

ONTARIO ENERGY BOARD

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

AND IN THE MATTER OF an Application by EPCOR Natural Gas Limited Partnership pursuant to section 36 of the 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.

AFFIDAVIT OF SERVICE

I, **Tim Hesselink**, residing in the Town of Collingwood in the Province of Ontario, Canada, make **OATH AND SAY as follows:**

1. I am employed as the Senior Manager, Regulatory Affairs for EPCOR Natural Gas Limited Partnership (“ENGLP”) and as such, I have knowledge of the matters hereinafter deposed to.
2. On September 14, 2021, I filed with the Ontario Energy Board (the “Board”) ENGLP’s 2022 incentive rate application for the Aylmer territory, for rates effective January 1, 2022 (the “Application”).
3. In accordance with the September 30, 2021 Letter of Direction issued by the Board, I caused to be served by email a copy of the Notice of Hearing (“Notice”) for ENGLP’s Application (Exhibit “A”) and the Application and evidence (Exhibit “B”). The Notice, Application and evidence were served on the following parties as requested by the Board in the Letter of Direction:
 - a. All intervenors in EB-2018-0336 (Exhibit “C”);
 - b. Enbridge Gas Inc. (Exhibit “C”); and
 - c. The clerks of all municipalities in which ENGLP (Aylmer) supplies gas (Exhibit “C” and “D”).

- 4. EPCOR did not serve a copy of the Notice, Application and evidence, directly on a band council. I am informed and verily believe that the Aylmer operations do not supply gas to Indigenous Communities or First Nation Reserves with a band council.

- 5. In accordance with the Letter of Direction, I caused a copy of the Notice, Application and evidence to be placed in a prominent place on ENGLP's website. Attached as Exhibit "E" is proof of the information posted on ENGLP's website.

- 6. I am informed and verily believe that due to the Covid-19 pandemic and for health and safety reasons, ENGLP's office is not currently open to the public; however, a copy of the Notice, Application and evidence will be made available to a public member upon request.

SWORN BEFORE ME at the Town of)
Collingwood in the Province of Ontario)
 this 14 day of **October**, 2021.)
 _____)
 A Notary Public in and for Ontario)



Tim Hesselink



THIS IS EXHIBIT 'A' referred to in
the Affidavit of Tim Hesselink sworn
before me this 14th day of October,
2021.

A handwritten signature in black ink, appearing to read "Tim Hesselink", is written above a horizontal line.

A Commissioner, etc.

EXHIBIT A

**ONTARIO ENERGY BOARD NOTICE
TO CUSTOMERS OF
EPCOR NATURAL GAS LIMITED PARTNERSHIP
IN THE AYLMER SERVICE AREA**

EPCOR Natural Gas Limited Partnership has applied to raise natural gas rates in the Aylmer service area.

Learn more. Have your say.

EPCOR Natural Gas Limited Partnership has applied to the Ontario Energy Board to raise its natural gas rates, effective January 1, 2022. If the application is approved as filed, the amount EPCOR Natural Gas Limited Partnership charges a typical residential customer and a typical commercial customer in its Aylmer service area would increase by the following yearly amounts:

| Customer Type | 2022 Annual Bill Increase |
|-----------------------------|---------------------------|
| General Service Residential | \$27.36 per year |
| General Service Commercial | \$28.08 per year |

The requested rate increase is set using an OEB-approved formula which is tied to inflation and other factors intended to promote efficiency. The rate increase also includes EPCOR Natural Gas Limited Partnership's request to dispose of the balances in certain deferral and variance accounts.

Other customers may also be affected. It is important to review the application carefully to determine whether you may be affected by these changes.

THE ONTARIO ENERGY BOARD WILL HOLD A PUBLIC HEARING

The Ontario Energy Board (OEB) will hold a public hearing to consider the application filed by EPCOR Natural Gas Limited Partnership. During the hearing, which could be an oral or written hearing, we will question EPCOR Natural Gas Limited Partnership on the request for a rate increase. We will also hear questions and arguments from individuals that have registered to participate (called intervenors) in the OEB's hearing. At the end of this hearing, the OEB will decide what, if any, rate increase will be allowed.

The OEB is an independent and impartial public agency. We make decisions that serve the public interest. Our goal is to promote a financially viable and efficient energy sector that provides you with reliable energy services at a reasonable cost.

BE INFORMED AND HAVE YOUR SAY

You have the right to information regarding this application and to be involved in the process.

- You can review EPCOR Natural Gas Limited Partnership's application on the OEB's website now
- You can file a letter with your comments, which will be considered during the hearing
- You can become an intervenor. As an intervenor you can ask questions about EPCOR Natural Gas Limited Partnership's application and make arguments on whether the OEB should approve EPCOR Natural Gas Limited Partnership's request. Apply by **October 18, 2021** or the hearing will go ahead without you and you will not receive any further notice of the proceeding
- At the end of the process, you can review the OEB's decision and its reasons on our website

The OEB does not intend to provide for an award of costs for this hearing.

LEARN MORE

Our file number for this case is **EB-2021-0215**. To learn more about this hearing, find instructions on how to file a letter with your comments or become an intervenor, or to access any document related to this case, please enter the file number **EB-2021-0215** on the OEB website: www.oeb.ca/participate. You can also phone our Public Information Centre at 1-877-632-2727 with any questions.

ORAL VS. WRITTEN HEARINGS

There are two types of OEB hearings – oral and written. ENGLP has requested for a written hearing. If you think an oral hearing is needed, you can write to the OEB to explain why by **October 18, 2021**.

PRIVACY

If you write a letter of comment, your name and the content of your letter will be put on the public record and the OEB website. However, your personal telephone number, home address and email address will be removed. If you are a business, all your information will remain public. If you apply to become an intervenor, all information will be public.

This rate hearing will be held under section 36 of the Ontario Energy Board Act, 1998, S.O. 1998, c.15 Schedule B.



Ontario
Energy
Board | Commission
de l'énergie
de l'Ontario

THIS IS EXHIBIT 'B' referred to in
the Affidavit of Tim Hesselink sworn
before me this 14th day of October,
2021.

A handwritten signature in cursive script, appearing to read "Tim Hesselink", written above a horizontal line.

A Commissioner, etc.

EXHIBIT B



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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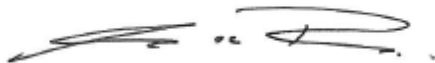
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CERTIFICATION OF EVIDENCE

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

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, 2024.¹ 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:

¹ 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.

Address for personal service and mailing address:

43 Stewart Road
Collingwood, ON, L9Y 4M7

Telephone: (705) 445-1800 ext. 2274
E-Mail: Thesselink@epcor.com

Daniela O'Callaghan
Legal Counsel
EPCOR Utilities Inc.

Address for personal service and mailing address:

2000 – 10423 101 Street NW
Edmonton, Alberta T5H 0E8

Telephone: (780) 412-4081
E-Mail: DOCallaghan@epcor.com

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

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



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)². EPCOR proposes to update the PCA and rates as part of this

² 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 Proposal³, 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.⁴

Specified Y-Factors

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

³ EB-2018-0336, Decision and Interim Order, July 4, 2019, page 43

⁴ 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 Applications⁵ and as outlined in the Board's ACM Report⁶.

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.

⁵ 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.

⁶ 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 ³ | Delivery Over 1,000 m ³ | Delivery Next 24,000 m ³ | Delivery Over 25,000 m ³ | Delivery - Firm | Demand - Firm | Commodity | Delivery - Int - Lower | Delivery - Int - Upper |
|--|------------------------|-------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------|---------------|-----------|------------------------|------------------------|
| RATE 1 - General Service Rate - Residential | 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 ³ | Delivery Over 1,000 m ³ | Delivery Next 24,000 m ³ | Delivery Over 25,000 m ³ | Delivery - Firm | Demand - Firm | Commodity | Delivery - Int - Lower | Delivery - Int - Upper |
|--|------------------------|-------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------|---------------|-----------|------------------------|------------------------|
| RATE 1 - General Service Rate - Residential | 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:

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

*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 |
| Total | \$ 38,584 | \$ 55 | \$ 55 | \$ 55 | \$ 55 | \$ 38,804 |

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

| PGTVA | 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 |
| Total | \$ 38,584 | \$ 55 | \$ 55 | \$ 55 | \$ 55 | \$ 38,804 |

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

| | | 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 | \$ | 91,377 | 53,165 | 16,093 | 7,086 | 2,522 | 4,187 | 5,651 | 2,673 |
| 4 | Rate Rider / m3 | ¢/m3 | 0.3195 | 0.3195 | 0.3195 | 0.3195 | 0.3195 | 0.3195 | 0.3195 | 0.3195 |

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> |
| Total | \$ 153,653 | \$ 216 | \$ 216 | \$ 216 | \$ 216 | \$ 154,518 |

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 order⁷). 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 |
| 4 | Rate Rider / month | \$ / month | | \$1.35 | \$1.35 | \$1.35 |

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:

⁷ 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 stated⁸:

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 | \$ 67,829 |

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

⁸ 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 | 0.2372 | 0.2372 | 0.2372 | 0.2372 | 0.2372 | 0.2372 | 0.2372 | 0.2372 |

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 | Effective for 12 months | Effective for 12 months | Effective for 12 months |
| | \$/Customer / Month | cents / m3 | cents / m3 | \$/ Customer / Month |
| Rate Group | | | | |
| 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 | | | 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 | | | | |
| 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 | | | |

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 (%) | Variance (\$) | Variance (%) | Variance (\$) | Variance (%) | Variance (\$) | Variance (%) | Variance (\$) | Variance (%) | 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 ³ | Delivery Over 1,000 m ³ | Delivery Next 24,000 m ³ | Delivery Over 25,000 m ³ | Delivery - Firm | Demand - Firm | Commodity | Delivery - Int - Lower | Delivery - Int - Upper |
|--|--|-------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------|---------------|-----------|------------------------|------------------------|
| RATE 1 - General Service Rate - Residential | 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 | ¹ | 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 ³ | Delivery Over 1,000 m ³ | Delivery Next 24,000 m ³ | Delivery Over 25,000 m ³ | Delivery - Firm | Demand - Firm | Commodity | Delivery - Int - Lower | Delivery - Int - Upper |
|--|------------------------|-------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------|---------------|------------|------------------------|------------------------|
| RATE 1 - General Service Rate - Residential | 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 ³ | Delivery Over 1,000 m ³ | Delivery Next 24,000 m ³ | Delivery Over 25,000 m ³ | Demand - Firm | Delivery - Firm | Commodity | Delivery - Int - Lower | Delivery - Int - Upper | Total |
|--|------------------------|-------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-------------------|------------------|------------------|------------------------|------------------------|---------------------|
| RATE 1 - General Service Rate - Residential | \$ 1,867,320 | \$ 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 |
| | \$ 2,789,605 | \$ 2,688,931 | \$ 705,604 | \$ 69,289 | \$ 4,265 | \$ 116,618 | \$ 68,985 | \$ 12,059 | \$ - | \$ - | \$ 6,455,356 |

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 / month | cents / m3 | \$ / customer / month | cents / m3 | \$ / customer / month |
| Rate Group | | | | | |
| 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 | <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 | 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 |
| | | | | | <u>76,921</u> | | | <u>76,921</u> |

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 ³ | Delivery Over 1,000 m ³ | Delivery Next 24,000 m ³ | Delivery Over 25,000 m ³ | Delivery - Firm | Demand - Firm | Commodity | Delivery - Int - Lower | Delivery - Int - Upper |
|--|--|-------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------|---------------|-----------|------------------------|------------------------|
| RATE 1 - General Service Rate - Residential | 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 | ¹ | 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 ³ | Delivery Over 1,000 m ³ | Delivery Next 24,000 m ³ | Delivery Over 25,000 m ³ | Delivery - Firm | Demand - Firm | Commodity | Delivery - Int - Lower | Delivery - Int - Upper |
|--|---|-------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------|---------------|------------|------------------------|------------------------|
| | RATE 1 - General Service Rate - Residential | 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 ³ | Delivery Over 1,000 m ³ | Delivery Next 24,000 m ³ | Delivery Over 25,000 m ³ | Demand - Firm | Delivery - Firm | Commodity | Delivery - Int - Lower | Delivery - Int - Upper | Total |
|--|------------------------|-------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-------------------|------------------|------------------|------------------------|------------------------|---------------------|
| RATE 1 - General Service Rate - Residential | \$ 1,974,024 | \$ 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 |
| | \$ 2,925,368 | \$ 2,719,636 | \$ 717,539 | \$ 71,539 | \$ 4,403 | \$ 120,443 | \$ 71,225 | \$ 12,059 | \$ - | \$ - | \$ 6,642,212 |

| | | |
|-----------|------------------|--------------|
| 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 |
| Rate Group | | | | |
| 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

| RATE 1 - General Service Rate - Residential | | 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 | |
| Commodity | | Current | Proposed | Change \$ | Change % |
| | | 248.19 | 248.19 | - | 0.0% |
| Delivery | | Current Rate | Proposed Rate | Change \$ | Change % |
| 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% |
| Total Delivery | | 476.37 | 491.16 | 14.79 | 3.1% |
| Rate Riders | | Current Rate | Proposed Rate | Change \$ | Change % |
| 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 | |
| Total Rate Riders | | 18.01 | 30.58 | 12.57 | 69.8% |
| Carbon Tax | | | | | |
| Federal Carbon | | 146.53 | 146.53 | - | 0.0% |
| Facility Carbon | | 0.10 | 0.10 | - | 0.0% |
| Total Carbon Tax | | 146.63 | 146.63 | 0.00 | 0.0% |
| Total Bill Impact | | 889.20 | 916.56 | 27.36 | 3.1% |

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 | |
| Commodity | | Current | Proposed | Change \$ | Change % |
| | | 1,234.86 | 1,234.86 | - | 0.0% |
| Delivery | | Current Rate | Proposed Rate | Change \$ | Change % |
| 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% |
| Total Delivery | | 1,361.66 | 1,386.17 | 24.51 | 1.8% |
| Rate Riders | | Current Rate | Proposed Rate | Change \$ | Change % |
| 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 | |
| Total Rate Riders | | 52.39 | 55.96 | 3.57 | 6.8% |
| Carbon Tax | | | | | |
| Federal Carbon | | 729.06 | 729.06 | - | 0.0% |
| Facility Carbon | | 0.48 | 0.48 | - | 0.0% |
| Total Carbon Tax | | 729.54 | 729.54 | 0.00 | 0.0% |
| Total Bill Impact | | 3,378.45 | 3,406.53 | 28.08 | 0.8% |

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 - Industrial | | 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 | |
| Commodity | | Current | Proposed | Change \$ | Change % |
| | | 4,029.64 | 4,029.64 | - | 0.0% |
| Delivery | | Current Rate | Proposed Rate | Change \$ | Change % |
| 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% |
| Total Delivery | | 3,721.76 | 3,772.16 | 50.40 | 1.4% |
| Rate Riders | | Current Rate | Proposed Rate | Change \$ | Change % |
| 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 | |
| Total Rate Riders | | 149.77 | 173.27 | 23.50 | 15.7% |
| Carbon Tax | | | | | |
| Federal Carbon | | 2,379.10 | 2,379.10 | - | 0.0% |
| Facility Carbon | | 1.58 | 1.58 | - | 0.0% |
| Total Carbon Tax | | 2,380.68 | 2,380.68 | 0.00 | 0.0% |
| Total Bill Impact | | 10,281.84 | 10,355.74 | 73.90 | 0.7% |

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 | |
| Commodity | | Current | Proposed | Change \$ | Change % |
| | | 1,154.02 | 1,154.02 | - | 0.0% |
| Delivery | | Current Rate | Proposed Rate | Change \$ | Change % |
| Customer (excl. Bill 32) | | 140.00 | 140.00 | - | 0.0% |
| Bill 32 | | 7.00 | 7.00 | - | 0.0% |
| Block 1 (First 1,000 m3 per month) | | 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% |
| Total Delivery | | 1,022.78 | 1,051.08 | 28.31 | 2.8% |
| Rate Riders | | Current Rate | Proposed Rate | Change \$ | Change % |
| 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 | |
| Total Rate Riders | | 45.67 | 50.75 | 5.08 | 11.1% |
| Carbon Tax | | | | | |
| Federal Carbon | | 681.33 | 681.33 | - | 0.0% |
| Facility Carbon | | 0.45 | 0.45 | - | 0.0% |
| Total Carbon Tax | | 681.79 | 681.79 | 0.00 | 0.0% |
| Total Bill Impact | | 2,904.25 | 2,937.64 | 33.39 | 1.1% |

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 - 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 | |
| Commodity | | Current | Proposed | Change \$ | Change % |
| | | 939.65 | 939.65 | - | 0.0% |
| Delivery | | Current Rate | Proposed Rate | Change \$ | Change % |
| 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% |
| Total Delivery | | 1,247.25 | 1,284.23 | 36.98 | 3.0% |
| Rate Riders | | Current Rate | Proposed Rate | Change \$ | Change % |
| 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 | |
| Total Rate Riders | | 36.64 | 41.09 | 4.45 | 12.1% |
| Carbon Tax | | | | | |
| Federal Carbon | | 554.77 | 554.77 | - | 0.0% |
| Facility Carbon | | 0.37 | 0.37 | - | 0.0% |
| Total Carbon Tax | | 555.14 | 555.14 | 0.00 | 0.0% |
| Total Bill Impact | | 2,778.67 | 2,820.10 | 41.43 | 1.5% |

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 - Annual

| Commodity | Current | Proposed | Change \$ | Change % |
|------------------------------------|---------------------|----------------------|------------------|-----------------|
| | 2,093.67 | 2,093.67 | - | 0.0% |
| Delivery | Current Rate | Proposed Rate | Change \$ | Change % |
| Customer (excl. Bill 32) | 240.00 | 240.00 | - | 0.0% |
| Bill 32 | 12.00 | 12.00 | - | 0.0% |
| Block 1 (First 1,000 m3 per month) | 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% |
| Total Delivery | 2,270.02 | 2,335.31 | 65.28 | 2.9% |
| Rate Riders | | | | |
| Rate Riders | Current Rate | Proposed Rate | Change \$ | Change % |
| 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 | - |
| Total Rate Riders | 82.31 | 91.84 | 33.34 | 40.5% |
| Carbon Tax | | | | |
| Federal Carbon | 1,236.10 | 1,236.10 | - | 0.0% |
| Facility Carbon | 0.82 | 0.82 | - | 0.0% |
| Total Carbon Tax | 1,236.92 | 1,236.92 | 0.00 | 0.0% |
| Total Bill Impact | 5,682.92 | 5,757.74 | 98.62 | 1.7% |

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

| RATE 3 - Special Large Volume Contract Rate | | 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 | |
| Commodity | | Current | Proposed | Change \$ | Change % |
| | | 28,968.02 | 28,968.02 | - | 0.0% |
| Delivery | | Current Rate | Proposed Rate | Change \$ | Change % |
| 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% |
| Total Delivery | | 22,560.83 | 23,211.99 | 651.16 | 2.9% |
| Rate Riders | | Current Rate | Proposed Rate | Change \$ | Change % |
| 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 | |
| Total Rate Riders | | 1,018.70 | 1,219.90 | 201.20 | 19.8% |
| Carbon Tax | | | | | |
| Federal Carbon | | 17,102.71 | 17,102.71 | - | 0.0% |
| Facility Carbon | | 11.36 | 11.36 | - | 0.0% |
| Total Carbon Tax | | 17,114.07 | 17,114.07 | 0.00 | 0.0% |
| Total Bill Impact | | 69,661.62 | 70,513.98 | 852.36 | 1.2% |

G1.3 Rate 3 Bill Impact

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

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 | |
| Commodity | | Current | Proposed | Change \$ | Change % |
| | | 4,361.44 | 4,361.44 | - | 0.0% |
| Delivery | | Current Rate | Proposed Rate | Change \$ | Change % |
| Customer (excl. Bill 32) | | 180.00 | 180.00 | - | 0.0% |
| Bill 32 | | 9.00 | 9.00 | - | 0.0% |
| Block 1 (First 1,000 m3 per month) | | 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% |
| Total Delivery | | 4,196.21 | 4,316.67 | 120.46 | 2.9% |
| Rate Riders | | Current Rate | Proposed Rate | Change \$ | Change % |
| 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 | |
| Total Rate Riders | | 158.99 | 186.04 | 76.65 | 48.2% |
| Carbon Tax | | | | | |
| Federal Carbon | | 2,575.00 | 2,575.00 | - | 0.0% |
| Facility Carbon | | 1.71 | 1.71 | - | 0.0% |
| Total Carbon Tax | | 2,576.71 | 2,576.71 | 0.00 | 0.0% |
| Total Bill Impact | | 11,293.34 | 11,440.86 | 197.11 | 1.7% |

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

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 |
| Commodity | Current | Proposed | Change \$ | Change % |
| | 1,359.56 | 1,359.56 | - | 0.0% |
| Delivery | Current Rate | Proposed Rate | Change \$ | Change % |
| Customer (excl. Bill 32) | 60.00 | 60.00 | - | 0.0% |
| Bill 32 | 3.00 | 3.00 | - | 0.0% |
| Block 1 (First 1,000 m3 per month) | 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% |
| Total Delivery | 2,026.65 | 2,085.76 | 59.11 | 2.9% |
| Rate Riders | Current Rate | Proposed Rate | Change \$ | Change % |
| 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 | |
| Total Rate Riders | 49.71 | 58.06 | 8.35 | 16.8% |
| Carbon Tax | | | | |
| Federal Carbon | 802.68 | 802.68 | - | 0.0% |
| Facility Carbon | 0.53 | 0.53 | - | 0.0% |
| Total Carbon Tax | 803.22 | 803.22 | 0.00 | 0.0% |
| Total Bill Impact | 4,239.14 | 4,306.59 | 67.45 | 1.6% |

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

Rate 4 Delivery Bill Impact

RATE 4 - General Service Peaking - Annual

| Commodity | Current | Proposed | Change \$ | Change % |
|------------------------------------|---------------------|----------------------|------------------|-----------------|
| | 5,721.00 | 5,721.00 | - | 0.0% |
| Delivery | Current Rate | Proposed Rate | Change \$ | Change % |
| Customer (excl. Bill 32) | 240.00 | 240.00 | - | 0.0% |
| Bill 32 | 12.00 | 12.00 | - | 0.0% |
| Block 1 (First 1,000 m3 per month) | 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% |
| Total Delivery | 6,222.86 | 6,402.43 | 179.57 | 2.9% |
| Rate Riders | | | | |
| Rate Riders | Current Rate | Proposed Rate | Change \$ | Change % |
| 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 | |
| Total Rate Riders | 208.70 | 244.10 | 35.40 | 17.0% |
| Carbon Tax | | | | |
| Federal Carbon | 3,377.68 | 3,377.68 | - | 0.0% |
| Facility Carbon | 2.24 | 2.24 | - | 0.0% |
| Total Carbon Tax | 3,379.92 | 3,379.92 | 0.00 | 0.0% |
| Total Bill Impact | 15,532.48 | 15,747.45 | 214.97 | 1.4% |

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

| RATE 5 - Interruptible Peaking Contract Rate | | 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 | |
| Commodity | | Current | Proposed | Change \$ | Change % |
| | | 27,738.89 | 27,738.89 | - | 0.0% |
| Delivery | | Current Rate | Proposed Rate | Change \$ | Change % |
| 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% |
| Total Delivery | | 18,702.92 | 19,242.31 | 539.40 | 2.9% |
| Rate Riders | | Current Rate | Proposed Rate | Change \$ | Change % |
| 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 | |
| Total Rate Riders | | 975.88 | 1,168.31 | 192.43 | 19.7% |
| Carbon Tax | | | | | |
| Federal Carbon | | 16,377.03 | 16,377.03 | - | 0.0% |
| Facility Carbon | | 10.88 | 10.88 | - | 0.0% |
| Total Carbon Tax | | 16,387.91 | 16,387.91 | 0.00 | 0.0% |
| Total Bill Impact | | 63,805.59 | 64,537.42 | 731.83 | 1.1% |

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

| RATE 6 - Integrated Grain Processors Co-Operative A | | 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 | |
| Commodity | | Current | Proposed | Change \$ | Change % |
| Delivery | | Current Rate | Proposed Rate | Change \$ | Change % |
| Customer (excl. Bill 32) | | 747,984.72 | 769,676.28 | 21,691.56 | 2.9% |
| Bill 32 | | 12.00 | 12.00 | - | 0.0% |
| Total Delivery | | 747,996.72 | 769,688.28 | 21,691.56 | 2.9% |
| Rate Riders | | Current Rate | Proposed Rate | Change \$ | Change % |
| 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 | - | - | - |
| Total Rate Riders | | 11,250.96 | 3.24 | (11,247.72) | -100.0% |
| Carbon Tax | | | | | |
| Federal Carbon | | - | - | - | - |
| Facility Carbon | | 3,119.95 | 3,119.95 | - | 0.0% |
| Total Carbon Tax | | 3,119.95 | 3,119.95 | 0.00 | 0.0% |
| Total Bill Impact | | 762,367.63 | 772,811.47 | 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

| 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 (%) | Variance (\$) | Variance (%) | Variance (\$) | Variance (%) | Variance (\$) | Variance (%) | Variance (\$) | Variance (%) | 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 ⁽¹⁾ | \$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 ³ per month | 13.7196 cents per m ³ |
| | All over 1,000 m ³ per month | 11.0264 cents per m ³ |
| | Rate Rider for PGTVA recovery (2021) – effective for 3 months ending March 31, 2022 | 0.3113 cents per m ³ |
| | Rate Rider for PGTVA recovery (2022) – effective for 12 months ending December 31, 2022 | 0.3195 cents per m ³ |
| | Rate Rider for ADVADA recovery (2021) – effective for 3 months ending March 31, 2022 | 0.1508 cents per m ³ |
| | Rate Rider for SICDA recovery (2022) – effective for 12 months ending December 31, 2022 | 0.2372 cents per m ³ |
| c) | Carbon Charges | |
| | Federal Carbon Charge (if applicable) | 7.8300 cents per m ³ |
| | Facility Carbon Charge | 0.0052 cents per m ³ |

| | |
|--|---------------------------------|
| Rate Rider for FCCCVA recovery (if applicable) – effective for 3 months ending March 31, 2022 | 0.9416 cents per m ³ |
| 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 |

⁽¹⁾ 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 ⁽¹⁾ | \$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 ³ per month | 17.6387 cents per m ³ | 22.2332 cents per m ³ |
| Next 24,000 m ³ per month | 9.1630 cents per m ³ | 15.1670 cents per m ³ |
| All over 25,000 m ³ per month | 7.1434 cents per m ³ | 16.0935 cents per m ³ |
| Rate Rider for PGTVA Recovery (2021) – effective for 3 months ending March 31, 2022 | 0.3113 cents per m ³ | 0.3113 cents per m ³ |
| Rate Rider for PGTVA Recovery (2022) – effective for 12 months ending December 31, 2022 | 0.3195 cents per m ³ | 0.3195 cents per m ³ |
| Rate Rider for ADVADA recovery (2021) – effective for 3 months ending March 31, 2022 | 0.1484 cents per m ³ | 0.1484 cents per m ³ |
| Rate Rider for SICDA recovery (2022) – effective for 12 months ending December 31, 2022 | 0.2372 cents per m ³ | 0.2372 cents per m ³ |
| c) Carbon Charges | | |
| Federal Carbon Charge (if applicable) | 7.8300 cents per m ³ | 7.8300 cents per m ³ |
| Facility Carbon Charge | 0.0052 cents per m ³ | 0.0052 cents per m ³ |
| Rate Rider for FCCCVA recovery (if applicable) – effective for 3 months ending March 31, 2022 | 0.9416 cents per m ³ | 0.9416 cents per m ³ |

| | | |
|--|------------------|------------------|
| 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

⁽¹⁾ 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 m³; and
- c) a qualifying annual volume of at least 113,000 m³.

Rate

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

- a) A Monthly Customer Charge ⁽¹⁾:

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 m³ for each m³ 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 m³,
- (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 m³ and not to be less than 7.9775 per m³.

Rate Rider for PGTVA recovery (2021) 0.3113 cents per m³
– effective for 3 months ending March 31, 2022

Rate Rider for PGTVA recovery (2022) 0.3195 cents per m³
– effective for 12 months ending December 31, 2022

Rate Rider for ADVADA recovery (2021) 0.1508 cents per m³
– 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 ³ |
| e) | Carbon Charges | |
| | Federal Carbon Charge (if applicable) | 7.8300 cents per m ³ |
| | Facility Carbon Charge | 0.0052 cents per m ³ |
| | Rate Rider for FCCCVVA recovery (if applicable) – effective for 3 months ending March 31, 2022 | 0.9416 cents per m ³ |
| | 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 |
| 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 m³ for firm gas and 5.4412 cents per m³ for interruptible gas.

4. The contract may provide that the Monthly Demand Charge specified in Rate Section 1 above shall not apply on all or part of the daily contracted firm demand used by the customer during the testing, commissioning, phasing in, decommissioning and phasing out of gas-using equipment for a period not to exceed one year (the transition period). In such event, the contract will provide for a Monthly Firm Delivery Commodity Charge to be applied on such volume during the transition of 5.7163 cents per m³ 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.

⁽¹⁾ 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 ⁽¹⁾ | \$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 ³ per month | 19.5025 cents per m ³ | 24.8799 cents per m ³ |
| All over 1,000 m ³ per month | 11.9660 cents per m ³ | 19.2257 cents per m ³ |
| Rate Rider for PGTVA Recovery (2021) – effective for 3 months ending March 31, 2022 | 0.3113 cents per m ³ | 0.3113 cents per m ³ |
| Rate Rider for PGTVA Recovery (2022) – effective for 12 months ending December 31, 2022 | 0.3195 cents per m ³ | 0.3195 cents per m ³ |
| Rate Rider for ADVADA recovery (2021) – effective for 3 months ending March 31, 2022 | 0.1484 cents per m ³ | 0.1484 cents per m ³ |
| Rate Rider for SICDA recovery (2022) – effective for 12 months ending December 31, 2022 | 0.2372 cents per m ³ | 0.2372 cents per m ³ |
| b) Carbon Charges | | |
| Federal Carbon Charge (if applicable) | 7.8300 cents per m ³ | 7.8300 cents per m ³ |
| Facility Carbon Charge | 0.0052 cents per m ³ | 0.0052 cents per m ³ |
| Rate Rider for FCCCVA recovery (if applicable) – effective for 3 months ending March 31, 2022 | 0.9416 cents per m ³ | 0.9416 cents per m ³ |
| 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 |
|--|------------------|------------------|

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

⁽¹⁾ 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 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 m³; and
- c) a qualifying annual volume of at least 50,000 m³.

Rate

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

| | | |
|----|---|---------------------------------|
| a) | Monthly Fixed Charge ⁽¹⁾ | \$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 ³ and not to be less than 6.2641 per m ³ . | |
| | Rate Rider for PGTVA recovery (2021) – effective for 3 months ending March 31, 2022 | 0.3113 cents per m ³ |
| | Rate Rider for PGTVA recovery (2022) – effective for 12 months ending December 31, 2022 | 0.3195 cents per m ³ |
| | Rate Rider for ADVADA recovery (2021) – effective for 3 months ending March 31, 2022 | 0.1508 cents per m ³ |
| | Rate Rider for SICDA recovery (2022) – effective for 12 months ending December 31, 2022 | 0.2372 cents per m ³ |
| c) | Carbon Charges | |
| | Federal Carbon Charge (if applicable) | 7.8300 cents per m ³ |
| | Facility Carbon Charge | 0.0052 cents per m ³ |
| | Rate Rider for FCCCVA recovery (if applicable) – effective for 3 months ending March 31, 2022 | 0.9416 cents per m ³ |

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 m³. 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 m³ for interruptible gas.

⁽¹⁾ 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 ⁽¹⁾ for firm services \$64,140.69
Rate Rider for REDA Recovery (2021) \$0.78
– effective for 3 months ending March 31, 2022
Rate Rider for REDA Recovery (2022) \$0.27
– effective for 12 months ending December 31, 2022
 - b) Carbon Charges
- Facility Carbon Charge 0.0052 cents per m³
 - c) Gas Supply Charge and System Gas Refund Rate Rider (if applicable) Schedule A

⁽¹⁾ 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 ³ |
| GPRA Recovery Rate | (EB-2021-0179) | 0.2017 cents per m ³ |
| System Gas Fee | (EB-2018-0336) | <u>0.0435</u> cents per m ³ |
| Total Gas Supply Charge | | <u>13.3057</u> cents per m ³ |

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

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

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
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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 |
|--|---|---------|---------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--------|--------|--------|
| REDA (Oct 1, 2017 - Dec 31, 2018) disposal per EB-2018-0336 | | | | | | | | | | | | | | | | | |
| | 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) |
| | Closing balance - REDA (Oct 1, 2017 - Dec 31, 2018) | 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) |
| | Closing Interest balance - REDA (Oct 1, 2017 - Dec 31, 2018) | 2,278 | 2,066 | 1,878 | 1,689 | 1,501 | 1,312 | 1,123 | 934 | 745 | 556 | 365 | 174 | (18) | (20) | (20) | (20) |
| PGTVA R1-5 (Oct 1, 2017 - Dec 31, 2018) disposal per EB-2018-0336 | | | | | | | | | | | | | | | | | |
| | 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) |
| | Closing balance - PGTVA R1-5 (Oct 1, 2017 - Dec 31, 2018) | 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) |
| | Closing Interest balance - PGTVA R1-5 (Oct 1, 2017 - Dec 31, 2018) | 993 | 1,021 | 874 | 749 | 650 | 575 | 544 | 523 | 502 | 480 | 433 | 325 | 183 | 174 | 173 | 173 |
| PGTVA R6 (Oct 1, 2017 - Dec 31, 2018) disposal per EB-2018-0336 | | | | | | | | | | | | | | | | | |
| | 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) | - | - | - |
| | Closing balance - PGTVA R6 (Oct 1, 2017 - Dec 31, 2018) | 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) | - | - | - |
| | Closing Interest balance - PGTVA R6 (Oct 1, 2017 - Dec 31, 2018) | 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 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|
| PGTVA - 2020 | | | | | | | | | | | | | |
| 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 | |
| Total Cost (A) | \$ 66,887 | \$ 66,850 | \$ 65,640 | \$ 59,963 | \$ 62,604 | \$ 62,043 | \$ 62,009 | \$ 62,149 | \$ 62,459 | \$ 65,309 | \$ 70,271 | \$ 67,113 | |
| 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 | -\$ 30,602 | -\$ 60,550 | -\$ 70,324 | -\$ 68,620 | -\$ 39,897 | \$ 7,827 | \$ 56,453 | \$ 102,057 | \$ 141,402 | \$ 142,537 | \$ 117,804 | \$ 91,078 | |
| PGTVA Interest | | | | | | | | | | | | | |
| 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 |
| PGTVA - 2019 | | | | | | | | | | | | | |
| 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 | \$ 96,183 |
| Change in PGTVA | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Closing 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 | \$ 96,183 |
| PGTVA Interest | | | | | | | | | | | | | |
| 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 |
| Closing Interest Balance | \$ 875 | \$ 1,050 | \$ 1,224 | \$ 1,399 | \$ 1,574 | \$ 1,749 | \$ 1,794 | \$ 1,840 | \$ 1,886 | \$ 1,931 | \$ 1,977 | \$ 2,023 | \$ 2,571 |

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 |
|--|---|------------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| REDA Costs Since Jan 1, 2020 | | | | | | | | | | | | | | |
| Demand Side Management (DSM) | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| Vendor | Invoice # | | | | | | | | | | | | | |
| 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 |
| DSM Interest Expense | | | | | | | | | | | | | | |
| 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 |
| Sub-Total DSM | \$ 5,559 | \$ 5,569 | \$ 5,579 | \$ 6,205 | \$ 6,217 | \$ 6,228 | \$ 6,543 | \$ 6,546 | \$ 6,549 | \$ 7,064 | \$ 7,067 | \$ 7,071 | \$ 7,071 | \$ 7,111 |
| Other REDA Matters | | | | | | | | | | | | | | |
| 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 |
| Other REDA Interest Expense | | | | | | | | | | | | | | |
| 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 |
| Sub-Total Other REDA Matters | \$ 1,242 | \$ 1,245 | \$ 1,247 | \$ 1,249 | \$ 1,251 | \$ 1,254 | \$ 13,538 | \$ 15,860 | \$ 30,649 | \$ 31,484 | \$ 31,499 | \$ 31,514 | \$ 31,514 | \$ 31,693 |
| Total REDA | \$ 6,801 | \$ 6,801 | \$ 6,801 | \$ 7,417 | \$ 7,417 | \$ 7,417 | \$ 20,013 | \$ 22,329 | \$ 37,111 | \$ 38,443 | \$ 38,443 | \$ 38,443 | \$ 38,443 | \$ 38,443 |
| Total Interest | - | 12 | 25 | 37 | 51 | 64 | 68 | 77 | 88 | 105 | 124 | 142 | 142 | 361 |
| Total REDA and Interest 2020 | \$ 6,801 | \$ 6,814 | \$ 6,826 | \$ 7,454 | \$ 7,468 | \$ 7,481 | \$ 20,081 | \$ 22,406 | \$ 37,198 | \$ 38,548 | \$ 38,566 | \$ 38,584 | \$ 38,584 | \$ 38,804 |

| | 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 |
|--|-----------------|------------------|---------------|---------------|-------------|--------------|--------------|----------------|-------------------|-----------------|------------------|------------------|--------|
| REDA Costs Jan. 1, 2019 - Dec. 31, 2019 | | | | | | | | | | | | | |
| <u>Demand Side Management (DSM)</u> | | | | | | | | | | | | | |
| 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 |
| <u>DSM Interest Expense</u> | | | | | | | | | | | | | |
| 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 |
| <u>Other REDA Matters</u> | | | | | | | | | | | | | |
| 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 |
| <u>Other REDA Interest Expense</u> | | | | | | | | | | | | | |
| 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 |

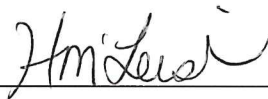
EPCOR Natural Gas Limited Partnership
System Integrity Capital Deferral Account
2020 Activity

| | 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 |

THIS IS EXHIBIT 'C' referred to in
the Affidavit of Tim Hesselink sworn
before me this 14th day of October,
2021.

A handwritten signature in cursive script, appearing to read "Jm Lewis", is written above a horizontal line.

A Commissioner, etc.

EXHIBIT C

Hesselink, Tim

From: Hesselink, Tim
Sent: Wednesday, October 6, 2021 12:26 PM
To: 'Patrick.McMahon@enbridge.com'; 'anembhard@igpc.ca'; 'sstoll@airdberlis.com'; 'pzarnett@bdrenergy.com'; 'lawford@piac.ca'; 'Mark Garner'; 'EGIRegulatoryProceedings@enbridge.com'; 'tmichiels@thamescentre.on.ca'; 'clerk@swox.org'; 'cao@elgin.ca'; 'jbrick@town.aylmer.on.ca'; 'csaunder@london.ca'; 'pshipway@centralelgin.org'; 'aadams@malahide.ca'; 'teresa.olsen@norfolkcounty.ca'; 'tthayer@bayham.on.ca'; 'Clerks@norfolkcounty.ca'
Cc: 'Arturo Lau'; Robinson, Susannah; O'Callaghan, Daniela; Emmanuel, Mark; 'registrar@oeb.ca'
Subject: Notice of Application - EB-2021-0215 - ENGLP Aylmer IRM - rates effective January 1, 2022.
Attachments: Notice_ENGLP 2022 IRM_20210930.pdf; ENGLP_CvrLtr_2022 IRM_Aylmer_20210914.pdf; ENGLP_APPL_2022 IRM_Aylmer_20210914.pdf; ENGLP_APPL_2022 IRM_Aylmer_Excel_20210914.xlsm

Hello all,

**Re: EPCOR Natural Gas Limited Partnership (ENGLP) Application for 2022 Rates
Ontario Energy Board File Number: EB-2021-0215**

Please find attached the notice of application for EPCOR Natural Gas Limited Partnership's IRM application for rates effective January 1, 2022. The application and supporting excel schedules have also been included.

Information related to this proceeding will also be posted on the OEB's website under the filing reference number.

Regards,
Tim



PROVIDING MORE

Tim Hesselink, CPA, CGA

Senior Manager, Regulatory Affairs
EPCOR Ontario
43 Stewart Road, Collingwood, ON
T: 705.445.1800 ext. 2274
epcor.com

THIS IS EXHIBIT 'D' referred to in
the Affidavit of Tim Hesselink sworn
before me this 14th day of October,
2021.

A handwritten signature in cursive script, appearing to read "Tim Hesselink", positioned above a horizontal line.

A Commissioner, etc.

EXHIBIT D

Hesselink, Tim

From: Hesselink, Tim
Sent: Wednesday, October 6, 2021 12:36 PM
Subject: Notice of Application - EB-2021-0215 - ENGLP Aylmer IRM - rates effective January 1, 2022.
Attachments: Notice_ENGLP 2022 IRM_20210930.pdf; ENGLP_CvrLtr_2022 IRM_Aylmer_20210914.pdf; ENGLP_APPL_2022 IRM_Aylmer_20210914.pdf

Hello all,

**Re: EPCOR Natural Gas Limited Partnership (ENGLP) Application for 2022 Rates
Ontario Energy Board File Number: EB-2021-0215**

Please find attached the notice of application for EPCOR Natural Gas Limited Partnership's IRM application for rates effective January 1, 2022. The application and supporting excel schedules have also been included.

Information related to this proceeding will also be posted on the OEB's website under the filing reference number.

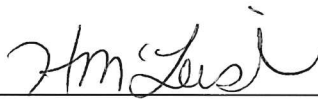
Regards,
Tim



Tim Hesselink, CPA, CGA

Senior Manager, Regulatory Affairs
EPCOR Ontario
43 Stewart Road, Collingwood, ON
T: 705.445.1800 ext. 2274
epcor.com

THIS IS EXHIBIT 'E' referred to in
the Affidavit of Tim Hesselink sworn
before me this 14th day of October,
2021.

A handwritten signature in cursive script, appearing to read "Tim Hesselink", written above a horizontal line.

A Commissioner, etc.

EXHIBIT E

EP is proposing to help provide a better rate of return on investment. Starting January 1, 2022, EP will be applying a new rate of return on investment. This will be done by adjusting the rate of return on investment to 10.5% from the current rate of 10.0%.

Read our Customer Notice

READ NOW

EP is proposing to help provide a better rate of return on investment. Starting January 1, 2022, EP will be applying a new rate of return on investment. This will be done by adjusting the rate of return on investment to 10.5% from the current rate of 10.0%.

EP is proposing to help provide a better rate of return on investment. Starting January 1, 2022, EP will be applying a new rate of return on investment. This will be done by adjusting the rate of return on investment to 10.5% from the current rate of 10.0%.

The Ontario Energy Board will hold a public hearing

The Ontario Energy Board (OEB) will hold a public hearing on October 18, 2021, to hear from interested parties on the proposed 2022 rates. The OEB will also hold a public hearing on October 19, 2021, to hear from interested parties on the proposed 2022 rates. The OEB will also hold a public hearing on October 20, 2021, to hear from interested parties on the proposed 2022 rates.

The OEB will also hold a public hearing on October 21, 2021, to hear from interested parties on the proposed 2022 rates. The OEB will also hold a public hearing on October 22, 2021, to hear from interested parties on the proposed 2022 rates.

Be informed and have your say

EP is proposing to help provide a better rate of return on investment. Starting January 1, 2022, EP will be applying a new rate of return on investment to 10.5% from the current rate of 10.0%.

- [Learn more about the OEB process](#)
- [How to provide input to the OEB](#)
- [How to provide input to the OEB](#)
- [How to provide input to the OEB](#)
- [How to provide input to the OEB](#)

Learn more

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Oral vs. Written hearings

EP is proposing to help provide a better rate of return on investment. Starting January 1, 2022, EP will be applying a new rate of return on investment to 10.5% from the current rate of 10.0%.

Privacy

EP is proposing to help provide a better rate of return on investment. Starting January 1, 2022, EP will be applying a new rate of return on investment to 10.5% from the current rate of 10.0%.



OEB NOTICE OF HEARING FOR 2022

Ontario Energy Board (OEB) Notice of Hearing for 2022

EP is proposing to help provide a better rate of return on investment. Starting January 1, 2022, EP will be applying a new rate of return on investment to 10.5% from the current rate of 10.0%.

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READ NOW

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- [How to provide input to the OEB](#)

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The OEB will also hold a public hearing on October 20, 2021, to hear from interested parties on the proposed 2022 rates. The OEB will also hold a public hearing on October 21, 2021, to hear from interested parties on the proposed 2022 rates.

Be informed and have your say

EP is proposing to help provide a better rate of return on investment. Starting January 1, 2022, EP will be applying a new rate of return on investment to 10.5% from the current rate of 10.0%.

- [Learn more about the OEB process](#)
- [How to provide input to the OEB](#)
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EP is proposing to help provide a better rate of return on investment. Starting January 1, 2022, EP will be applying a new rate of return on investment to 10.5% from the current rate of 10.0%.

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