

ENBRIDGE GAS INC. 2022 RATE APPLICATION
INCREMENTAL CAPITAL MODULE

1. This evidence supports Enbridge Gas's request for incremental capital module ("ICM") funding for capital investments that are not funded through existing rates. The OEB approved the use of an ICM to fund incremental capital during Enbridge Gas's 2019-2023 deferred rebasing period as part of the MAADs Decision.¹ Enbridge Gas received approval for ICM funding from the OEB in 2019, 2020 and 2021. The OEB approved the Kingsville Reinforcement Project and Stratford Reinforcement Project as part of the 2019 Rates Decision², the Don River Replacement Project and the Windsor Line Project as part of the 2020 Rates Decision³, and the London Lines Project as part of the 2021 Rates Decision⁴. In this application, Enbridge Gas is seeking ICM funding for five projects in 2022 – the St. Laurent Ottawa North Replacement Phase 3 Project and NPS 20 Replacement Cherry to Bathhurst Project in the EGD rate zone, the Dawn to Cuthbert Replacement and Retrofits Project and Byron Transmission Station Project in the Union South rate zone and the Kirkland Lake Lateral Replacement Project in the Union North rate zone.
2. The capital budget and the ICM request and funding calculations are based on the new harmonized overhead capitalization policy. As directed by the OEB in the 2021 Rates proceeding (EB-2020-0181)⁵, Enbridge Gas is also including the capital budget and the ICM funding calculations based on the previously OEB-approved overhead capitalization policy as Attachment 1 to this Exhibit.

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

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

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

⁴ EB-2020-0181, Decision and Order, May 6, 2021.

⁵ EB-2020-0181, Decision and Order, May 6, 2021, p.20.

3. This evidence is organized as follows:
 1. Capital Planning
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1. CAPITAL PLANNING

1.1 OVERVIEW

4. Enbridge Gas filed a consolidated Utility System Plan (“USP”)⁶ which included an Asset Management Plan 2021-2025 (“2020 AMP”) for Enbridge Gas as part of its 2021 Rates Application (EB-2020-0181) in support of its ICM requests. In the 2021 Rates Decision, the OEB found the USP and AMP provided sufficient information for the OEB to assess the 2021 ICM funding requests.⁷

⁶ EB-2020-0181, Exhibit C, Tab 1, Schedule 1 and Exhibit C, Tab 2, Schedule 1, Filed: 2020-10-15.

⁷ EB-2020-0181, Decision and Order, May 6, 2021, p. 6.

5. In support of the 2022 ICM request, Enbridge Gas is filing an Asset Management Plan (“AMP”) Addendum⁸. The Addendum provides an update for budget year 2022 for the 2020 AMP filed as part of the 2021 Rates Application. The Addendum is not a stand alone document and should be reviewed in conjunction with the 2020 AMP. The principles outlined in the 2020 AMP have not changed and the identified asset life cycle strategies have no material changes. The asset needs do evolve over time and, where this has affected the 2022 budget, it has been noted in the variance explanations in the AMP Addendum. The AMP identifies how Enbridge Gas plans, manages and develops the distribution, transmission, and storage systems, and determines the capital investment requirement while balancing risk, performance and cost. The identification of the need for a capital expenditure can either be to satisfy a growth requirement or to resolve degraded condition or performance of an existing asset. In either case, the process to create a new asset is the same. Through the budgeting process, the risks that each project is mitigating are re-evaluated and endorsed.
6. As there are finite resources to complete capital projects, projects are selected for the AMP on the basis of their relative priority. Using the 2020 AMP as a basis, emerging issues are evaluated and prioritized to ensure that capital resources are employed to address the highest priority items across all asset categories.
7. Enbridge Gas’s methodology for project prioritization considers risk, customer input and preferences, resource availability and asset portfolio strategies. More details on the project prioritization can be found in Enbridge Gas’s 2020 AMP.

⁸ Exhibit B, Tab 2, Schedule 3.

1.2 HISTORICAL AND FORECAST CAPITAL INVESTMENTS

8. The historical and forecast capital investments by category for the 2017 to 2026 period are shown in Table 1 for the EGD rate zone and Table 2 for the Union rate zones. These capital investments will allow Enbridge Gas to continue to meet customer needs and ensure safe and reliable delivery of natural gas to customers.

Table 1
 Capital Expenditures⁹ by category (2017-2026)
EGD Rate Zone (\$ millions)

Line No.	Category	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Forecast
		(a)	(b)	(c)	(d)	(e)
1	General Plant	48.1	47.3	70.4	51.3	80.2
2	System Access ¹⁰	109.3	108.9	151.1	70.5	192.8
3	System Renewal	102.2	92.3	110.4	233.6	223.0
4	System Service	20.2	22.9	23.9	20.8	34.5
5	Total Overhead ¹¹	148.1	140.2	151.6	149.1	-
6	Total - EGD Rate Zone	427.8	411.6	507.4	525.2	530.5

Line No.	Category	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
		(f)	(g)	(h)	(i)	(j)
1	General Plant	81.0	141.7	92.1	99.0	125.5
2	System Access ¹⁰	151.9	169.5	201.0	168.1	173.6
3	System Renewal	465.3	460.5	313.6	288.3	342.0
4	System Service	36.1	42.0	68.5	107.4	45.4
5	Total Overhead ¹¹	-	-	-	-	-
6	Total - EGD Rate Zone	734.3	813.7	675.2	662.8	686.6

⁹ Capital expenditure shown for 2017-2018, In-Service for 2019-2026.

¹⁰ System access capital does not include Community Expansion and Compressed Natural Gas.

¹¹ Overheads included with projects costs for 2021-2026.

Table 2
Capital Expenditures¹² by category (2017-2026)
Union Rate Zones (\$ millions)

Line No.	Category	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Forecast
		(a)	(b)	(c)	(d)	(e)
1	General Plant	42.8	48.0	51.8	34.2	64.4
2	System Access ¹³	96.2	83.5	104.4	85.5	119.5
3	System Renewal	94.1	99.4	106.4	141.6	306.3
4	System Service	405.8	201.2	162.1	117.0	145.4
5	Total Overhead ¹⁴	78.6	81.0	83.1	73.8	-
6	Total - Union Rate Zones	717.5	513.1	507.8	452.1	635.6

Line No.	Category	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
		(f)	(g)	(h)	(i)	(j)
1	General Plant	70.1	84.0	49.8	56.9	56.1
2	System Access ¹³	120.6	213.2	126.5	123.0	128.3
3	System Renewal	200.6	169.9	303.9	451.2	361.6
4	System Service	151.8	245.9	155.5	372.8	252.4
5	Total Overhead ¹⁴	-	-	-	-	-
6	Total - Union Rate Zones	543.1	713.0	635.7	1,003.8	798.3

¹² Capital expenditure shown for 2017-2018, In-Service for 2019-2026.

¹³ System access capital does not include Community Expansion and Compressed Natural Gas.

¹⁴ Overheads included with projects costs for 2021-2026.

General Plant

9. General plant investments are modifications, replacements or additions to Enbridge Gas's assets that are not part of its commodity-carrying system including land and buildings, tools and equipment, fleet vehicles and electronic devices and software used to support day to day business and operations activities.

10. The historical and forecast general plant capital expenditures are presented in Appendix A in this exhibit, Table A for EGD rate zone and Table B for Union rate zones.

System Access

11. System access investments are additions and modifications (including asset relocation) to the Enbridge Gas distribution system that the utility is obligated to perform in order to provide a customer or group of customers with access to natural gas services via the distribution and transmission systems. System Access capital expenditures are driven mainly by Customer Growth, Natural Gas Vehicles (NGV) and third party driven rebillable relocation projects.

12. The historical and forecast system access capital expenditures are presented in Appendix A in this exhibit, Table C for EGD rate zone and Table D for Union rate zones.

System Renewal

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

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

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

System Service

15. System service investments are modifications to Enbridge Gas's distribution system to ensure the system continues to meet distributor operational objectives. System service capital expenditures are mainly driven by transmission and distribution system growth, reinforcement projects and integrity initiatives.
16. The historical and forecast system service capital expenditures are presented in Appendix A in this exhibit, Table G for EGD rate zone and Table H for Union rate zones.

1.3 2022 CAPITAL EXPENDITURE VARIANCE (PROPOSED 2022 BUDGET VS 2022 BUDGET AS PER 2020 AMP)

17. The 2022 Capital Expenditure variances between the proposed 2022 budget in this application versus the 2022 budget as per 2020 AMP by category are shown in Table 3 for the EGD rate zone and Table 4 for the Union rate zones. The tables and variances reflect in-service capital expenditures¹⁵.

¹⁵ Note that the capital expenditure set out in the AMP are presented on an as-spent basis, not an in-service basis, and adjustments to convert the AMP amounts to an in-service basis have been made for the purposes of this evidence.

Table 3
 2022 Capital Expenditure Variance (Proposed Budget vs Budget as per 2020 AMP)
EGD Rate Zone (\$ millions)

Line No.	Category	2022 Proposed Budget	2022 Budget as per 2020 AMP ¹⁶	Variance
		(a)	(b)	(c) = (a-b)
1	General Plant	81.0	60.7	20.3
2	System Access	151.9	164.6	(12.7)
3	System Renewal	465.3	403.7	61.6
4	System Service	36.1	32.2	3.9
5	Total - EGD Rate Zone	734.3	661.2	73.1

Table 4
 2022 Capital Expenditure Variance (Proposed Budget vs Budget as per 2020 AMP)
Union Rate Zones (\$ millions)

Line No.	Category	2022 Proposed Budget	2022 Budget as per 2020 AMP ¹⁷	Variance
		(a)	(b)	(c)
1	General Plant	70.1	56.8	13.3
2	System Access	120.6	328.5	(207.9)
3	System Renewal	200.6	197.6	3.0
4	System Service	151.8	123.0	28.8
5	Total - Union Rate Zones	543.1	705.9	(162.8)

¹⁶ EB-2020-0181, Exhibit B, Tab 2, Schedule 1, Table 1, Filed: 2020-10-15.

¹⁷ EB-2020-0181, Exhibit B, Tab 2, Schedule 1, Table 2, Filed: 2020-10-15.

Variance Explanations

18. Below are the 2022 Proposed Budget vs 2022 Budget as per 2020 AMP variance explanations by rate zone:

EGD Rate Zone

Line No.		Variance	Explanations
1	General Plant	20.3	<p>REWS - Station B land purchase \$10M, variances due to market availability and project scope variation to meet business facility requirements \$8M</p> <p>Fleet – ProStopp T.D. Williamson isolation tool for double block and bleed isolation \$6M</p> <p>TIS - Variance reflects evolving business needs including Green Button Initiative (Ministry of Energy), transition to cloud services and deferral of eGIS upgrade (\$4M)</p>
2	System Access	(12.7)	<p>DP - Relocations - Decrease due to additional information available on relocations, adjustments to regional forecasts and NPS 20 Don River Waterfront Relocation Project rescope and rescheduled (\$18M)</p> <p>Growth - New mCHP (micro combined heat and power) carbon reduction initiative at TOC \$5M</p>
3	System Renewal	61.6	<p>DP Main Replacement – St. Laurent construction deferral and re-phasing of segments \$40M and variance to replacement program due to project pacing and updates to scope and costing \$15M</p> <p>Distribution Stations – variances to the stations portfolio due to refined project costing and timing \$17M</p> <p>DP - Service Relay - Decrease in Service Relay program (including AMP fittings) (\$7M)</p> <p>Utilization – decrease in Meter purchases due to extended seal life on existing meters and reduced customer connections forecast (\$4M)</p>
4	System Service	3.9	<p>DP/TPS – Integrity - increase to Integrity program due to updated scope and costing \$9M</p> <p>Utilization – New AMI Pilot Project to support carbon reduction initiatives \$3M</p> <p>Growth - Project deferrals as a result of lower growth forecast (\$8M)</p>
5	Total - EGD Rate Zone	73.1	

Union Rate Zones

Line No.		Variance	Explanations
1	General Plant	13.3	<p>REWS - Change variances due to market availability and project scope variation to meet business facility requirements \$13M</p> <p>Fleet – Increase in vehicle purchases due to vehicle assignment policy. Vehicle assignment is based on number of kilometers driven by employee in identified role and type of field work requiring a vehicle \$3M</p> <p>TPS Land - Increase in strategic land purchases to manage land use adjacent to facilities based on market availability \$4M</p> <p>TIS - Variance reflects evolving business needs including reductions to the Next Generation Contact Centre, Operating Technologies Lifecycle project, and Customer Data Analytics Solutions due to changing business requirements/timing (\$6M)</p>
2	System Access	(207.9)	<p>TPS Growth - Dawn Parkway Expansion (Kirkwall to Hamilton NPS 48) in service date deferred (\$216M)</p> <p>Growth - Increase in the greenhouse market growth and to overall connection costs \$11M</p> <p>Distribution Stations – Advancement of CNG projects \$2M</p> <p>Utilization – Change in assumption for Growth meter purchases (\$5M)</p>
3	System Renewal	3.0	<p>CS – Increase to replacement program \$4M</p> <p>Distribution Stations – Inside regulator and ERR program and various changes to project scope and timing \$7M</p> <p>Utilization - Increase in regulator refit program due to increased labour costs for meter exchanges and exchanges deferred from 2021 to 2022 \$9M</p> <p>TPS Replacements – reclass to System Service (\$13M)</p> <p>DP Corrsion - NPS 20 shorted casing on Hwy 5 phase 2 deferred to 2023 (\$3M)</p>
4	System Service	28.8	<p>DP/TPS Replacements - reclassified from System Renewal \$13M and variance in replacement and class location programs due to pacing and scope \$5M</p> <p>Growth – Byron Transmission Station project delayed to 2022 in-service \$20M offset by change in reinforcement timing and scope due to changes in the growth forecast (\$10M)</p>
5	Total - Union Rate Zones	(162.8)	

1.4 2022 CAPITAL EXPENDITURE VARIANCE (PROPOSED 2022 BUDGET VS 2021 BUDGET)

19. The 2022 Capital Expenditure variance between the proposed 2022 budget in this application versus the 2021 budget as per 2020 AMP by category are shown in Table 5 for the EGD rate zone and Table 6 for the Union rate zones. The tables and variances reflect in-service capital expenditures.

Table 5
 2022 Capital Expenditure Variance
 (2022 Proposed Budget vs 2021 Budget as per 2020 AMP)
EGD Rate Zone (\$ millions)

Line No.	Category	2022 Proposed Budget (a)	2021 Budget as per 2020 AMP ¹⁸ (b)	Variance (c) = (a-b)
1	General Plant	81.0	102.4	(21.4)
2	System Access	151.9	167.6	(15.7)
3	System Renewal	465.3	246.8	218.5
4	System Service	36.1	50.5	(14.4)
5	Total - EGD Rate Zone	734.3	567.3	167.0

¹⁸ EB-2020-0181, Exhibit B, Tab 2, Schedule 1, Table 1, Filed: 2020-10-15.

Table 6
 2022 Capital Expenditure Variance
 (2022 Proposed Budget vs 2021 Budget as per 2020 AMP)
Union Rate Zones (\$ millions)

Line No.	Category	2022 Proposed Budget	2021 Budget as per 2020 AMP ¹⁹	Variance
		(a)	(b)	(c) = (a-b)
1	General Plant	70.1	55.6	14.5
2	System Access	120.6	150.7	(30.1)
3	System Renewal	200.6	327.6	(127.0)
4	System Service	151.8	93.1	58.7
5	Total - Union Rate Zones	543.1	627.0	(83.9)

Variance Explanations

20. Below are the 2022 Proposed Budget vs 2021 Budget as per 2020 AMP variance explanations by rate zone:

¹⁹ EB-2020-0181, Exhibit B, Tab 2, Schedule 1, Table 2, Filed: 2020-10-15.

EGD Rate Zone

Line No.		Variance	Explanations
1	General Plant	(21.4)	<p>REWS - Station B building deferral (\$21M) and change variances due to market availability and project scope variation to meet business facility requirements (\$13M)</p> <p>Fleet – ProStopp T.D. Williamson isolation tool for double block and bleed isolation \$6M</p> <p>TIS - Variance due to changing business requirements year over year, project timing and transition to cloud services \$6M</p>
2	System Access	(15.7)	<p>DP - Relocations - Variance in relocation projects based on adjustments to regional forecasts as scope was defined and the NPS 20 Don River Waterfront Relocation Project rescope and rescheduled (\$12M)</p> <p>Growth – Reduction in customer connections due to decreased customer growth forecast (\$4M)</p>
3	System Renewal	218.5	<p>DP Main Replacement – St. Laurent Phase 3 \$86M and NPS 20 Cherry to Bathurst \$126M</p> <p>Distribution Stations – variances to the stations portfolio due to refined project costing and timing \$14M</p> <p>DP - Service Relay - Service relay volumes decreased due to COVID-19 work restrictions (\$6M)</p> <p>Utilization – decrease in Meter purchases due to extended seal life on existing meters and reduced customer connections forecast (\$5M)</p>
4	System Service	(14.4)	<p>Utilization – New AMI Pilot Project to support carbon reduction initiatives \$3M</p> <p>Growth - Project deferrals as a result of lower growth forecast (\$16M)</p>
5	Total - EGD Rate Zone	167.0	

Union Rate Zones

Line No.		Variance	Explanations
1	General Plant	14.5	<p>REWS - Change variances due to market availability and project scope variation to meet business facility requirements \$7M</p> <p>Fleet – Increase in vehicle purchases due to vehicle assignment policy. Vehicle assignment is based on number of kilometers driven by employee in identified role and type of field work requiring a vehicle \$3M</p> <p>TPS Land - Increase in strategic land purchases to manage land use adjacent to facilities based on market availability \$4M</p>
2	System Access	(30.1)	<p>TPS Growth – Sarnia Reinforcement project in-service 2021 (32M)</p> <p>DP Relocations – decrease in relocation projects based on adjustments to regional forecast as scope was defined (\$5M)</p> <p>Growth - Increase in the greenhouse market growth and to overall connection costs \$4M</p> <p>Distribution Stations – Advancement of CNG projects \$3M</p>
3	System Renewal	(127.0)	<p>CS – Increase to replacement and overhaul program \$10M</p> <p>DP Main Replacement – London Lines and Windsor Line Replacement projects in-service in 2021 (\$133M)</p> <p>DP Service Relays – proactive service relay volumes decreased due to COVID-19 work restrictions (\$3M)</p> <p>Utilization - Increase in regulator refit program due to increased labour costs for meter exchanges and exchanges deferred from 2021 to 2022 \$10M</p> <p>TPS Replacements – reclass to System Service (\$13M)</p>
4	System Service	58.7	<p>TPS Replacements - reclassified from System Renewal \$13M and variance in replacement and class location programs due to pacing and scope (\$3M)</p> <p>Growth – Byron Transmission delayed to 2022 in-service \$20M and change in timing and scope due to changes in the growth forecast (\$5M)</p> <p>TPS Integrity – Increase in large projects including Dawn-Cuthbert \$34M</p>
5	Total - Union Rate Zones	(83.9)	

2. ELIGIBILITY FOR ICM CAPITAL

21. In the MAADs Decision, the OEB confirmed the availability of ICM funding for Enbridge Gas.²⁰ As set out in section 4.1.5 of the “Report of the Board – New Policy Options for the Funding of Capital Investments: The Advanced Capital Module, EB-2014-0219”, to be eligible for recovery, capital projects must meet the following criteria: materiality, need and prudence. Each of these criteria is described below in relation to Enbridge Gas’s ICM funding request for 2022.

2.1 MATERIALITY

Materiality Threshold Test

22. As defined by the OEB, “a capital budget will be deemed to be material, and as such reflect eligible projects, if it exceeds the OEB-defined materiality threshold. Any incremental capital amounts approved for recovery must fit within the total eligible incremental capital amount (as defined in this ACM Report) and must clearly have a significant influence on the operation of the distributor; otherwise they should be dealt with at rebasing.”²¹

23. The OEB determined the formula to be used to calculate the materiality threshold as follows:

²⁰ EB-2017-0306/EB-2017-0307, Decision and Order, August 30, 2018, pp.30-34.

²¹ EB-2014-0219 Report of the OEB – New Policy Options for the Funding of Capital Investments: The Advanced Capital Module, September 18, 2014, p.17.

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

Where:

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

24. The OEB's ICM materiality threshold calculation results in a 2022 threshold value of \$521.5 million for the EGD rate zone and \$455.5 million for the combined Union rate zones. The materiality threshold establishes the minimum capital expenditures a utility must fund through base rates. The maximum eligible incremental capital investment for ICM funding is the amount of forecast capital expenditures in the year in excess of the threshold value. The calculation of the ICM materiality threshold value for EGD and Union rate zones is provided in Table 7 below.

Table 7
ICM Threshold Capital Expenditure Calculation by Rate Zone

Line No.	Particulars (\$ millions)	EGD (a)	Union (b)
1	Year	2022	2022
2	Base Year	2018	2013
3	Number of Years since rebasing (n)	4	9
4	Price Cap Index (PCI) (%)	1.40%	1.40%
5	Growth Factor (g) (%)	1.32%	1.46%
6	Dead Band (%)	10%	10%
7	Rate Base (RB)	6,246	5,331 ²²
8	Depreciation (d)	305	239 ²³
9	Threshold Value (%)	171%	191%
10	Threshold Value	521.5	455.5

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

²² As per the MAADs Decision, the rate base and depreciation associated with projects that were found eligible for capital pass-through treatment during Union's 2014-2018 IRM term are added to the 2013 OEB approved rate base and depreciation.

²³ *Ibid.*

Price Cap Index

26. The OEB's threshold value calculation uses PCI to recognize the increase in revenue generated through annual rate increases in a price cap plan that could be used toward capital investment.
27. Per the 2019 Rates Decision²⁴, Enbridge Gas has used the current year PCI of 1.4%²⁵ in the ICM Threshold Capital calculation for both the EGD and Union rate zones.

Growth Factor

28. The 2022 growth factor for the EGD rate zone has been calculated by comparing the percentage difference in annual revenues between 2020 (the most recent complete year) and 2018 as the approved base year revenues. The revenue amounts are calculated at the 2018 base year rates.
29. The 2022 growth factor for the Union rate zones has been calculated by comparing the percentage difference in annual revenues between 2020 (the most recent complete year) and 2013 as the approved base year revenues. The revenue amounts are calculated at the 2013 base year rates.
30. To determine the revenue from general service rate classes, Enbridge Gas used the actual customer count and held the normalized average consumption/average use ("NAC/AU") per customer constant with the NAC/AU in base rates. This

²⁴ EB-2018-0305, Decision and Order, pp 15, September 12, 2019.

²⁵ PCI is rounded to 1 decimal place (EB-2019-0194 Decision and Interim Rate Order, December 5, 2019; Schedule A Enbridge Gas Inc. Settlement Proposal Dated November 28, 2019 Exhibit N1, Tab 1, Schedule 1, pp 8).

approach is consistent with the calculation of general service revenue in the 2019, 2020 and 2021 growth factor calculation.

31. Enbridge Gas calculated the 2020 revenue from contract rate class using weather-actual data, as contract-rate customers are generally less weather sensitive and have a higher proportion of fixed cost recovery as compared to general service customers. Table 8 below shows the calculation of the 2022 growth factor.

Table 8
2022 Growth Factor by Rate Zone

Line No.	Particulars	(\$ millions)
		(a)
	<u>EGD</u>	
1	2020 Distribution Revenues	1,257.5
2	2018 OEB-approved Distribution Revenues	1,225.1
3	2022 Growth Factor	1.32%
	<u>Union</u>	
4	2020 Distribution Revenues ²⁶	1,018.8
5	2013 OEB-approved Distribution Revenues ²⁷	924.0
6	2022 Growth Factor (Annualized)	1.46%

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

²⁶ Includes regulated distribution and transmission revenues.

²⁷ *Ibid.*

Rate Base and Depreciation

33. The threshold calculation uses the rate base and depreciation expense last approved by the OEB. Accordingly, the threshold value for the EGD rate zone is based on EGD's 2018 OEB-approved rate base and depreciation.
34. Pursuant to the MAADs Decision, the threshold value for the Union rate zones is based on Union's 2013 OEB-approved rate base and depreciation plus the 2019 forecast amount of rate base and depreciation associated with projects that were eligible for capital pass-through treatment and included in Union's base rates during Union's 2014-2018 IRM term.²⁸ The details of the rate base and depreciation amounts by rate zone are provided in Table 9 below

²⁸ EB-2017-0306/EB-2017-0307, Decision and Order, September 17, 2018, p. 33.

Table 9
ICM Threshold Rate Base and Depreciation Expense by Rate Zone

Line No.	Particulars (\$ millions)	Rate Base (a)	Depreciation (b)
	<u>EGD</u>		
1	2013 OEB-Approved	6,246	305
	<u>Union</u>		
2	2013 OEB-Approved	3,734	196
3	2019 Capital Pass-Through Amounts ²⁹	1,597	43
4	Total	5,331	239

Eligible Capital Amount

35. Table 10 below compares the 2022 in-service capital forecast to the ICM materiality /c threshold by rate zone to calculate the maximum eligible incremental capital.

²⁹ EB-2018-0305, Exhibit F1, Tab 2, Rate Order, Working Papers, Schedule 16, pp. 4-5.

Table 10
Maximum Eligible Incremental Capital by Rate Zone

Line No.	Particulars (\$ millions)	EGD (a)	Union (b)
1	2022 In-Service Capital Forecast	734.3	543.1
2	Less: Materiality Threshold Value	521.5	455.5
3	Maximum Eligible Incremental Capital	212.8	87.6

/c

36. The maximum eligible incremental capital for the EGD rate zone and Union rate zones is \$212.8 million and \$87.6 million, respectively. Enbridge Gas is seeking incremental ICM funding for specific discrete projects that fit within the maximum eligible incremental capital amount planned for each of the EGD and Union rate zones.
37. Table 11 below identifies the eligible capital projects and total in-service capital amounts for the ICM funding requests. Only projects that are discrete and material have been included.

Table 11
2022 Incremental Capital Funding Request by Rate Zone

Line No.	Particulars (\$ millions)	Total Project In-service Amount (a)	Total Project ICM Funding Request (b)	Difference (c) = (b-a)
<i>2022 In-service Capital Forecast</i>				
<u>EGD Rate Zone</u>				
1	St. Laurent Ottawa North Replacement Phase 3	86.0	86.0	-
2	NPS 20 Replacement Cherry to Bathurst	126.7	126.7	-
<u>Union South Rate Zone</u>				
3	Dawn to Cuthbert Replacement and Retrofits	23.5	23.5	-
4	Byron Transmission Station	20.4	20.4	-
<u>Union North Rate Zone</u>				
5	Kirkland Lake Lateral Replacement	20.7	20.7	-
6	Total Incremental Capital Funding Request	277.3	277.3	-

2.2 NEED

Means Test

38. A distributor must also pass the Means Test in order to be eligible for ICM funding. As defined by the OEB, if a distributor's regulated return in its most recent calculation exceeds 300 basis points (bps) above the deemed return on equity

embedded in the distributor's rates, the funding for any incremental capital project will not be allowed.³⁰

39. Enbridge Gas filed its 2020 Earnings Sharing and Deferral and Variance Account Clearance Application on June 4, 2021, which included its 2020 actual utility results.³¹ Consistent with 2019 utility results, which was the first year the Enbridge Gas operated as an amalgamated entity, the Company has prepared its 2020 utility results on a combined/amalgamated basis. The calculated return did not exceed 300 bps above the respective OEB-approved ROE. The 2020 actual ROE was calculated to be 8.717%, which was 19.7 bps above the 2020 OEB-approved ROE of 8.52%.³² The Enbridge Gas 2020 ROE calculation, as provided in the 2020 Earnings Sharing and Deferral and Variance Account Clearance Application, is reproduced at Appendix C of this exhibit.

Discrete and Material Projects

40. ICM funding requests must be based on discrete, material projects. As defined in the OEB ACM report, "amounts must be based on discrete projects, and should be directly related to the claimed driver. The amount must be clearly outside of the base upon which the rates were derived".³³ Also, as per the MAADs Decision, any individual project for which ICM funding is sought must have an in-service capital addition of at least \$10 million.³⁴

³⁰ EB-2014-0219 Report of the OEB – New Policy Options for the Funding of Capital Investments: The Advanced Capital Module, September 18, 2014, p.15.

³¹ EB-2021-0149, Exhibit B, Tab 1, Schedule 1, filed: 2021-06-04.

³² As per the OEB's EB-2017-0306/EB-2017-0307 Decision and Order, dated August 30, 2018, during Enbridge Gas' deferred rebasing term, the determination of utility results and earnings sharing amounts will use the annual OEB-approved return on equity. In accordance with the OEB's 2020 Cost of Capital Parameters, the 2020 approved ROE was 8.52%.

³³ EB-2014-0219 Report of the OEB – New Policy Options for the Funding of Capital Investments: The Advanced Capital Module, September 18, 2014, p.17.

³⁴ EB-2017-0306/EB-2017-0307, Decision and Order, August 30, 2018, pp.32-33.

41. There are four Replacement projects and one Station project for which Enbridge Gas is seeking ICM funding, the St. Laurent Ottawa North Replacement Phase 3 and the NPS 20 Replacement Cherry to Bathurst in the EGD rate zone and the Dawn to Cuthbert Replacement and Retrofits and Byron Transmission Station in the Union South rate zone and the Kirkland Lake Lateral Replacement in the Union North rate zone.
42. Each eligible capital project as identified for the EGD rate zone and Union rate zones is a discrete project that exceeds the materiality level of \$10 million. These projects have been evaluated as part of the capital planning process, described in the AMP as discussed at Section 1. Each project is distinct, with significant influence on Enbridge Gas's operations as described at Exhibit B, Tab 2, Schedule 2.

St. Laurent Ottawa North Replacement Phase 3

43. Enbridge Gas filed a Leave to Construct application with the OEB for the St. Laurent Ottawa North Replacement Phase 3 Project on March 2nd, 2021 under docket number EB-2020-0293. A revised Leave to Construct application was filed on September 10th, 2021. This project is needed to replace approximately 16 km of NPS 12 extra high pressure (XHP) steel gas main and approximately 400 m of NPS 16 XHP steel gas main in the city of Ottawa. The project will be completed in multiple phases over multiple years. The existing pipeline services over 165,000 customers in Ottawa, Ontario and Gatineau, Quebec and feeds 12 district regulating stations and one header station, including a large population of non-interruptible residential, industrial and commercial customers and a natural gas fired power plant. The project is required due to integrity issues with the existing pipeline and is necessary to maintain the safe and reliable delivery of natural gas to the

Ottawa and Gatineau regions. The St. Laurent project consists of four phases. Phase 2 of the project was approved as part of the Decision and Order in EB-2019-0006 and was placed into service in September, 2020. For ICM eligibility purposes, each phase of the project has been evaluated individually based on the total in-service capital of that phase. In this application, Enbridge Gas is seeking ICM funding for Phase 3 of the project with a projected in-service date of December 2022. Enbridge Gas has determined that the replacement of the St. Laurent Pipeline is needed to ensure the safe and reliable supply of natural gas to customers in Ottawa and Gatineau. The Business Case for this project is filed at Exhibit B, Tab 2, Schedule 2.

NPS 20 Replacement Cherry to Bathurst

44. Enbridge Gas filed a Leave to Construct application with the OEB for the NPS 20 Replacement Cherry to Bathurst on July 31st, 2020 under docket number EB-2020-0136. The OEB approved the Leave to Construct application on December 17, 2020. This project is needed to replace approximately 4.5 km of steel gas distribution main on Lake Shore Boulevard from Cherry Street to Bathurst Street and a 260 m section on Parliament Street from Mill Street to Lake Shore Boulevard East (C2B) in the City of Toronto. The segment to be replaced is part of the natural gas main known as the Kipling Oshawa Loop (KOL). The area served by the C2B segment of the KOL has the highest density of customers within the Enbridge Gas franchise area and is one of the largest economic centers in Canada. Types of customers served include residential, commercial, institutional (including hospitals), government buildings and large volume customers. The project is required to address integrity issues identified through the Enbridge Gas Distribution Integrity Management Program (DIMP). The replacement of the C2B segment as proposed will allow Enbridge Gas to continue to provide natural gas to customers in

the City of Toronto in a safe and reliable manner. The Business Case for this project is filed at Exhibit B, Tab 2, Schedule 2.

Dawn to Cuthbert Replacement and Retrofits

45. Enbridge Gas has identified the need to replace approximately 650 m of the existing NPS 42 Dawn to Cuthbert pipeline to mitigate pipeline integrity concerns in the Township of Dawn-Euphemia, in the County of Lambton, Ontario. The project is a like-for-like replacement of pipeline and does not require Leave to Construct approval. The NPS 42 Dawn to Cuthbert pipeline supplies the NPS 42 Dawn to Kirkwall pipeline, which is one of four parallel pipelines that forms the Dawn Parkway System. The Dawn Parkway System is the backbone gas transmission system that serves the demands of millions of customer located in Ontario, Quebec, Eastern Canada and the U.S. Northeast. The project is required to address integrity issues identified through the Enbridge Gas Transmission Integrity Management Program (TIMP). Replacement of the pipeline completely mitigates the threat of Stress Corrosion Cracking (SCC), has a more substantial reduction of risk and better enhances the safety and reliability of the pipeline. The Business Case for this project is filed at Exhibit B, Tab 2, Schedule 2. Additionally, Enbridge Gas has prepared evidence similar to what would be filed in an LTC application in relation to the items relevant to an ICM determination (purpose, need and timing, alternatives and project costs). This evidence is filed at Exhibit B, Tab 2, Schedule 2, Appendix A.

Byron Transmission Station

46. Enbridge Gas identified the need to rebuild the Byron Transmission Station located on Enbridge Gas-owned property in the community of Byron in London, Ontario. The project is not subject to a Leave to Construct approval requirement. The Station accepts gas from the Dawn Parkway System and supplies natural gas to

the majority of the London, St. Thomas and Port Stanley systems. Based on results from an indirect heater assessment conducted by Enbridge Gas, integrity concerns were identified. There have also been noise concerns, maintenance and operations concerns and the Station is unable to support the long term demands of the London market. Rebuilding the Byron Transmission Station will address the concerns identified and will provide adequate capacity to support future demand. The Business Case for this project is filed at Exhibit B, Tab 2, Schedule 2. Additionally, Enbridge Gas has prepared evidence similar to what would be filed in an LTC application in relation to the items relevant to an ICM determination (purpose, need and timing, alternatives and project costs). This evidence is filed at Exhibit B, Tab 2, Schedule 2, Appendix B.

Kirkland Lake Lateral Replacement

47. Enbridge Gas has identified the need to replace the existing NPS 4 Kirkland Lake Lateral running through the Municipality of Kirkland Lake in District of Timiskaming with 8 km of NPS 4 pipeline. The project is a like-for-like replacement of pipeline and does not require a Leave to Construct approval. The current system includes two lines, the existing Kirkland Lake Lateral in scope for replacement and the NPS 8 Kirkland Lake Loop. The pipelines primarily serve approximately 3,126 customers in the towns of Kirkland Lake, Chaput Hughes, Swastika and the Macassa Mines. Based on the results of the Integrity and Risk Assessment, Enbridge Gas has concluded that the existing lines are an operational risk and should be replaced in order to maintain the safety and reliability of natural gas distribution to the Municipality of Kirkland Lake. The Business Case for this project is filed at Exhibit B, Tab 2, Schedule 2. Additionally, Enbridge Gas has prepared evidence similar to what would be filed in an LTC application in relation to the items relevant to an ICM determination (purpose, need and timing, alternatives and project costs). This evidence is filed at Exhibit B, Tab 2, Schedule 2, Appendix C.

2.3 Prudence

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

49. The business case summaries filed at Exhibit B, Tab 2, Schedule 2 provide a description of each of the projects' need and prudence, with an overview of options considered.

3. CALCULATION OF REVENUE REQUIREMENT

50. Table 12 provides the incremental revenue requirement Enbridge Gas is seeking as ICM funding for 2022 ICM projects. The total capital cost of the 2022 ICM funding request is \$277.3 million with an associated total revenue requirement of \$10.8 million from 2022 to 2023 and an average annual revenue requirement of \$5.4 million. The incremental revenue requirement includes costs associated with the capital investment (return on rate base, depreciation expense and associated income taxes) only.

Table 12
Total Incremental Revenue Requirement by Rate Zone

Line No.	Particulars (\$000's)	2022	2023	Total	Average Annual
		(a)	(b)	(c)	(d) = (c)/2
<u>EGD Rate Zone</u>					
1	St. Laurent Ottawa North Replacement Phase 3	(4,594)	7,440	2,846	1,423
2	NPS 20 Replacement Cherry to Bathurst	(4,953)	11,102	6,150	3,075
<u>Union South Rate Zone</u>					
3	Dawn to Cuthbert Replacement and Retrofits	(1,034)	2,024	989	495
4	Byron Transmission Station	(1,896)	1,473	(422)	(211)
<u>Union North Rate Zone</u>					
5	Kirkland Lake Lateral Replacement	(936)	2,199	1,264	632
6	Total Incremental Revenue Requirement	(13,412)	24,238	10,826	5,413

51. The detailed incremental revenue requirement for each of the 2022 ICM projects for the deferred rebasing period is filed as Appendix E in this exhibit.
52. The return on rate base is calculated using the cost of capital parameters approved by the OEB in EGD's 2018 Rate Adjustment Application (EB 2017-0086) for the EGD rate zone and in Union's 2013 Cost of Service application (EB 2011-0210) for the Union rate zones.

53. Depreciation expense is calculated using OEB-approved depreciation rates beginning the month following the in-service date of the project in accordance with the accounting policies of Enbridge Gas.
54. Incremental income taxes as a result of the projects are calculated using the current tax rates. Income taxes include taxes on the equity and preference share return on rate base as well as the utility timing differences associated with the difference between utility income and taxable income, and reflect 100% of the impacts of the accelerated Capital Cost Allowance.³⁵ Income taxes are grossed up to account for the impact the additional revenue will have on income tax expense.
55. The 2023 in-service capital forecast of the 2022 ICM Projects will be included in the in-service capital for purposes of determining the maximum eligible incremental capital in 2023.

4. COST ALLOCATION

56. Enbridge Gas is proposing to allocate the ICM Project revenue requirement to rate classes based on the most recently approved cost allocation methodology updated for the current year forecast.
57. Enbridge Gas proposes to allocate the annual average net revenue requirement with respect to the St. Laurent Ottawa North Replacement Phase 3 project among different rate classes in EGD rate zone according to the most recent OEB approved cost allocation methodology (EB-2017-0086) for the extra high pressure mains.

/c

³⁵ On June 21, 2019, Bill C-97, the Budget Implementation Act, 2019, No.1, was given Royal Assent. Bill C-97 includes an “Accelerated Investment Incentive” program which provides for a first-year increase in Capital Cost Allowance (“CCA”) deductions on eligible capital assets acquired after November 20, 2018 (“Accelerated CCA”).

The allocator can be found at EB-2017-0086, Exhibit G2, Tab 6, Schedule 3, page 2, Item 2.1 (Delivery Demand TP>4" allocator).

/c

58. Enbridge Gas proposes to allocate the annual average net revenue requirement with respect to the NPS 20 Replacement Cherry to Bathurst project among different rate classes in the EGD rate zone according to the most recent OEB approved cost allocation methodology (EB-2017-0086) for the high pressure mains. The allocator can be found at EB-2017-0086, Exhibit G2, Tab 6, Schedule 3, page 2, Item 2.3 (Delivery Demand HP allocator).
59. Enbridge Gas proposes to allocate the annual average net revenue requirement with respect to the Dawn to Cuthbert Replacement and Retrofits project to Union rate classes in proportion to the forecast distance weighted design day demands (commodity-kilometres) on the Dawn-Parkway transmission system. This proposed cost allocation methodology is consistent with the allocation of Dawn-Parkway transmission system demand costs most recently approved by the OEB in EB-2011-0210 (Union's 2013 approved cost allocation study). The allocation of Dawn-Parkway Easterly Demand costs recognizes how the Dawn-Parkway transmission system meets Union in-franchise and ex-franchise demands on design day.
60. Enbridge Gas proposes to allocate the annual average net revenue requirement with respect to the Byron Transmission Station project to Union South rate classes in proportion to the forecast Union South in-franchise design day demands. This proposed cost allocation methodology is consistent with the allocation of Other Transmission Demand costs approved by the OEB in EB-2011-0210 (Union's 2013 approved cost allocation study). The allocation of Other Transmission costs

recognizes other transmission lines are designed to meet Union South in-franchise demands on design day.

61. Enbridge Gas proposes to allocate the annual average net revenue requirement with respect to the Kirkland Lake Lateral Replacement project to Union North rate classes in proportion to the forecast Union North Peak and Average Day Demands excluding customers who are entirely Sole Use. This proposed cost allocation methodology is consistent with the allocation of joint use mains costs approved by the OEB in EB-2011-0210 (Union's 2013 approved cost allocation study). The allocation of joint use mains costs recognizes that joint use mains are designed to meet Union North in-franchise demands, excluding the demands of customers served directly off of sole use mains.
62. The cost allocation factors and the allocation of project revenue requirement to the rate classes for each of the 2022 ICM projects are filed as Appendix F in this exhibit.

5. ICM UNIT RATES

63. Enbridge Gas is seeking approval of ICM unit rates beginning in 2022 for the duration of the deferred rebasing period to recover the total revenue requirement of the 2022 ICM projects from 2022 to 2023 as part of this proceeding. To calculate the ICM unit rates, Enbridge Gas used the allocated average annual revenue requirement and the forecast 2022 billing units for each respective rate class. Consistent with the treatment of 2019, 2020 and 2021 approved ICM project unit rates, Enbridge Gas proposes to embed the ICM unit rates in the delivery and transportation charges on the applicable rate schedule and customer bill. The

derivation of the ICM unit rates for 2022 ICM projects is filed as Appendix G in this exhibit.

64. The ICM unit rates presented in Appendix G were prepared assuming an implementation date in rates of January 1, 2022. Following the OEB's Decision in this proceeding, Enbridge Gas will file a draft rate order including updated ICM unit rates to reflect recovery of the total revenue requirement of the projects for the deferred rebasing period beginning with the implementation date if different than January 1, 2022.

6. ICM BILL IMPACTS

65. The bill impact associated with the 2022 ICM funding request for a typical Rate 1 residential customer consuming 2,400 m³ annually in the EGD rate zone is an increase of \$1.08.³⁶ /c
66. The bill impact associated with the 2022 ICM funding request for a typical Rate M1 residential customer consuming 2,200 m³ annually in the Union South rate zone is a decrease of \$0.06.
67. The bill impact associated with the 2022 ICM funding request for a typical Rate 01 residential customer consuming 2,200 m³ annually in the Union North rate zone is an increase of \$0.55.
68. The ICM bill impacts by rate class are filed as Appendix H for the EGD rate zone and Appendix I for the Union rate zones.

³⁶ The increase in Union South Rate M12 demand charges has a total bill impact of less than \$0.05 on a typical Rate 1 residential customer in the EGD rate zone.

CAPITAL BUDGET AND ICM FUNDING CALCULATIONS BASED ON PREVIOUSLY
OEB-APPROVED OVERHEAD CAPITALIZATION POLICY

1. As directed by the OEB in the 2021 Rates proceeding (EB-2020-0181)¹, Enbridge Gas is required to include capital budget and ICM funding calculations based on both the previously OEB-approved and the new harmonized overhead capitalization policies in any future ICM application filed during the deferred rebasing period.
2. The tables below shows the 2022 capital budget and the ICM funding calculations based on the previously OEB-approved capitalization policy.

1. 2022 CAPITAL BUDGET

3. The 2022 capital investment budget² are shown in Table A for the EGD rate zone and Table B for the Union rate zones.

¹ EB-2020-0181, Decision and Order, May 6, 2021, p.20.

² In-service capital.

Table A
 2022 Capital Investment by category
EGD Rate Zone (\$ millions)

Line No.	Category	Previous Overhead Capitalization Policy	New Harmonized Overhead Capitalization Policy ³	Difference
		(a)	(b)	(c) = (b)-(a)
1	General Plant	80.9	81.0	0.1
2	System Access	150.6	151.9	1.3
3	System Renewal	463.9	465.3	1.4
4	System Service	36.1	36.1	-
5	Total - EGD Rate Zone	731.5	734.3	2.8

Table B
 2022 Capital Investment by category
Union Rate Zones (\$ millions)

Line No.	Category	Previous Overhead Capitalization Policy	New Harmonized Overhead Capitalization Policy ⁴	Difference
		(a)	(b)	(c) = (b)-(a)
1	General Plant	69.5	70.1	0.6
2	System Access	120.2	120.6	0.4
3	System Renewal	199.6	200.6	1.0
4	System Service	150.5	151.8	1.3
5	Total - Union Rate Zones	539.8	543.1	3.4

³ Exhibit B, Tab 2, Schedule 1, Table 1.

⁴ Exhibit B, Tab 2, Schedule 1, Table 2.

2. MAXIMUM ICM ELIGIBLE CAPITAL AMOUNT AND ICM PROJECTS

4. Table C below compares the 2022 in-service capital forecast based on the previously OEB-approved capitalization policy to the ICM materiality threshold by rate zone to calculate the maximum eligible incremental capital.

Table C
Maximum Eligible Incremental Capital by Rate Zone

Line No.	Particulars (\$ millions)	Previous Overhead Capitalization Policy		New Harmonized Overhead Capitalization Policy ⁵		Difference		
		EGD	Union	EGD	Union	EGD	Union	
		(a)	(b)	(c)	(d)	(e)=(c)-(a)	(f)=(d)-(d)	
1	2022 In-Service Capital Forecast	731.5	539.8	734.3	543.1	2.8	3.4	/c
2	Less: Materiality Threshold Value	521.5	455.5	521.5	455.5	-	-	
3	Maximum Eligible Incremental Capital	210.0	84.3	212.8	87.6	2.8	3.4	

5. Table D below identifies the eligible capital projects and total in-service capital amounts for the ICM funding requests based on the previously OEB-approved capitalization policy.

⁵ Exhibit B, Tab 2, Schedule 1, Table 10.

Table D
2022 Incremental Capital Funding Request by Rate Zone

Line No.	Particulars (\$ millions)	Previous Overhead Capitalization Policy		New Harmonized Overhead Capitalization Policy ⁶		Difference	
		Total Project In-service Amount (a)	Total Project ICM Funding Request (b)	Total Project In-service Amount (d)	Total Project ICM Funding Request (e)	Total Project In-service Amount (f)=(d)-(a)	Total Project ICM Funding Request (g)=(e)-(b)
<i>2022 In-service Capital Forecast</i>							
<u>EGD Rate Zone</u>							
1	St. Laurent Ottawa North Replacement Phase 3	85.3	82.5	86.0	86.0	0.7	3.5
2	NPS 20 Replacement Cherry to Bathurst	127.0	127.0	126.7	126.7	(0.3)	(0.3)
<u>Union South Rate Zone</u>							
3	Dawn to Cuthbert Replacement and Retrofits	23.4	23.4	23.5	23.5	0.1	0.1
4	Byron Transmission Station	19.7	19.7	20.4	20.4	0.7	0.7
<u>Union North Rate Zone</u>							
5	Kirkland Lake Lateral Replacement	20.6	20.6	20.7	20.7	0.1	0.1
6	Total Incremental Capital Funding Request	276.0	273.2	277.3	277.3	1.3	4.1

⁶ Exhibit B, Tab 2, Schedule 1, Table 11.

3. CALCULATION OF REVENUE REQUIREMENT

6. Table E provides the incremental revenue requirement for the ICM projects based on the previously OEB-approved capitalization policy. The incremental revenue requirement includes costs associated with the capital investment (return on rate base, depreciation expense and associated income taxes) only.

Table E
Total Incremental Revenue Requirement by Rate Zone

Line No.	Particulars (\$000's)	Previous Overhead Capitalization Policy				New Harmonized Overhead Capitalization Policy ⁷				Difference Annual Average (i)=(h)-(d)
		2022 (a)	2023 (b)	Total (c)	Annual Average (d)	2022 (e)	2023 (f)	Total (g)	Annual Average (h)	
<u>EGD Rate Zone</u>										
1	St. Laurent Ottawa North Replacement Phase 3	(3,665)	7,403	3,737	1,869	(4,594)	7,440	2,846	1,423	(446)
2	NPS 20 Replacement Cherry to Bathurst	(3,746)	11,143	7,397	3,699	(4,953)	11,102	6,150	3,075	(624)
<u>Union South Rate Zone</u>										
3	Dawn to Cuthbert Replacement and Retrofits	(994)	2,009	1,015	508	(1,034)	2,024	989	495	(13)
4	Byron Transmission Station	(1,768)	1,413	(355)	(178)	(1,896)	1,473	(422)	(211)	(34)
<u>Union North Rate Zone</u>										
5	Kirkland Lake Lateral Replacement	(901)	2,187	1,286	643	(936)	2,199	1,264	632	(11)
6	Total Incremental Revenue Requirement	(11,074)	24,155	13,080	6,540	(13,412)	24,238	10,826	5,413	(1,127)

⁷ Exhibit B, Tab 2, Schedule 1, Table 12.

Table A
 General Plant Capital Expenditures¹ by Category (2017-2026)
EGD Rate Zone (\$ millions)

Line No.	Category	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Fcast	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
1	Equipment & Materials	2.4	2.1	0.1	2.3	1.5	3.9	4.1	4.2	4.1	4.4
2	Furniture/Structures & Improvements	9.4	8.7	33.6	15.1	53.4	28.2	102.1	6.2	28.6	44.9
3	IT Implementation	27.7	32.7	22.3	25.5	16.9	35.3	26.5	72.3	57.1	66.4
4	Land – Storage	-	-	-	-	0.2	0.2	1.5	1.6	1.5	1.6
5	Leasehold Improvements	-	-	-	-	-	-	-	-	-	-
6	Structures and Improvement - Storage	-	0.2	-	-	-	-	-	-	-	-
7	Tools	-	1.3	7.3	2.3	1.9	7.3	1.2	1.2	1.2	1.3
8	Vehicles	6.6	2.3	7.1	6.2	6.2	6.1	6.3	6.6	6.4	6.8
9	WAMS	2.0	-	-	-	-	-	-	-	-	-
10	General Plant - EGD Rate Zone	48.1	47.3	70.4	51.3	80.2	81.0	141.7	92.1	99.0	125.5

¹ Overheads are included in project costs in years 2021-2026.

Table B
 General Plant Capital Expenditures² by Category (2017-2026)
Union Rate Zones (\$ millions)

Line No.	Category	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Fcast	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
1	Tools	2.7	2.0	1.5	1.7	2.0	2.2	2.1	2.1	2.1	2.2
2	Equipment & Materials	-	-	-	-	3.7	3.9	4.0	4.1	4.0	4.3
2	LNG Capital	-	-	-	-	-	-	-	-	-	-
2	Maintenance	0.2	-	-	-	-	-	-	-	-	-
2	Measurement	-	-	-	-	-	-	-	-	-	-
3	Electronics Upgrades	0.1	0.8	-	-	-	-	-	-	-	-
3	Compressor and Dehy	-	-	-	-	-	-	-	-	-	-
4	Capital Maintenance	-	1.4	-	-	-	-	-	-	-	-
5	Fleet Vehicles	6.2	7.7	12.4	7.8	5.9	8.7	6.4	6.7	6.5	7.0
5	Land – Storage,	-	-	-	-	-	-	-	-	-	-
6	Transmission & LNG	0.3	-	-	11.7	0.7	4.2	0.3	0.3	0.3	0.3
6	Leasehold	-	-	-	-	-	-	-	-	-	-
7	Improvements	9.1	12.3	7.7	4.4	39.8	38.3	57.7	12.9	30.8	26.4
7	Other - Indirect	-	-	-	-	-	-	-	-	-	-
8	Materials	0.3	-	0.2	-	-	-	-	-	-	-
8	Service Facilities -	-	-	-	-	-	-	-	-	-	-
9	Dawn	1.5	-	-	-	-	-	-	-	-	-
10	IT Implementation	22.4	23.8	30.0	8.6	10.9	12.1	7.3	17.2	6.9	9.2
10	General Plant - Union										
11	Rate Zones	42.8	48.0	51.8	34.2	64.4	70.1	84.0	49.8	56.9	56.1

² Overheads are included in project costs in years 2021-2026.

Table C
 System Access Capital Expenditures³ by Category (2017-2026)
EGD Rate Zone (\$ millions)

Line No.	Category	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Fcast	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
1	Commercial	19.5	19.8	25.5	24.2	29.2	25.6	-	-	-	-
2	Industrial	3.9	(1.9)	0.3	0.3	5.5	4.8	-	-	-	-
3	Meters - Capital Purchase Program (Growth)	6.7	5.1	12.1	7.5	8.9	7.0	9.5	9.6	9.2	9.5
4	NGV	2.1	7.2	1.3	1.6	1.1	1.3	0.9	0.9	0.9	1.0
5	Hydrogen Blending	-	-	-	-	-	4.9	-	-	-	-
6	Rebillable Relocations	3.5	(2.7)	46.1	(94.0)	11.1	(6.1)	8.4	37.7	11.9	12.5
7	Residential	70.8	81.4	65.6	130.6	131.3	114.4	143.2	145.2	138.5	143.0
8	Sales Stations - New	2.8	-	0.2	0.3	5.7	-	-	-	-	-
9	System Access - EGD Rate Zone	109.3	108.9	151.1	70.5	192.8	151.9	169.5	201.0	168.1	173.6

Table D
 System Access Capital Expenditures⁴ by Category (2017-2026)
Union Rate Zones (\$ millions)

Line No.	Category	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Fcast	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
1	CNG	-	-	-	0.1	2.2	3.1	-	-	-	-
2	Transmission Growth	-	-	-	-	(0.9)	0.4	63.9	(0.9)	0.9	-
3	Meters – Capital Purchase Program (Growth)	-	-	-	3.6	8.6	4.5	9.7	10.2	10.1	11.0
4	General Customer Growth	70.0	66.7	85.2	63.6	80.2	84.5	82.1	83.5	80.0	83.6
5	Municipal Replacement	26.2	16.8	19.2	18.2	29.4	28.2	30.0	30.7	29.3	30.9
6	System Access - Union Rate Zones	96.2	83.5	104.4	85.5	119.5	120.6	213.2	126.5	123.0	128.3

³ Overheads are included in project costs in years 2021-2026.

⁴ Overheads are included in project costs in years 2021-2026.

Table E
 System Renewal Capital Expenditures⁵ by Category (2017-2026)
EGD Rate Zone (\$ millions)

Line No.	Category	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Fcast	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
1	Compressor Equipment - Storage	9.7	6.9	0.2	23.2	40.1	44.1	226.8	14.4	18.4	43.5
2	Corrosion Prevention	1.3	1.9	3.2	2.6	3.9	3.2	3.3	3.3	3.2	3.3
3	Field Lines - Storage	0.5	0.3	-	-	-	-	-	-	-	-
4	Gate & Feeder Stations	5.2	6.2	1.4	49.3	22.8	49.1	33.0	45.2	27.5	27.8
5	Inside Regulator Program	3.1	0.8	0.1	1.9	0.1	-	-	-	-	-
6	Integrity Digs	1.9	(0.6)	1.2	2.3	-	-	-	-	-	-
7	Integrity Retrofit	0.9	1.1	0.4	-	-	-	-	-	-	-
8	Main Replacement Transmission Pipe – Improvements & Replacements	16.1	19.9	13.0	63.2	42.7	279.9	85.3	124.7	119.3	124.9
9	Meters - Capital Purchase Program (Maintenance)	-	-	-	20.7	29.9	6.3	9.3	8.7	5.3	8.9
10	Non-Rebillable Relocations	15.7	11.8	28.2	10.4	11.1	20.0	21.5	29.1	20.5	26.1
11	Regulator Refit	-	1.3	2.5	1.6	-	-	-	-	-	-
12	Remediation - Customer Assets	12.3	14.0	29.2	15.0	18.4	19.2	23.3	24.4	23.5	25.0
13	Service Relay	1.0	1.0	2.0	-	0.9	0.8	0.6	0.6	0.6	0.6
14	Station Rebuilds	21.6	19.7	22.4	25.6	39.2	31.6	43.9	47.7	54.9	65.7
15	Wells and Well Equipment - Storage	9.9	6.5	5.9	17.8	13.5	10.9	13.7	15.5	15.1	16.1
16		3.0	1.5	0.7	-	-	-	-	-	-	-
17	System Renewal - EGD Rate Zone	102.2	92.3	110.4	233.6	223.0	465.3	460.5	313.6	288.3	342.0

⁵ Overheads are included in project costs in years 2021-2026.

Table F
System Renewal Capital Expenditures⁶ by Category (2017-2026)
Union Rate Zones (\$ millions)

Line No.	Category	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Fcast	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
1	Bare and Unprotected steel Corrosion	-	-	3.7	-	-	-	-	-	-	-
2	Prevention	7.2	5.9	7.0	4.3	8.5	9.9	7.5	9.0	8.5	9.0
3	Compression Equipment - Storage	0.9	0.1	1.0	6.8	9.4	12.1	10.4	44.7	115.7	88.7
4	Compressor Overhauls	0.6	-	-	-	1.1	3.6	3.8	3.9	3.8	4.1
5	Excess Flow Valves	0.2	-	-	-	-	-	-	-	-	-
6	Transmission Equipment - Storage	-	-	-	10.3	1.3	2.3	3.6	35.9	8.2	4.4
7	Main Replacement	32.4	45.1	33.7	61.1	196.2	62.8	46.9	109.1	117.2	149.3
8	Service Relay	-	-	-	3.7	4.7	4.1	7.1	8.0	7.8	8.3
9	Leakage	-	-	2.9	-	-	-	-	-	-	-
10	LNG Capital Maintenance	1.9	0.1	-	0.1	0.2	-	0.8	0.8	99.7	0.8
11	Measurement Electronics Upgrades	2.0	0.3	0.9	-	-	-	-	-	-	-
12	Meter Exchange Program	29.4	32.7	43.4	17.9	27.7	19.7	31.0	32.7	32.2	35.2
13	Regulator Refit	-	-	-	11.0	19.4	36.1	18.9	19.2	18.9	19.8
14	Station Rebuilds Gate & Feeder Stations	-	-	-	5.6	16.5	34.5	38.8	40.3	39.1	41.9
15	Service Replacement	-	-	-	20.8	21.2	15.5	1.2	-	-	-
16	Station Painting	4.6	5.0	3.2	-	-	-	-	-	-	-
17	Stations Capital Maintenance	0.2	1.8	2.1	-	-	-	-	-	-	-
18	General Pipeline Maintenance	10.9	8.4	6.3	-	-	-	-	-	-	-
19	Maintenance	3.8	-	2.2	-	-	-	-	-	-	-
20	System Renewal - Union Rate Zones	94.1	99.4	106.4	141.6	306.3	200.6	169.9	303.9	451.2	361.6

⁶ Overheads are included in project costs in years 2021-2026.

Table G
 System Service Capital Expenditures⁷ by Category (2017-2026)
EGD Rate Zone (\$ millions)

Line No.	Category	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Fcast	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
1	Carbon Capture	-	-	-	-	-	-	-	-	-	-
2	Integrity Initiatives	4.7	6.7	7.1	10.1	20.5	30.1	29.5	32.0	30.9	32.5
3	MOP	1.4	1.4	0.2	3.0	-	-	-	-	-	-
4	Records Integrity	4.6	4.9	9.5	0.5	-	-	-	-	-	-
5	System Reinforcement	4.7	9.9	7.1	7.2	14.1	2.9	10.6	36.5	76.6	12.9
6	GTA	4.8	-	-	-	-	-	-	-	-	-
7	System Service - EGD Rate Zone	20.2	22.9	23.9	20.8	34.5	36.1	42.0	68.5	107.4	45.4

⁷ Overheads are included in project costs in years 2021-2026.

Table H
System Service Capital Expenditures⁸ by Category (2017-2026)
Union Rate Zones (\$ millions)

Line No.	Category	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Fcast	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
1	Excess Flow Valves	0.7	-	-	-	-	-	-	-	-	-
2	General Mains	-	-	-	-	-	-	-	-	-	-
3	Integrity Initiatives	23.3	22.7	37.7	46.4	72.8	95.5	74.9	77.8	74.5	78.9
4	LNG Capital Maintenance Measurement Electronics Upgrades	0.1	-	-	-	0.4	0.2	-	-	-	-
5	Measurement Upgrade Distribution	-	-	0.1	-	-	-	-	-	-	-
6	Reinforcement	-	-	-	-	-	-	-	-	-	-
7	Emissions Action Plan	9.3	16.5	18.2	-	-	-	-	-	-	-
8	Monitoring Systems	4.1	-	0.1	-	-	-	-	-	-	-
9	Odourant Upgrades	-	-	-	-	0.2	0.2	0.0	0.0	0.0	0.0
10	Station Reinforcement	0.7	0.6	1.0	-	-	-	-	-	-	-
11	Storage Improvements	-	0.1	0.7	-	-	-	-	-	-	-
12	System Growth	1.1	2.0	0.6	-	-	-	-	-	-	-
13	System Reinforcement Transmission	366.4	159.3	81.5	-	-	-	-	-	-	-
14	Reinforcement	-	-	-	70.6	32.1	55.9	47.2	66.0	78.3	163.1
15	Integrated Resource Planning	-	-	22.2	-	39.9	-	120.2	1.5	210.3	-
16		0.1	-	-	-	-	-	-	-	-	-
17	System Service - Union Rate Zones	405.8	201.2	162.1	117.0	145.4	151.8	245.9	155.5	372.8	252.4

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

EGD RATE ZONE
 Calculation of 2020 and 2018 Revenue at 2018 Approved Rates

Line No.	Particulars	Billing Units (a)	Rates (cents / m ³) (b)	2018		2020	
				Approved Usage (c)	Revenue (\$000's) (d)	Actual Usage (e)	Revenue (\$000's) (f)
<u>Rate 1 General Service</u>							
1	Customer Charge	bills	\$ 20.00	24,180,918	483,618	24,774,376	495,488
2	Delivery Charge		6.7333	4,751,509	319,931	4,868,122	327,783
3	Load Balancing	10 ³ m ³	0.3411	4,750,232	16,203	4,866,814	16,601
4	Transportation	10 ³ m ³	0.0235	4,634,556	1,089	4,748,299	1,116
5	Transportation Dawn	10 ³ m ³	0.0078	82,881	6	84,915	7
6	Gas Supply Commodity - System	10 ³ m ³	0.0780	4,583,611	3,575	4,696,104	3,663
7	Total Rate 1				<u>824,423</u>		<u>844,657</u>
<u>Rate 6 General Service</u>							
8	Monthly Charge	bills	\$ 70.00	2,010,770	140,754	2,029,003	142,030
9	Delivery Charge		3.7157	4,801,738	178,416	4,845,279	180,034
10	Load Balancing	10 ³ m ³	0.3202	4,829,758	15,465	4,873,552.32	15,605
11	Transportation	10 ³ m ³	0.0235	3,620,680	851	3,653,511.27	859
12	Transportation Dawn	10 ³ m ³	0.0078	895,132	70	903,248.35	70
13	Gas Supply Commodity - System	10 ³ m ³	0.0993	3,121,315	3,099	3,149,617.69	3,128
14	Total Rate 6				<u>338,655</u>		<u>341,726</u>
<u>Rate 9 Contract Service</u>							
15	Monthly Charge	bills	\$ 235.95	-	-	-	-
	Delivery Charge						
16	First 20,000 m ³	10 ³ m ³	11.2489	-	-	-	-
17	Over 20,000 m ³	10 ³ m ³	10.5292	-	-	-	-
18	Load Balancing	10 ³ m ³	0.0196	-	-	-	-
19	Transportation	10 ³ m ³	0.0235	-	-	-	-
20	Transportation Dawn	10 ³ m ³	0.0078	-	-	-	-
21	Gas Supply Commodity - System	10 ³ m ³	0.0431	-	-	-	-
22	Total Rate 9				<u>-</u>		<u>-</u>

EGD RATE ZONE
 Calculation of 2020 and 2018 Revenue at 2018 Approved Rates

Line No.	Particulars	Billing Units (a)	Rates (cents / m ³) (b)	2018		2020	
				Approved Usage (c)	Revenue (\$000's) (d)	Actual Usage (e)	Revenue (\$000's) (f)
<u>Rate 100 Contract Service</u>							
1	Monthly Charge	bills	\$ 122.01	-	-	111	14
2	Contract Demand	10 ³ m ³	36.00	-	-	4,804	1,729
3	Load Balancing	10 ³ m ³	0.3202	-	-	19,356	62
4	Transportation	10 ³ m ³	0.0236	-	-	9,482	2
5	Transportation Dawn	10 ³ m ³	0.0078	-	-	9,874	1
6	Gas Supply Commodity - System	10 ³ m ³	0.0993	-	-	9,482	9
7	Total Rate 100				-		1,817
<u>Rate 110 Contract Service</u>							
8	Monthly Charge	bills	\$ 587.37	3,180	1,868	4,023	2,363
9	Contract Demand	10 ³ m ³	22.91	48,218	11,047	82,640	18,933
	Delivery Charge		-				
10	First 1,000,000 m ³	10 ³ m ³	0.5671	639,885	3,629	773,009	4,384
11	Over 1,000,000 m ³	10 ³ m ³	0.4171	149,151	622	205,597	858
12	Load Balancing	10 ³ m ³	0.0713	789,036	563	978,606	698
13	Transportation	10 ³ m ³	0.0235	216,486	51	84,417	20
14	Transportation Dawn	10 ³ m ³	0.0078	474,890	37	828,935	65
15	Gas Supply Commodity - System	10 ³ m ³	0.0433	56,322	24	71,898	31
16	Total Rate 110				17,840		27,350
<u>Rate 115 Contract Service</u>							
17	Monthly Charge	bills	\$ 622.62	324	202	240	149
18	Contract Demand	10 ³ m ³	24.36	20,166	4,912	14,579	3,552
	Delivery Charge						
19	First 1,000,000 m ³	10 ³ m ³	0.2227	170,833	380	140,134	312
20	Over 1,000,000 m ³	10 ³ m ³	0.1228	371,998	457	238,322	293
21	Load Balancing	10 ³ m ³	0.0253	542,831	137	378,456	96
22	Transportation	10 ³ m ³	0.0236	11,292	3	728	0
23	Transportation Dawn	10 ³ m ³	0.0078	362,012	28	251,523	20
24	Gas Supply Commodity - System	10 ³ m ³	0.0433	-	-	728	0
25	Total Rate 115				6,120		4,422
<u>Rate 125 Contract Service</u>							
26	Monthly Charge	bills	\$ 500.00	48	24	48	24
27	Contract Demand	10 ³ m ³	10.0427	111,124	11,160	111,124	11,160
28	Total Rate 125				11,184		11,184

EGD RATE ZONE
 Calculation of 2020 and 2018 Revenue at 2018 Approved Rates

Line No.	Particulars	Billing Units (a)	Rates (cents / m ³) (b)	2018		2020	
				Approved Usage (c)	Revenue (\$000's) (d)	Actual Usage (e)	Revenue (\$000's) (f)
<u>Rate 135 Contract Service</u>							
Winter (December to March)							
1	Monthly Charge	bills	\$ 115.08	172	19.79	134	15
Delivery Charge							
2	First 14,000 m ³	10 ³ m ³	7.0437	664	46.79	540	38
3	Next 28,000 m ³	10 ³ m ³	5.8445	1,026	59.98	896	52
4	Over 42,000 m ³	10 ³ m ³	5.4446	2,010	109.44	2,989	163
<u>Rate 135 Contract Service</u>							
Summer (April to November)							
	Monthly Charge	bills	\$ 115.08	344	40	349	40
Delivery Charge							
5	First 14,000 m ³	10 ³ m ³	2.3073	4,514	104.15	4,349	100
6	Next 28,000 m ³	10 ³ m ³	1.6073	8,724	140.23	8,182	132
7	Over 42,000 m ³	10 ³ m ³	1.4074	47,562	669.39	47,481	668
8	Load Balancing	10 ³ m ³	-	64,501	-	60,104	-
9	Transportation	10 ³ m ³	0.0235	18,862	4.43	7,215	2
10	Transportation Dawn	10 ³ m ³	0.0078	39,641	3.09	52,889	4
11	Gas Supply Commodity - System	10 ³ m ³	0.0503	4,473	2.25	1,704	1
12	Total Rate 135				<u>1,199</u>		<u>1,215</u>
<u>Rate 145 Contract Service</u>							
13	Monthly Charge	bills	\$ 123.34	432	53	248	31
14	Contract Demand	10 ³ m ³	8.23	9,242	761	9,000	741
Delivery Charge							
15	First 14,000 m ³	10 ³ m ³	2.6095	5,143	134	2,418	63
16	Next 28,000 m ³	10 ³ m ³	1.2507	9,200	115	4,175	52
17	Over 42,000 m ³	10 ³ m ³	0.6916	35,793	248	16,868	117
18	Load Balancing	10 ³ m ³	0.1599	50,136	80	23,645	38
19	Transportation	10 ³ m ³	0.0236	10,692	3	776	0
20	Transportation Dawn	10 ³ m ³	0.0078	25,167	2	22,869	2
21	Gas Supply Commodity - System	10 ³ m ³	0.0469	8,575	4	776	0
22	Total Rate 145				<u>1,399</u>		<u>1,043</u>

EGD RATE ZONE
Calculation of 2020 and 2018 Revenue at 2018 Approved Rates

Line No.	Particulars	Billing Units (a)	Rates (cents / m ³) (b)	2018		2020	
				Approved Usage (c)	Revenue (\$000's) (d)	Actual Usage (e)	Revenue (\$000's) (f)
<u>Rate 170 Contract Service</u>							
1	Monthly Charge	bills	\$ 279.31	300	84	251	70
2	Contract Demand	10 ³ m ³	4.0900	32,846	1,343	30,899	1,264
Delivery Charge							
3	First 1,000,000 m ³	10 ³ m ³	0.2793	193,825	541	170,044	475
4	Over 1,000,000 m ³	10 ³ m ³	0.0793	97,328	77	77,843	62
5	Load Balancing	10 ³ m ³	0.0699	291,152	204	247,886	173
6	Transportation	10 ³ m ³	0.0235	42,446	10	4,843	1
7	Transportation Dawn	10 ³ m ³	0.0078	171,438	13	103,703	8
8	Gas Supply Commodity - System	10 ³ m ³	0.0432	34,475	15	4,843	2
9	Total Rate 170				2,287		2,055
<u>Rate 200 Contract Service</u>							
10	Monthly Charge	bills		12	-	12	-
11	Contract Demand	10 ³ m ³	14.7000	14,801	2,176	15,029	2,209
Delivery Charge							
12	Per cubic metre of gas delivered	10 ³ m ³	- 0.0208	169,764	(35)	189,473	(39)
13	Load Balancing	10 ³ m ³	0.3097	169,764	526	189,473	587
14	Transportation	10 ³ m ³	0.0235	129,627	30	-	-
15	Transportation Dawn	10 ³ m ³	0.0078	40,137	3	50,357	4
16	Gas Supply Commodity - System	10 ³ m ³	0.0432	129,627	56	139,116	60
17	Gas Supply Commodity - Buy/Sell	10 ³ m ³	0.0237	-	-	-	-
18	Total Rate 200				2,756		2,821
<u>Rate 300 Contract Service</u>							
19	Monthly Charge	bills	\$ 500.00	12	6	22	11
20	Contract Demand	10 ³ m ³	27.4365	187	51	187	51
21	Total Rate 300				57		62
<u>Rate 332 Transportation Service</u>							
22	Monthly Contract Demand	\$/GJ	1.2075	1,200,000	17,388	1,200,000	17,388
23	Total Rate 332				17,388		17,388
<u>Rate 325 Storage and Transmission</u>							
24	Monthly Charge	bills	\$ 1.00	1	1,800	1	1,800
25	Total Rate 325				1,800		1,800
26	Grand Total				1,225,109		1,257,541

UNION RATE ZONES
Calculation of 2020 and 2013 Revenue at 2013 Approved Rates

Line No.	Particulars	Billing Units (a)	Rates (cents / m ³) (b)	2013		2020	
				Approved Usage (c)	Revenue (\$000's) (d)	Actual Usage (e)	Revenue (\$000's) (f)
<u>Rate 01</u>							
1	Monthly Charge	bills	\$ 21.00	3,839,732	80,634	4,291,233	90,116
2	Delivery Charge	10 ³ m ³	8.9074	884,421	78,779	988,417	88,043
3	Transportation	10 ³ m ³	0.01169	884,421	103	988,417	116
4	Storage	10 ³ m ³	1.7032	884,421	15,063	988,417	16,834
5	Total Rate 01				<u>174,580</u>		<u>195,109</u>
<u>Rate 10</u>							
6	Monthly Charge	bills	\$ 70.00	24,629	1,724	26,411	1,849
7	Delivery Charge	10 ³ m ³	5.5035	322,887	17,770	346,249	19,056
8	Transportation	10 ³ m ³	0.0048	322,887	15	346,249	17
9	Storage	10 ³ m ³	1.2478	322,887	4,029	346,249	4,321
10	Total Rate 10				<u>23,539</u>		<u>25,242</u>
<u>Rate 20</u>							
11	Monthly Charge	bills	\$ 1,000.00	748	748	667	667
	Monthly Demand Charge						
12	First 70,000 m ³	10 ³ m ³ /d	27.8179	23,260	6,470	23,118	6,431
13	All over 70,000 m ³	10 ³ m ³ /d	16.3583	19,701	3,223	62,589	10,239
	Commodity Charge						
14	First 852,000 m ³	10 ³ m ³	0.5135	331,197	1,701	298,705	1,534
15	All over 852,000 m ³	10 ³ m ³	0.3757	298,605	1,122	479,771	1,803
16	Transportation Account Charge	10 ³ m ³	\$ 219.43	460	101	402	88
17	Gas Supply Demand Charge	10 ³ m ³	1.6293	6,873	112	8,107	151
	Fort Frances		0.2175	-	-	-	-
	Western		0.0075	2,650	20	1,332	10
	Northern		0.0182	702	13	2,746	50
	Eastern		0.0226	3,521	79	4,029	91
	Storage (GJ's)						
18	Demand	GJ/d	9.6425	99,288	957	141,504	1,364
19	Commodity	GJ	0.1558	639,477	100	761,472	119
20	Total Rate 20				<u>14,534</u>		<u>22,394.97</u>
<u>Rate 25</u>							
21	Monthly Charge	bills	\$ 375.00	842	316	806	302
22	Delivery Charge	10 ³ m ³	2.6004	159,555	4,149	92,838	2,414
23	Transportation Account Charge	bills	\$ 219.43	36	8	180	39
24	Gas Supply Transportation	10 ³ m ³	0.0516	42,913	22	28,260	15
25	Total Rate 25				<u>4,495</u>		<u>2,770</u>
<u>Rate 100</u>							
26	Monthly Charge	bills	\$ 1,500.00	226	339	144	216
27	Demand	10 ³ m ³ /d	15.3415	71,975	11,042	43,760	6,713
28	Commodity	10 ³ m ³	0.2132	1,895,488	4,042	996,605	2,125
29	Transportation Account Charge	bills	\$ 219.43	226	50	144	32
	Storage (GJ's)						
30	Demand	GJ/d	5.5595	15,600	87	-	-
31	Commodity	GJ	0.1558	100,000	16	-	-
32	Total Rate 100				<u>15,575</u>		<u>9,086</u>
33	Total Union North In-franchise				<u>232,722</u>		<u>254,602</u>

UNION RATE ZONES
 Calculation of 2020 and 2013 Revenue at 2013 Approved Rates

Line No.	Particulars	Billing Units (a)	Rates (cents / m ³) (b)	2013		2020	
				Approved Usage (c)	Revenue (\$000's) (d)	Actual Usage (e)	Revenue (\$000's) (f)
<u>Rate M1</u>							
1	Monthly Charge	bills	\$ 21.00	12,706,802	266,843	13,859,843	291,057
2	Delivery Commodity Charge (avg rate)	10 ³ m ³	3.4245	2,939,543	100,664	3,206,283	109,798
3	Storage	10 ³ m ³	0.7368	2,939,543	21,660	3,206,283	23,625
4	Total Rate M1				<u>389,166</u>		<u>424,480</u>
<u>Rate M2</u>							
5	Monthly Charge	bills	\$ 70.00	81,451	5,702	94,352	6,605
6	Delivery Commodity Charge (avg rate)	10 ³ m ³	3.8103	975,571	37,173	1,130,091	43,060
7	Storage		0.7550	975,571	7,366	1,130,091	8,533
8	Total Rate M2				<u>50,240</u>		<u>58,198</u>
<u>Rate M4</u>							
Monthly Demand Charge							
9	First 8 450 m ³	10 ³ m ³ /d	46.6239	12,905	6,017	22,149	10,327
10	Next 19 700 m ³	10 ³ m ³ /d	20.9050	7,864	1,644	21,584	4,512
11	All over 28 150 m ³	10 ³ m ³ /d	17.5631	4,507	792	4,257	748
Delivery Commodity Charge							
12	First Block	10 ³ m ³	0.9621	396,153	3,811	621,093	5,976
13	All remaining use	10 ³ m ³	0.4243	8,525	36	-	-
Interruptible							
14	Monthly Charge	bills	\$ 690.00	-	-	32	22
15	Delivery Commodity Charge (Avg Price)	10 ³ m ³	2.2413	-	-	132	3
16	Interruptible Delivery Charge - Days Use Discount						-1.61
17	Total Rate M4				<u>12,300</u>		<u>21,586</u>
<u>Rate M5A</u>							
Firm Contracts							
18	Monthly Demand Charge	10 ³ m ³ /d	28.6252	626	179	538	154
19	Delivery Commodity Charge	10 ³ m ³	1.9377	17,385	337	6,098	118
Interruptible Contracts							
20	Monthly Charge	bills	\$ 690.00	1,692	1,167	454	313
21	Delivery Commodity Charge (Avg Price)	10 ³ m ³	2.2413	517,747	11,604	55,719	1,249
22	Total Rate M5A				<u>13,288</u>		<u>1,834</u>
<u>Rate M7</u>							
Firm Contracts							
23	Monthly Demand Charge	10 ³ m ³ /d	25.3924	14,220	3,611	46,014	11,684
24	Delivery Commodity Charge	10 ³ m ³	0.3206	142,488	457	523,031	1,677
Interruptible / Seasonal Contracts							
25	Delivery Commodity Charge	10 ³ m ³	1.2747	4,655	59	95,341	1,215
26	Total Rate M7				<u>4,127</u>		<u>14,576</u>
<u>Rate M9</u>							
27	Monthly Demand Charge	10 ³ m ³ /d	15.1688	3,993	606	6,040	916
28	Delivery Commodity Charge	10 ³ m ³	0.1990	60,750	121	88,765	177
29	Total Rate M9				<u>727</u>		<u>1,093</u>
<u>Rate M10</u>							
30	Delivery Commodity Charge	10 ³ m ³	5.1734	189	10	360	19
31	Total Rate M10				<u>10</u>		<u>19</u>

UNION RATE ZONES
Calculation of 2020 and 2013 Revenue at 2013 Approved Rates

Line No.	Particulars	Billing Units	Rates (cents / m ³)	2013		2020	
				Approved Usage (c)	Revenue (\$000's) (d)	Actual Usage (e)	Revenue (\$000's) (f)
<u>Rate T1</u>							
Storage (\$/GJ's)							
Demand							
Firm injection / withdrawal							
1	Union provides deliverability inventory	GJ/d	1.624	492,360	800	633,912	1,029
2	Customer provides deliverability inventory	GJ/d	1.197	166,800	200	10,596	13
3	Incremental firm injection right	GJ/d	1.197	-	-	-	-
4	Interruptible	GJ/d	1.197	62,244	75	-	-
5	Space	GJ/d	0.011	22,396,680	253	16,986,769	192
6	Commodity (Customer Provides)	GJ	0.008	2,750,300	21	5,114,951	39
7	Commodity (Union Provides)	GJ	0.030	-	-	-	-
Transportation (cents/m ³)							
Demand							
8	First 28 150 m ³	10 ³ m ³ /d	31.9554	12,448	3,978	14,718	4,703
9	Next 112 720 m ³	10 ³ m ³ /d	22.0775	13,002	2,871	12,177	2,688
Commodity							
10	Firm	10 ³ m ³	0.0712	485,700	346	395,861	282
11	Interruptible	10 ³ m ³	1.2341	63,286	781	34,450	425
12	Monthly Charges		\$ 1,936.13	528	1,022	556	1,076
13	Total Rate T1				10,345		10,448
<u>Rate T2</u>							
Storage (\$/GJ's)							
Demand							
Firm injection / withdrawal							
14	Union provides deliverability inventory	GJ/d	1.624	1,516,920	2,463	2,280,262	3,703
15	Customer provides deliverability inventory	GJ/d	1.197	1,336,556	1,600	870,500	1,042
16	Incremental firm injection right	GJ/d	1.197	-	-	22,800	27
17	Interruptible	GJ/d	1.197	415,704	498	180,000	215
18	Space	GJ/d	0.011	106,645,056	1,204	108,814,049	1,229
19	Commodity (Customer Provides)	GJ	0.008	7,869,782	60	30,611,595	233
20	Commodity (Union Provides)	GJ	0.030	-	-	-	-
Transportation (cents/m ³)							
Demand							
21	First 140 870 m ³	10 ³ m ³ /d	20.191	49,971	10,090	59,066	11,926
22	All Over 140 870 m ³	10 ³ m ³ /d	10.680	167,088	17,845	221,674	23,675
Commodity							
23	Firm	10 ³ m ³	0.008	4,521,813	353	3,854,610	301
24	Interruptible	10 ³ m ³	0.945	358,485	3,387	163,365	1,543
25	Monthly Charges	Meter/mo.	\$ 6,000.00	444	2,664	480	2,880
26	Total Rate T2				40,164		46,775
<u>Rate T3</u>							
Storage (\$/GJ's)							
Demand							
Firm injection / withdrawal							
27	Union provides deliverability inventory	GJ/d	1.624	-	-	-	-
28	Customer provides deliverability inventory	GJ/d	1.197	679,320	813	649,668	778
29	Incremental firm injection right	GJ/d	1.197	-	-	-	-
30	Interruptible	GJ/d	1.197	-	-	-	-
31	Space	GJ/d	0.011	36,614,256	414	38,472,252	435
32	Commodity (Customer Provides)	GJ	0.008	4,459,672	34	4,804,181	37
33	Commodity (Union Provides)	GJ	0.030	-	-	-	-
Transportation (cents/ m ³)							
34	Demand	10 ³ m ³ /d	9.358	28,200	2,639	28,200	2,639
35	Commodity	10 ³ m ³	0.011	272,712	29	264,209	28
36	Monthly Charges	Meter/mo.	\$ 20,371.35	12	244	12	244
37	Total Rate T3				4,173		4,160
38	Total Union South In-franchise				524,540		583,169

UNION RATE ZONES
Calculation of 2020 and 2013 Revenue at 2013 Approved Rates

Line No.	Particulars	Billing Units	Rates (\$/GJ)	2013		2020	
				Approved Usage	Revenue (\$000's)	Actual Usage	Revenue (\$000's)
		(a)	(b)	(c)	(d)	(e)	(f)
<u>Rate M12</u>							
	Demand						
1	Dawn to Kirkwall	GJ/d	2.011	8,708,176	17,509	1,409,148	2,833
2	Dawn to Kirkwall F24-T	GJ/d	0.068	594,000	40	594,000	40
3	Dawn to Parkway	GJ/d	2.382	43,052,600	102,570	55,730,459	132,774
4	Dawn to Parkway F24-T	GJ/d	0.068	4,711,848	319	6,437,148	436
5	Kirkwall to Parkway	GJ/d	0.372	1,411,468	525	5,053,860	1,879
6	M12-X Easterly & Westerly	GJ/d	2.961	4,692,132	13,896	4,752,132	14,073
7	Total Rate M12				<u>134,859</u>		<u>152,035</u>
<u>Rate M13</u>							
8	Monthly Fixed Charge	monthly	\$ 926.60	15	167	4	47
9	Transmission Commodity Charge	GJ	0.034	5,934,507	200	1,805,159	61
10	Total Rate M13				<u>367</u>		<u>108</u>
<u>Rate M16</u>							
11	Monthly Fixed Charge	monthly	\$ 1,474.12	4	71	3	53
12	Transmission Commodity Charge	GJ	0.034	6,236,394	211	6,656,862	225
13	Monthly Demand Charge - West of Dawn	GJ/d	1.059	214,154	227	225,914	239
14	Monthly Demand Charge - East of Dawn	GJ/d	0.741	108,800	81	-	-
15	Total Rate M16				<u>589</u>		<u>517</u>
<u>Rate C1</u>							
Storage Services							
16	Peak Storage (Short-term)	GJ			7,883		2,715
17	Balancing	GJ			2,000		1,016
18	Loans	GJ					1
19	Off Peak Storage	GJ			500		1,002
Short-term Storage and Other Balancing Services							
20	Deferral Account Balance						2,900
Transportation Services							
Demand							
21	Ojibway to Dawn	GJ/d	1.059	1,025,520	1,197	653,284	692
22	St. Clair to Dawn	GJ/d	1.059		2,000	-	-
23	Parkway to Dawn	GJ/d	0.579	4,331,523	2,508	6,815,588	3,946
24	Kirkwall to Dawn	GJ/d	1.021	-	-	5,860,092	5,984
25	Bluewater to Dawn	GJ/d	1.059	-	-	615,000	651
26	Dawn to Parkway	GJ/d	2.382	84,780	413	536,305	1,278
27	Dawn to Dawn-Vector	GJ/d	0.029	1,114,140	32	1,114,140	32
28	Dawn to Dawn (TCPL)	GJ/d	0.134	6,000,000	805	6,000,000	805
29	Short-term Transportation	GJ			11,067		5,698
30	Exchanges				14,918		4,244
31	Ratepayer portion Exchange Revenue				(13,426)		(3,820)
32	Other Transactional				1,067		1,195
33	Total Rate C1				<u>30,963</u>		<u>28,341</u>
34	Total Ex-Franchise				<u>166,778</u>		<u>181,002</u>
35	Grand Total				<u>924,039</u>		<u>1,018,772</u>

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

ONTARIO UTILITY
FOR THE YEAR ENDED DECEMBER 31, 2020

Line No.	Col. 1 Description	Col. 2 Reference	Col. 3 Actual
1.	Part A Return on Rate Base & Revenue (Deficiency) / Sufficiency		
			(\$Millions) & (%'s)
2.	Utility Income before Income Tax	(Ex. B, Tab 1, Sch. 2)	841.1
3.	Less: Income Taxes	(Ex. B, Tab 1, Sch. 3)	39.2
4.	Utility Income		<u>801.9</u>
5.	Utility Rate Base	(Ex. B, Tab 1, Sch. 4)	13,562.0
6.	Indicated Return on Rate Base %	(line 4 / line 5)	5.913%
7.	Less: Required Rate of Return %	(Ex. B, Tab 1, Sch. 5)	6.382%
8.	(Deficiency) / Sufficiency %		<u>-0.469%</u>
9.	Net Earnings (Deficiency) / Sufficiency	(line 5 x line 8)	(63.6)
10.	Provision for Income Taxes		(22.9)
11.	Gross Earnings (Deficiency) / Sufficiency	(line 9 / 73.5%)	<u>(86.5)</u>
12.	50% Earnings sharing to ratepayers	(if line 11 > 1, line 11 x 50%)	<u><u>-</u></u>
13.	Part B Return on Equity & Revenue (Deficiency) / Sufficiency		
14.	Utility Income before Income Tax	(Ex. B, Tab 1, Sch. 2)	841.1
15.	Less: Long Term Debt Costs	(Ex. B, Tab 1, Sch. 5)	375.3
16.	Less: Short Term Debt Costs	(Ex. B, Tab 1, Sch. 5)	1.0
17.	Less: Cost of Preferred Capital	(Ex. B, Tab 1, Sch. 5)	0.0
18.	Net Income before Income Taxes		<u>464.8</u>
19.	Less: Income Taxes	(Ex. B, Tab 1, Sch. 3)	39.2
20.	Net Income Applicable to Common Equity	(line 18 - line 19)	<u>425.6</u>
21.	Common Equity	(Ex. B, Tab 1, Sch. 5)	<u>4,882.3</u>
22.	Approved ROE (including deadband before earning sharing) %	(Board-approved + 150bp)	10.020%
23.	Achieved Rate of Return on Equity %	(line 20 / line 21)	8.717%
24.	Resulting (Deficiency) / Sufficiency in Return on Equity %		<u>-1.303%</u>
25.	Net Earnings (Deficiency) / Sufficiency	(line 21 x line 24)	(63.6)
26.	Provision for Income Taxes		(22.9)
27.	Gross Earnings (Deficiency) / Sufficiency	(line 25 / 73.5%)	<u>(86.5)</u>
28.	50% Earnings sharing to ratepayers	(if line 27 > 1, line 27 x 50%)	<u><u>-</u></u>

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EGD RATE ZONE
ICM Project Revenue Requirement
St. Laurent Ottawa North Replacement Phase 3 Project

Line No.	Particulars (\$000's)	2022 (a)	2023 (b)	Average Annual (5) (c)
	<u>Incremental Rate Base Investment</u>			
1	Capital Expenditures	86,037	-	
2	Average Rate Base	6,400	84,980	
	<u>Incremental Revenue Requirement Calculation:</u>			
	<u>Return on Incremental Rate Base: (1)</u>			
3	Long-term Debt Interest	186	2,470	1,328
4	Short-term Debt Interest	1	8	4
5	Preference Shares	3	37	20
6	Equity	207	2,753	1,480
7	Total Return on Incremental Rate Base	<u>397</u>	<u>5,268</u>	<u>2,832</u>
	<u>Incremental Operating Expenses:</u>			
8	Depreciation Expense (2)	<u>58</u>	<u>1,998</u>	<u>1,028</u>
9	Total Incremental Operating Expenses	<u>58</u>	<u>1,998</u>	<u>1,028</u>
	<u>Incremental Income Taxes:</u>			
10	Return on Equity and Preference Shares (line 5 + line 6) Utility Timing Differences	210	2,790	1,500
11	Add: Depreciation Expense (line 8)	58	1,998	1,028
12	Less: Current Year Tax Deductions	<u>(14,271)</u>	<u>(4,306)</u>	<u>(9,289)</u>
13	Taxable Income (line 10 + line 11 + line 12)	<u>(14,003)</u>	482	<u>(6,760)</u>
14	Income Taxes Before Gross Up (line 13 x 26.5%) (3)	<u>(3,711)</u>	128	<u>(1,792)</u>
15	Total Incremental Income Taxes After Gross Up (line 14 / (1-26.5%) (3) (4))	<u>(5,049)</u>	<u>174</u>	<u>(2,437)</u>
16	Total Incremental Revenue Requirement (line 7 + line 9 + line 15)	<u>(4,594)</u>	<u>7,440</u>	<u>1,423</u>

Notes:

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

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

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

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

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

(5) Average annual revenue requirement calculated as the total revenue requirement from 2022 to 2023 recovered over the 24-month period from January 1, 2022 to December 31, 2023 expressed as an annual amount (12 months).

EGD RATE ZONE
ICM Project Revenue Requirement
NPS 20 Replacement Cherry to Bathurst Project

Line No.	Particulars (\$000's)	2022 (a)	2023 (b)	Average Annual (5) (c)
	<u>Incremental Rate Base Investment</u>			
1	Capital Expenditures	126,730	-	
2	Average Rate Base	26,359	124,682	
	<u>Incremental Revenue Requirement Calculation:</u>			
	<u>Return on Incremental Rate Base: (1)</u>			
3	Long-term Debt Interest	766	3,624	2,195
4	Short-term Debt Interest	2	11	7
5	Preference Shares	11	54	33
6	Equity	854	4,040	2,447
7	Total Return on Incremental Rate Base	<u>1,634</u>	<u>7,729</u>	<u>4,682</u>
	<u>Incremental Operating Expenses:</u>			
8	Depreciation Expense (2)	<u>512</u>	<u>3,072</u>	<u>1,792</u>
9	Total Incremental Operating Expenses	<u>512</u>	<u>3,072</u>	<u>1,792</u>
	<u>Incremental Income Taxes:</u>			
10	Return on Equity and Preference Shares (line 5 + line 6) Utility Timing Differences	866	4,094	2,480
11	Add: Depreciation Expense (line 8)	512	3,072	1,792
12	Less: Current Year Tax Deductions	<u>(21,066)</u>	<u>(6,329)</u>	<u>(13,697)</u>
13	Taxable Income (line 10 + line 11 + line 12)	<u>(19,688)</u>	837	<u>(9,426)</u>
14	Income Taxes Before Gross Up (line 13 x 26.5%) (3)	(5,217)	222	(2,498)
15	Total Incremental Income Taxes After Gross Up (line 14 / (1-26.5%) (3) (4))	<u>(7,098)</u>	<u>302</u>	<u>(3,398)</u>
16	Total Incremental Revenue Requirement (line 7 + line 9 + line 15)	<u>(4,953)</u>	<u>11,102</u>	<u>3,075</u>

Notes:

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

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

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

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

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

(5) Average annual revenue requirement calculated as the total revenue requirement from 2022 to 2023 recovered over the 24-month period from January 1, 2022 to December 31, 2023 expressed as an annual amount (12 months).

UNION RATE ZONES
ICM Project Revenue Requirement
Dawn to Cuthbert Replacement and Retrofits Project

Line No.	Particulars (\$000's)	2022 (a)	2023 (b)	Average Annual (5) (c)
	<u>Incremental Rate Base Investment</u>			
1	Capital Expenditures	23,508	-	
2	Average Rate Base	6,841	23,135	
	<u>Incremental Revenue Requirement Calculation:</u>			
	<u>Return on Incremental Rate Base: (1)</u>			
3	Long-term Debt Interest	274	926	600
4	Short-term Debt Interest	(0)	(0)	(0)
5	Preference Shares	6	19	13
6	Equity	220	744	482
7	Total Return on Incremental Rate Base	<u>499</u>	<u>1,689</u>	<u>1,094</u>
	<u>Incremental Operating Expenses:</u>			
8	Depreciation Expense (2)	124	497	311
9	Total Incremental Operating Expenses	<u>124</u>	<u>497</u>	<u>311</u>
	<u>Incremental Income Taxes:</u>			
10	Return on Equity and Preference Shares (line 5 + line 6)	226	763	494
	Utility Timing Differences			
11	Add: Depreciation Expense (line 8)	124	497	311
12	Less: Current Year Tax Deductions	(4,949)	(1,711)	(3,330)
13	Taxable Income (line 10 + line 11 + line 12)	<u>(4,599)</u>	<u>(450)</u>	<u>(2,525)</u>
14	Income Taxes Before Gross Up (line 13 x 26.5%) (3)	(1,219)	(119)	(669)
15	Total Incremental Income Taxes After Gross Up (line 14 / (1-26.5%) (3) (4))	<u>(1,658)</u>	<u>(162)</u>	<u>(910)</u>
16	Total Incremental Revenue Requirement (line 7 + line 9 + line 15)	<u>(1,034)</u>	<u>2,024</u>	<u>495</u>

Notes:

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

Capital Structure	Component %	Cost Rate
Long-term Debt	61.30%	6.53%
Short-term Debt	-0.03%	1.31%
Preference Shares	2.74%	3.05%
Equity	36.00%	8.93%
Total	100.00%	

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

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

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

(5) Average annual revenue requirement calculated as the total revenue requirement from 2022 to 2023 recovered over the 24-month period from January 1, 2022 to December 31, 2023 expressed as an annual amount (12 months).

UNION RATE ZONES
ICM Project Revenue Requirement
Byron Transmission Station Project

Line No.	Particulars (\$000's)	2022 (a)	2023 (b)	Average Annual (5) (c)
	<u>Incremental Rate Base Investment</u>			
1	Capital Expenditures	20,381	-	
2	Average Rate Base	5,928	19,989	
	<u>Incremental Revenue Requirement Calculation:</u>			
	<u>Return on Incremental Rate Base: (1)</u>			
3	Long-term Debt Interest	237	800	519
4	Short-term Debt Interest	(0)	(0)	(0)
5	Preference Shares	5	17	11
6	Equity	191	643	417
7	Total Return on Incremental Rate Base	<u>433</u>	<u>1,459</u>	<u>946</u>
	<u>Incremental Operating Expenses:</u>			
8	Depreciation Expense (2)	130	522	326
9	Total Incremental Operating Expenses	<u>130</u>	<u>522</u>	<u>326</u>
	<u>Incremental Income Taxes:</u>			
10	Return on Equity and Preference Shares (line 5 + line 6)	196	659	427
	Utility Timing Differences			
11	Add: Depreciation Expense (line 8)	130	522	326
12	Less: Current Year Tax Deductions	(7,146)	(2,591)	(4,868)
13	Taxable Income (line 10 + line 11 + line 12)	<u>(6,820)</u>	<u>(1,409)</u>	<u>(4,115)</u>
14	Income Taxes Before Gross Up (line 13 x 26.5%) (3)	(1,807)	(373)	(1,090)
15	Total Incremental Income Taxes After Gross Up (line 14 / (1-26.5%) (3) (4))	<u>(2,459)</u>	<u>(508)</u>	<u>(1,484)</u>
16	Total Incremental Revenue Requirement (line 7 + line 9 + line 15)	<u>(1,896)</u>	<u>1,473</u>	<u>(211)</u>

Notes:

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

Capital Structure	Component %	Cost Rate
Long-term Debt	61.30%	6.53%
Short-term Debt	-0.03%	1.31%
Preference Shares	2.74%	3.05%
Equity	36.00%	8.93%
Total	100.00%	

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

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

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

(5) Average annual revenue requirement calculated as the total revenue requirement from 2022 to 2023 recovered over the 24-month period from January 1, 2022 to December 31, 2023 expressed as an annual amount (12 months).

UNION RATE ZONES
 ICM Project Revenue Requirement
Kirkland Lake Lateral Replacement Project

Line No.	Particulars (\$000's)	2022 (a)	2023 (b)	Average Annual (5) (c)
	<u>Incremental Rate Base Investment</u>			
1	Capital Expenditures	20,666	-	
2	Average Rate Base	2,581	20,302	
	<u>Incremental Revenue Requirement Calculation:</u>			
	<u>Return on Incremental Rate Base: (1)</u>			
3	Long-term Debt Interest	103	813	458
4	Short-term Debt Interest	(0)	(0)	(0)
5	Preference Shares	2	17	10
6	Equity	83	653	368
7	Total Return on Incremental Rate Base	<u>188</u>	<u>1,482</u>	<u>835</u>
	<u>Incremental Operating Expenses:</u>			
8	Depreciation Expense (2)	<u>52</u>	<u>624</u>	<u>338</u>
9	Total Incremental Operating Expenses	<u>52</u>	<u>624</u>	<u>338</u>
	<u>Incremental Income Taxes:</u>			
10	Return on Equity and Preference Shares (line 5 + line 6)	85	670	377
	Utility Timing Differences			
11	Add: Depreciation Expense (line 8)	52	624	338
12	Less: Current Year Tax Deductions	<u>(3,399)</u>	<u>(1,036)</u>	<u>(2,218)</u>
13	Taxable Income (line 10 + line 11 + line 12)	<u>(3,262)</u>	<u>258</u>	<u>(1,502)</u>
14	Income Taxes Before Gross Up (line 13 x 26.5%) (3)	(864)	68	(398)
15	Total Incremental Income Taxes After Gross Up (line 14 / (1-26.5%) (3) (4))	<u>(1,176)</u>	<u>93</u>	<u>(542)</u>
16	Total Incremental Revenue Requirement (line 7 + line 9 + line 15)	<u>(936)</u>	<u>2,199</u>	<u>632</u>

Notes:

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

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

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

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

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

(5) Average annual revenue requirement calculated as the total revenue requirement from 2022 to 2023 recovered over the 24-month period from January 1, 2022 to December 31, 2023 expressed as an annual amount (12 months).

EGD RATE ZONE
Allocation of 2022 ICM Project Revenue Requirement

/u

Line No.	Particulars	St. Laurent Ottawa North Replacement Phase 3 Project		NPS 20 Replacement Cherry to Bathurst Project		Total 2022 ICM Allocation (000's)
		Delivery Demand TP>4" Allocator (1) (%) (a)	Project 2022 ICM Allocation (2) (000's) (b)	Delivery Demand HP Allocator (3) (%) (c)	Project 2022 ICM Allocation (4) (000's) (d)	
1	Rate 1	48%	678	52%	1,612	2,289
2	Rate 6	39%	552	43%	1,312	1,863
3	Rate 9	0%	-	0%	-	-
4	Rate 100	0%	2	0%	4	6
5	Rate 110	3%	47	4%	112	160
6	Rate 115	1%	13	1%	31	45
7	Rate 125	8%	114	0%	-	114
8	Rate 135	0%	0	0%	0	0
9	Rate 145	0%	0	0%	1	2
10	Rate 170	0%	1	0%	2	4
11	Rate 200	1%	15	0%	-	15
12	Rate 300	0%	0	0%	0	0
13	Total	100%	1,423	100%	3,075	4,498

Notes:

- (1) The St. Laurent Ottawa North Replacement project comprises of replacement of approximately 16 km of steel gas distribution main of NPS 12 extra high pressure (XHP) steel (ST) pipeline and approximately 400 m of NPS 16 XHP ST pipeline in the city of Ottawa. Extra High Pressure mains are allocated according to the Board approved cost allocation methodology (EB-2017-0086), Delivery Demand TP>4" allocator, reflecting 2022 forecast peak demand by rate class.
- (2) Exhibit B, Tab 2, Schedule 1, Appendix E, Page 1.
- (3) NPS 20 Replacement Cherry to Bathurst project replaces approximately 4.5km of NPS 20 inch high pressure steel main on Lake Shore Boulevard from Cherry Street to Bathurst Street. High pressure mains are allocated according to the Board approved cost allocation methodology (EB-2017-0086), Delivery Demand HP allocator, reflecting 2022 forecast peak demand by rate class.
- (4) Exhibit B, Tab 2, Schedule 1, Appendix E, Page 2.

UNION RATE ZONES
 Allocation of 2022 ICM Project Revenue Requirement

Line No.	Particulars	Dawn to Cuthbert		Byron Transmission Station		Kirkland Lake Lateral		Total 2022 ICM Allocation (\$000's)
		Replacement and Retrofits Project		Project		Replacement Project		
		Dawn-Parkway Easterly Demand Allocator (1) (10 ⁶ m ³ /d x km)	Project 2022 ICM Allocation (2) (\$000's)	Other Transmission Demand Allocator (3) (10 ³ m ³ /d)	Project 2022 ICM Allocation (4) (\$000's)	Union North Joint Use Mains Allocator (5) (%)	Project 2022 ICM Allocation (6) (\$000's)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)		
1	Rate 01	1,702	21	-	-	37	231	252
2	Rate 10	516	6	-	-	12	78	84
3	Rate 20	163	2	-	-	27	168	170
4	Rate 25	-	-	-	-	3	20	20
5	Rate 100	-	-	-	-	21	135	135
6	Total Union North	2,381	30	-	-	100	632	662
7	Rate M1	3,358	42	31,237	(79)	-	-	(37)
8	Rate M2	1,250	16	11,628	(29)	-	-	(14)
9	Rate M4 (F)	268	3	4,190	(11)	-	-	(7)
10	Rate M4 (I)	-	-	-	-	-	-	-
11	Rate M5 (F)	1	0	37	(0)	-	-	(0)
12	Rate M5 (I)	-	-	-	-	-	-	-
13	Rate M7 (F)	212	3	5,225	(13)	-	-	(11)
14	Rate M7 (I)	-	-	-	-	-	-	-
15	Rate M9	69	1	502	(1)	-	-	(0)
16	Rate M10	1	0	5	(0)	-	-	(0)
17	Rate T1 (F)	172	2	1,922	(5)	-	-	(3)
18	Rate T1 (I)	-	-	-	-	-	-	-
19	Rate T2 (F)	1,085	14	26,233	(66)	-	-	(53)
20	Rate T2 (I)	-	-	-	-	-	-	-
21	Rate T3	345	4	2,512	(6)	-	-	(2)
22	Total Union South	6,762	84	83,489	(211)	-	-	(127)
23	Excess Utility Storage	-	-	-	-	-	-	-
24	Rate C1 (F)	194	2	-	-	-	-	2
25	Rate C1 (I)	-	-	-	-	-	-	-
26	Rate M12	30,230	378	-	-	-	-	378
27	Rate M13	-	-	-	-	-	-	-
28	Rate M16	-	-	-	-	-	-	-
29	Rate M17	36	0	-	-	-	-	0
30	Total Ex-Franchise	30,460	381	-	-	-	-	381
31	Total Union Rate Zones	39,603	495	83,489	(211)	100	632	915

Notes:

- (1) Dawn-Parkway easterly demand allocation in proportion to forecast 2022 distance-weighted Dawn-Parkway transmission design day demands (commodity kilometres).
- (2) Allocated in proportion to column (a).
- (3) Other transmission demand allocation in proportion to forecast 2022 Union South in-franchise firm design day demands.
- (4) Allocated in proportion to column (c).
- (5) Union North joint use mains allocation in proportion to system peak and average day demand excluding customers who are entirely sole use.
- (6) Allocated in proportion to column (e).

EGD RATE ZONE
Derivation of 2022 Incremental Capital Module ("ICM") Rates by Rate Class

/u

Line No.	Particulars	ICM Revenue Requirement (1) (000's) (a)	2022 Forecast Volumes (b)	Billing Units (c)	ICM Unit Rates (cents / m ³) (d) = (a / b * 100)
<u>Bundled Services</u>					
1	Rate 1	2,289	5,104,272	10 ³ m ³	0.0449
2	Rate 6	1,863	4,724,179	10 ³ m ³	0.0394
3	Rate 9	-	-	10 ³ m ³	-
4	Rate 100	6	4,051	10 ³ m ³ /d	0.1394
5	Rate 110	160	74,003	10 ³ m ³ /d	0.2158
6	Rate 115	45	13,773	10 ³ m ³ /d	0.3240
7	Rate 135	0	55,553	10 ³ m ³	0.0002
8	Rate 145	2	6,541	10 ³ m ³ /d	0.0236
9	Rate 170	4	27,557	10 ³ m ³ /d	0.0129
10	Rate 200	15	14,324	10 ³ m ³ /d	0.1064
<u>Unbundled Services</u>					
11	Rate 125	114	111,124	10 ³ m ³ /d	0.1029
12	Rate 300	0	47	10 ³ m ³ /d	0.3476
13	Total EGD Rate Zone	4,498			

Notes:

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

UNION RATE ZONES
Derivation of 2022 Incremental Capital Module ("ICM") Rates by Rate Class

Line No.	Particulars	ICM Revenue Requirement (1) (\$000s) (a)	2022 Forecast Usage (b)	Billing Units (c)	2022 ICM Rate (2) (cents / m ³) (d) = (a / b * 100)
<u>Union North</u>					
Rate 01 General Service					
1	Monthly Delivery Charge	252	1,025,730	10 ³ m ³	0.0246
Rate 10 General Service					
2	Monthly Delivery Charge	84	367,857	10 ³ m ³	0.0229
Rate 20 Medium Volume Firm Service					
3	Delivery Demand Charge	170	83,824	10 ³ m ³ /d	0.2033
Rate 25 Large Volume Interruptible Service					
4	Monthly Delivery Charge	20	95,235	10 ³ m ³	0.0206
Rate 100 Large Volume Firm Service					
5	Delivery Demand Charge	135	45,469	10 ³ m ³ /d	0.2968
6	Total Union North In-Franchise	662			

Notes:

- (1) Exhibit B, Tab 2, Schedule 1, Appendix F, p. 2, column (g).
- (2) To be included in delivery and transportation rates.

UNION RATE ZONES
Derivation of 2022 Incremental Capital Module ("ICM") Rates by Rate Class

Line No.	Particulars	ICM Revenue Requirement (1) (\$000s) (a)	2022 Forecast Usage (b)	Billing Units (c)	2022 ICM Rate (2) (cents / m ³) (d) = (a / b * 100)
<u>Union South</u>					
Rate M1 Small Volume General Service					
1	Monthly Delivery Commodity Charge	(37)	3,134,770	10 ³ m ³	(0.0012)
Rate M2 Large Volume General Service					
2	Monthly Delivery Commodity Charge	(14)	1,290,856	10 ³ m ³	(0.0011)
Rate M4 Firm Commercial/Industrial Contract Rate					
Firm Contracts					
3	Monthly Demand Charge	(7)	46,823	10 ³ m ³ /d	(0.0155)
Interruptible Contracts					
	Monthly Delivery Commodity Charge	-	2,275	10 ³ m ³	-
Rate M5A Interruptible Commercial/Industrial Contract Rate					
Firm Contracts					
4	Monthly Demand Charge	(0)	444	10 ³ m ³ /d	(0.0174)
Interruptible Contracts					
	Delivery Commodity Charge (Avg Price)	-	59,781	10 ³ m ³	-
Rate M7 Special Large Volume Contract Rate					
Firm Contracts					
5	Monthly Demand Charge	(11)	59,760	10 ³ m ³ /d	(0.0177)
Interruptible / Seasonal Contracts					
	Monthly Delivery Commodity Charge	-	93,732	10 ³ m ³	-
Rate M9 Large Wholesale Service					
6	Monthly Demand Charge	(0)	6,040	10 ³ m ³ /d	(0.0068)
Rate M10 Small Wholesale Service					
7	Monthly Delivery Commodity Charge	(0)	360	10 ³ m ³	(0.0011)
Rate T1 Contract Carriage Service					
Firm Contracts					
8	Monthly Demand Charge	(3)	26,075	10 ³ m ³ /d	(0.0104)
Interruptible Contracts					
	Interruptible Transportation Commodity Charge	-	34,865	10 ³ m ³	-
Rate T2 Contract Carriage Service					
Firm Contracts					
9	Monthly Demand Charge	(53)	296,408	10 ³ m ³ /d	(0.0178)
Interruptible Contracts					
	Interruptible Transportation Commodity Charge	-	178,978	10 ³ m ³	-
Rate T3 Contract Carriage Service					
10	Monthly Demand Charge	(2)	28,200	10 ³ m ³ /d	(0.0072)
11	Total Union South In-franchise	<u>(127)</u>			
12	Total Union In-franchise	<u>535</u>			

Notes:

- (1) Exhibit B, Tab 2, Schedule 1, Appendix F, p. 2, column (g).
 (2) To be included in delivery and transportation rates.

UNION RATE ZONES
Derivation of 2022 Incremental Capital Module ("ICM") Rates by Rate Class

Line No.	Particulars	ICM Revenue Requirement (1) (\$000s)	2022 Forecast Usage	Billing Units	2022 ICM Rate (2) (cents / m ³)
		(a)	(b)	(c)	(d)
	<u>Ex-franchise</u>				
	Rate M12/C1 Transportation Service				
1	Dawn to Parkway Demand Charge	312	57,238,670	GJ/d	0.005
2	Dawn to Kirkwall Demand Charge	6	1,409,148	GJ/d	0.005
3	Kirkwall to Parkway Demand Charge	5	5,053,860	GJ/d	0.001
4	M12-X Demand Charge	29	4,238,868	GJ/d	0.007
5	Parkway to Kirkwall/Dawn Demand Charge	10	6,707,088	GJ/d	0.001
6	Kirkwall to Dawn Demand Charge	18	5,544,072	GJ/d	0.003
	Rate M17 Transportation Service				
7	Dawn to Delivery Area Demand Charge	0	106,356	GJ/d	0.004
8	Total Ex-franchise	<u>381</u>			
9	Total Union Rate Zones	<u>915</u>			

Notes:

- (1) Exhibit B, Tab 2, Schedule 1, Appendix F, p. 2, column (g).
- (2) To be included in delivery and transportation rates.

ANNUAL BILL COMPARISON - RESIDENTIAL CUSTOMERS

(A) EB-2021-0219 + 2022 ICM vs (B) EB-2021-0219

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Heating & Water Htg.										
Heating, Water Htg. & Other Uses										
		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		
				(A) - (B)	%			(A) - (B)	%	
1.1	VOLUME	m ³	3,064	3,064	0	0.0%	4,691	4,691	0	0.0%
1.2	CUSTOMER CHG.	\$	249.96	249.96	0.00	0.0%	249.96	249.96	0.00	0.0%
1.3	DISTRIBUTION CHG.	\$	268.68	267.31	1.37	0.5%	405.17	403.06	2.10	0.5%
1.4	LOAD BALANCING	§ \$	165.65	165.65	0.00	0.0%	253.61	253.61	0.00	0.0%
1.5	SALES COMMDTY	\$	457.22	457.22	0.00	0.0%	700.00	700.00	0.00	0.0%
1.6	TOTAL SALES	\$	1,141.51	1,140.13	1.37	0.1%	1,608.74	1,606.63	2.10	0.1%
1.7	TOTAL T-SERVICE	\$	684.29	682.92	1.37	0.2%	908.73	906.63	2.10	0.2%
1.8	SALES UNIT RATE	\$/m ³	0.3726	0.3721	0.0004	0.1%	0.3429	0.3425	0.0004	0.1%
1.9	T-SERVICE UNIT RATE	\$/m ³	0.2233	0.2229	0.0004	0.2%	0.1937	0.1933	0.0004	0.2%
1.10	SALES UNIT RATE	\$/GJ	9.6692	9.6576	0.0116	0.1%	8.9006	8.8890	0.0116	0.1%
1.11	T-SERVICE UNIT RATE	\$/GJ	5.7963	5.7847	0.0116	0.2%	5.0277	5.0161	0.0116	0.2%
Heating Only										
Heating & Water Htg.										
		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		
				(A) - (B)	%			(A) - (B)	%	
2.1	VOLUME	m ³	1,955	1,955	0	0.0%	2,005	2,005	0	0.0%
2.2	CUSTOMER CHG.	\$	249.96	249.96	0.00	0.0%	249.96	249.96	0.00	0.0%
2.3	DISTRIBUTION CHG.	\$	172.31	171.44	0.88	0.5%	179.27	178.37	0.90	0.5%
2.4	LOAD BALANCING	§ \$	105.69	105.69	0.00	0.0%	108.39	108.39	0.00	0.0%
2.5	SALES COMMDTY	\$	291.73	291.73	0.00	0.0%	299.19	299.19	0.00	0.0%
2.6	TOTAL SALES	\$	819.70	818.82	0.88	0.1%	836.81	835.91	0.90	0.1%
2.7	TOTAL T-SERVICE	\$	527.97	527.09	0.88	0.2%	537.62	536.72	0.90	0.2%
2.8	SALES UNIT RATE	\$/m ³	0.4193	0.4188	0.0004	0.1%	0.4174	0.4169	0.0004	0.1%
2.9	T-SERVICE UNIT RATE	\$/m ³	0.2701	0.2696	0.0004	0.2%	0.2681	0.2677	0.0004	0.2%
2.10	SALES UNIT RATE	\$/GJ	10.8819	10.8703	0.0116	0.1%	10.8322	10.8205	0.0116	0.1%
2.11	T-SERVICE UNIT RATE	\$/GJ	7.0091	6.9974	0.0116	0.2%	6.9593	6.9476	0.0116	0.2%

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

ANNUAL BILL COMPARISON - RESIDENTIAL CUSTOMERS

(A) EB-2021-0219 + 2022 ICM vs (B) EB-2021-0219

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Heating, Pool Htg. & Other Uses										
General & Water Htg.										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
3.1	VOLUME	m ³	5,048	5,048	0	0.0%	1,081	1,081	0	0.0%
3.2	CUSTOMER CHG.	\$	249.96	249.96	0.00	0.0%	249.96	249.96	0.00	0.0%
3.3	DISTRIBUTION CHG.	\$	435.74	433.48	2.26	0.5%	101.12	100.63	0.48	0.5%
3.4	LOAD BALANCING	§ \$	272.91	272.91	0.00	0.0%	58.44	58.44	0.00	0.0%
3.5	SALES COMMDTY	\$	753.27	753.27	0.00	0.0%	161.31	161.31	0.00	0.0%
3.6	TOTAL SALES	\$	1,711.88	1,709.62	2.26	0.1%	570.83	570.34	0.48	0.1%
3.7	TOTAL T-SERVICE	\$	958.61	956.34	2.26	0.2%	409.52	409.03	0.48	0.1%
3.8	SALES UNIT RATE	\$/m ³	0.3391	0.3387	0.0004	0.1%	0.5281	0.5276	0.0004	0.1%
3.9	T-SERVICE UNIT RATE	\$/m ³	0.1899	0.1894	0.0004	0.2%	0.3788	0.3784	0.0004	0.1%
3.10	SALES UNIT RATE	\$/GJ	8.8015	8.7898	0.0116	0.1%	13.7051	13.6934	0.0116	0.1%
3.11	T-SERVICE UNIT RATE	\$/GJ	4.9286	4.9169	0.0116	0.2%	9.8322	9.8205	0.0116	0.1%

Heating & Water Htg.										
Heating & Water Htg.										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
2.1	VOLUME	m ³	2,480	2,480	0	0.0%	2,400	2,400	0	0.0%
2.2	CUSTOMER CHG.	\$	249.96	249.96	0.00	0.0%	249.96	249.96	0.00	0.0%
2.3	DISTRIBUTION CHG.	\$	219.35	218.24	1.11	0.5%	212.33	211.25	1.08	0.5%
2.4	LOAD BALANCING	§ \$	134.07	134.07	0.00	0.0%	129.75	129.75	0.00	0.0%
2.5	SALES COMMDTY	\$	370.07	370.07	0.00	0.0%	358.13	358.13	0.00	0.0%
2.6	TOTAL SALES	\$	973.46	972.35	1.11	0.1%	950.17	949.10	1.08	0.1%
2.7	TOTAL T-SERVICE	\$	603.39	602.27	1.11	0.2%	592.04	590.96	1.08	0.2%
2.8	SALES UNIT RATE	\$/m ³	0.3925	0.3921	0.0004	0.1%	0.3959	0.3955	0.0004	0.1%
2.9	T-SERVICE UNIT RATE	\$/m ³	0.2433	0.2429	0.0004	0.2%	0.2467	0.2462	0.0004	0.2%
2.10	SALES UNIT RATE	\$/GJ	10.1875	10.1758	0.0116	0.1%	10.2752	10.2636	0.0116	0.1%
2.11	T-SERVICE UNIT RATE	\$/GJ	6.3146	6.3029	0.0116	0.2%	6.4024	6.3907	0.0116	0.2%

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

ANNUAL BILL COMPARISON - COMMERCIAL & INDUSTRIAL CUSTOMERS

(A) EB-2021-0219 + 2022 ICM vs (B) EB-2021-0219

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Commercial Heating & Other Uses										
Com. Htg., Air Cond'ng & Other Uses										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
1.1	VOLUME	m ³	22,606	22,606	0	0.0%	29,278	29,278	0	0.0%
1.2	CUSTOMER CHG.	\$	874.68	874.68	0.00	0.0%	874.68	874.68	0.00	0.0%
1.3	DISTRIBUTION CHG.	\$	1,609.45	1,600.53	8.92	0.6%	2,065.20	2,053.65	11.55	0.6%
1.4	LOAD BALANCING	§ \$	1,202.93	1,202.93	0.00	0.0%	1,557.96	1,557.96	0.00	0.0%
1.5	SALES COMMDTY	\$	3,378.33	3,378.33	0.00	0.0%	4,375.42	4,375.42	0.00	0.0%
1.6	TOTAL SALES	\$	7,065.39	7,056.47	8.92	0.1%	8,873.26	8,861.72	11.55	0.1%
1.7	TOTAL T-SERVICE	\$	3,687.06	3,678.14	8.92	0.2%	4,497.84	4,486.29	11.55	0.3%
1.8	SALES UNIT RATE	\$/m ³	0.3125	0.3122	0.0004	0.1%	0.3031	0.3027	0.0004	0.1%
1.9	T-SERVICE UNIT RATE	\$/m ³	0.1631	0.1627	0.0004	0.2%	0.1536	0.1532	0.0004	0.3%
1.10	SALES UNIT RATE	\$/GJ	8.1117	8.1015	0.0102	0.1%	7.8658	7.8556	0.0102	0.1%
1.11	T-SERVICE UNIT RATE	\$/GJ	4.2331	4.2229	0.0102	0.2%	3.9872	3.9769	0.0102	0.3%
Medium Commercial Customer										
Large Commercial Customer										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
2.1	VOLUME	m ³	169,563	169,563	0	0.0%	339,125	339,125	0	0.0%
2.2	CUSTOMER CHG.	\$	874.68	874.68	0.00	0.0%	874.68	874.68	0.00	0.0%
2.3	DISTRIBUTION CHG.	\$	8,699.38	8,632.50	66.88	0.8%	15,947.21	15,813.45	133.76	0.8%
2.4	LOAD BALANCING	§ \$	9,022.92	9,022.92	0.00	0.0%	18,045.78	18,045.78	0.00	0.0%
2.5	SALES COMMDTY	\$	25,340.19	25,340.19	0.00	0.0%	50,680.23	50,680.23	0.00	0.0%
2.6	TOTAL SALES	\$	43,937.17	43,870.29	66.88	0.2%	85,547.90	85,414.14	133.76	0.2%
2.7	TOTAL T-SERVICE	\$	18,596.98	18,530.10	66.88	0.4%	34,867.67	34,733.91	133.76	0.4%
2.8	SALES UNIT RATE	\$/m ³	0.2591	0.2587	0.0004	0.2%	0.2523	0.2519	0.0004	0.2%
2.9	T-SERVICE UNIT RATE	\$/m ³	0.1097	0.1093	0.0004	0.4%	0.1028	0.1024	0.0004	0.4%
2.10	SALES UNIT RATE	\$/GJ	6.7252	6.7149	0.0102	0.2%	6.5471	6.5369	0.0102	0.2%
2.11	T-SERVICE UNIT RATE	\$/GJ	2.8465	2.8363	0.0102	0.4%	2.6685	2.6582	0.0102	0.4%

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

ANNUAL BILL COMPARISON - COMMERCIAL & INDUSTRIAL CUSTOMERS

(A) EB-2021-0219 + 2022 ICM vs (B) EB-2021-0219

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Industrial General Use										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
3.1	VOLUME	m ³	43,285	43,285	0	0.0%	63,903	63,903	0	0.0%
3.2	CUSTOMER CHG.	\$	874.68	874.68	0.00	0.0%	874.68	874.68	0.00	0.0%
3.3	DISTRIBUTION CHG.	\$	2,855.47	2,838.40	17.07	0.6%	3,833.69	3,808.48	25.21	0.7%
3.4	LOAD BALANCING	§ \$	2,303.31	2,303.31	0.00	0.0%	3,400.46	3,400.46	0.00	0.0%
3.5	SALES COMMDTY	\$	6,468.69	6,468.69	0.00	0.0%	9,549.93	9,549.93	0.00	0.0%
3.6	TOTAL SALES	\$	12,502.16	12,485.08	17.07	0.1%	17,658.75	17,633.54	25.21	0.1%
3.7	TOTAL T-SERVICE	\$	6,033.47	6,016.39	17.07	0.3%	8,108.82	8,083.62	25.21	0.3%
3.8	SALES UNIT RATE	\$/m ³	0.2888	0.2884	0.0004	0.1%	0.2763	0.2759	0.0004	0.1%
3.9	T-SERVICE UNIT RATE	\$/m ³	0.1394	0.1390	0.0004	0.3%	0.1269	0.1265	0.0004	0.3%
3.10	SALES UNIT RATE	\$/GJ	7.4963	7.4861	0.0102	0.1%	7.1720	7.1618	0.0102	0.1%
3.11	T-SERVICE UNIT RATE	\$/GJ	3.6177	3.6074	0.0102	0.3%	3.2933	3.2831	0.0102	0.3%
Medium Industrial Customer										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
4.1	VOLUME	m ³	169,563	169,563	0	0.0%	339,124	339,124	0	0.0%
4.2	CUSTOMER CHG.	\$	874.68	874.68	0.00	0.0%	874.68	874.68	0.00	0.0%
4.3	DISTRIBUTION CHG.	\$	8,905.86	8,838.97	66.88	0.8%	16,100.83	15,967.07	133.76	0.8%
4.4	LOAD BALANCING	§ \$	9,022.92	9,022.92	0.00	0.0%	18,045.73	18,045.73	0.00	0.0%
4.5	SALES COMMDTY	\$	25,340.19	25,340.19	0.00	0.0%	50,680.08	50,680.08	0.00	0.0%
4.6	TOTAL SALES	\$	44,143.64	44,076.76	66.88	0.2%	85,701.32	85,567.56	133.76	0.2%
4.7	TOTAL T-SERVICE	\$	18,803.45	18,736.57	66.88	0.4%	35,021.24	34,887.48	133.76	0.4%
4.8	SALES UNIT RATE	\$/m ³	0.2603	0.2599	0.0004	0.2%	0.2527	0.2523	0.0004	0.2%
4.9	T-SERVICE UNIT RATE	\$/m ³	0.1109	0.1105	0.0004	0.4%	0.1033	0.1029	0.0004	0.4%
4.10	SALES UNIT RATE	\$/GJ	6.7568	6.7465	0.0102	0.2%	6.5589	6.5486	0.0102	0.2%
4.11	T-SERVICE UNIT RATE	\$/GJ	2.8781	2.8679	0.0102	0.4%	2.6802	2.6700	0.0102	0.4%
Large Industrial Customer										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	

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

ANNUAL BILL COMPARISON - LARGE VOLUME CUSTOMERS

(A) EB-2021-0219 + 2022 ICM vs (B) EB-2021-0219

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Rate 100 - Small Commercial Firm										
Rate 100 - Average Commercial Firm										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
1.1	VOLUME	m ³	339,188	339,188	0	0.0%	598,567	598,567	0	0.0%
1.2	CUSTOMER CHG.	\$	1,524.60	1,524.60	0.00	0.0%	1,524.60	1,524.60	0.00	0.0%
1.3	DISTRIBUTION CHG.	\$	14,170.77	14,120.69	50.08	0.4%	69,013.15	68,754.36	258.79	0.4%
1.4	LOAD BALANCING	\$	18,049.13	18,049.13	0.00	0.0%	31,851.41	31,851.41	0.00	0.0%
1.5	SALES COMMDTY	\$	50,689.64	50,689.64	0.00	0.0%	89,452.30	89,452.30	0.00	0.0%
1.6	TOTAL SALES	\$	84,434.15	84,384.07	50.08	0.1%	191,841.47	191,582.68	258.79	0.1%
1.7	TOTAL T-SERVICE	\$	33,744.50	33,694.43	50.08	0.1%	102,389.17	102,130.37	258.79	0.3%
1.8	SALES UNIT RATE	\$/m ³	0.2489	0.2488	0.0001	0.1%	0.3205	0.3201	0.0004	0.1%
1.9	T-SERVICE UNIT RATE	\$/m ³	0.0995	0.0993	0.0001	0.1%	0.1711	0.1706	0.0004	0.3%
1.10	SALES UNIT RATE	\$/GJ	6.4607	6.4569	0.0038	0.1%	8.3182	8.3070	0.0112	0.1%
1.11	T-SERVICE UNIT RATE	\$/GJ	2.5820	2.5782	0.0038	0.1%	4.4396	4.4284	0.0112	0.3%
Rate 100 - Large Industrial Firm										
		(A)	(B)	CHANGE						
				(A) - (B)	%					
2.1	VOLUME	m ³	1,500,000	1,500,000	0	0.0%				
2.2	CUSTOMER CHG.	\$	1,524.60	1,524.60	0.00	0.0%				
2.3	DISTRIBUTION CHG.	\$	138,580.21	138,062.63	517.58	0.4%				
2.4	LOAD BALANCING	\$	79,819.16	79,819.16	0.00	0.0%				
2.5	SALES COMMDTY	\$	224,166.14	224,166.14	0.00	0.0%				
2.6	TOTAL SALES	\$	444,090.11	443,572.53	517.58	0.1%				
2.7	TOTAL T-SERVICE	\$	219,923.98	219,406.39	517.58	0.2%				
2.8	SALES UNIT RATE	\$/m ³	0.2961	0.2957	0.0003	0.1%				
2.9	T-SERVICE UNIT RATE	\$/m ³	0.1466	0.1463	0.0003	0.2%				
2.10	SALES UNIT RATE	\$/GJ	7.6839	7.6749	0.0090	0.1%				
2.11	T-SERVICE UNIT RATE	\$/GJ	3.8052	3.7963	0.0090	0.2%				

ANNUAL BILL COMPARISON - LARGE VOLUME CUSTOMERS

(A) EB-2021-0219 + 2022 ICM vs (B) EB-2021-0219

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Rate 145 - Small Commercial Interr.										
Rate 145 - Average Commercial Interr.										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
3.1	VOLUME	m ³	339,188	339,188	0	0.0%	598,568	598,568	0	0.0%
3.2	CUSTOMER CHG.	\$	1,541.28	1,541.28	0.00	0.0%	1,541.28	1,541.28	0.00	0.0%
3.3	DISTRIBUTION CHG.	\$	18,806.35	18,797.61	8.74	0.0%	30,063.64	30,050.53	13.10	0.0%
3.4	LOAD BALANCING	\$	14,082.04	14,082.04	0.00	0.0%	24,851.22	24,851.22	0.00	0.0%
3.5	SALES COMMDTY	\$	50,504.21	50,504.21	0.00	0.0%	89,125.22	89,125.22	0.00	0.0%
3.6	TOTAL SALES	\$	84,933.89	84,925.15	8.74	0.0%	145,581.36	145,568.26	13.10	0.0%
3.7	TOTAL T-SERVICE	\$	34,429.67	34,420.94	8.74	0.0%	56,456.14	56,443.04	13.10	0.0%
3.8	SALES UNIT RATE	\$/m ³	0.2504	0.2504	0.0000	0.0%	0.2432	0.2432	0.0000	0.0%
3.9	T-SERVICE UNIT RATE	\$/m ³	0.1015	0.1015	0.0000	0.0%	0.0943	0.0943	0.0000	0.0%
3.10	SALES UNIT RATE	\$/GJ	6.4989	6.4983	0.0007	0.0%	6.3124	6.3118	0.0006	0.0%
3.11	T-SERVICE UNIT RATE	\$/GJ	2.6345	2.6338	0.0007	0.0%	2.4479	2.4474	0.0006	0.0%
Rate 145 - Small Industrial Interr.										
Rate 145 - Average Industrial Interr.										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
4.1	VOLUME	m ³	339,188	339,188	0	0.0%	598,567	598,567	0	0.0%
4.2	CUSTOMER CHG.	\$	1,541.28	1,541.28	0.00	0.0%	1,541.28	1,541.28	0.00	0.0%
4.3	DISTRIBUTION CHG.	\$	19,082.23	19,073.49	8.74	0.0%	30,307.85	30,294.74	13.10	0.0%
4.4	LOAD BALANCING	\$	14,082.04	14,082.04	0.00	0.0%	24,851.18	24,851.18	0.00	0.0%
4.5	SALES COMMDTY	\$	50,504.21	50,504.21	0.00	0.0%	89,125.07	89,125.07	0.00	0.0%
4.6	TOTAL SALES	\$	85,209.77	85,201.03	8.74	0.0%	145,825.38	145,812.27	13.10	0.0%
4.7	TOTAL T-SERVICE	\$	34,705.55	34,696.82	8.74	0.0%	56,700.30	56,687.20	13.10	0.0%
4.8	SALES UNIT RATE	\$/m ³	0.2512	0.2512	0.0000	0.0%	0.2436	0.2436	0.0000	0.0%
4.9	T-SERVICE UNIT RATE	\$/m ³	0.1023	0.1023	0.0000	0.0%	0.0947	0.0947	0.0000	0.0%
4.10	SALES UNIT RATE	\$/GJ	6.5200	6.5194	0.0007	0.0%	6.3230	6.3224	0.0006	0.0%
4.11	T-SERVICE UNIT RATE	\$/GJ	2.6556	2.6549	0.0007	0.0%	2.4585	2.4580	0.0006	0.0%

ANNUAL BILL COMPARISON - LARGE VOLUME CUSTOMERS

(A) EB-2021-0219 + 2022 ICM vs (B) EB-2021-0219

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Rate 110 - Small Ind. Firm - 50% LF										
Rate 110 - Average Ind. Firm - 50% LF										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
5.1	VOLUME	m ³	598,568	598,568	0	0.0%	9,976,121	9,976,121	0	0.0%
5.2	CUSTOMER CHG.	\$	7,339.92	7,339.92	0.00	0.0%	7,339.92	7,339.92	0.00	0.0%
5.3	DISTRIBUTION CHG.	\$	14,982.37	14,894.49	87.88	0.6%	245,716.53	244,278.37	1,438.16	0.6%
5.4	LOAD BALANCING	\$	26,317.98	26,317.98	0.00	0.0%	438,632.42	438,632.42	0.00	0.0%
5.5	SALES COMMDTY	\$	89,102.78	89,102.78	0.00	0.0%	1,485,044.45	1,485,044.45	0.00	0.0%
5.6	TOTAL SALES	\$	137,743.04	137,655.16	87.88	0.1%	2,176,733.31	2,175,295.16	1,438.16	0.1%
5.7	TOTAL T-SERVICE	\$	48,640.27	48,552.38	87.88	0.2%	691,688.87	690,250.71	1,438.16	0.2%
5.8	SALES UNIT RATE	\$/m ³	0.2301	0.2300	0.0001	0.1%	0.2182	0.2181	0.0001	0.1%
5.9	T-SERVICE UNIT RATE	\$/m ³	0.0813	0.0811	0.0001	0.2%	0.0693	0.0692	0.0001	0.2%
5.10	SALES UNIT RATE	\$/GJ	5.9725	5.9687	0.0038	0.1%	5.6630	5.6592	0.0037	0.1%
5.11	T-SERVICE UNIT RATE	\$/GJ	2.1090	2.1052	0.0038	0.2%	1.7995	1.7958	0.0037	0.2%
Rate 110 - Average Ind. Firm - 75% LF										
Rate 115 - Large Ind. Firm - 80% LF										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
6.1	VOLUME	m ³	9,976,120	9,976,120	0	0.0%	69,832,850	69,832,850	0	0.0%
6.2	CUSTOMER CHG.	\$	7,339.92	7,339.92	0.00	0.0%	7,780.32	7,780.32	0.00	0.0%
6.3	DISTRIBUTION CHG.	\$	196,096.6	195,124.50	972.09	0.5%	1,045,081.5	1,036,823.99	8,257.51	0.8%
6.4	LOAD BALANCING	\$	438,632.37	438,632.37	0.00	0.0%	2,965,216.40	2,965,216.40	0.00	0.0%
6.5	SALES COMMDTY	\$	1,485,044.30	1,485,044.30	0.00	0.0%	10,395,311.57	10,395,311.57	0.00	0.0%
6.6	TOTAL SALES	\$	2,127,113.18	2,126,141.09	972.09	0.0%	14,413,389.79	14,405,132.28	8,257.51	0.1%
6.7	TOTAL T-SERVICE	\$	642,068.88	641,096.79	972.09	0.2%	4,018,078.22	4,009,820.71	8,257.51	0.2%
6.8	SALES UNIT RATE	\$/m ³	0.2132	0.2131	0.0001	0.0%	0.2064	0.2063	0.0001	0.1%
6.9	T-SERVICE UNIT RATE	\$/m ³	0.0644	0.0643	0.0001	0.2%	0.0575	0.0574	0.0001	0.2%
6.10	SALES UNIT RATE	\$/GJ	5.5339	5.5314	0.0025	0.0%	5.3568	5.3538	0.0031	0.1%
6.11	T-SERVICE UNIT RATE	\$/GJ	1.6704	1.6679	0.0025	0.2%	1.4933	1.4903	0.0031	0.2%

ANNUAL BILL COMPARISON - LARGE VOLUME CUSTOMERS

(A) EB-2021-0219 + 2022 ICM vs (B) EB-2021-0219

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Rate 135 - Seasonal Firm										
Rate 170 - Average Ind. Interr. - 50% LF										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
7.1	VOLUME	m ³	598,567	598,567	0	0.0%	9,976,121	9,976,121	0	0.0%
7.2	CUSTOMER CHG.	\$	1,438.08	1,438.08	0.00	0.0%	3,490.32	3,490.32	0.00	0.0%
7.3	DISTRIBUTION CHG.	\$	11,577.84	11,576.47	1.37	0.0%	87,398.40	87,312.59	85.81	0.1%
7.4	LOAD BALANCING	\$	19,823.73	19,823.73	0.00	0.0%	317,821.47	317,821.47	0.00	0.0%
7.5	SALES COMMDTY	\$	89,146.27	89,146.27	0.00	0.0%	1,485,044.44	1,485,044.44	0.00	0.0%
7.6	TOTAL SALES	\$	121,985.93	121,984.55	1.37	0.0%	1,893,754.62	1,893,668.82	85.81	0.0%
7.7	TOTAL T-SERVICE	\$	32,839.66	32,838.28	1.37	0.0%	408,710.19	408,624.38	85.81	0.0%
7.8	SALES UNIT RATE	\$/m ³	0.2038	0.2038	0.0000	0.0%	0.1898	0.1898	0.0000	0.0%
7.9	T-SERVICE UNIT RATE	\$/m ³	0.0549	0.0549	0.0000	0.0%	0.0410	0.0410	0.0000	0.0%
7.10	SALES UNIT RATE	\$/GJ	5.2893	5.2892	0.0001	0.0%	4.9268	4.9266	0.0002	0.0%
7.11	T-SERVICE UNIT RATE	\$/GJ	1.4239	1.4239	0.0001	0.0%	1.0633	1.0631	0.0002	0.0%
Rate 170 - Average Ind. Interr. - 75% LF										
Rate 170 - Large Ind. Interr. - 75% LF										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
8.1	VOLUME	m ³	9,976,120	9,976,120	0	0.0%	69,832,850	69,832,850	0	0.0%
8.2	CUSTOMER CHG.	\$	3,490.32	3,490.32	0.00	0.0%	3,490.32	3,490.32	0.00	0.0%
8.3	DISTRIBUTION CHG.	\$	79,837.90	79,779.90	58.00	0.1%	441,327.04	440,920.74	406.30	0.1%
8.4	LOAD BALANCING	\$	317,821.44	317,821.44	0.00	0.0%	2,224,750.37	2,224,750.37	0.00	0.0%
8.5	SALES COMMDTY	\$	1,485,044.29	1,485,044.29	0.00	0.0%	10,395,311.49	10,395,311.49	0.00	0.0%
8.6	TOTAL SALES	\$	1,886,193.94	1,886,135.94	58.00	0.0%	13,064,879.22	13,064,472.92	406.30	0.0%
8.7	TOTAL T-SERVICE	\$	401,149.65	401,091.65	58.00	0.0%	2,669,567.73	2,669,161.43	406.30	0.0%
8.8	SALES UNIT RATE	\$/m ³	0.1891	0.1891	0.0000	0.0%	0.1871	0.1871	0.0000	0.0%
8.9	T-SERVICE UNIT RATE	\$/m ³	0.0402	0.0402	0.0000	0.0%	0.0382	0.0382	0.0000	0.0%
8.10	SALES UNIT RATE	\$/GJ	4.9071	4.9070	0.0002	0.0%	4.8556	4.8555	0.0002	0.0%
8.11	T-SERVICE UNIT RATE	\$/GJ	1.0436	1.0435	0.0002	0.0%	0.9922	0.9920	0.0002	0.0%

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

(A) EB-2021-0219 + 2022 ICM vs (B) EB-2021-0219

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
		Heating & Water Htg.				Heating, Water Htg. & Other Uses				
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
1.1	VOLUME	m ³	3,064	3,064	0	0.0%	4,691	4,691	0	0.0%
1.2	CUSTOMER CHG.	\$	261.96	261.96	0.00	0.0%	261.96	261.96	0.00	0.0%
1.3	DISTRIBUTION CHG.	\$	268.88	267.51	1.37	0.5%	405.48	403.37	2.10	0.5%
1.4	LOAD BALANCING	§ \$	165.65	165.65	0.00	0.0%	253.61	253.61	0.00	0.0%
1.5	SALES COMMDTY	\$	457.22	457.22	0.00	0.0%	700.00	700.00	0.00	0.0%
1.6	FEDERAL CARBON CHARGE	\$	239.91	239.91	0.00	0.0%	367.31	367.31	0.00	0.0%
1.7	TOTAL SALES	\$	1,393.62	1,392.25	1.37	0.1%	1,988.35	1,986.25	2.10	0.1%
1.8	TOTAL T-SERVICE	\$	936.40	935.03	1.37	0.1%	1,288.35	1,286.25	2.10	0.2%
1.9	SALES UNIT RATE	\$/m ³	0.4548	0.4544	0.0004	0.1%	0.4239	0.4234	0.0004	0.1%
1.10	T-SERVICE UNIT RATE	\$/m ³	0.3056	0.3052	0.0004	0.1%	0.2746	0.2742	0.0004	0.2%
1.11	SALES UNIT RATE	\$/GJ	11.8385	11.8269	0.0117	0.1%	11.0324	11.0207	0.0117	0.1%
1.12	T-SERVICE UNIT RATE	\$/GJ	7.9546	7.9429	0.0117	0.1%	7.1484	7.1368	0.0117	0.2%

		Heating Only				Heating & Water Htg.				
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
2.1	VOLUME	m ³	1,955	1,955	0	0.0%	2,005	2,005	0	0.0%
2.2	CUSTOMER CHG.	\$	261.96	261.96	0.00	0.0%	261.96	261.96	0.00	0.0%
2.3	DISTRIBUTION CHG.	\$	172.44	171.57	0.88	0.5%	179.40	178.50	0.90	0.5%
2.4	LOAD BALANCING	§ \$	105.69	105.69	0.00	0.0%	108.39	108.39	0.00	0.0%
2.5	SALES COMMDTY	\$	291.73	291.73	0.00	0.0%	299.19	299.19	0.00	0.0%
2.6	FEDERAL CARBON CHARGE	\$	153.08	153.08	0.00	0.0%	156.99	156.99	0.00	0.0%
2.7	TOTAL SALES	\$	984.90	984.02	0.88	0.1%	1,005.94	1,005.04	0.90	0.1%
2.8	TOTAL T-SERVICE	\$	693.17	692.29	0.88	0.1%	706.75	705.85	0.90	0.1%
2.9	SALES UNIT RATE	\$/m ³	0.5038	0.5033	0.0004	0.1%	0.5017	0.5013	0.0004	0.1%
2.10	T-SERVICE UNIT RATE	\$/m ³	0.3546	0.3541	0.0004	0.1%	0.3525	0.3520	0.0004	0.1%
2.11	SALES UNIT RATE	\$/GJ	13.1126	13.1009	0.0117	0.1%	13.0587	13.0470	0.0117	0.1%
2.12	T-SERVICE UNIT RATE	\$/GJ	9.2286	9.2169	0.0117	0.1%	9.1747	9.1630	0.0117	0.1%

§ The Load Balancing Charge shown here includes proposed transportation charges

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

(A) EB-2021-0219 + 2022 ICM vs (B) EB-2021-0219

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Heating, Pool Htg. & Other Uses										
General & Water Htg.										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
3.1	VOLUME	m ³	5,048	5,048	0	0.0%	1,081	1,081	0	0.0%
3.2	CUSTOMER CHG.	\$	261.96	261.96	0.00	0.0%	261.96	261.96	0.00	0.0%
3.3	DISTRIBUTION CHG.	\$	436.07	433.81	2.26	0.5%	101.19	100.70	0.48	0.5%
3.4	LOAD BALANCING	§ \$	272.91	272.91	0.00	0.0%	58.44	58.44	0.00	0.0%
3.5	SALES COMMDTY	\$	753.27	753.27	0.00	0.0%	161.31	161.31	0.00	0.0%
	FEDERAL CARBON CHARGE	\$	395.26	395.26	0.00	0.0%	84.64	84.64	0.00	0.0%
3.6	TOTAL SALES	\$	2,119.47	2,117.21	2.26	0.1%	667.54	667.06	0.48	0.1%
3.7	TOTAL T-SERVICE	\$	1,366.20	1,363.93	2.26	0.2%	506.23	505.75	0.48	0.1%
3.8	SALES UNIT RATE	\$/m ³	0.4199	0.4194	0.0004	0.1%	0.6175	0.6171	0.0004	0.1%
3.9	T-SERVICE UNIT RATE	\$/m ³	0.2706	0.2702	0.0004	0.2%	0.4683	0.4679	0.0004	0.1%
3.10	SALES UNIT RATE	\$/GJ	10.9283	10.9166	0.0117	0.1%	16.0729	16.0613	0.0117	0.1%
3.11	T-SERVICE UNIT RATE	\$/GJ	7.0443	7.0326	0.0117	0.2%	12.1890	12.1773	0.0117	0.1%
Heating & Water Htg.										
Heating & Water Htg.										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
4.1	VOLUME	m ³	2,480	2,480	0	0.0%	2,400	2,400	0	0.0%
4.2	CUSTOMER CHG.	\$	261.96	261.96	0.00	0.0%	261.96	261.96	0.00	0.0%
4.3	DISTRIBUTION CHG.	\$	219.52	218.40	1.11	0.5%	212.49	211.41	1.08	0.5%
4.4	LOAD BALANCING	§ \$	134.07	134.07	0.00	0.0%	129.75	129.75	0.00	0.0%
4.5	SALES COMMDTY	\$	370.07	370.07	0.00	0.0%	358.13	358.13	0.00	0.0%
4.6	FEDERAL CARBON CHARGE	\$	194.18	194.18	0.00	0.0%	187.92	187.92	0.00	0.0%
4.7	TOTAL SALES	\$	1,179.81	1,178.69	1.11	0.1%	1,150.25	1,149.17	1.08	0.1%
4.8	TOTAL T-SERVICE	\$	809.73	808.62	1.11	0.1%	792.12	791.04	1.08	0.1%
4.9	SALES UNIT RATE	\$/m ³	0.4757	0.4753	0.0004	0.1%	0.4793	0.4788	0.0004	0.1%
4.10	T-SERVICE UNIT RATE	\$/m ³	0.3265	0.3261	0.0004	0.1%	0.3300	0.3296	0.0004	0.1%
4.11	SALES UNIT RATE	\$/GJ	12.3823	12.3706	0.0117	0.1%	12.4745	12.4628	0.0117	0.1%
4.12	T-SERVICE UNIT RATE	\$/GJ	8.4983	8.4866	0.0117	0.1%	8.5905	8.5789	0.0117	0.1%

§ The Load Balancing Charge shown here includes proposed transportation charges

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

(A) EB-2021-0219 + 2022 ICM vs (B) EB-2021-0219

Item		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
<u>No.</u>										
Commercial Heating & Other Uses										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
1.1	VOLUME	m ³	22,606	22,606	0	0.0%	29,278	29,278	0	0.0%
1.2	CUSTOMER CHG.	\$	886.68	886.68	0.00	0.0%	886.68	886.68	0.00	0.0%
1.3	DISTRIBUTION CHG.	\$	1,610.94	1,602.03	8.92	0.6%	2,067.13	2,055.58	11.55	0.6%
1.4	LOAD BALANCING	\$	1,202.93	1,202.93	0.00	0.0%	1,557.96	1,557.96	0.00	0.0%
1.5	SALES COMMDTY	\$	3,378.33	3,378.33	0.00	0.0%	4,375.42	4,375.42	0.00	0.0%
1.6	FEDERAL CARBON CHARGE	\$	1,770.05	1,770.05	0.00	0.0%	2,292.47	2,292.47	0.00	0.0%
1.7	TOTAL SALES	\$	8,848.93	8,840.02	8.92	0.1%	11,179.66	11,168.12	11.55	0.1%
1.8	TOTAL T-SERVICE	\$	5,470.60	5,461.68	8.92	0.2%	6,804.24	6,792.69	11.55	0.2%
1.9	SALES UNIT RATE	\$/m ³	0.3914	0.3910	0.0004	0.1%	0.3818	0.3815	0.0004	0.1%
1.10	T-SERVICE UNIT RATE	\$/m ³	0.2420	0.2416	0.0004	0.2%	0.2324	0.2320	0.0004	0.2%
1.11	SALES UNIT RATE	\$/GJ	10.1885	10.1782	0.0103	0.1%	9.9387	9.9284	0.0103	0.1%
1.12	T-SERVICE UNIT RATE	\$/GJ	6.2987	6.2885	0.0103	0.2%	6.0490	6.0387	0.0103	0.2%
Medium Commercial Customer										
			(A)	(B)	CHANGE		(A)	(B)	CHANGE	
					(A) - (B)	%			(A) - (B)	%
2.1	VOLUME	m ³	169,563	169,563	0	0.0%	339,125	339,125	0	0.0%
2.2	CUSTOMER CHG.	\$	886.68	886.68	0.00	0.0%	886.68	886.68	0.00	0.0%
2.3	DISTRIBUTION CHG.	\$	8,710.58	8,643.69	66.88	0.8%	15,969.59	15,835.83	133.76	0.8%
2.4	LOAD BALANCING	\$	9,022.92	9,022.92	0.00	0.0%	18,045.78	18,045.78	0.00	0.0%
2.5	SALES COMMDTY	\$	25,340.19	25,340.19	0.00	0.0%	50,680.23	50,680.23	0.00	0.0%
2.6	FEDERAL CARBON CHARGE	\$	13,276.78	13,276.78	0.00	0.0%	26,553.49	26,553.49	0.00	0.0%
2.7	TOTAL SALES	\$	57,237.14	57,170.26	66.88	0.1%	112,135.77	112,002.01	133.76	0.1%
2.8	TOTAL T-SERVICE	\$	31,896.96	31,830.07	66.88	0.2%	61,455.54	61,321.78	133.76	0.2%
2.9	SALES UNIT RATE	\$/m ³	0.3376	0.3372	0.0004	0.1%	0.3307	0.3303	0.0004	0.1%
2.10	T-SERVICE UNIT RATE	\$/m ³	0.1881	0.1877	0.0004	0.2%	0.1812	0.1808	0.0004	0.2%
2.11	SALES UNIT RATE	\$/GJ	8.7860	8.7757	0.0103	0.1%	8.6065	8.5962	0.0103	0.1%
2.12	T-SERVICE UNIT RATE	\$/GJ	4.8962	4.8860	0.0103	0.2%	4.7168	4.7065	0.0103	0.2%
Large Commercial Customer										
			(A)	(B)	CHANGE		(A)	(B)	CHANGE	
					(A) - (B)	%			(A) - (B)	%

§ The Load Balancing Charge shown here includes proposed transportation charges

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

(A) EB-2021-0219 + 2022 ICM vs (B) EB-2021-0219

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Industrial General Use										
Industrial Heating & Other Uses										
		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		
				(A) - (B)	%			(A) - (B)	%	
3.1	VOLUME	m ³	43,285	43,285	0	0.0%	63,903	63,903	0	0.0%
3.2	CUSTOMER CHG.	\$	886.68	886.68	0.00	0.0%	886.68	886.68	0.00	0.0%
3.3	DISTRIBUTION CHG.	\$	2,858.33	2,841.26	17.07	0.6%	3,837.91	3,812.70	25.21	0.7%
3.4	LOAD BALANCING	§ \$	2,303.31	2,303.31	0.00	0.0%	3,400.46	3,400.46	0.00	0.0%
3.5	SALES COMMDTY	\$	6,468.69	6,468.69	0.00	0.0%	9,549.93	9,549.93	0.00	0.0%
	FEDERAL CARBON CHARGE	\$	3,389.22	3,389.22	0.00	0.0%	5,003.60	5,003.60	0.00	0.0%
3.6	TOTAL SALES	\$	15,906.23	15,889.15	17.07	0.1%	22,678.57	22,653.37	25.21	0.1%
3.7	TOTAL T-SERVICE	\$	9,437.54	9,420.47	17.07	0.2%	13,128.65	13,103.44	25.21	0.2%
3.8	SALES UNIT RATE	\$/m ³	0.3675	0.3671	0.0004	0.1%	0.3549	0.3545	0.0004	0.1%
3.9	T-SERVICE UNIT RATE	\$/m ³	0.2180	0.2176	0.0004	0.2%	0.2054	0.2051	0.0004	0.2%
3.10	SALES UNIT RATE	\$/GJ	9.5647	9.5545	0.0103	0.1%	9.2371	9.2269	0.0103	0.1%
3.11	T-SERVICE UNIT RATE	\$/GJ	5.6750	5.6647	0.0103	0.2%	5.3474	5.3371	0.0103	0.2%
Medium Industrial Customer										
Large Industrial Customer										
			<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>	
					(A) - (B)	%			(A) - (B)	%
4.1	VOLUME	m ³	169,563	169,563	0	0.0%	339,124	339,124	0	0.0%
4.2	CUSTOMER CHG.	\$	886.68	886.68	0.00	0.0%	886.68	886.68	0.00	0.0%
4.3	DISTRIBUTION CHG.	\$	8,917.05	8,850.17	66.88	0.8%	16,123.22	15,989.45	133.76	0.8%
4.4	LOAD BALANCING	§ \$	9,022.92	9,022.92	0.00	0.0%	18,045.73	18,045.73	0.00	0.0%
4.5	SALES COMMDTY	\$	25,340.19	25,340.19	0.00	0.0%	50,680.08	50,680.08	0.00	0.0%
4.6	FEDERAL CARBON CHARGE	\$	13,276.78	13,276.78	0.00	0.0%	26,553.41	26,553.41	0.00	0.0%
4.7	TOTAL SALES	\$	57,443.62	57,376.73	66.88	0.1%	112,289.11	112,155.35	133.76	0.1%
4.8	TOTAL T-SERVICE	\$	32,103.43	32,036.55	66.88	0.2%	61,609.03	61,475.27	133.76	0.2%
4.9	SALES UNIT RATE	\$/m ³	0.3388	0.3384	0.0004	0.1%	0.3311	0.3307	0.0004	0.1%
4.10	T-SERVICE UNIT RATE	\$/m ³	0.1893	0.1889	0.0004	0.2%	0.1817	0.1813	0.0004	0.2%
4.11	SALES UNIT RATE	\$/GJ	8.8177	8.8074	0.0103	0.1%	8.6183	8.6080	0.0103	0.1%
4.12	T-SERVICE UNIT RATE	\$/GJ	4.9279	4.9176	0.0103	0.2%	4.7286	4.7183	0.0103	0.2%

§ The Load Balancing Charge shown here includes proposed transportation charges

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

(A) EB-2021-0219 + 2022 ICM vs (B) EB-2021-0219

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Rate 100 - Small Commercial Firm										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
1.1	VOLUME	m ³	339,188	339,188	0	0.0%	598,567	598,567	0	0.0%
1.2	CUSTOMER CHG.	\$	1,536.60	1,536.60	0.00	0.0%	1,536.60	1,536.60	0.00	0.0%
1.3	DISTRIBUTION CHG.	\$	14,193.16	14,143.08	50.08	0.4%	69,052.66	68,793.87	258.79	0.4%
1.4	LOAD BALANCING	\$	18,049.13	18,049.13	0.00	0.0%	31,851.41	31,851.41	0.00	0.0%
1.5	SALES COMMDTY	\$	50,689.64	50,689.64	0.00	0.0%	89,452.30	89,452.30	0.00	0.0%
1.6	FEDERAL CARBON CHARGE	\$	26,558.42	26,558.42	0.00	0.0%	46,867.80	46,867.80	0.00	0.0%
1.7	TOTAL SALES	\$	111,026.95	110,976.87	50.08	0.0%	238,760.77	238,501.98	258.79	0.1%
1.8	TOTAL T-SERVICE	\$	60,337.31	60,287.23	50.08	0.1%	149,308.47	149,049.68	258.79	0.2%
1.9	SALES UNIT RATE	\$/m ³	0.3273	0.3272	0.0001	0.0%	0.3989	0.3985	0.0004	0.1%
1.10	T-SERVICE UNIT RATE	\$/m ³	0.1779	0.1777	0.0001	0.1%	0.2494	0.2490	0.0004	0.2%
1.11	SALES UNIT RATE	\$/GJ	8.5198	8.5160	0.0038	0.0%	10.3823	10.3710	0.0113	0.1%
1.12	T-SERVICE UNIT RATE	\$/GJ	4.6301	4.6262	0.0038	0.1%	6.4925	6.4813	0.0113	0.2%
Rate 100 - Large Industrial Firm										
			(A)	(B)	CHANGE					
					(A) - (B)	%				
2.1	VOLUME	m ³	1,500,000	1,500,000	0	0.0%				
2.2	CUSTOMER CHG.	\$	1,536.60	1,536.60	0.00	0.0%				
2.3	DISTRIBUTION CHG.	\$	138,679.21	138,161.63	517.58	0.4%				
2.4	LOAD BALANCING	\$	79,819.16	79,819.16	0.00	0.0%				
2.5	SALES COMMDTY	\$	224,166.14	224,166.14	0.00	0.0%				
2.6	FEDERAL CARBON CHARGE	\$	117,450.00	117,450.00	0.00	0.0%				
2.7	TOTAL SALES	\$	561,651.11	561,133.53	517.58	0.1%				
2.8	TOTAL T-SERVICE	\$	337,484.98	336,967.39	517.58	0.2%				
2.9	SALES UNIT RATE	\$/m ³	0.3744	0.3741	0.0003	0.1%				
2.10	T-SERVICE UNIT RATE	\$/m ³	0.2250	0.2246	0.0003	0.2%				
2.11	SALES UNIT RATE	\$/GJ	9.7458	9.7368	0.0090	0.1%				
2.12	T-SERVICE UNIT RATE	\$/GJ	5.8561	5.8471	0.0090	0.2%				

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

(A) EB-2021-0219 + 2022 ICM vs (B) EB-2021-0219

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Rate 145 - Small Commercial Interr.										
		(A)	(B)	CHANGE						
				(A) - (B)	%	(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
3.1	VOLUME	m ³	339,188	339,188	0	0.0%	598,568	598,568	0	0.0%
3.2	CUSTOMER CHG.	\$	1,553.28	1,553.28	0.00	0.0%	1,553.28	1,553.28	0.00	0.0%
3.3	DISTRIBUTION CHG.	\$	18,828.74	18,820.00	8.74	0.0%	30,103.14	30,090.04	13.10	0.0%
3.4	LOAD BALANCING	\$	14,082.04	14,082.04	0.00	0.0%	24,851.22	24,851.22	0.00	0.0%
3.5	SALES COMMDTY	\$	50,504.21	50,504.21	0.00	0.0%	89,125.22	89,125.22	0.00	0.0%
	FEDERAL CARBON CHARGE	\$	26,558.42	26,558.42	0.00	0.0%	46,867.87	46,867.87	0.00	0.0%
3.6	TOTAL SALES	\$	111,526.69	111,517.96	8.74	0.0%	192,500.74	192,487.64	13.10	0.0%
3.7	TOTAL T-SERVICE	\$	61,022.48	61,013.74	8.74	0.0%	103,375.52	103,362.42	13.10	0.0%
3.8	SALES UNIT RATE	\$/m ³	0.3288	0.3288	0.0000	0.0%	0.3216	0.3216	0.0000	0.0%
3.9	T-SERVICE UNIT RATE	\$/m ³	0.1799	0.1799	0.0000	0.0%	0.1727	0.1727	0.0000	0.0%
3.10	SALES UNIT RATE	\$/GJ	8.5582	8.5575	0.0007	0.0%	8.3707	8.3701	0.0006	0.0%
3.11	T-SERVICE UNIT RATE	\$/GJ	4.6827	4.6820	0.0007	0.0%	4.4952	4.4946	0.0006	0.0%
Rate 145 - Small Industrial Interr.										
		(A)	(B)	CHANGE						
				(A) - (B)	%	(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
4.1	VOLUME	m ³	339,188	339,188	0	0.0%	598,567	598,567	0	0.0%
4.2	CUSTOMER CHG.	\$	1,553.28	1,553.28	0.00	0.0%	1,553.28	1,553.28	0.00	0.0%
4.3	DISTRIBUTION CHG.	\$	19,104.62	19,095.88	8.74	0.0%	30,347.35	30,334.25	13.10	0.0%
4.4	LOAD BALANCING	\$	14,082.04	14,082.04	0.00	0.0%	24,851.18	24,851.18	0.00	0.0%
4.5	SALES COMMDTY	\$	50,504.21	50,504.21	0.00	0.0%	89,125.07	89,125.07	0.00	0.0%
4.6	FEDERAL CARBON CHARGE	\$	26,558.42	26,558.42	0.00	0.0%	46,867.80	46,867.80	0.00	0.0%
4.7	TOTAL SALES	\$	111,802.57	111,793.84	8.74	0.0%	192,744.68	192,731.57	13.10	0.0%
4.8	TOTAL T-SERVICE	\$	61,298.36	61,289.62	8.74	0.0%	103,619.60	103,606.50	13.10	0.0%
4.9	SALES UNIT RATE	\$/m ³	0.3296	0.3296	0.0000	0.0%	0.3220	0.3220	0.0000	0.0%
4.10	T-SERVICE UNIT RATE	\$/m ³	0.1807	0.1807	0.0000	0.0%	0.1731	0.1731	0.0000	0.0%
4.11	SALES UNIT RATE	\$/GJ	8.5793	8.5787	0.0007	0.0%	8.3813	8.3807	0.0006	0.0%
4.12	T-SERVICE UNIT RATE	\$/GJ	4.7038	4.7032	0.0007	0.0%	4.5058	4.5052	0.0006	0.0%
Rate 145 - Average Industrial Interr.										
		(A)	(B)	CHANGE						
				(A) - (B)	%	(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	

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

(A) EB-2021-0219 + 2022 ICM vs (B) EB-2021-0219

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Rate 110 - Small Ind. Firm - 50% LF										
Rate 110 - Average Ind. Firm - 50% LF										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
5.1	VOLUME	m ³	598,568	598,568	0	0.0%	9,976,121	9,976,121	0	0.0%
5.2	CUSTOMER CHG.	\$	7,351.92	7,351.92	0.00	0.0%	7,351.92	7,351.92	0.00	0.0%
5.3	DISTRIBUTION CHG.	\$	15,021.88	14,933.99	87.88	0.6%	246,374.95	244,936.80	1,438.16	0.6%
5.4	LOAD BALANCING	\$	26,317.98	26,317.98	0.00	0.0%	438,632.42	438,632.42	0.00	0.0%
5.5	SALES COMMDTY	\$	89,102.78	89,102.78	0.00	0.0%	1,485,044.45	1,485,044.45	0.00	0.0%
5.6	FEDERAL CARBON CHARGE	\$	46,867.87	46,867.87	0.00	0.0%	781,130.27	781,130.27	0.00	0.0%
5.7	TOTAL SALES	\$	184,662.42	184,574.54	87.88	0.0%	2,958,534.01	2,957,095.85	1,438.16	0.0%
5.8	TOTAL T-SERVICE	\$	95,559.65	95,471.76	87.88	0.1%	1,473,489.57	1,472,051.41	1,438.16	0.1%
5.9	SALES UNIT RATE	\$/m ³	0.3085	0.3084	0.0001	0.0%	0.2966	0.2964	0.0001	0.0%
5.10	T-SERVICE UNIT RATE	\$/m ³	0.1596	0.1595	0.0001	0.1%	0.1477	0.1476	0.0001	0.1%
5.11	SALES UNIT RATE	\$/GJ	8.0299	8.0260	0.0038	0.0%	7.7189	7.7152	0.0038	0.0%
5.12	T-SERVICE UNIT RATE	\$/GJ	4.1553	4.1515	0.0038	0.1%	3.8444	3.8406	0.0038	0.1%
Rate 110 - Average Ind. Firm - 75% LF										
Rate 115 - Large Ind. Firm - 80% LF										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
6.1	VOLUME	m ³	9,976,120	9,976,120	0	0.0%	69,832,850	69,832,850	0	0.0%
6.2	CUSTOMER CHG.	\$	7,351.92	7,351.92	0.00	0.0%	7,792.32	7,792.32	0.00	0.0%
6.3	DISTRIBUTION CHG.	\$	196,755.02	195,782.92	972.09	0.5%	1,049,690.47	1,041,432.96	8,257.51	0.8%
6.4	LOAD BALANCING	\$	438,632.37	438,632.37	0.00	0.0%	2,965,216.40	2,965,216.40	0.00	0.0%
6.5	SALES COMMDTY	\$	1,485,044.30	1,485,044.30	0.00	0.0%	10,395,311.57	10,395,311.57	0.00	0.0%
6.6	FEDERAL CARBON CHARGE	\$	781,130.20	781,130.20	0.00	0.0%	5,467,912.16	5,467,912.16	0.00	0.0%
6.7	TOTAL SALES	\$	2,908,913.80	2,907,941.71	972.09	0.0%	19,885,922.92	19,877,665.40	8,257.51	0.0%
6.8	TOTAL T-SERVICE	\$	1,423,869.50	1,422,897.41	972.09	0.1%	9,490,611.35	9,482,353.83	8,257.51	0.1%
6.9	SALES UNIT RATE	\$/m ³	0.2916	0.2915	0.0001	0.0%	0.2848	0.2846	0.0001	0.0%
6.10	T-SERVICE UNIT RATE	\$/m ³	0.1427	0.1426	0.0001	0.1%	0.1359	0.1358	0.0001	0.1%
6.11	SALES UNIT RATE	\$/GJ	7.5895	7.5869	0.0025	0.0%	7.4119	7.4088	0.0031	0.0%
6.12	T-SERVICE UNIT RATE	\$/GJ	3.7149	3.7124	0.0025	0.1%	3.5373	3.5343	0.0031	0.1%

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

(A) EB-2021-0219 + 2022 ICM vs (B) EB-2021-0219

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Rate 135 - Seasonal Firm										
				CHANGE				CHANGE		
				(A) - (B)	%			(A) - (B)	%	
7.1	VOLUME	m ³	598,567	598,567	0	0.0%	9,976,121	9,976,121	0	0.0%
7.2	CUSTOMER CHG.	\$	1,450.08	1,450.08	0.00	0.0%	3,502.32	3,502.32	0.00	0.0%
7.3	DISTRIBUTION CHG.	\$	11,617.35	11,615.97	1.37	0.0%	88,056.82	87,971.02	85.81	0.1%
7.4	LOAD BALANCING	\$	19,823.73	19,823.73	0.00	0.0%	317,821.47	317,821.47	0.00	0.0%
7.5	SALES COMMDTY	\$	89,146.27	89,146.27	0.00	0.0%	1,485,044.44	1,485,044.44	0.00	0.0%
7.6	FEDERAL CARBON CHARGE	\$	46,867.80	46,867.80	0.00	0.0%	781,130.27	781,130.27	0.00	0.0%
7.7	TOTAL SALES	\$	168,905.23	168,903.85	1.37	0.0%	2,675,555.32	2,675,469.51	85.81	0.0%
7.8	TOTAL T-SERVICE	\$	79,758.96	79,757.58	1.37	0.0%	1,190,510.88	1,190,425.08	85.81	0.0%
7.9	SALES UNIT RATE	\$/m ³	0.2822	0.2822	0.0000	0.0%	0.2682	0.2682	0.0000	0.0%
7.10	T-SERVICE UNIT RATE	\$/m ³	0.1332	0.1332	0.0000	0.0%	0.1193	0.1193	0.0000	0.0%
7.11	SALES UNIT RATE	\$/GJ	7.3447	7.3446	0.0001	0.0%	6.9806	6.9804	0.0002	0.0%
7.12	T-SERVICE UNIT RATE	\$/GJ	3.4682	3.4682	0.0001	0.0%	3.1061	3.1059	0.0002	0.0%

Rate 170 - Average Ind. Interr. - 75% LF										
				CHANGE				CHANGE		
				(A) - (B)	%			(A) - (B)	%	
8.1	VOLUME	m ³	9,976,120	9,976,120	0	0.0%	69,832,850	69,832,850	0	0.0%
8.2	CUSTOMER CHG.	\$	3,502.32	3,502.32	0.00	0.0%	3,502.32	3,502.32	0.00	0.0%
8.3	DISTRIBUTION CHG.	\$	80,496.32	80,438.32	58.00	0.1%	445,936.01	445,529.71	406.30	0.1%
8.4	LOAD BALANCING	\$	317,821.44	317,821.44	0.00	0.0%	2,224,750.37	2,224,750.37	0.00	0.0%
8.5	SALES COMMDTY	\$	1,485,044.29	1,485,044.29	0.00	0.0%	10,395,311.49	10,395,311.49	0.00	0.0%
8.6	FEDERAL CARBON CHARGE	\$	781,130.20	781,130.20	0.00	0.0%	5,467,912.16	5,467,912.16	0.00	0.0%
8.7	TOTAL SALES	\$	2,667,994.56	2,667,936.56	58.00	0.0%	18,537,412.35	18,537,006.04	406.30	0.0%
8.8	TOTAL T-SERVICE	\$	1,182,950.27	1,182,892.27	58.00	0.0%	8,142,100.86	8,141,694.55	406.30	0.0%
8.9	SALES UNIT RATE	\$/m ³	0.2674	0.2674	0.0000	0.0%	0.2655	0.2654	0.0000	0.0%
8.1	T-SERVICE UNIT RATE	\$/m ³	0.1186	0.1186	0.0000	0.0%	0.1166	0.1166	0.0000	0.0%
8.11	SALES UNIT RATE	\$/GJ	6.9609	6.9608	0.0002	0.0%	6.9093	6.9091	0.0002	0.0%
8.12	T-SERVICE UNIT RATE	\$/GJ	3.0864	3.0862	0.0002	0.0%	3.0347	3.0346	0.0002	0.0%

Rate 170 - Large Ind. Interr. - 75% LF

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

(A) EB-2021-0219 + 2022 ICM vs (B) EB-2021-0219

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
		Heating & Water Htg.				Heating, Water Htg. & Other Uses				
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
1.1	VOLUME	m ³	3,064	3,064	0	0.0%	4,691	4,691	0	0.0%
1.2	CUSTOMER CHG.	\$	261.96	261.96	0.00	0.0%	261.96	261.96	0.00	0.0%
1.3	DISTRIBUTION CHG.	\$	268.88	267.51	1.37	0.5%	405.48	403.37	2.10	0.5%
1.4	LOAD BALANCING	\$	165.65	165.65	0.00	0.0%	253.61	253.61	0.00	0.0%
1.5	SALES COMMDTY	\$	457.22	457.22	0.00	0.0%	700.00	700.00	0.00	0.0%
1.6	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
1.7	TOTAL SALES	\$	1,153.71	1,152.33	1.37	0.1%	1,621.05	1,618.94	2.10	0.1%
1.8	TOTAL T-SERVICE	\$	696.49	695.12	1.37	0.2%	921.04	918.94	2.10	0.2%
1.9	SALES UNIT RATE	\$/m ³	0.3765	0.3761	0.0004	0.1%	0.3456	0.3451	0.0004	0.1%
1.10	T-SERVICE UNIT RATE	\$/m ³	0.2273	0.2269	0.0004	0.2%	0.1963	0.1959	0.0004	0.2%
1.11	SALES UNIT RATE	\$/GJ	9.8005	9.7889	0.0117	0.1%	8.9944	8.9827	0.0117	0.1%
1.12	T-SERVICE UNIT RATE	\$/GJ	5.9166	5.9049	0.0117	0.2%	5.1104	5.0988	0.0117	0.2%

		Heating Only				Heating & Water Htg.				
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
2.1	VOLUME	m ³	1,955	1,955	0	0.0%	2,005	2,005	0	0.0%
2.2	CUSTOMER CHG.	\$	261.96	261.96	0.00	0.0%	261.96	261.96	0.00	0.0%
2.3	DISTRIBUTION CHG.	\$	172.44	171.57	0.88	0.5%	179.40	178.50	0.90	0.5%
2.4	LOAD BALANCING	\$	105.69	105.69	0.00	0.0%	108.39	108.39	0.00	0.0%
2.5	SALES COMMDTY	\$	291.73	291.73	0.00	0.0%	299.19	299.19	0.00	0.0%
2.6	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
2.7	TOTAL SALES	\$	831.82	830.95	0.88	0.1%	848.95	848.05	0.90	0.1%
2.8	TOTAL T-SERVICE	\$	540.09	539.22	0.88	0.2%	549.75	548.86	0.90	0.2%
2.9	SALES UNIT RATE	\$/m ³	0.4255	0.4250	0.0004	0.1%	0.4234	0.4230	0.0004	0.1%
2.10	T-SERVICE UNIT RATE	\$/m ³	0.2763	0.2758	0.0004	0.2%	0.2742	0.2737	0.0004	0.2%
2.11	SALES UNIT RATE	\$/GJ	11.0746	11.0629	0.0117	0.1%	11.0207	11.0090	0.0117	0.1%
2.12	T-SERVICE UNIT RATE	\$/GJ	7.1906	7.1789	0.0117	0.2%	7.1367	7.1250	0.0117	0.2%

§ The Load Balancing Charge shown here includes proposed transportation charges

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

(A) EB-2021-0219 + 2022 ICM vs (B) EB-2021-0219

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Heating, Pool Htg. & Other Uses										
General & Water Htg.										
			(A)	(B)	CHANGE		(A)	(B)	CHANGE	
					(A) - (B)	%			(A) - (B)	%
3.1	VOLUME	m ³	5,048	5,048	0	0.0%	1,081	1,081	0	0.0%
3.2	CUSTOMER CHG.	\$	261.96	261.96	0.00	0.0%	261.96	261.96	0.00	0.0%
3.3	DISTRIBUTION CHG.	\$	436.07	433.81	2.26	0.5%	101.19	100.70	0.48	0.5%
3.4	LOAD BALANCING	§ \$	272.91	272.91	0.00	0.0%	58.44	58.44	0.00	0.0%
3.5	SALES COMMDTY	\$	753.27	753.27	0.00	0.0%	161.31	161.31	0.00	0.0%
	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
3.6	TOTAL SALES	\$	1,724.21	1,721.95	2.26	0.1%	582.90	582.41	0.48	0.1%
3.7	TOTAL T-SERVICE	\$	970.94	968.68	2.26	0.2%	421.59	421.11	0.48	0.1%
3.8	SALES UNIT RATE	\$/m ³	0.3416	0.3411	0.0004	0.1%	0.5392	0.5388	0.0004	0.1%
3.9	T-SERVICE UNIT RATE	\$/m ³	0.1923	0.1919	0.0004	0.2%	0.3900	0.3896	0.0004	0.1%
3.10	SALES UNIT RATE	\$/GJ	8.8903	8.8786	0.0117	0.1%	14.0349	14.0233	0.0117	0.1%
3.11	T-SERVICE UNIT RATE	\$/GJ	5.0063	4.9946	0.0117	0.2%	10.1510	10.1393	0.0117	0.1%
Heating & Water Htg.										
Heating & Water Htg.										
			(A)	(B)	CHANGE		(A)	(B)	CHANGE	
					(A) - (B)	%			(A) - (B)	%
4.1	VOLUME	m ³	2,480	2,480	0	0.0%	2,400	2,400	0	0.0%
4.2	CUSTOMER CHG.	\$	261.96	261.96	0.00	0.0%	261.96	261.96	0.00	0.0%
4.3	DISTRIBUTION CHG.	\$	219.52	218.40	1.11	0.5%	212.49	211.41	1.08	0.5%
4.4	LOAD BALANCING	§ \$	134.07	134.07	0.00	0.0%	129.75	129.75	0.00	0.0%
4.5	SALES COMMDTY	\$	370.07	370.07	0.00	0.0%	358.13	358.13	0.00	0.0%
4.6	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
4.7	TOTAL SALES	\$	985.62	984.51	1.11	0.1%	962.33	961.25	1.08	0.1%
4.8	TOTAL T-SERVICE	\$	615.55	614.44	1.11	0.2%	604.20	603.12	1.08	0.2%
4.9	SALES UNIT RATE	\$/m ³	0.3974	0.3970	0.0004	0.1%	0.4010	0.4005	0.0004	0.1%
4.10	T-SERVICE UNIT RATE	\$/m ³	0.2482	0.2478	0.0004	0.2%	0.2517	0.2513	0.0004	0.2%
4.11	SALES UNIT RATE	\$/GJ	10.3443	10.3326	0.0117	0.1%	10.4365	10.4248	0.0117	0.1%
4.12	T-SERVICE UNIT RATE	\$/GJ	6.4603	6.4486	0.0117	0.2%	6.5525	6.5409	0.0117	0.2%

§ The Load Balancing Charge shown here includes proposed transportation charges

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

(A) EB-2021-0219 + 2022 ICM vs (B) EB-2021-0219

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
		Commercial Heating & Other Uses				Com. Htg., Air Cond'ng & Other Uses				
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
1.1	VOLUME	m ³	22,606	22,606	0	0.0%	29,278	29,278	0	0.0%
1.2	CUSTOMER CHG.	\$	886.68	886.68	0.00	0.0%	886.68	886.68	0.00	0.0%
1.3	DISTRIBUTION CHG.	\$	1,610.94	1,602.03	8.92	0.6%	2,067.13	2,055.58	11.55	0.6%
1.4	LOAD BALANCING	\$	1,202.93	1,202.93	0.00	0.0%	1,557.96	1,557.96	0.00	0.0%
1.5	SALES COMMDTY	\$	3,378.33	3,378.33	0.00	0.0%	4,375.42	4,375.42	0.00	0.0%
1.6	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
1.7	TOTAL SALES	\$	7,078.88	7,069.97	8.92	0.1%	8,887.20	8,875.65	11.55	0.1%
1.8	TOTAL T-SERVICE	\$	3,700.55	3,691.63	8.92	0.2%	4,511.77	4,500.22	11.55	0.3%
1.9	SALES UNIT RATE	\$/m ³	0.3131	0.3127	0.0004	0.1%	0.3035	0.3032	0.0004	0.1%
1.10	T-SERVICE UNIT RATE	\$/m ³	0.1637	0.1633	0.0004	0.2%	0.1541	0.1537	0.0004	0.3%
1.11	SALES UNIT RATE	\$/GJ	8.1505	8.1402	0.0103	0.1%	7.9007	7.8904	0.0103	0.1%
1.12	T-SERVICE UNIT RATE	\$/GJ	4.2607	4.2505	0.0103	0.2%	4.0110	4.0007	0.0103	0.3%
			Medium Commercial Customer				Large Commercial Customer			
			(A)	(B)	CHANGE		(A)	(B)	CHANGE	
					(A) - (B)	%			(A) - (B)	%
2.1	VOLUME	m ³	169,563	169,563	0	0.0%	339,125	339,125	0	0.0%
2.2	CUSTOMER CHG.	\$	886.68	886.68	0.00	0.0%	886.68	886.68	0.00	0.0%
2.3	DISTRIBUTION CHG.	\$	8,710.58	8,643.69	66.88	0.8%	15,969.59	15,835.83	133.76	0.8%
2.4	LOAD BALANCING	\$	9,022.92	9,022.92	0.00	0.0%	18,045.78	18,045.78	0.00	0.0%
2.5	SALES COMMDTY	\$	25,340.19	25,340.19	0.00	0.0%	50,680.23	50,680.23	0.00	0.0%
2.6	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
2.7	TOTAL SALES	\$	43,960.36	43,893.48	66.88	0.2%	85,582.28	85,448.52	133.76	0.2%
2.8	TOTAL T-SERVICE	\$	18,620.17	18,553.29	66.88	0.4%	34,902.05	34,768.29	133.76	0.4%
2.9	SALES UNIT RATE	\$/m ³	0.2593	0.2589	0.0004	0.2%	0.2524	0.2520	0.0004	0.2%
2.10	T-SERVICE UNIT RATE	\$/m ³	0.1098	0.1094	0.0004	0.4%	0.1029	0.1025	0.0004	0.4%
2.11	SALES UNIT RATE	\$/GJ	6.7480	6.7377	0.0103	0.2%	6.5685	6.5582	0.0103	0.2%
2.12	T-SERVICE UNIT RATE	\$/GJ	2.8582	2.8480	0.0103	0.4%	2.6788	2.6685	0.0103	0.4%

§ The Load Balancing Charge shown here includes proposed transportation charges

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

(A) EB-2021-0219 + 2022 ICM vs (B) EB-2021-0219

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Industrial General Use										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
3.1	VOLUME	m ³	43,285	43,285	0	0.0%	63,903	63,903	0	0.0%
3.2	CUSTOMER CHG.	\$	886.68	886.68	0.00	0.0%	886.68	886.68	0.00	0.0%
3.3	DISTRIBUTION CHG.	\$	2,858.33	2,841.26	17.07	0.6%	3,837.91	3,812.70	25.21	0.7%
3.4	LOAD BALANCING	§ \$	2,303.31	2,303.31	0.00	0.0%	3,400.46	3,400.46	0.00	0.0%
3.5	SALES COMMDTY	\$	6,468.69	6,468.69	0.00	0.0%	9,549.93	9,549.93	0.00	0.0%
	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
3.6	TOTAL SALES	\$	12,517.01	12,499.94	17.07	0.1%	17,674.97	17,649.76	25.21	0.1%
3.7	TOTAL T-SERVICE	\$	6,048.32	6,031.25	17.07	0.3%	8,125.04	8,099.84	25.21	0.3%
3.8	SALES UNIT RATE	\$/m ³	0.2892	0.2888	0.0004	0.1%	0.2766	0.2762	0.0004	0.1%
3.9	T-SERVICE UNIT RATE	\$/m ³	0.1397	0.1393	0.0004	0.3%	0.1271	0.1268	0.0004	0.3%
3.10	SALES UNIT RATE	\$/GJ	7.5267	7.5165	0.0103	0.1%	7.1991	7.1889	0.0103	0.1%
3.11	T-SERVICE UNIT RATE	\$/GJ	3.6370	3.6267	0.0103	0.3%	3.3094	3.2991	0.0103	0.3%
Medium Industrial Customer										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
4.1	VOLUME	m ³	169,563	169,563	0	0.0%	339,124	339,124	0	0.0%
4.2	CUSTOMER CHG.	\$	886.68	886.68	0.00	0.0%	886.68	886.68	0.00	0.0%
4.3	DISTRIBUTION CHG.	\$	8,917.05	8,850.17	66.88	0.8%	16,123.22	15,989.45	133.76	0.8%
4.4	LOAD BALANCING	§ \$	9,022.92	9,022.92	0.00	0.0%	18,045.73	18,045.73	0.00	0.0%
4.5	SALES COMMDTY	\$	25,340.19	25,340.19	0.00	0.0%	50,680.08	50,680.08	0.00	0.0%
4.6	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
4.7	TOTAL SALES	\$	44,166.83	44,099.95	66.88	0.2%	85,735.70	85,601.94	133.76	0.2%
4.8	TOTAL T-SERVICE	\$	18,826.65	18,759.76	66.88	0.4%	35,055.62	34,921.86	133.76	0.4%
4.9	SALES UNIT RATE	\$/m ³	0.2605	0.2601	0.0004	0.2%	0.2528	0.2524	0.0004	0.2%
4.10	T-SERVICE UNIT RATE	\$/m ³	0.1110	0.1106	0.0004	0.4%	0.1034	0.1030	0.0004	0.4%
4.11	SALES UNIT RATE	\$/GJ	6.7797	6.7694	0.0103	0.2%	6.5803	6.5700	0.0103	0.2%
4.12	T-SERVICE UNIT RATE	\$/GJ	2.8899	2.8796	0.0103	0.4%	2.6906	2.6803	0.0103	0.4%
Large Industrial Customer										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
4.1	VOLUME	m ³	169,563	169,563	0	0.0%	339,124	339,124	0	0.0%
4.2	CUSTOMER CHG.	\$	886.68	886.68	0.00	0.0%	886.68	886.68	0.00	0.0%
4.3	DISTRIBUTION CHG.	\$	8,917.05	8,850.17	66.88	0.8%	16,123.22	15,989.45	133.76	0.8%
4.4	LOAD BALANCING	§ \$	9,022.92	9,022.92	0.00	0.0%	18,045.73	18,045.73	0.00	0.0%
4.5	SALES COMMDTY	\$	25,340.19	25,340.19	0.00	0.0%	50,680.08	50,680.08	0.00	0.0%
4.6	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
4.7	TOTAL SALES	\$	44,166.83	44,099.95	66.88	0.2%	85,735.70	85,601.94	133.76	0.2%
4.8	TOTAL T-SERVICE	\$	18,826.65	18,759.76	66.88	0.4%	35,055.62	34,921.86	133.76	0.4%
4.9	SALES UNIT RATE	\$/m ³	0.2605	0.2601	0.0004	0.2%	0.2528	0.2524	0.0004	0.2%
4.10	T-SERVICE UNIT RATE	\$/m ³	0.1110	0.1106	0.0004	0.4%	0.1034	0.1030	0.0004	0.4%
4.11	SALES UNIT RATE	\$/GJ	6.7797	6.7694	0.0103	0.2%	6.5803	6.5700	0.0103	0.2%
4.12	T-SERVICE UNIT RATE	\$/GJ	2.8899	2.8796	0.0103	0.4%	2.6906	2.6803	0.0103	0.4%

§ The Load Balancing Charge shown here includes proposed transportation charges

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

(A) EB-2021-0219 + 2022 ICM vs (B) EB-2021-0219

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Rate 100 - Small Commercial Firm										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
1.1	VOLUME	m ³	339,188	339,188	0	0.0%	598,567	598,567	0	0.0%
1.2	CUSTOMER CHG.	\$	1,536.60	1,536.60	0.00	0.0%	1,536.60	1,536.60	0.00	0.0%
1.3	DISTRIBUTION CHG.	\$	14,193.16	14,143.08	50.08	0.4%	69,052.66	68,793.87	258.79	0.4%
1.4	LOAD BALANCING	\$	18,049.13	18,049.13	0.00	0.0%	31,851.41	31,851.41	0.00	0.0%
1.5	SALES COMMDTY	\$	50,689.64	50,689.64	0.00	0.0%	89,452.30	89,452.30	0.00	0.0%
1.6	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
1.7	TOTAL SALES	\$	84,468.53	84,418.45	50.08	0.1%	191,892.97	191,634.18	258.79	0.1%
1.8	TOTAL T-SERVICE	\$	33,778.89	33,728.81	50.08	0.1%	102,440.67	102,181.88	258.79	0.3%
1.9	SALES UNIT RATE	\$/m ³	0.2490	0.2489	0.0001	0.1%	0.3206	0.3202	0.0004	0.1%
1.10	T-SERVICE UNIT RATE	\$/m ³	0.0996	0.0994	0.0001	0.1%	0.1711	0.1707	0.0004	0.3%
1.11	SALES UNIT RATE	\$/GJ	6.4818	6.4780	0.0038	0.1%	8.3443	8.3330	0.0113	0.1%
1.12	T-SERVICE UNIT RATE	\$/GJ	2.5921	2.5882	0.0038	0.1%	4.4545	4.4433	0.0113	0.3%

Rate 100 - Large Industrial Firm

		(A)	(B)	CHANGE		
				(A) - (B)	%	
2.1	VOLUME	m ³	1,500,000	1,500,000	0	0.0%
2.2	CUSTOMER CHG.	\$	1,536.60	1,536.60	0.00	0.0%
2.3	DISTRIBUTION CHG.	\$	138,679.21	138,161.63	517.58	0.4%
2.4	LOAD BALANCING	\$	79,819.16	79,819.16	0.00	0.0%
2.5	SALES COMMDTY	\$	224,166.14	224,166.14	0.00	0.0%
2.6	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%
2.7	TOTAL SALES	\$	444,201.11	443,683.53	517.58	0.1%
2.8	TOTAL T-SERVICE	\$	220,034.98	219,517.39	517.58	0.2%
2.9	SALES UNIT RATE	\$/m ³	0.2961	0.2958	0.0003	0.1%
2.10	T-SERVICE UNIT RATE	\$/m ³	0.1467	0.1463	0.0003	0.2%
2.11	SALES UNIT RATE	\$/GJ	7.7078	7.6988	0.0090	0.1%
2.12	T-SERVICE UNIT RATE	\$/GJ	3.8181	3.8091	0.0090	0.2%

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

(A) EB-2021-0219 + 2022 ICM vs (B) EB-2021-0219

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Rate 145 - Small Commercial Interr.										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
3.1	VOLUME	m ³	339,188	339,188	0	0.0%	598,568	598,568	0	0.0%
3.2	CUSTOMER CHG.	\$	1,553.28	1,553.28	0.00	0.0%	1,553.28	1,553.28	0.00	0.0%
3.3	DISTRIBUTION CHG.	\$	18,828.74	18,820.00	8.74	0.0%	30,103.14	30,090.04	13.10	0.0%
3.4	LOAD BALANCING	\$	14,082.04	14,082.04	0.00	0.0%	24,851.22	24,851.22	0.00	0.0%
3.5	SALES COMMDTY	\$	50,504.21	50,504.21	0.00	0.0%	89,125.22	89,125.22	0.00	0.0%
3.6	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
3.7	TOTAL SALES	\$	84,968.27	84,959.54	8.74	0.0%	145,632.87	145,619.77	13.10	0.0%
3.8	TOTAL T-SERVICE	\$	34,464.06	34,455.32	8.74	0.0%	56,507.65	56,494.54	13.10	0.0%
3.9	SALES UNIT RATE	\$/m ³	0.2505	0.2505	0.0000	0.0%	0.2433	0.2433	0.0000	0.0%
4.0	T-SERVICE UNIT RATE	\$/m ³	0.1016	0.1016	0.0000	0.0%	0.0944	0.0944	0.0000	0.0%
3.10	SALES UNIT RATE	\$/GJ	6.5202	6.5195	0.0007	0.0%	6.3327	6.3321	0.0006	0.0%
3.11	T-SERVICE UNIT RATE	\$/GJ	2.6447	2.6440	0.0007	0.0%	2.4572	2.4566	0.0006	0.0%
Rate 145 - Small Industrial Interr.										
			(A)	(B)	CHANGE		(A)	(B)	CHANGE	
					(A) - (B)	%			(A) - (B)	%
4.1	VOLUME	m ³	339,188	339,188	0	0.0%	598,567	598,567	0	0.0%
4.2	CUSTOMER CHG.	\$	1,553.28	1,553.28	0.00	0.0%	1,553.28	1,553.28	0.00	0.0%
4.3	DISTRIBUTION CHG.	\$	19,104.62	19,095.88	8.74	0.0%	30,347.35	30,334.25	13.10	0.0%
4.4	LOAD BALANCING	\$	14,082.04	14,082.04	0.00	0.0%	24,851.18	24,851.18	0.00	0.0%
4.5	SALES COMMDTY	\$	50,504.21	50,504.21	0.00	0.0%	89,125.07	89,125.07	0.00	0.0%
4.6	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
4.7	TOTAL SALES	\$	85,244.15	85,235.42	8.74	0.0%	145,876.88	145,863.78	13.10	0.0%
4.8	TOTAL T-SERVICE	\$	34,739.94	34,731.20	8.74	0.0%	56,751.81	56,738.70	13.10	0.0%
4.9	SALES UNIT RATE	\$/m ³	0.2513	0.2513	0.0000	0.0%	0.2437	0.2437	0.0000	0.0%
4.10	T-SERVICE UNIT RATE	\$/m ³	0.1024	0.1024	0.0000	0.0%	0.0948	0.0948	0.0000	0.0%
4.11	SALES UNIT RATE	\$/GJ	6.5413	6.5407	0.0007	0.0%	6.3433	6.3427	0.0006	0.0%
4.12	T-SERVICE UNIT RATE	\$/GJ	2.6658	2.6652	0.0007	0.0%	2.4678	2.4672	0.0006	0.0%
Rate 145 - Average Industrial Interr.										

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

(A) EB-2021-0219 + 2022 ICM vs (B) EB-2021-0219

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Rate 110 - Small Ind. Firm - 50% LF										
Rate 110 - Average Ind. Firm - 50% LF										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
5.1	VOLUME	m ³	598,568	598,568	0	0.0%	9,976,121	9,976,121	0	0.0%
5.2	CUSTOMER CHG.	\$	7,351.92	7,351.92	0.00	0.0%	7,351.92	7,351.92	0.00	0.0%
5.3	DISTRIBUTION CHG.	\$	15,021.88	14,933.99	87.88	0.6%	246,374.95	244,936.80	1,438.16	0.6%
5.4	LOAD BALANCING	\$	26,317.98	26,317.98	0.00	0.0%	438,632.42	438,632.42	0.00	0.0%
5.5	SALES COMMDTY	\$	89,102.78	89,102.78	0.00	0.0%	1,485,044.45	1,485,044.45	0.00	0.0%
5.6	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
5.7	TOTAL SALES	\$	137,794.55	137,706.67	87.88	0.1%	2,177,403.74	2,175,965.58	1,438.16	0.1%
5.8	TOTAL T-SERVICE	\$	48,691.77	48,603.89	87.88	0.2%	692,359.29	690,921.13	1,438.16	0.2%
5.9	SALES UNIT RATE	\$/m ³	0.2302	0.2301	0.0001	0.1%	0.2183	0.2181	0.0001	0.1%
5.10	T-SERVICE UNIT RATE	\$/m ³	0.0813	0.0812	0.0001	0.2%	0.0694	0.0693	0.0001	0.2%
5.11	SALES UNIT RATE	\$/GJ	5.9919	5.9880	0.0038	0.1%	5.6809	5.6772	0.0038	0.1%
5.12	T-SERVICE UNIT RATE	\$/GJ	2.1173	2.1135	0.0038	0.2%	1.8064	1.8026	0.0038	0.2%
Rate 110 - Average Ind. Firm - 75% LF										
Rate 115 - Large Ind. Firm - 80% LF										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
6.1	VOLUME	m ³	9,976,120	9,976,120	0	0.0%	69,832,850	69,832,850	0	0.0%
6.2	CUSTOMER CHG.	\$	7,351.92	7,351.92	0.00	0.0%	7,792.32	7,792.32	0.00	0.0%
6.3	DISTRIBUTION CHG.	\$	196,755.02	195,782.92	972.09	0.5%	1,049,690.47	1,041,432.96	8,257.51	0.8%
6.4	LOAD BALANCING	\$	438,632.37	438,632.37	0.00	0.0%	2,965,216.40	2,965,216.40	0.00	0.0%
6.5	SALES COMMDTY	\$	1,485,044.30	1,485,044.30	0.00	0.0%	10,395,311.57	10,395,311.57	0.00	0.0%
6.6	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6.7	TOTAL SALES	\$	2,127,783.61	2,126,811.51	972.09	0.0%	14,418,010.76	14,409,753.25	8,257.51	0.1%
6.8	TOTAL T-SERVICE	\$	642,739.31	641,767.22	972.09	0.2%	4,022,699.19	4,014,441.68	8,257.51	0.2%
6.9	SALES UNIT RATE	\$/m ³	0.2133	0.2132	0.0001	0.0%	0.2065	0.2063	0.0001	0.1%
6.10	T-SERVICE UNIT RATE	\$/m ³	0.0644	0.0643	0.0001	0.2%	0.0576	0.0575	0.0001	0.2%
6.11	SALES UNIT RATE	\$/GJ	5.5515	5.5489	0.0025	0.0%	5.3739	5.3708	0.0031	0.1%
6.12	T-SERVICE UNIT RATE	\$/GJ	1.6769	1.6744	0.0025	0.2%	1.4993	1.4963	0.0031	0.2%

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

(A) EB-2021-0219 + 2022 ICM vs (B) EB-2021-0219

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Rate 135 - Seasonal Firm										
Rate 170 - Average Ind. Interr. - 50% LF										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
7.1	VOLUME	m ³	598,567	598,567	0	0.0%	9,976,121	9,976,121	0	0.0%
7.2	CUSTOMER CHG.	\$	1,450.08	1,450.08	0.00	0.0%	3,502.32	3,502.32	0.00	0.0%
7.3	DISTRIBUTION CHG.	\$	11,617.35	11,615.97	1.37	0.0%	88,056.82	87,971.02	85.81	0.1%
7.4	LOAD BALANCING	\$	19,823.73	19,823.73	0.00	0.0%	317,821.47	317,821.47	0.00	0.0%
7.5	SALES COMMDTY	\$	89,146.27	89,146.27	0.00	0.0%	1,485,044.44	1,485,044.44	0.00	0.0%
7.6	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
7.7	TOTAL SALES	\$	122,037.43	122,036.06	1.37	0.0%	1,894,425.05	1,894,339.24	85.81	0.0%
7.8	TOTAL T-SERVICE	\$	32,891.16	32,889.79	1.37	0.0%	409,380.61	409,294.81	85.81	0.0%
7.9	SALES UNIT RATE	\$/m ³	0.2039	0.2039	0.0000	0.0%	0.1899	0.1899	0.0000	0.0%
7.10	T-SERVICE UNIT RATE	\$/m ³	0.0549	0.0549	0.0000	0.0%	0.0410	0.0410	0.0000	0.0%
7.11	SALES UNIT RATE	\$/GJ	5.3067	5.3066	0.0001	0.0%	4.9426	4.9424	0.0002	0.0%
7.12	T-SERVICE UNIT RATE	\$/GJ	1.4302	1.4302	0.0001	0.0%	1.0681	1.0679	0.0002	0.0%
Rate 170 - Average Ind. Interr. - 75% LF										
Rate 170 - Large Ind. Interr. - 75% LF										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
8.1	VOLUME	m ³	9,976,120	9,976,120	0	0.0%	69,832,850	69,832,850	0	0.0%
8.2	CUSTOMER CHG.	\$	3,502.32	3,502.32	0.00	0.0%	3,502.32	3,502.32	0.00	0.0%
8.3	DISTRIBUTION CHG.	\$	80,496.32	80,438.32	58.00	0.1%	445,936.01	445,529.71	406.30	0.1%
8.4	LOAD BALANCING	\$	317,821.44	317,821.44	0.00	0.0%	2,224,750.37	2,224,750.37	0.00	0.0%
8.5	SALES COMMDTY	\$	1,485,044.29	1,485,044.29	0.00	0.0%	10,395,311.49	10,395,311.49	0.00	0.0%
8.6	FEDERAL CARBON CHARGE	\$	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
8.7	TOTAL SALES	\$	1,886,864.36	1,886,806.36	58.00	0.0%	13,069,500.19	13,069,093.89	406.30	0.0%
8.8	TOTAL T-SERVICE	\$	401,820.08	401,762.08	58.00	0.0%	2,674,188.70	2,673,782.40	406.30	0.0%
8.9	SALES UNIT RATE	\$/m ³	0.1891	0.1891	0.0000	0.0%	0.1872	0.1871	0.0000	0.0%
8.1	T-SERVICE UNIT RATE	\$/m ³	0.0403	0.0403	0.0000	0.0%	0.0383	0.0383	0.0000	0.0%
8.11	SALES UNIT RATE	\$/GJ	4.9229	4.9228	0.0002	0.0%	4.8713	4.8711	0.0002	0.0%
8.12	T-SERVICE UNIT RATE	\$/GJ	1.0484	1.0482	0.0002	0.0%	0.9967	0.9966	0.0002	0.0%

UNION RATE ZONES
 Calculation of 2022 ICM Bill Impacts
 Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers

Line No.	Particulars	Approved - EB-2021-0219 (1)		Proposed - EB-2021-0148			Bill Impact	
		Total Bill (\$)	Unit Rate (cents/m ³)	Total Bill (\$)	Unit Rate (cents/m ³)	Total Bill Change (\$)	Including Federal Carbon Charge (%)	Excluding Federal Carbon Charge (%)
		(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)
Small Rate 01								
1	Delivery Charges	489	22.2200	489	22.2450	0.55	0.1%	0.1%
2	Federal Carbon Charge	172	7.8300	172	7.8300	-	0.0%	0.0%
3	Gas Supply Charges (2)	556	25.2514	556	25.2514	-	0.0%	0.0%
4	Total Bill	1,217	55.3018	1,217	55.3268	0.55	0.0%	0.1%
5	Sales Service Impact					0.55	0.0%	0.1%
6	Bundled-T (Direct Purchase) Impact					0.55	0.1%	0.1%
Small Rate 10								
7	Delivery Charges	5,240	8.7326	5,253	8.7555	14	0.3%	0.3%
8	Federal Carbon Charge	4,698	7.8300	4,698	7.8300	-	0.0%	0.0%
9	Gas Supply Charges (2)	13,950	23.2500	13,950	23.2500	-	0.0%	0.0%
10	Total Bill	23,888	39.8126	23,901	39.8355	14	0.1%	0.1%
11	Sales Service Impact					14	0.1%	0.1%
12	Bundled-T (Direct Purchase) Impact					14	0.1%	0.2%
Large Rate 10								
13	Delivery Charges	17,128	6.8514	17,186	6.8743	57	0.3%	0.3%
14	Federal Carbon Charge	19,575	7.8300	19,575	7.8300	-	0.0%	0.0%
15	Gas Supply Charges (2)	58,125	23.2500	58,125	23.2500	-	0.0%	0.0%
16	Total Bill	94,828	37.9314	94,886	37.9543	57	0.1%	0.1%
17	Sales Service Impact					57	0.1%	0.1%
18	Bundled-T (Direct Purchase) Impact					57	0.1%	0.2%
Small Rate 20								
19	Delivery Charges	90,953	3.0318	91,295	3.0432	342	0.4%	0.4%
20	Federal Carbon Charge	234,900	7.8300	234,900	7.8300	-	0.0%	0.0%
21	Gas Supply Charges (2)	570,456	19.0152	570,456	19.0152	-	0.0%	0.0%
22	Total Bill	896,309	29.8770	896,651	29.8884	342	0.0%	0.1%
23	Sales Service Impact					342	0.0%	0.1%
24	Bundled-T (Direct Purchase) Impact					342	0.1%	0.2%
Large Rate 20								
25	Delivery Charges	355,876	2.3725	357,340	2.3823	1,464	0.4%	0.4%
26	Federal Carbon Charge	1,174,500	7.8300	1,174,500	7.8300	-	0.0%	0.0%
27	Gas Supply Charges (2)	2,798,517	18.6568	2,798,517	18.6568	-	0.0%	0.0%
28	Total Bill	4,328,893	28.8593	4,330,356	28.8690	1,464	0.0%	0.0%
29	Sales Service Impact					1,464	0.0%	0.0%
30	Bundled-T (Direct Purchase) Impact					1,464	0.1%	0.2%
Average Rate 25								
31	Delivery Charges	74,481	3.2739	74,950	3.2945	469	0.6%	0.6%
32	Federal Carbon Charge	178,133	7.8300	178,133	7.8300	-	0.0%	0.0%
33	Gas Supply Charges (2)	401,490	17.6479	401,490	17.6479	-	0.0%	0.0%
34	Total Bill	654,103	28.7518	654,572	28.7724	469	0.1%	0.1%
35	Sales Service Impact					469	0.1%	0.1%
36	T-Service (Direct Purchase) Impact					469	0.2%	0.6%
Small Rate 100								
37	Delivery Charges	323,228	1.1971	326,790	1.2103	3,562	1.1%	1.1%
38	Federal Carbon Charge	2,114,100	7.8300	2,114,100	7.8300	-	0.0%	0.0%
39	Gas Supply Charges (2)	5,938,923	21.9960	5,938,923	21.9960	-	0.0%	0.0%
40	Total Bill	8,376,251	31.0232	8,379,812	31.0363	3,562	0.0%	0.1%
41	Sales Service Impact					3,562	0.0%	0.1%
42	T-Service (Direct Purchase) Impact					3,562	0.1%	1.1%
Large Rate 100								
43	Delivery Charges	2,640,428	1.1002	2,670,702	1.1128	30,274	1.1%	1.1%
44	Federal Carbon Charge	18,792,000	7.8300	18,792,000	7.8300	-	0.0%	0.0%
45	Gas Supply Charges (2)	52,213,993	21.7558	52,213,993	21.7558	-	0.0%	0.0%
46	Total Bill	73,646,421	30.6860	73,676,695	30.6986	30,274	0.0%	0.1%
47	Sales Service Impact					30,274	0.0%	0.1%
48	T-Service (Direct Purchase) Impact					30,274	0.1%	1.1%

Notes:
 (1) EB-2021-0219 Decision and Order, September 23, 2021.
 (2) Gas Supply charges based on Union North East Zone.

UNION RATE ZONES

Calculation of 2022 ICM Bill Impacts

Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers

Line No.	Particulars	Approved - EB-2021-0219 (1)		Proposed - EB-2021-0148		Bill Impact		
		Total Bill (\$)	Unit Rate (cents/m ³)	Total Bill (\$)	Unit Rate (cents/m ³)	Total Bill Change (\$)	Including Federal Carbon Charge (%)	Excluding Federal Carbon Charge (%)
		(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)
Small Rate M1								
1	Delivery Charges	415	18.8427	414	18.8400	(0.06)	0.0%	0.0%
2	Federal Carbon Charge	172	7.8300	172	7.8300	-	0.0%	0.0%
3	Gas Supply Charges	370	16.8387	370	16.8387	-	0.0%	0.0%
4	Total Bill	957	43.5114	957	43.5086	(0.06)	0.0%	0.0%
5	Sales Service Impact					(0.06)	0.0%	0.0%
6	Direct Purchase Impact					(0.06)	0.0%	0.0%
Small Rate M2								
7	Delivery Charges	4,393	7.3216	4,392	7.3205	(1)	0.0%	0.0%
8	Federal Carbon Charge	4,698	7.8300	4,698	7.8300	-	0.0%	0.0%
9	Gas Supply Charges	10,104	16.8392	10,104	16.8392	-	0.0%	0.0%
10	Total Bill	19,194	31.9908	19,194	31.9897	(1)	0.0%	0.0%
11	Sales Service Impact					(1)	0.0%	0.0%
12	Direct Purchase Impact					(1)	0.0%	0.0%
Large Rate M2								
13	Delivery Charges	14,809	5.9235	14,806	5.9224	(3)	0.0%	0.0%
14	Federal Carbon Charge	19,575	7.8300	19,575	7.8300	-	0.0%	0.0%
15	Gas Supply Charges	42,098	16.8392	42,098	16.8392	-	0.0%	0.0%
16	Total Bill	76,482	30.5927	76,479	30.5916	(3)	0.0%	0.0%
17	Sales Service Impact					(3)	0.0%	0.0%
18	Direct Purchase Impact					(3)	0.0%	0.0%
Small Rate M4								
19	Delivery Charges	52,841	6.0389	52,832	6.0379	(9)	0.0%	0.0%
20	Federal Carbon Charge	68,513	7.8300	68,513	7.8300	-	0.0%	0.0%
21	Gas Supply Charges	147,343	16.8392	147,343	16.8392	-	0.0%	0.0%
22	Total Bill	268,696	30.7081	268,687	30.7071	(9)	0.0%	0.0%
23	Sales Service Impact					(9)	0.0%	0.0%
24	Direct Purchase Impact					(9)	0.0%	0.0%
Large Rate M4								
25	Delivery Charges	417,481	3.4790	417,388	3.4782	(93)	0.0%	0.0%
26	Federal Carbon Charge	939,600	7.8300	939,600	7.8300	-	0.0%	0.0%
27	Gas Supply Charges	2,020,704	16.8392	2,020,704	16.8392	-	0.0%	0.0%
28	Total Bill	3,377,785	28.1482	3,377,692	28.1474	(93)	0.0%	0.0%
29	Sales Service Impact					(93)	0.0%	0.0%
30	Direct Purchase Impact					(93)	0.0%	0.0%
Small Rate M5								
31	Delivery Charges	35,419	4.2932	35,419	4.2932	-	0.0%	0.0%
32	Federal Carbon Charge	64,598	7.8300	64,598	7.8300	-	0.0%	0.0%
33	Gas Supply Charges	138,923	16.8392	138,923	16.8392	-	0.0%	0.0%
34	Total Bill	238,940	28.9624	238,940	28.9624	-	0.0%	0.0%
35	Sales Service Impact					-	0.0%	0.0%
36	Direct Purchase Impact					-	0.0%	0.0%
Large Rate M5								
37	Delivery Charges	204,257	3.1424	204,257	3.1424	-	0.0%	0.0%
38	Federal Carbon Charge	508,950	7.8300	508,950	7.8300	-	0.0%	0.0%
39	Gas Supply Charges	1,094,548	16.8392	1,094,548	16.8392	-	0.0%	0.0%
40	Total Bill	1,807,755	27.8116	1,807,755	27.8116	-	0.0%	0.0%
41	Sales Service Impact					-	0.0%	0.0%
42	Direct Purchase Impact					-	0.0%	0.0%
Small Rate M7								
43	Delivery Charges	811,015	2.2528	810,664	2.2518	(350)	0.0%	0.0%
44	Federal Carbon Charge	2,818,800	7.8300	2,818,800	7.8300	-	0.0%	0.0%
45	Gas Supply Charges	6,062,112	16.8392	6,062,112	16.8392	-	0.0%	0.0%
46	Total Bill	9,691,927	26.9220	9,691,576	26.9210	(350)	0.0%	0.0%
47	Sales Service Impact					(350)	0.0%	0.0%
48	Direct Purchase Impact					(350)	0.0%	0.0%
Large Rate M7								
49	Delivery Charges	3,182,715	6.1206	3,181,186	6.1177	(1,529)	0.0%	0.0%
50	Federal Carbon Charge	4,071,600	7.8300	4,071,600	7.8300	-	0.0%	0.0%
51	Gas Supply Charges	8,756,384	16.8392	8,756,384	16.8392	-	0.0%	0.0%
52	Total Bill	16,010,699	30.7898	16,009,170	30.7869	(1,529)	0.0%	0.0%
53	Sales Service Impact					(1,529)	0.0%	0.0%
54	Direct Purchase Impact					(1,529)	0.0%	0.0%

Notes:

(1) EB-2021-0219 Decision and Order, September 23, 2021.

UNION RATE ZONES
 Calculation of 2022 ICM Bill Impacts
 Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers

Line No.	Particulars	Approved - EB-2021-0219 (1)		Proposed - EB-2021-0148		Bill Impact		
		Total Bill	Unit Rate	Total Bill	Unit Rate	Total Bill Change	Including Federal Carbon Charge	Excluding Federal Carbon Charge
		(\$)	(cents/m ³)	(\$)	(cents/m ³)	(\$)	(%)	(%)
		(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)
Small Rate M9								
1	Delivery Charges	192,354	2.7677	192,308	2.7670	(46)		0.0%
2	Gas Supply Charges	1,170,324	16.8392	1,170,324	16.8392	-		0.0%
3	Total Bill	1,362,678	19.6069	1,362,632	19.6062	(46)		0.0%
4	Sales Service Impact					(46)		0.0%
5	Direct Purchase Impact					(46)		0.0%
Large Rate M9								
6	Delivery Charges	571,772	2.8336	571,635	2.8330	(137)		0.0%
7	Gas Supply Charges	3,397,814	16.8392	3,397,814	16.8392	-		0.0%
8	Total Bill	3,969,586	19.6728	3,969,449	19.6722	(137)		0.0%
9	Sales Service Impact					(137)		0.0%
10	Direct Purchase Impact					(137)		0.0%
Average Rate M10								
11	Delivery Charges	7,536	7.9747	7,535	7.9736	(1)		0.0%
12	Gas Supply Charges	15,913	16.8392	15,913	16.8392	-		0.0%
13	Total Bill	23,449	24.8139	23,448	24.8128	(1)		0.0%
14	Sales Service Impact					(1)		0.0%
15	Direct Purchase Impact					(1)		0.0%
Small Rate T1								
16	Delivery Charges	167,946	2.2283	167,914	2.2279	(32)	0.0%	0.0%
17	Federal Carbon Charge	590,147	7.8300	590,147	7.8300	-	0.0%	0.0%
18	Gas Supply Charges	1,269,171	16.8392	1,269,171	16.8392	-	0.0%	0.0%
19	Total Bill	2,027,264	26.8975	2,027,232	26.8971	(32)	0.0%	0.0%
20	Sales Service Impact					(32)	0.0%	0.0%
21	Direct Purchase Impact					(32)	0.0%	0.0%
Average Rate T1								
22	Delivery Charges	261,709	2.2628	261,648	2.2622	(61)	0.0%	0.0%
23	Federal Carbon Charge	905,613	7.8300	905,613	7.8300	-	0.0%	0.0%
24	Gas Supply Charges	1,947,611	16.8392	1,947,611	16.8392	-	0.0%	0.0%
25	Total Bill	3,114,933	26.9320	3,114,872	26.9314	(61)	0.0%	0.0%
26	Sales Service Impact					(61)	0.0%	0.0%
27	Direct Purchase Impact					(61)	0.0%	0.0%
Large Rate T1								
28	Delivery Charges	591,056	2.3066	590,890	2.3060	(166)	0.0%	0.0%
29	Federal Carbon Charge	2,006,365	7.8300	2,006,365	7.8300	-	0.0%	0.0%
30	Gas Supply Charges	4,314,890	16.8392	4,314,890	16.8392	-	0.0%	0.0%
31	Total Bill	6,912,312	26.9758	6,912,146	26.9752	(166)	0.0%	0.0%
32	Sales Service Impact					(166)	0.0%	0.0%
33	Direct Purchase Impact					(166)	0.0%	0.0%
Small Rate T2								
34	Delivery Charges	759,220	1.2813	758,814	1.2806	(406)	-0.1%	-0.1%
35	Federal Carbon Charge	4,639,745	7.8300	4,639,745	7.8300	-	0.0%	0.0%
36	Gas Supply Charges	9,978,236	16.8392	9,978,236	16.8392	-	0.0%	0.0%
37	Total Bill	15,377,201	25.9505	15,376,795	25.9498	(406)	0.0%	0.0%
38	Sales Service Impact					(406)	0.0%	0.0%
39	Direct Purchase Impact					(406)	0.0%	-0.1%
Average Rate T2								
40	Delivery Charges	1,858,591	0.9397	1,857,162	0.9390	(1,429)	-0.1%	-0.1%
41	Federal Carbon Charge	15,486,945	7.8300	15,486,945	7.8300	-	0.0%	0.0%
42	Gas Supply Charges	33,306,228	16.8392	33,306,228	16.8392	-	0.0%	0.0%
43	Total Bill	50,651,765	25.6089	50,650,336	25.6082	(1,429)	0.0%	0.0%
44	Sales Service Impact					(1,429)	0.0%	0.0%
45	Direct Purchase Impact					(1,429)	0.0%	-0.1%
Large Rate T2								
46	Delivery Charges	3,083,695	0.8332	3,081,132	0.8325	(2,563)	-0.1%	-0.1%
47	Federal Carbon Charge	28,977,969	7.8300	28,977,969	7.8300	-	0.0%	0.0%
48	Gas Supply Charges	62,320,027	16.8392	62,320,027	16.8392	-	0.0%	0.0%
49	Total Bill	94,381,691	25.5024	94,379,127	25.5017	(2,563)	0.0%	0.0%
50	Sales Service Impact					(2,563)	0.0%	0.0%
51	Direct Purchase Impact					(2,563)	0.0%	-0.1%
Large Rate T3								
52	Delivery Charges	5,948,814	2.1814	5,946,784	2.1806	(2,030)		0.0%
53	Gas Supply Charges	45,922,519	16.8392	45,922,519	16.8392	-		0.0%
54	Total Bill	51,871,333	19.0206	51,869,303	19.0198	(2,030)		0.0%
55	Sales Service Impact					(2,030)		0.0%
56	Direct Purchase Impact					(2,030)		0.0%

Notes:

(1) EB-2021-0219 Decision and Order, September 23, 2021.