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January 13, 2022

BY EMAIL

Ontario Energy Board
P.O. Box 2319
27th Floor
2300 Yonge Street
Toronto ON M4P 1E4

Dear Ms. Marconi:

**Re: EB-2021-0216: EPCOR Natural Gas Limited Partnership's ("EPCOR") 2022
Incentive Rate Adjustment Application - South Bruce – Other Revenues
Accounting Order**

Pursuant to Decision and Order (Phase 1) issued December 9, 2021, please find attached the 'Other Revenue' draft accounting order.

We do apologize for the late submission.

Yours truly,

A handwritten signature in blue ink, appearing to read "T. Hesselink", is positioned below the "Yours truly," text.

Tim Hesselink
Senior Manager, Regulatory Affairs
EPCOR Natural Gas Limited Partnership
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THesselink@epcor.com

Encl.

EPCOR NATURAL GAS LIMITED PARTNERSHIP (“EPCOR”)

Accounting Order

Other Revenues Deferral Account (“ORDA”)

The ORDA is to record customer service charge revenue amounts (as per the schedule of Miscellaneous and Service Charges on the Distributors approved rate order). As part of its 10-year rate stability period, EPCOR was approved to collect specific service charges as part of the Settlement Proposal. The OEB approved \$0 in Other Revenues for ratemaking purposes for the periods of 2019-2021 and the establishment of a deferral account to track the impact for the remain years of the rate stability period.

The effective date of this account is January 1, 2022 and is expected to be in effect until EPCOR’s next rate filing for rates after the 10 year stability period.

Simple interest is to be calculated monthly on the opening balance in the ORDA in accordance with the methodology approved by the Board in EB-2006-0117.

The audited balance of this account, together with carrying charges, will be brought forward for approval for disposition an annual basis, unless otherwise directed by the Board. The manner in which the account will be disposed of will be proposed at the time the account is brought forward for disposition.

Accounting Entries

i. To record EPCOR’s customer service charge revenues billed to customers:

Debit/Credit	ORDA	(Account 179.94)
Credit/Debit:	Late Payment Penalties/Miscellaneous	(Account
	Operating Revenue	560/579)

To record simple interest on the opening monthly balance of the ORDA:

Debit/Credit:	Interest on ORDA	(Account 179.95)
Credit/Debit:	Interest expense	(Account 323)