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January 19, 2022

Sent by EMAIL, RESS e-filing

Ms. Nancy Marconi
Acting Registrar
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4
Registrar@OEB.ca

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 Reply Submission**

Pursuant to Decision and Order (Phase 1) issued December 9, 2021, please find below EPCOR's response to the OEB Staff Submission of January 19, 2022 regarding the Other Revenue Deferral Account ("ORDA") accounting order.

EPCOR has no objections to the amended wording of the accounting order proposed by OEB Staff and have included a revised version as part of this submission, which has incorporated these edits. No additional edits have been made.

Further, EPCOR does confirm OEB staff's understanding that it will seek to incorporate other revenues into base rates upon EPCOR's first rate filing after its 10-year rate stability period.

Yours truly,

A handwritten signature in blue ink, appearing to read "T. Hesselink", is positioned above the printed name of the sender.

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 actual other revenues for the remaining years of the rate stability period.

The effective date of this account is January 1, 2022 and is expected to be in effect until the effective date of EPCOR's first rate filing for rates after the 10-year stability period (currently scheduled to be January 1, 2029).

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 on 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 Operating Revenue	(Account 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)