 2022	\$0.01 per month
Rate Rider for GGEADA recovery – effective for 3 months ending March 31, 2022	\$0.78 per month
d) Gas Supply Charge and System Gas Refund Rate Rider (if applicable)	Schedule A

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

### **Meter Readings**

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

### **Delayed Payment Penalty**

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

### **Bundled Direct Purchase Delivery**

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

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

Effective: January 1, 2022

Implementation: All bills rendered on or after January 1,  
2022 EB-2021-0215

## EPCOR Natural Gas Limited Partnership

### RATE 2 - Seasonal Service

#### Rate Availability

The entire service area of the company.

#### Eligibility

All customers.

#### Rate

For all gas consumed from:	April 1 - Oct 31	Nov 1 - Mar 31
a) Monthly Fixed Charge <sup>(1)</sup>	\$21.00	\$21.00
Rate Rider for REDA Recovery (2021) – effective for 3 months ending March 31, 2022	\$0.78	\$0.78
Rate Rider for REDA Recovery (2022) – effective for 12 months ending December 31, 2022	\$0.33	\$0.33
b) Delivery Charge		
First 1,000 m <sup>3</sup> per month	17.6387 cents per m <sup>3</sup>	22.2332 cents per m <sup>3</sup>
Next 24,000 m <sup>3</sup> per month	9.1630 cents per m <sup>3</sup>	15.1670 cents per m <sup>3</sup>
All over 25,000 m <sup>3</sup> per month	7.1434 cents per m <sup>3</sup>	16.0935 cents per m <sup>3</sup>
Rate Rider for PGTVA Recovery (2021) – effective for 3 months ending March 31, 2022	0.3113 cents per m <sup>3</sup>	0.3113 cents per m <sup>3</sup>
Rate Rider for PGTVA Recovery (2022) – effective for 12 months ending December 31, 2022	0.3195 cents per m <sup>3</sup>	0.3195 cents per m <sup>3</sup>
Rate Rider for ADVADA recovery (2021) – effective for 3 months ending March 31, 2022	0.1484 cents per m <sup>3</sup>	0.1484 cents per m <sup>3</sup>
Rate Rider for SICDA recovery (2022) – effective for 12 months ending December 31, 2022	0.2372 cents per m <sup>3</sup>	0.2372 cents per m <sup>3</sup>
c) Carbon Charges		
Federal Carbon Charge (if applicable)	7.8300 cents per m <sup>3</sup>	7.8300 cents per m <sup>3</sup>
Facility Carbon Charge	0.0052 cents per m <sup>3</sup>	0.0052 cents per m <sup>3</sup>
Rate Rider for FCCCVA recovery (if applicable) – effective for 3 months ending March 31, 2022	0.9416 cents per m <sup>3</sup>	0.9416 cents per m <sup>3</sup>

Rate Rider for FCCFVA recovery – effective for 3 months ending March 31, 2022	\$0.01 per month	\$0.01 per month
Rate Rider for GGEADA recovery – effective for 3 months ending March 31, 2022	\$0.78 per month	\$0.78 per month

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

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

### **Meter Readings**

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

### **Delayed Payment Penalty**

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

### **Bundled Direct Purchase Delivery**

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

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

Effective: January 1, 2022

Implementation: All bills rendered on or after January 1, 2022

EB-2021-0215

## **EPCOR Natural Gas Limited Partnership**

### **RATE 3 - Special Large Volume Contract Rate**

#### **Rate Availability**

The entire service area of the company.

#### **Eligibility**

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

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

#### **Rate**

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

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

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

Rate Rider for REDA Recovery (2021) \$0.78  
– effective for 3 months ending March 31, 2022

Rate Rider for REDA Recovery (2022) \$0.33  
– effective for 12 months ending December 31, 2022

- b) A Monthly Demand Charge:

A Monthly Demand Charge of 30.6443 cents per m<sup>3</sup> for each m<sup>3</sup> of daily contracted firm demand.

- c) A Monthly Delivery Charge:

- (i) A Monthly Firm Delivery Charge for all firm volumes of 4.0445 cents per m<sup>3</sup>,
- (ii) A Monthly Interruptible Delivery Charge for all interruptible volumes to be negotiated between the company and the customer not to exceed 11.0113 cents per m<sup>3</sup> and not to be less than 7.9775 per m<sup>3</sup>.

Rate Rider for PGTVA recovery (2021) 0.3113 cents per m<sup>3</sup>  
– effective for 3 months ending March 31, 2022

Rate Rider for PGTVA recovery (2022) 0.3195 cents per m<sup>3</sup>  
– effective for 12 months ending December 31, 2022

Rate Rider for ADVADA recovery (2021) 0.1508 cents per m<sup>3</sup>  
– effective for 3 months ending March 31, 2022

	Rate Rider for SICDA recovery (2022) – effective for 12 months ending December 31, 2022	0.2372 cents per m <sup>3</sup>
e)	Carbon Charges	
	Federal Carbon Charge (if applicable)	7.8300 cents per m <sup>3</sup>
	Facility Carbon Charge	0.0052 cents per m <sup>3</sup>
	Rate Rider for FCCCV A recovery (if applicable) – effective for 3 months ending March 31, 2022	0.9416 cents per m <sup>3</sup>
	Rate Rider for FCCFV A recovery (if applicable) – effective for 3 months ending March 31, 2022	\$0.01 per month
	Rate Rider for GGEADA recovery – effective for 3 months ending March 31, 2022	\$0.78 per month
d)	Gas Supply Charge and System Gas Refund Rate Rider (if applicable)	Schedule A
e)	Overrun Gas Charges:	

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

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

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

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

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

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

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

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

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

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

4. The contract may provide that the Monthly Demand Charge specified in Rate Section 1 above shall not apply on all or part of the daily contracted firm demand used by the customer during the testing, commissioning, phasing in, decommissioning and phasing out of gas-using equipment for a period not to exceed one year (the transition period). In such event, the contract will provide for a Monthly Firm Delivery Commodity Charge to be applied on such volume during the transition of 5.7163 cents per m<sup>3</sup> and a gas supply commodity charge as set out in Schedule A, if applicable. Gas purchased under this clause will not contribute to the minimum volume.

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

### **Bundled Direct Purchase Delivery**

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

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

### **Delayed Payment Penalty**

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

Effective: January 1, 2022

Implementation: All bills rendered on or after January 1, 2022

EB-2021-0215

**EPCOR Natural Gas Limited Partnership**

**RATE 4 - General Service Peaking**

**Rate Availability**

The entire service area of the company.

**Eligibility**

All customers whose operations, in the judgment of EPCOR NATURAL GAS LIMITED PARTNERSHIP, can readily accept interruption and restoration of gas service with 24 hours' notice.

**Rate**

For all gas consumed from:	April 1 - Dec 31	Jan 1 - Mar 31
Monthly Fixed Charge <sup>(1)</sup>	\$21.00	\$21.00
Rate Rider for REDA Recovery (2021) – effective for 3 months ending March 31, 2022	\$0.78	\$0.78
Rate Rider for REDA Recovery (2022) – effective for 12 months ending December 31, 2022	\$0.33	\$0.33
a) Delivery Charge		
First 1,000 m <sup>3</sup> per month	19.5025 cents per m <sup>3</sup>	24.8799 cents per m <sup>3</sup>
All over 1,000 m <sup>3</sup> per month	11.9660 cents per m <sup>3</sup>	19.2257 cents per m <sup>3</sup>
Rate Rider for PGTVA Recovery (2021) – effective for 3 months ending March 31, 2022	0.3113 cents per m <sup>3</sup>	0.3113 cents per m <sup>3</sup>
Rate Rider for PGTVA Recovery (2022) – effective for 12 months ending December 31, 2022	0.3195 cents per m <sup>3</sup>	0.3195 cents per m <sup>3</sup>
Rate Rider for ADVADA recovery (2021) – effective for 3 months ending March 31, 2022	0.1484 cents per m <sup>3</sup>	0.1484 cents per m <sup>3</sup>
Rate Rider for SICDA recovery (2022) – effective for 12 months ending December 31, 2022	0.2372 cents per m <sup>3</sup>	0.2372 cents per m <sup>3</sup>
b) Carbon Charges		
Federal Carbon Charge (if applicable)	7.8300 cents per m <sup>3</sup>	7.8300 cents per m <sup>3</sup>
Facility Carbon Charge	0.0052 cents per m <sup>3</sup>	0.0052 cents per m <sup>3</sup>
Rate Rider for FCCCVA recovery (if applicable) – effective for 3 months ending March 31, 2022	0.9416 cents per m <sup>3</sup>	0.9416 cents per m <sup>3</sup>
Rate Rider for FCCFVA recovery – effective for 3 months ending March 31, 2022	\$0.01 per month	\$0.01 per month



**EPCOR Natural Gas Limited Partnership**

**RATE 5 - Interruptible Peaking Contract Rate**

**Rate Availability**

The entire service area of the company.

**Eligibility**

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

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

**Rate**

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

a)	Monthly Fixed Charge <sup>(1)</sup>	\$191.00
	Rate Rider for REDA Recovery (2021) – effective for 3 months ending March 31, 2022	\$0.78
	Rate Rider for REDA Recovery (2022) – effective for 12 months ending December 31, 2022	\$0.33
b)	A Monthly Delivery Charge:	
	A Monthly Delivery Charge for all interruptible volumes to be negotiated between the company and the customer not to exceed 9.7053 cents per m <sup>3</sup> and not to be less than 6.2641 per m <sup>3</sup> .	
	Rate Rider for PGTVA recovery (2021) – effective for 3 months ending March 31, 2022	0.3113 cents per m <sup>3</sup>
	Rate Rider for PGTVA recovery (2022) – effective for 12 months ending December 31, 2022	0.3195 cents per m <sup>3</sup>
	Rate Rider for ADVADA recovery (2021) – effective for 3 months ending March 31, 2022	0.1508 cents per m <sup>3</sup>
	Rate Rider for SICDA recovery (2022) – effective for 12 months ending December 31, 2022	0.2372 cents per m <sup>3</sup>
c)	Carbon Charges	
	Federal Carbon Charge (if applicable)	7.8300 cents per m <sup>3</sup>
	Facility Carbon Charge	0.0052 cents per m <sup>3</sup>
	Rate Rider for FCCCVA recovery (if applicable) – effective for 3 months ending March 31, 2022	0.9416 cents per m <sup>3</sup>

Rate Rider for FCCFVA recovery (if applicable) \$0.01 per month  
– effective for 3 months ending March 31, 2022

Rate Rider for GGEADA recovery \$0.78 per month  
– effective for 3 months ending March 31, 2022

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

e) Overrun Gas Charge:

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

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

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

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

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

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

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

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

3. In each contract year, the customer shall take delivery from the company, or in any event pay for it if available and not accepted by the customer, a minimum volume of gas of 50,000 m<sup>3</sup>. Overrun volumes will not contribute to the minimum volume. The rate applicable to the shortfall from this annual minimum shall be 8.1474 cents per m<sup>3</sup> for interruptible gas.

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

**Bundled Direct Purchase Delivery**

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

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

**Delayed Payment Penalty**

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

Effective: January 1, 2022

Implementation: All bills rendered on or after January 1, 2022

EB-2021-0215

## **EPCOR Natural Gas Limited Partnership**

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

#### **Rate Availability**

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

#### **Eligibility**

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

#### **Rate**

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

- |    |   |                                 |
|----|---|---------------------------------|
| a) | Fixed Monthly Charge <sup>(1)</sup> for firm services                                     | \$64,140.69                     |
|    | Rate Rider for REDA Recovery (2021)<br>– effective for 3 months ending March 31, 2022     | \$0.78                          |
|    | Rate Rider for REDA Recovery (2022)<br>– effective for 12 months ending December 31, 2022 | \$0.27                          |
| b) | Carbon Charges<br>- Facility Carbon Charge  | 0.0052 cents per m <sup>3</sup> |
| c) | Gas Supply Charge and System Gas Refund Rate Rider (if applicable)                        | Schedule A                      |

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

#### **Purchased Gas Transportation Charges**

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

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

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

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

**Delayed Payment Penalty**

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

Effective: January 1, 2022

Implementation: All bills rendered on or after January 1, 2022

EB-2021-0215

**EPCOR Natural Gas Limited Partnership**

**SCHEDULE A – Gas Supply Charges**

**Rate Availability**

The entire service area of the company.

**Eligibility**

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

**Rate**

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

PGCVA Reference Price	(EB-2021-0179)	13.0605 cents per m <sup>3</sup>
GPRA Recovery Rate	(EB-2021-0179)	0.2017 cents per m <sup>3</sup>
System Gas Fee	(EB-2018-0336)	<u>0.0435</u> cents per m <sup>3</sup>
Total Gas Supply Charge		<u>13.3057</u> cents per m <sup>3</sup>

**Note:**

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

Effective: January 1, 2022

Implementation: All bills rendered on or after January 1, 2022

EB-2021-0215

## **EPCOR Natural Gas Limited Partnership**

### **RATE BT1 – Bundled Direct Purchase Contract Rate**

#### **Rate Availability**

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

#### **Eligibility**

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

#### **Rate**

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

#### **Note:**

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

Effective: January 1, 2022

Implementation: All bills rendered on or after January 1, 2022

EB-2021-0215

## **EPCOR Natural Gas Limited Partnership**

### **Transmission Service**

#### **Availability**

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

#### **Eligibility**

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

#### **Rate**

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

Effective: January 1, 2022

Implementation: All bills rendered on or after January 1, 2022

EB-2021-0215

**EPCOR Natural Gas Limited Partnership**

**Schedule of Miscellaneous and Service Charges**

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

Note: Applicable taxes will be added to the above charges

Effective: January 1, 2022

Implementation: All bills rendered on or after January 1, 2022

EB-2021-0215

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

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

The Ontario Energy Board (OEB) has approved changes to the delivery charges that EPCOR Natural Gas Limited (EPCOR) charges its customers commencing January 1, 2022.

How will this price change impact you? For a typical residential customer who consumes about 2,100 cubic meters of gas annually, the rate change will increase the bill by \$2.28 per month. Commercial, industrial and seasonal rate customers will also be impacted by this change.

On all bills rendered by EPCOR on or after January 1, 2022, there will be rate changes for the "Fixed Monthly Charge" and "Delivery To You Charges". In addition, some temporary rate adjustments will be added to your bill for the period of January 1, 2022 to December 31, 2022 to recover and/or refund specific amounts related to the clearing of balances in certain deferral and variance accounts as approved by the OEB.

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

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

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

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



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

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

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

To: EPCOR Natural Gas Limited Partnership

As specifically agreed, we have performed the auditing procedures described in appendix A over the deferral account activity of the Aylmer operations for the LDMDA, REDA, PGTVA, SICDA, UFG and Other Incremental Costs related to COVID-19 as well as the disposals for the ADVADA, to assist EPCOR Natural Gas Limited Partnership (the "Company") to comply with the requirements of the Ontario Energy Board (OEB) for the period from January 1, 2020 to December 31, 2020.

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

The procedures in Appendix A do not constitute an audit of the deferral account schedule and, therefore, we express no opinion on the information in the schedule for the period from January 1, 2020 to December 31, 2020. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This letter is for use in assessing the Company's deferral account activity of the LDMDA, REDA, PGTVA, SICDA, UFG and Other Incremental Costs related to COVID-19 as well as the disposals for the ADVADA from January 1, 2020 to December 31, 2020, and is not intended to be and should not be used for any other purpose.

Chartered Professional Accountants, Licensed Public Accountants  
London, Ontario  
September 13, 2021



Tel: 519-432-5534  
Fax: 519-432-6544  
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BDO Canada LLP  
633 Colborne St., Suite 230  
London ON N6B 2V3

## APPENDIX A

1. We obtained the schedule of deferral activity for LDMDA, REDA, PGTVA, SICDA, UFG and Other Incremental Costs related to COVID-19 as well as the disposals for the ADVADA from January 1, 2020 to December 31, 2020 and recalculated the schedule to ensure their mathematical accuracy.
2. For the LDMDA, we vouched the disallowance amount from January 2020 to the records of the 2006-2010 residential meters from the regulatory balance fixed asset continuity schedule from the audited 2019 fiscal year-end.
3. For the REDA, we obtained an invoice for sampled months of activity to ensure that the amount of cost claimed is correct. For each selection, we reviewed the OEB reference number to ensure that the cost claimed matched the purpose of the deferral account.
4. For the PGTVA 1-5, we verified the total transportation costs for selected months and the volumes transported with the corresponding invoices. And, we verified the reference price to the specific OEB filing for the entire period.
5. For the SICDA, we agreed each month of disallowance from January 2020 to December 2020 to the EB-2018-0336 Application for 2020 to 2024 Rates - Phase 2 Proceeding - Draft Rate Order.
6. For the UFG, we vouched a selection of the SA1550 volumes and SA25050 volumes to the corresponding invoices, and we vouched the actual volumes via billing to the consumption history summary by rate class.
7. For Other Incremental Costs related to COVID-19, we vouched a selection of expenses to their corresponding invoices.
8. For the disposals in the ADVADA, we obtained the monthly sales entry spreadsheet as prepared by EPCOR based on consumption data collected monthly from customers. We validated a selection of the data in the sales entry spreadsheet by agreeing it to individual customer invoices. For the PGTVA - IGPC, we vouched to the IGPC invoices.







Dispositions for 2020 Detail		Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
<b>REDA (Oct 1, 2017 - Dec 31, 2018) disposal per EB-2018-0336</b>																	
	Rate Rider billed to customers	-	(6,254)	(5,541)	(5,548)	(5,545)	(5,553)	(5,556)	(5,561)	(5,574)	(5,565)	(5,602)	(5,637)	(5,646)	(64)	(5)	(3)
	Opening Balance	-	64,775	58,734	53,381	48,022	42,665	37,301	31,934	26,562	21,178	15,802	10,391	4,945	(509)	(571)	(575)
96.6%	Transfer on disposal per EB-2018-0336	64,775	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rate Rider allocated to deferral balance	-	(6,042)	(5,353)	(5,359)	(5,356)	(5,364)	(5,367)	(5,372)	(5,384)	(5,375)	(5,411)	(5,446)	(5,454)	(62)	(4)	(3)
	<b>Closing balance - REDA (Oct 1, 2017 - Dec 31, 2018)</b>	64,775	58,734	53,381	48,022	42,665	37,301	31,934	26,562	21,178	15,802	10,391	4,945	(509)	(571)	(575)	(578)
	Opening Balance	-	2,278	2,066	1,878	1,689	1,501	1,312	1,123	934	745	556	365	174	(18)	(20)	(20)
3.4%	Transfer on disposal per EB-2018-0336	2,278	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rate Rider allocated to interest balance	-	(213)	(188)	(189)	(188)	(189)	(189)	(189)	(189)	(189)	(190)	(192)	(192)	(2)	(0)	(0)
	<b>Closing Interest balance - REDA (Oct 1, 2017 - Dec 31, 2018)</b>	2,278	2,066	1,878	1,689	1,501	1,312	1,123	934	745	556	365	174	(18)	(20)	(20)	(20)
<b>PGTVA R1-5 (Oct 1, 2017 - Dec 31, 2018) disposal per EB-2018-0336</b>																	
	Rate Rider billed to customers during 2019	-	1,016	(5,368)	(4,620)	(3,625)	(2,751)	(1,144)	(773)	(748)	(828)	(1,728)	(3,970)	(5,204)	(332)	(17)	(2)
	Opening Balance	-	35,466	36,455	31,232	26,738	23,211	20,535	19,423	18,671	17,943	17,138	15,456	11,594	6,532	6,209	6,192
97.3%	Transfer on disposal per EB-2018-0336	35,466	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rate Rider allocated to deferral balance	-	989	(5,222)	(4,495)	(3,526)	(2,676)	(1,112)	(752)	(727)	(806)	(1,681)	(3,862)	(5,062)	(323)	(16)	(2)
	<b>Closing balance - PGTVA R1-5 (Oct 1, 2017 - Dec 31, 2018)</b>	35,466	36,455	31,232	26,738	23,211	20,535	19,423	18,671	17,943	17,138	15,456	11,594	6,532	6,209	6,192	6,190
	Opening Balance	-	993	1,021	874	749	650	575	544	523	502	480	433	325	183	174	173
2.7%	Transfer on disposal per EB-2018-0336	993	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rate Rider allocated to interest balance	-	28	(146)	(126)	(99)	(75)	(31)	(21)	(20)	(23)	(47)	(108)	(142)	(9)	(0)	(0)
	<b>Closing Interest balance - PGTVA R1-5 (Oct 1, 2017 - Dec 31, 2018)</b>	993	1,021	874	749	650	575	544	523	502	480	433	325	183	174	173	173
<b>PGTVA R6 (Oct 1, 2017 - Dec 31, 2018) disposal per EB-2018-0336</b>																	
	Rate Rider billed to customers during 2019	-	-	(30,827)	(15,413)	(15,413)	(15,413)	(15,413)	(15,413)	(15,413)	(15,413)	(15,413)	(15,413)	(15,413)	-	-	-
	Opening Balance	-	178,809	178,809	149,008	134,107	119,206	104,305	89,405	74,504	59,603	44,702	29,802	14,901	0	0	0
96.7%	Transfer on disposal per EB-2018-0336	178,809	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rate Rider allocated to deferral balance	-	-	(29,801)	(14,901)	(14,901)	(14,901)	(14,901)	(14,901)	(14,901)	(14,901)	(14,901)	(14,901)	(14,901)	-	-	-
	<b>Closing balance - PGTVA R6 (Oct 1, 2017 - Dec 31, 2018)</b>	178,809	178,809	149,008	134,107	119,206	104,305	89,405	74,504	59,603	44,702	29,802	14,901	0	0	0	0
	Opening Balance	-	6,151	6,151	5,126	4,613	4,101	3,588	3,076	2,563	2,050	1,538	1,025	513	0	0	0
3.3%	Transfer on disposal per EB-2018-0336	6,151	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rate Rider allocated to interest balance	-	-	(1,025)	(513)	(513)	(513)	(513)	(513)	(513)	(513)	(513)	(513)	(513)	-	-	-
	<b>Closing Interest balance - PGTVA R6 (Oct 1, 2017 - Dec 31, 2018)</b>	6,151	6,151	5,126	4,613	4,101	3,588	3,076	2,563	2,050	1,538	1,025	513	0	0	0	0

EPCOR Natural Gas Limited Partnership  
Purchased Gas Transportation Variance Account Calculation  
Rates 1-5 2020 Activity

	2020 JAN	2020 FEB	2020 MAR	2020 APR	2020 MAY	2020 JUN	2020 JUL	2020 AUG	2020 SEP	2020 OCT	2020 NOV	2020 DEC	2021 Jan - Dec
<b>PGTVA - 2020</b>													
Transportation Cost													
Enbridge/Union Gas - Delivery	\$ 4,539	\$ 4,364	\$ 3,313	\$ 1,899	\$ 772	\$ 110	\$ 123	\$ 141	\$ 333	\$ 2,478	\$ 7,229	\$ 4,124	
Enbridge/Union Gas - Adjustments			-	4,214						135	135	135	
Enbridge/Union Gas - Demand	54,029	54,029	54,029	54,029	54,029	54,029	54,029	54,029	54,029	54,029	54,029	54,029	54,029
Lagasco - Demand	7,499	7,499	7,499	7,499	7,131	7,442	7,442	7,442	7,442	7,442	7,595	7,442	
Lagasco - Delivery	820	957	799	750	671	461	416	537	655	1,224	1,283	1,383	
<b>Total Cost (A)</b>	<b>\$ 66,887</b>	<b>\$ 66,850</b>	<b>\$ 65,640</b>	<b>\$ 59,963</b>	<b>\$ 62,604</b>	<b>\$ 62,043</b>	<b>\$ 62,009</b>	<b>\$ 62,149</b>	<b>\$ 62,459</b>	<b>\$ 65,309</b>	<b>\$ 70,271</b>	<b>\$ 67,113</b>	
Volumes Transported (m3) (B)	4,109,288	4,080,161	3,178,814	2,455,703	1,428,157	603,508	564,123	697,401	974,281	2,705,007	4,004,522	3,955,429	
Average Cost (\$/m3) (A/B) = C	\$ 0.016277	\$ 0.016384	\$ 0.020649	\$ 0.024418	\$ 0.043835	\$ 0.102803	\$ 0.109921	\$ 0.089115	\$ 0.064107	\$ 0.024144	\$ 0.017548	\$ 0.016967	
Reference Price - 2020 (per EB-2018-0336) (D)	\$ 0.023724	\$ 0.023724	\$ 0.023724	\$ 0.023724	\$ 0.023724	\$ 0.023724	\$ 0.023724	\$ 0.023724	\$ 0.023724	\$ 0.023724	\$ 0.023724	\$ 0.023724	
Rate Difference (C-D) = (E)	-\$ 0.007447	-\$ 0.007340	-\$ 0.003075	\$ 0.000694	\$ 0.020111	\$ 0.079079	\$ 0.086197	\$ 0.065391	\$ 0.040383	\$ 0.000420	-\$ 0.006176	-\$ 0.006757	
Monthly Variance (B x E)	-\$ 30,602	-\$ 29,948	-\$ 9,774	\$ 1,704	\$ 28,722	\$ 47,725	\$ 48,626	\$ 45,604	\$ 39,345	\$ 1,135	-\$ 24,733	-\$ 26,726	
Opening PGTVA Balance	\$ -	-\$ 30,602	-\$ 60,550	-\$ 70,324	-\$ 68,620	-\$ 39,897	\$ 7,827	\$ 56,453	\$ 102,057	\$ 141,402	\$ 142,537	\$ 117,804	
Change in PGTVA Balance	- 30,602	- 29,948	- 9,774	1,704	28,722	47,725	48,626	45,604	39,345	1,135	- 24,733	- 26,726	
Closing PGTVA Balance	<b>-\$ 30,602</b>	<b>-\$ 60,550</b>	<b>-\$ 70,324</b>	<b>-\$ 68,620</b>	<b>-\$ 39,897</b>	<b>\$ 7,827</b>	<b>\$ 56,453</b>	<b>\$ 102,057</b>	<b>\$ 141,402</b>	<b>\$ 142,537</b>	<b>\$ 117,804</b>	<b>\$ 91,078</b>	
<b>PGTVA Interest</b>													
Monthly Interest Rate	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%
Opening Interest Balance	\$ -	\$ -	\$ 56	\$ 166	\$ 293	\$ 418	\$ 490	\$ 487	\$ 460	\$ 411	\$ 344	\$ 277	\$ 221
Monthly Interest Calculation	- -	56 -	110 -	128 -	125 -	72	4	27	48	67	68	56	519
Closing Interest Balance	- -	56 -	166 -	293 -	418 -	490 -	487 -	460 -	411 -	344 -	277 -	221	298
<b>PGTVA - 2019</b>													
Opening PGTVA Balance	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	
Change in PGTVA	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Closing PGTVA Balance</b>	<b>\$ 96,183</b>	<b>\$ 96,183</b>	<b>\$ 96,183</b>	<b>\$ 96,183</b>	<b>\$ 96,183</b>	<b>\$ 96,183</b>	<b>\$ 96,183</b>	<b>\$ 96,183</b>					
<b>PGTVA Interest</b>													
Monthly Interest Rate	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%
Opening Interest Balance	\$ 700	\$ 875	\$ 1,050	\$ 1,224	\$ 1,399	\$ 1,574	\$ 1,749	\$ 1,794	\$ 1,840	\$ 1,886	\$ 1,931	\$ 1,977	\$ 2,023
Interest calculation	175	175	175	175	175	175	46	46	46	46	46	46	548
<b>Closing Interest Balance</b>	<b>\$ 875</b>	<b>\$ 1,050</b>	<b>\$ 1,224</b>	<b>\$ 1,399</b>	<b>\$ 1,574</b>	<b>\$ 1,749</b>	<b>\$ 1,794</b>	<b>\$ 1,840</b>	<b>\$ 1,886</b>	<b>\$ 1,931</b>	<b>\$ 1,977</b>	<b>\$ 2,023</b>	<b>\$ 2,571</b>

**EPCOR Natural Gas Limited Partnership**  
**Regulatory Expense Deferral Account (REDA)**  
**2020 Activity**

	2020 January	2020 February	2020 March	2020 April	2020 May	2020 June	2020 July	2020 August	2020 September	2020 October	2020 November	2020 December	Total	2021 Jan - Dec
<b>REDA Costs Since Jan 1, 2020</b>														
<b>Demand Side Management (DSM)</b>														
<b>Vendor</b>	<b>Invoice #</b>													
EB-2015-0245 (DSM Evaluation Process of Program Results)	Ontario Energy Board CA1920Q4002													
EB-2019-0003 (Post-2020 DSM Framework Consultation)	Ontario Energy Board CA1920Q4002													
EB-2015-0245 (DSM Evaluation Process of Program Results)	Ontario Energy Board CA2021Q1002													
EB-2015-0245 (DSM Evaluation Process of Program Results)	Ontario Energy Board CA2021Q2002													
EB-2015-0245 (DSM Evaluation Process of Program Results)	Ontario Energy Board CA2021Q3002													
	\$ 5,444												\$ 5,444	
		115											115	
				616									616	
							313						313	
									511				511	
	\$ 5,559	\$ -	\$ -	\$ 616	\$ -	\$ -	\$ 313	\$ -	\$ -	\$ 511	\$ -	\$ -	\$ 6,999	
Opening balance	\$ -	\$ 5,559	\$ 5,559	\$ 5,559	\$ 6,175	\$ 6,175	\$ 6,175	\$ 6,488	\$ 6,488	\$ 6,488	\$ 6,999	\$ 6,999	\$ -	\$ 6,999
Change in REDA	5,559	-	-	616	-	-	313	-	-	511	-	-	6,999	-
Closing DSM Balance	\$ 5,559	\$ 5,559	\$ 5,559	\$ 6,175	\$ 6,175	\$ 6,175	\$ 6,488	\$ 6,488	\$ 6,488	\$ 6,999	\$ 6,999	\$ 6,999	\$ 6,999	\$ 6,999
<b>DSM Interest Expense</b>														
Monthly Interest Rate	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%		
Opening Interest balance	\$ -	\$ -	\$ 10	\$ 20	\$ 30	\$ 42	\$ 53	\$ 56	\$ 59	\$ 62	\$ 65	\$ 68	\$ -	\$ 72
Interest calculation	-	10	10	10	11	11	3	3	3	3	3	3	72	40
Closing DSM Interest balance	\$ -	\$ 10	\$ 20	\$ 30	\$ 42	\$ 53	\$ 56	\$ 59	\$ 62	\$ 65	\$ 68	\$ 72	\$ 72	\$ 111
<b>Sub-Total DSM</b>	<b>\$ 5,559</b>	<b>\$ 5,569</b>	<b>\$ 5,579</b>	<b>\$ 6,205</b>	<b>\$ 6,217</b>	<b>\$ 6,228</b>	<b>\$ 6,543</b>	<b>\$ 6,546</b>	<b>\$ 6,549</b>	<b>\$ 7,064</b>	<b>\$ 7,067</b>	<b>\$ 7,071</b>	<b>\$ 7,071</b>	<b>\$ 7,111</b>
<b>Other REDA Matters</b>														
EB-2018-0214 (2019 Integrated APS)	Ontario Energy Board CA1920Q4002													
EB-2019-0137 (EGI - Review of Gas Supply Plan)	Ontario Energy Board CA2021Q2002													
EB-2017-0108 (Overlapping CPCN)	Ontario Energy Board 2018167													
EB-2017-0108 (Overlapping CPCN)	Osler, Hoskin & Harcourt LLP 12360333													
EB-2020-0049 (EGI - Harmonized SES)	Osler, Hoskin & Harcourt LLP 12419794 @ 50%													
EB-2020-0049 (EGI - Harmonized SES)	Osler, Hoskin & Harcourt LLP 12427983 @ 50%													
EB-2020-0049 (EGI - Harmonized SES)	Osler, Hoskin & Harcourt LLP 12436216 @ 50%													
EB-2020-0049 (EGI - Harmonized SES)	Osler, Hoskin & Harcourt LLP 12445377 @ 50%													
EB-2019-0255 (Consultation on Potential Projects to expand access)	Ontario Energy Board CA2021Q2002													
	\$ 1,118												1,118	
							301						301	
							9,204						9,204	
		124											124	
							2,779						2,779	
								2,316					2,316	
									14,782				14,782	
										768			768	
										52			52	
Sub-Total Other REDA Items	\$ 1,242	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,283	\$ 2,316	\$ 14,782	\$ 820	\$ -	\$ -	\$ 31,444	
Opening REDA balance	\$ -	\$ 1,242	\$ 1,242	\$ 1,242	\$ 1,242	\$ 1,242	\$ 1,242	\$ 1,242	\$ 13,526	\$ 15,841	\$ 30,623	\$ 31,444	\$ 31,444	\$ -
Change in REDA	1,242	-	-	-	-	-	12,283	2,316	14,782	820	-	-	31,444	-
Closing REDA Balance	\$ 1,242	\$ 1,242	\$ 1,242	\$ 1,242	\$ 1,242	\$ 1,242	\$ 13,526	\$ 15,841	\$ 30,623	\$ 31,444	\$ 31,444	\$ 31,444	\$ 31,444	\$ 31,444
<b>Other REDA Interest Expense</b>														
Monthly Interest Rate	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%		
Opening Interest balance	\$ -	\$ -	\$ 2	\$ 5	\$ 7	\$ 9	\$ 11	\$ 12	\$ 18	\$ 26	\$ 40	\$ 55	\$ -	\$ 70
Interest calculation	-	2	2	2	2	2	1	6	8	15	15	15	70	179
Closing Interest balance	\$ -	\$ 2	\$ 5	\$ 7	\$ 9	\$ 11	\$ 12	\$ 18	\$ 26	\$ 40	\$ 55	\$ 70	\$ 70	\$ 249
<b>Sub-Total Other REDA Matters</b>	<b>\$ 1,242</b>	<b>\$ 1,245</b>	<b>\$ 1,247</b>	<b>\$ 1,249</b>	<b>\$ 1,251</b>	<b>\$ 1,254</b>	<b>\$ 13,538</b>	<b>\$ 15,860</b>	<b>\$ 30,649</b>	<b>\$ 31,484</b>	<b>\$ 31,499</b>	<b>\$ 31,514</b>	<b>\$ 31,514</b>	<b>\$ 31,693</b>
<b>Total REDA</b>	<b>\$ 6,801</b>	<b>\$ 6,801</b>	<b>\$ 6,801</b>	<b>\$ 7,417</b>	<b>\$ 7,417</b>	<b>\$ 7,417</b>	<b>\$ 20,013</b>	<b>\$ 22,329</b>	<b>\$ 37,111</b>	<b>\$ 38,443</b>				
<b>Total Interest</b>	<b>-</b>	<b>12</b>	<b>25</b>	<b>37</b>	<b>51</b>	<b>64</b>	<b>68</b>	<b>77</b>	<b>88</b>	<b>105</b>	<b>124</b>	<b>142</b>	<b>142</b>	<b>361</b>
<b>Total REDA and Interest 2020</b>	<b>\$ 6,801</b>	<b>\$ 6,814</b>	<b>\$ 6,826</b>	<b>\$ 7,454</b>	<b>\$ 7,468</b>	<b>\$ 7,481</b>	<b>\$ 20,081</b>	<b>\$ 22,406</b>	<b>\$ 37,198</b>	<b>\$ 38,548</b>	<b>\$ 38,566</b>	<b>\$ 38,584</b>	<b>\$ 38,584</b>	<b>\$ 38,804</b>

	2020 January	2020 February	2020 March	2020 April	2020 May	2020 June	2020 July	2020 August	2020 September	2020 October	2020 November	2020 December	Total
<b>REDA Costs Jan. 1, 2019 - Dec. 31, 2019</b>													
<b><u>Demand Side Management (DSM)</u></b>													
Opening balance	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340
Change in REDA	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing DSM Balance	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340
<b><u>DSM Interest Expense</u></b>													
Monthly Interest Rate	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%
Opening Interest balance	65	71	77	83	89	96	102	103	105	106	108	110	65
Interest calculation	6	6	6	6	6	6	2	2	2	2	2	2	46
Closing DSM Interest balance	71	77	83	89	96	102	103	105	106	108	110	111	111
<b><u>Other REDA Matters</u></b>													
Opening REDA balance	81,403	81,403	81,403	81,403	81,403	81,403	81,403	81,403	81,403	81,403	81,403	81,403	81,403
Change in REDA	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing REDA Balance	81,403	81,403	81,403	81,403	81,403	81,403	81,403	81,403	81,403	81,403	81,403	81,403	81,403
<b><u>Other REDA Interest Expense</u></b>													
Monthly Interest Rate	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%
Opening Interest balance	288	436	584	731	879	1,027	1,175	1,214	1,252	1,291	1,330	1,368	288
Interest calculation	148	148	148	148	148	148	39	39	39	39	39	39	1,119
Closing Interest balance	436	584	731	879	1,027	1,175	1,214	1,252	1,291	1,330	1,368	1,407	1,407

**EPCOR Natural Gas Limited Partnership**  
**Impacts Arising from the COVID-19 Emergency**  
**Sub-Account Other Costs**  
**2020 Activity**

	2020 January	2020 February	2020 March	2020 April	2020 May	2020 June	2020 July	2020 August	2020 September	2020 October	2020 November	2020 December	2021 Jan - Dec
Ops Contractors				1,246									
Interdepartmental Charges					1,310								
Materials & Supplies				85		1,320		9	200				
Sub-Total Other Costs	-	-	-	1,331	1,310	1,320	-	9	200	-	-	-	-
Opening Balance	-	-	-	-	1,331	2,642	3,962	3,962	3,971	4,170	4,170	4,170	4,170
Change in Other Costs	-	-	-	1,331	1,310	1,320	-	9	200	-	-	-	-
Closing Balance	-	-	-	1,331	2,642	3,962	3,962	3,971	4,170	4,170	4,170	4,170	4,170
Monthly Interest Rate	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%
Opening Interest balance	-	-	-	-	-	2	7	9	11	13	15	17	19
Interest calculation	-	-	-	-	2	5	2	2	2	2	2	2	2
Closing Interest balance	-	-	-	-	2	7	9	11	13	15	17	19	21

EPCOR Natural Gas Limited Partnership  
 Loss on Disposal of Meters Deferral Account  
 2020 Activity

	2020 January	2020 February	2020 March	2020 April	2020 May	2020 June	2020 July	2020 August	2020 September	2020 October	2020 November	2020 December	2021 Jan - Dec
Disallowance	151,841	-	-	-	-	-	-	-	-	-	-	-	-
Opening Balance	-	151,841	151,841	151,841	151,841	151,841	151,841	151,841	151,841	151,841	151,841	151,841	151,841
Change in Other Costs	151,841	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	151,841	151,841	151,841	151,841	151,841	151,841	151,841	151,841	151,841	151,841	151,841	151,841	151,841
Monthly Interest Rate	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%
Opening Interest balance	-	-	276	552	828	1,103	1,379	1,451	1,523	1,596	1,668	1,740	1,812
Interest calculation	-	276	276	276	276	276	72	72	72	72	72	72	865
Closing Interest balance	-	276	552	828	1,103	1,379	1,451	1,523	1,596	1,668	1,740	1,812	2,677

**EPCOR Natural Gas Limited Partnership**  
**System Integrity Capital Deferral Account**  
**2020 Activity**

	2020 January	2020 February	2020 March	2020 April	2020 May	2020 June	2020 July	2020 August	2020 September	2020 October	2020 November	2020 December	2021 Jan - Dec
Disallowance	5,597	5,597	5,597	5,597	5,597	5,597	5,597	5,597	5,597	5,597	5,597	5,597	-
Opening Balance	-	5,597	11,193	16,790	22,386	27,983	33,579	39,176	44,772	50,369	55,965	61,562	67,158
Change in Other Costs	5,597	5,597	5,597	5,597	5,597	5,597	5,597	5,597	5,597	5,597	5,597	5,597	-
Closing Balance	5,597	11,193	16,790	22,386	27,983	33,579	39,176	44,772	50,369	55,965	61,562	67,158	67,158
Monthly Interest Rate	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%
Opening Interest balance	-	-	10	31	61	102	153	168	187	208	232	259	288
Interest calculation	-	10	20	31	41	51	16	19	21	24	27	29	383
Closing Interest balance	-	10	31	61	102	153	168	187	208	232	259	288	671

**EPCOR Natural Gas Limited Partnership**  
**Unaccounted For Gas**  
**2020 Activity**

	2020 January	2020 February	2020 March	2020 April	2020 May	2020 June	2020 July	2020 August	2020 September	2020 October	2020 November	2020 December	2021 Jan - Dec
SA1550 volumes	3,704,418	3,735,720	2,895,343	2,217,476	1,298,750	544,360	504,479	603,347	760,647	2,494,806	3,227,599	3,635,245	
SA25050 volumes	404,869	344,442	283,470	238,227	129,406	59,148	59,644	94,054	213,634	210,202	776,923	320,184	
Total throughput volumes	4,109,287	4,080,162	3,178,813	2,455,703	1,428,157	603,508	564,123	697,401	974,281	2,705,007	4,004,522	3,955,429	
Billed Volumes	4,531,370	4,196,568	3,613,252	2,835,772	2,153,307	893,382	587,277	617,357	646,224	1,353,849	3,105,330	4,118,201	
Volume difference	- 422,083 -	116,407 -	434,439 -	380,069 -	725,150 -	289,874 -	23,154	80,044	328,057	1,351,158	899,192 -	162,772	
QRAM Rate	\$ 0.1352	\$ 0.1352	\$ 0.1352	\$ 0.1227	\$ 0.1227	\$ 0.1227	\$ 0.1222	\$ 0.1222	\$ 0.1222	\$ 0.1282	\$ 0.1282	\$ 0.1282	
Change	- 57,061 -	15,737 -	58,731 -	46,651 -	89,007 -	35,580 -	2,829	9,780	40,081	173,231	115,285 -	20,869	
Opening UFG Balance	-	57,061 -	72,798 -	131,529 -	178,180 -	267,187 -	302,767 -	305,596 -	295,817 -	255,735 -	82,505	32,780	11,911
Change in UFG Balance	- 57,061 -	15,737 -	58,731 -	46,651 -	89,007 -	35,580 -	2,829	9,780	40,081	173,231	115,285 -	20,869	-
Closing UFG Balance	- 57,061 -	72,798 -	131,529 -	178,180 -	267,187 -	302,767 -	305,596 -	295,817 -	255,735 -	82,505	32,780	11,911	11,911
Monthly Interest Rate	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%
Opening Interest Balance	-	-	104 -	236 -	475 -	799 -	1,284 -	1,428 -	1,573 -	1,713 -	1,835 -	1,874 -	1,859
Monthly Interest Calculation	-	104 -	132 -	239 -	324 -	485 -	144 -	145 -	141 -	121 -	39	16	68
Closing Interest Balance	-	104 -	236 -	475 -	799 -	1,284 -	1,428 -	1,573 -	1,713 -	1,835 -	1,874 -	1,859 -	1,791