



EPCOR Natural Gas Limited Partnership

2023 Incentive Rate Adjustment Application

Aylmer

EB-2022-0183

Rates Effective: January 1, 2023

Date Filed: June 27, 2022

Index

CERTIFICATION OF EVIDENCE 3

APPLICATION..... 4

ANNUAL INCENTIVE RATE ADJUSTMENT SUMMARY 9

DISPOSAL OF DEFERRAL AND VARIANCE ACCOUNTS..... 19

BILL IMPACTS 25

APPENDIX A - 2023 ANNUAL INCENTIVE RATE ADJUSTMENT MODEL 27

APPENDIX B - PROPOSED DRAFT RATE SCHEDULES 59

APPENDIX C - PROPOSED CUSTOMER NOTICE..... 78

APPENDIX D - AUDITOR’S REPORT 80

CERTIFICATION OF EVIDENCE

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

1. I am a senior officer of EPCOR Ontario Utilities Inc., which is the general partner of EPCOR;
2. EPCOR confirms that the documents filed in support of this application do not include any personal information (as that phrase is defined in the Freedom of Information and Protection of Privacy Act), that is not otherwise redacted in accordance with rule 9A of the OEB's Rules of Practice and Procedure;
3. This certificate is given pursuant to Chapter 1 of the Ontario Energy Board's (the "**Board**") Filing Requirements for Natural Gas Rate Applications dated February 16, 2017; and
4. The evidence submitted in support of EPCOR's 2023 Incentive Rate Adjustment Application for its Aylmer operations, filed with the Board on June 27, 2022 is accurate consistent and complete to the best of my knowledge.

DATED this 27th day of June, 2022.



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

ONTARIO ENERGY BOARD

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

AND IN THE MATTER OF an application by EPCOR Natural Gas Limited Partnership pursuant to section 36(1) of the OEB Act for an order or orders approving or fixing just and reasonable rates and other charges for the sale and distribution of gas to be effective January 1, 2023 for the EPCOR Natural Gas Limited Partnership gas distribution system to serve Aylmer and surrounding areas with its service territory.

APPLICATION

Background:

1. The Applicant is EPCOR Natural Gas Limited Partnership (“EPCOR”), an Ontario limited partnership with offices in the Town of Aylmer and Kincardine. It carries on the business of selling and distributing natural gas within the province of Ontario. EPCOR is a wholly owned indirect subsidiary of EPCOR Utilities Inc. (“EUI”). The general partner of EPCOR is EPCOR Ontario Utilities Inc., an Ontario corporation, which is a subsidiary of EUI and the sole limited partner is EPCOR Commercial Services Inc., an Alberta corporation. EPCOR was formed pursuant to a limited partnership agreement which provides that EPCOR Ontario Utilities Inc., as general partner, will control and have the full and exclusive power, authority and responsibility for the management and day-to-day operations of EPCOR. In accordance with the limited partnership agreement, EPCOR Commercial Services Inc., as limited partner, has an economic interest in the partnership but does not control or otherwise play a role in the day-to-day operations and management of EPCOR.
2. EPCOR provides natural gas distribution services to over 9,000 customers in the Aylmer area in the Townships of Malahide and South-West Oxford; Municipalities of Bayham, Thames Centre and Central Elgin; and Norfolk County. EPCOR is also developing a greenfield natural gas distribution utility (“Southern Bruce”) to service the Municipality of Arran-Elderslie, the Municipality of Kincardine and the Township of Huron-Kinloss.

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

3. EPCOR's current tariffs for its Aylmer operations were approved in its most recent cost of service application, which set rates for the period January 1, 2020 to December 31, 2024.¹ Furthermore, in the same proceeding, the Ontario Energy Board (the "Board") issued its Decision and Interim Rate Order dated July 4, 2019 (the "Decision") wherein it approved the settlement proposal submitted by the parties (the "Settlement Proposal"). The Settlement Proposal included the establishment, continuance or closure of certain deferral and variance accounts and the agreed upon Incentive Regulation ("IR) Plan for the period 2021 to 2024 ("IR Term").
4. As per the Settlement Proposal, EPCOR must file an annual IR Adjustment application to adjust rates for its natural gas distribution service for the Aylmer area, in accordance with the IR Plan approved as part of proceeding EB-2018-0336. The approved IR Plan includes (a) an annual Price Cap Adjustment; (b) specified Y-factors recovered through associated deferral and variance accounts; (c) use of Z-factor adjustments; (d) adjustment for future tax changes; (e) use of an incremental capital module; (f) an earnings dead band off-ramp; and, (g) an asymmetrical Earnings Sharing Mechanism.
5. In order to ensure timely disposition of its approved deferral and variance accounts, EPCOR is to bring forward for disposition the audited balances of such accounts on an annual basis.
6. Through this 2023 Incentive Rate Adjustment application (the "Application") EPCOR is seeking to make adjustments to its rates and charges for its natural gas distribution service for the Aylmer service area effective January 1, 2023 to reflect the elements of its approved IR Plan, and dispose of specific deferral and variance account balances.

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

Order Requested:

7. In this Application, EPCOR is applying for an order or orders granting that:
- a. Distribution rates for its natural gas distribution service for the Aylmer area be adjusted and updated effective January 1, 2023 in accordance with the settlement proposal and IR Plan approved in the Decision, including:
 - i. Increasing the monthly fixed charge for Rate 1 by \$1.00;
 - ii. Increasing the volumetric charges for Rate Class 1 to achieve a total projected revenue for 2023 for Rate Class 1 equivalent to the prior year OEB approved revenue for Rate Class 1 increased by the approved Price Cap Adjustment formula; and,
 - iii. Increasing the monthly fixed charges and volumetric charges for all other rate classes using the approved Price Cap Adjustment formula, including an adjustment of the fixed/variable proportions to align with the settlement agreement.
 - b. Approval for the disposition of the audited December 31, 2021 balances for the following approved deferral and variance accounts associated with its natural gas distribution service for the Aylmer area through the implementation of the proposed rate riders for twelve months commencing January 1, 2023:
 - Regulatory Expense Deferral Account ("REDA");
 - Purchased Gas Transportation Variance Account ("PGTVA");
 - c. Such further Order or Orders as ENGLP may request and the Board may deem appropriate or necessary.

Additional Considerations and Regulatory Framework:

8. Impacts to EPCOR's rates related to the Federal Carbon Pricing Program are not included in this Application (including related deferral and variance accounts). EPCOR intends to bring forward a separate combined application for Aylmer and Southern Bruce operations to update its rates effective April 1, 2023 for the 2023 Federal Carbon Pricing Program. This is consistent with the previous year's filing.
9. EPCOR has prepared an Excel based 2023 Annual Incentive Rate Adjustment Model to support the calculation of the rates and rate riders in the Application. A live working version of this model has been filed as supporting material. A hard copy of the model is provided in Appendix A.
10. EPCOR respectfully requests issuance of a decision and order in this proceeding by December 1, 2022, to ensure the implementation of the 2023 rates in advance of the effective date. In the event that the Board does not issue a decision and rate order by December 1, 2022, EPCOR requests that the Board issue an interim rate order declaring the current distribution rates as interim until the decided implementation date of the approved 2022 distribution rates.
11. In the event that the Board's implementation date for 2023 distribution rates is later than the effective date, EPCOR requests permission to recover the incremental revenue from the effective date of January 1, 2023 to the implementation date through the implementation of fixed-term volumetric rate riders for each Rate Class.
12. EPCOR requests that, pursuant to Section 34.01 of the OEB's Rules of Practice and Procedure, this proceeding be conducted by way of written hearing.
13. The persons affected by this Application are the ratepayers of EPCOR's Aylmer service territory.
14. EPCOR confirms that the Application and related documents will be published on its website (EPCOR.com).

Address for Service:

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

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

Address for personal service and mailing address:

43 Stewart Road
Collingwood, ON, L9Y 4M7

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

Daniela O'Callaghan
Legal Counsel
EPCOR Utilities Inc.

Address for personal service and mailing address:

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

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

Dated at Collingwood, Ontario this 27th day of June, 2022.

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



Tim Hesselink
Senior Manager, Regulatory Affairs

1 **ANNUAL INCENTIVE RATE ADJUSTMENT SUMMARY**

2
3 In its most recent cost of service rate application (EB-2018-0336) EPCOR proposed that its rates
4 for 2021 through 2024 for its natural gas distribution service for the Aylmer area be adjusted
5 annually by applying the elements of its proposed IR Plan. In the Decision, the Board approved
6 the elements of EPCOR's IR Plan as: (a) an annual Price Cap Adjustment; (b) specified Y-factors
7 recovered through associated deferral and variance accounts; (c) use of Z-factor adjustments; (d)
8 adjustment for future tax changes; (e) use of an incremental capital module; (f) an earnings dead
9 band off-ramp; and, (g) an asymmetrical Earnings Sharing Mechanism. These elements and their
10 impact on this 2023 IR Adjustment are described in the sections below.

11 12 **Price Cap Adjustment**

13
14 The annual price cap adjustment ("PCA") is defined as the annual percentage change in the
15 inflation factor less a productivity factor and a stretch factor.

16 17 **Inflation Factor**

18
19 EPCOR's approved IR Plan for setting rates for 2021 through 2024 utilizes the 2-factor Input Price
20 Index ("IPI") methodology adopted by the Board for electricity distributors per EB-2010-0379 as
21 the inflation factor for the calculation of the annual PCA. The Board uses the year-over-year
22 change in the GDP-IPI (FDD), and the AWE ("Average Weekly Earnings") All Employees-Ontario,
23 to calculate the 2- factor IPI. The percentage change is calculated as the weighted sum of 70%
24 of the annual percentage change in the GDP-IPI (FDD) for the prior year relative to the index
25 value for two years prior and 30% of the annual percentage change in the AWE for the prior year
26 relative to the data for years prior.

27
28 As of the filing date of this Application, the Board has not yet confirmed the IPI for use for 2023
29 rates. For the purposes of this Application, EPCOR has used an inflation factor of 3.3%, which is
30 the IPI issued by the Board for the year 2022 (EB-2021-0212)². EPCOR proposes to update the
31 PCA and rates as part of this proceeding as a result of the outcome of the above noted hearing if
32 necessary.

33
34
35

² EB-2021-0212, Decision and Order, November 18, 2021, page 1

1 **Productivity Factor**

2
3 The productivity factor approved as part of EPCOR's IR Plan for setting rates for 2021 through
4 2024 is zero.

5
6 **Stretch Factor**

7
8 As per the EB-2018-0336 Settlement Proposal³, EPCOR will employ a stretch factor of 0.4% for
9 the calculation of the PCA for its Aylmer business unit over the IR Term.

10
11 **Implementation of the PCA**

12
13 Based on the above factors, the PCA for 2022 is as follows:

- 14 • Inflation = 3.3%
- 15 • Productivity = 0.0%
- 16 • Stretch = (0.4%)
- 17 • Total PCA for 2021 Rates = 2.9%

18
19 The PCA of 2.9% has been used in the 2023 IRM Adjustment Model to determine the proposed
20 distribution rates.

21
22 In accordance with the Decision, for Rate Class 1, EPCOR is to increase the fixed monthly charge
23 annually by \$1.00 and to correspondingly adjust the volumetric charges to achieve a total
24 projected revenue for the IR year for Rate Class 1 equivalent to the prior year Board approved
25 revenue for Rate Class 1 increased by the PCA.⁴

26
27 **Rates Classes 2-5 Fixed and Volumetric Charge Ratios**

28
29 During the preparation of this application and upon review of the information in the settlement
30 proposal (referencing Application section 7 above), EPCOR notes that the inflationary increases
31 for rate classes 2-5 did not follow the terms of the settlement agreement in the previous two IRM
32 filings (EB-2020-0215 and EB-2021-0233). Fixed rates did not increase with inflation and instead

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

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

1 only the volumetric charges were adjusted to achieve a total projected revenue for the IR year for
 2 Rate Classes equivalent to the prior year Board approved revenue increased by the PCA. While
 3 this has not led to any material impacts for bill calculation, EPCOR is proposing to true up the
 4 rates to align with the approved settlement proposal.

5
 6 **Rate Class 2:**

7 The tables below compare the approved EPCOR rates and the rates as if they were calculated
 8 using the settlement agreement, including the resulting 2023 rates.

9
 10 **Table 1a – Rate Class 2 – Inflationary Increase Calculations - Approved**

As Approved	EB-2018-0336	EB-2020-0234	EB-2021-0215	EB-2022-0183
	2020	2021	2022	2023
Monthly Service Charge	20.00	20.00	20.00	20.58
Delivery First 1,000 m3 - Apr To Oct	16.5854	17.0841	17.6387	18.1502
Delivery Next 24,000 m3 - Apr To Oct	8.5818	8.8749	9.1630	9.4287
Delivery Over 25,000 m3 - Apr To Oct	6.7868	6.9188	7.1434	7.3506
Delivery First 1,000 m3 - Nov To Mar	20.9056	21.5342	22.2332	22.8780
Delivery Next 24,000 m3 - Nov To Mar	14.2049	14.6901	15.1670	15.6068
Delivery Over 25,000 m3 - Nov To Mar	15.2899	15.5875	16.0935	16.5602

Table 1b – Rate Class 2 – Inflationary Agreement – Settlement Proposal

As per Settlement Agreement	EB-2018-0336	EB-2020-0234	EB-2021-0215	EB-2022-0183
	2020	2021	2022	2023
Monthly Service Charge	20.00	20.36	20.95	21.56
Delivery First 1,000 m3 - Apr To Oct	16.5854	16.8839	17.3736	17.8774
Delivery Next 24,000 m3 - Apr To Oct	8.5818	8.7363	8.9896	9.2503
Delivery Over 25,000 m3 - Apr To Oct	6.7868	6.9090	7.1093	7.3155
Delivery First 1,000 m3 - Nov To Mar	20.9056	21.2819	21.8991	22.5341
Delivery Next 24,000 m3 - Nov To Mar	14.2049	14.4606	14.8799	15.3115
Delivery Over 25,000 m3 - Nov To Mar	15.2899	15.5651	16.0165	16.4810

11
 12 EPCOR is proposing to use the use the rates on table 1b as they align with the settlement
 13 agreement. This will result in an average bill calculation that is 0.5% (\$46.08) less than using the
 14 currently approved methodology without corrective adjustment.

15
 16 **Rate Class 3:**

17 The tables below compare the approved EPCOR rates and the rates as if they were calculated
 18 using the settlement agreement, including the resulting 2023 rates.

19
 20
 21

1

Table 2a – Rate Class 3 – Inflationary Increase Calculations - Approved

As Approved	EB-2018-0336 2020	EB-2020-0234 2021	EB-2021-0215 2022	EB-2022-0183 2023
Monthly Service Charge	200.00	200.00	200.00	205.80
Delivery Firm	3.6011		4.0445	4.1618
Demand Firm	29.0974	29.6806	30.6443	31.5330

Table 2b – Rate Class 3 – Inflationary Agreement – Settlement Proposal

As per Settlement Agreement	EB-2018-0336 2020	EB-2020-0234 2021	EB-2021-0215 2022	EB-2022-0183 2023
Monthly Service Charge	200.00	203.60	209.50	215.58
Delivery Firm	3.6011	3.6659	3.7722	3.8816
Demand Firm	29.0974	29.6212	30.4802	31.3641

2

3 EPCOR is proposing to use the use the rates on table 2b as they align with the settlement
4 agreement. This will result in an average bill calculation that is 0.8% (\$864.82) less than using
5 the currently approved methodology without adjustment.

6

7 **Rate Class 4:**

8 The tables below compare the approved EPCOR rates and the rates as if they were calculated
9 using the settlement agreement, including the resulting 2023 rates.

10

11

Table 3a – Rate Class 4 – Inflationary Increase Calculations - Approved

As Approved	EB-2018-0336 2020	EB-2020-0234 2021	EB-2021-0215 2022	EB-2022-0183 2023
Monthly Service Charge	20.00	20.00	20.00	20.58
Delivery First 1,000 m3 - Apr To Dec	18.2634	18.9314	19.5025	20.0681
Delivery Over 1,000 m3 - Apr To Dec	11.2057	11.6156	11.9660	12.3130
Delivery First 1,000 m3 - Jan To Mar	23.2990	24.1513	24.8799	25.6014
Delivery Over 1,000 m3 - Jan To Mar	18.0040	18.6627	19.2257	19.7832

Table 3b – Rate Class 4 – Inflationary Agreement – Settlement Proposal

As per Settlement Agreement	EB-2018-0336 2020	EB-2020-0234 2021	EB-2021-0215 2022	EB-2022-0183 2023
Monthly Service Charge	20.00	20.36	20.95	21.56
Delivery First 1,000 m3 - Apr To Dec	18.2634	18.5921	19.1313	19.6861
Delivery Over 1,000 m3 - Apr To Dec	11.2057	11.4074	11.7382	12.0786
Delivery First 1,000 m3 - Jan To Mar	23.2990	23.7184	24.4062	25.1140
Delivery Over 1,000 m3 - Jan To Mar	18.0040	18.3281	18.8596	19.4065

12

13 EPCOR is proposing to use the use the rates on table 3b as they align with the settlement
14 agreement. This will result in an average bill calculation that is 0.4% (\$92.67) less than using
15 the currently approved methodology without adjustment.

16

17

18

1 **Rate Class 5:**

2 The tables below compare the approved EPCOR rates and the rates as if they were calculated
 3 using the settlement agreement, including the resulting 2023 rates.

4

5

Table 4a – Rate Class 4 – Inflationary Increase Calculations - Approved

As Approved	EB-2018-0336 2020	EB-2020-0234 2021	EB-2021-0215 2022	EB-2022-0183 2023
Monthly Service Charge	190.00	190.00	190.00	195.51
Delivery Firm (Average Range)	7.6225	7.8027	8.0606	8.2943

Table 4b – Rate Class 4 – Inflationary Agreement – Settlement Proposal

As per Settlement Agreement	EB-2018-0336 2020	EB-2020-0234 2021	EB-2021-0215 2022	EB-2022-0183 2023
Monthly Service Charge	190.00	193.42	199.03	204.80
Delivery Firm (Average Range)	7.6225	7.7597	7.9847	8.2163

6

7 EPCOR is proposing to use the use the rates on table 4b as they align with the settlement
 8 agreement. This will result in an average bill calculation that that is 0.04% (\$39.96) less than
 9 using the currently approved methodology without adjustment.

10

11

12 **Specified Y-Factors**

13

14 EPCOR’s approved IR Plan for setting rates for 2021 through 2024 includes the following Y-
 15 factors which are tracked in associated deferral and variance accounts:

16

17

18

19

20

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

21

22

23

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

24 **Z-Factor Adjustments**

25

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

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33

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

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

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

Tax Changes

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

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

1 **Incremental Capital Module**
2

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

8
9 Qualifying capital investments may be discretionary or non-discretionary and are discrete projects
10 that satisfy the eligibility criteria of materiality, need and prudence as defined by the Board in its
11 filing requirements. In conjunction with the criteria, EPCOR must pass the Means Test established
12 by the Board to be eligible for incremental funding and the ICM will not be available if EPCOR's
13 regulated return exceeds 300 basis points above the deemed return on equity embedded in the
14 rates.

15
16 The materiality criterion represents a level of capital expenditures that can be funded through
17 EPCOR's current approved rates. EPCOR is therefore eligible to identify projects for ICM if its
18 proposed capital budget for the year exceeds the Board-defined materiality threshold value. The
19 amount eligible for incremental funding will be calculated by subtracting the materiality threshold
20 value in dollars from the proposed capital budget for the year.

21
22 EPCOR is to request approval of a rate adjustment for forecasted qualifying incremental capital
23 projects as part of its annual IR Adjustment application, following the ICM filing requirements as
24 defined by the Board in Chapter 3: Incentive Rate Setting Applications⁵ and as outlined in the
25 Board's ACM Report⁶.

26
27 EPCOR is not requesting approval of an ICM related rate adjustment in this Application.
28
29
30
31

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

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

1 **Earnings Dead Band Off-Ramp**

2
3 EPCOR's approved IR Plan for setting rates for 2021 through 2024 includes the earnings dead
4 band off-ramp mechanism consistent with the off-ramp outlined in the Board's Chapter 3:
5 Incentive Rate Setting Applications for electricity distributors.

6
7 Under this mechanism, a regulatory review may be triggered if a distributor's earnings are outside
8 of a dead band of +/- 300 basis points from the Board-approved return on equity. The Board will
9 monitor the results filed by EPCOR as part of the reporting and record-keeping requirements and
10 will determine if a regulatory review is warranted. EPCOR is to refrain from seeking an adjustment
11 to its base rates through IR Plan if cumulative earnings are in excess of the dead band during the
12 IR Term unless it has reason to believe that such an adjustment can be substantiated in
13 consideration of the excess earnings.

14
15 EPCOR's 2021 regulated return on equity (ROE) was 7.0%, which within the +/- 300 basis points
16 dead band of the approved deemed return on equity of 8.98%.

17 18 **Earnings Sharing Mechanism**

19
20 EPCOR's approved IR Plan for setting rates for 2021 through 2024 includes an asymmetrical
21 Earnings Sharing Mechanism ("ESM") based on an assessment of earnings over the cost of
22 service term (2020-2024). In the event that the utility's cumulative ROE at the end of the period
23 2020 through 2024 exceeds the Board-approved ROE by more than 150 basis points, EPCOR is
24 required to share with ratepayers 50% of the earnings which are in excess of the 150 basis points
25 threshold. For additional clarity, the cumulative ROE will be calculated as the sum of actual
26 regulated net income over the term, taking into account any necessary adjustments, divided by
27 the sum of the actual regulated equity balances for the same term (i.e. considers rate base
28 growth).

29
30 The Decision included the establishment of the Earnings Share Mechanism Deferral Account
31 ("ESMDA") is to record the annual earnings sharing mechanism (ESM) impact over the term. An
32 entry will be made to the ESMDA annually to record the amount that is equal to the cumulative
33 earnings to be shared, as if the balance were to be settled on the date it was recorded. The

1 balance in this account will be reflective of the ratepayers' share of utility earnings (i.e. recorded
2 at 50% of earnings eligible to be shared). As the ESM is asymmetrical the ESMDA balance will
3 be either a credit balance or zero.

4
5 As of December 31, 2021, EPCOR's cumulative ROE 272 basis points below the Board-approved
6 ROE, and as a result there is currently no balance of earnings to share with ratepayers.

7

	2020	2021	Cumulative
Deemed	8.98%	8.98%	8.98%
Actual	5.42%	7.03%	6.26%
Variance	-3.56%	-1.95%	-2.72%

8

9 **Proposed Distribution Rates**

10
11 The rates resulting from the application of the elements of EPCOR's approved IR Plan as
12 described above are provided in Table 6 below. For comparison purposes, EPCOR current
13 distribution rates for the Aylmer area are provided in Table 5.

Table 5 - Current Aylmer Distribution Rates

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

Table 6 - Proposed Aylmer Distribution Rates

Rate Class	Monthly Service Charge	Delivery First 1,000 m ³	Delivery Over 1,000 m ³	Delivery Next 24,000 m ³	Delivery Over 25,000 m ³	Delivery - Firm	Demand - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper
RATE 1 - General Service Rate - Residential	19.50	13.8914	11.1644					0.0435		
RATE 1 - General Service Rate - Commercial	19.50	13.8914	11.1644					0.0435		
RATE 1 - General Service Rate - Industrial	19.50	13.8914	11.1644					0.0435		
RATE 2 - Seasonal Service - Apr to Oct	21.56	17.8774		9.2503	7.3155			0.0435		
RATE 2 - Seasonal Service - Nov to Mar	21.56	22.5341		15.3115	16.4810			0.0435		
RATE 3 - Special Large Volume Contract Rate	215.58					3.8816	31.3641	0.0435	8.2088	11.3306
RATE 4 - General Service Peaking - Apr to Dec	21.56	19.6861	12.0786					0.0435		
RATE 4 - General Service Peaking - Jan to Mar	21.56	25.1140	19.4065					0.0435		
RATE 5 - Interruptible Peaking Contract Rate	204.80					8.2163		0.0435	6.4458	9.9868
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	65,999.74									

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

1 **DISPOSAL OF DEFERRAL AND VARIANCE ACCOUNTS**

2
 3 In the 2022 IRM proceeding (EB-2021-0215), EPCOR was approved to recover the 2020 deferral
 4 and variance account balances for the twelve month period of January 1 2022 - December 31,
 5 2022 of \$352,527 which included:

- 6
- 7 • REDA - \$38,804
- 8 • PGTVA - \$91,376
- 9 • LDMDA⁷ - \$154,518
- 10 • SICDA⁸ - \$67,829
- 11

12 EPCOR is requesting to dispose of the December 31, 2021 audited balances for following four
 13 approved deferral and variance accounts as part of this Application:

- 14 • Regulatory Expense Deferral Account ("REDA");
- 15 • Purchased Gas Transportation Variance Account ("PGTVA");
- 16

17 EPCOR is seeking disposition of the December 31, 2021 balances for its Federal Carbon Pricing
 18 Program related deferral and variance accounts in a separate application and therefore the
 19 disposition of these balances is not being requested in this Application.

20
 21 The auditor’s report on the December 31, 2021 balances for each of the five accounts above has
 22 been included as part of this Application in Appendix D.

23
 24 A summary of the account balances can be seen below in Table 7:

25
 26 **Table 7 - Deferral & Variance Account Amounts:**

27

Account	Balance Dec 31, 2021	2021 Carrying Charges	2022 Carrying Charges	Balance Dec 31, 2022
REDA	\$2,111	\$5	\$32	\$2,129
PGTVA	\$125,249	\$227	\$1,876	\$126,190
Total	\$127,360	\$232	\$726	\$126,190

⁷ Loss of Disposal of Meters Deferral Account
⁸ 2016/2017 System Integrity Capital Deferral Account

1 Q1 2022 - Q3 2022 carrying charges have been calculated using the OEB's prescribed rates.
 2 Q4 2022 have been forecasted using the Q3 2022 rate as a proxy.

3

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

5

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

11

12 EPCOR is proposing in this Application to dispose of the REDA balances as of December 31,
 13 2021 and all associated carrying charges recorded up to the date of implementation of the
 14 proposed rate rider. The REDA balances as of December 31, 2021 relate to the following
 15 proceedings:

Case number	Description
EB-2015-0245	Demand Side Management Evaluation Process
EB-2019-0255	Potential Project to Expand Access to Natural Gas

16

17 The calculation of the projected total amount proposed for disposal is summarized in Table 8
 18 below and further details of the specific items making up these balances are provided in the
 19 continuity schedule in Appendix D.

20

21 **Table 8 - Projected Total REDA Amount for Disposal**

22

REDA	Balance 31-Dec-21	Q1 2022 0.57%	Q2 2022 1.02%	Q3 2022 2.20%	Q4 2022 2.20%	Balance 31-Dec-22
Principal	\$2,111					\$2,111
Carrying Charges	\$5	\$3	\$5	\$12	\$12	\$37
Total	\$2,117	\$3	\$5	\$12	\$12	\$2,148

23

24 EPCOR proposes to recover the costs related to the above proceeding from customers in rates
 25 1-5. The REDA balances are proposed to be recovered through the implementation of a twelve-
 26 month fixed-rate rate rider commencing on January 1, 2023. The calculation of the proposed rate
 27 rider is shown in Table 9 below.

Table 9 - Calculation of Proposed REDA Rate Rider

		A Unit	B Row Sum	C Rate 1	D Rate 2	E Rate 3	F Rate 4	G Rate 5
1	Connections	m3	9,711	9,610	50	6	41	4
2	Allocation	%	100%	99.0%	0.5%	0.1%	0.4%	0.0%
3	Sum	\$	2,148	2,126	11	1	9	1
4	Rate Rider	¢/m3		0.02	0.02	0.02	0.02	0.02

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

Purchased Gas Transportation Variance Account ("PGTVA")

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

EPCOR is proposing in this Application to dispose of the PGTVA balances as of December 31, 2021 and all associated carrying charges recorded up to the date of implementation of the proposed rate rider. The calculation of the projected total amount proposed for disposal is summarized in Table 10 below and further details of these balances are provided in the continuity schedule in Appendix D.

1
2

Table 10 - Projected Total PGTV A Amount for Disposal

PGTVA	Balance 31-Dec-21	Q1 2022 0.57%	Q2 2022 1.02%	Q3 2022 2.20%	Q4 2022 2.20%	Balance 31-Dec-22
Principal	\$125,249					\$125,249
Carrying Charges	<u>\$227</u>	<u>\$178</u>	<u>\$319</u>	<u>\$689</u>	<u>\$689</u>	<u>\$2,103</u>
Total	\$125,476	\$178	\$319	\$689	\$689	\$127,352

3

4 The total projected disposition amount is a debit balance of \$127,352 which EPCOR is proposing
 5 to recover from the customers in Rate Classes 1-5 through the implementation of a twelve-month
 6 volumetric rate rider commencing on January 1, 2023. The rate rider will be calculated by taking
 7 the total disposition amount over the total volumetric deliveries for Rate Classes 1-5 for the period
 8 January 1, 2021 through December 31, 2021. The calculation of the proposed rate rider is shown
 9 in Table 11 below.

10
11
12

Table 11 - Calculation of Proposed PGTV A Rate Rider

		A Unit	B Row Sum	C Rate 1	D Rate 2	E Rate 3	F Rate 4	G Rate 5
1	Volume	m3	29,241,395	24,556,993	845,136	1,336,433	1,726,685	776,149
2	Allocation	%	100%	84.0%	2.9%	4.6%	5.9%	2.7%
3	Sum	\$	127,352	106,950	3,681	5,820	7,520	3,380
4	Rate Rider	¢/m3	0.4355	0.4355	0.4355	0.4355	0.4355	0.4355

13
14
15
16

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

1 **Summary of Proposed Rate Riders**

2

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

5

Table 12 - Current Aylmer Rate Riders

6

Description	REDA	PGTVA	LDMDA	SICDA
	Effective for 12 months	Effective for 12 months	Effective for 12 months	Effective for 12 months
	\$ /Customer / Month	cents / m3	\$ per Customer Per Month	cents / m3
Rate Group				
RATE 1 - General Service Rate - Residential	0.33	0.3195	1.35	0.2683
RATE 1 - General Service Rate - Commercial	0.33	0.3195	1.35	0.2683
RATE 1 - General Service Rate - Industrial	0.33	0.3195	1.35	0.2683
RATE 2 - Seasonal Service - Apr to Oct	0.33	0.3195		0.2343
RATE 2 - Seasonal Service - Nov to Mar	0.33	0.3195		0.2343
RATE 3 - Special Large Volume Contract Rate	0.33	0.3195		0.0179
RATE 4 - General Service Peaking - Apr to Dec	0.33	0.3195		0.0814
RATE 4 - General Service Peaking - Jan to Mar	0.33	0.3195		0.0814
RATE 5 - Interruptible Peaking Contract Rate	0.33	0.3195		0.0238
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	0.27			

7

8

9

10

1
2

Table 13 - Proposed Aylmer Rate Riders

Description	REDA	PGTVA
	Effective for 12 months	Effective for 12 months
	\$/Customer / Month	cents / m3
Rate Group		
RATE 1 - General Service Rate - Residential	0.02	0.4355
RATE 1 - General Service Rate - Commercial	0.02	0.4355
RATE 1 - General Service Rate - Industrial	0.02	0.4355
RATE 2 - Seasonal Service - Apr to Oct	0.02	0.4355
RATE 2 - Seasonal Service - Nov to Mar	0.02	0.4355
RATE 3 - Special Large Volume Contract Rate	0.02	0.4355
RATE 4 - General Service Peaking - Apr to Dec	0.02	0.4355
RATE 4 - General Service Peaking - Jan to Mar	0.02	0.4355
RATE 5 - Interruptible Peaking Contract Rate	0.02	0.4355
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility		

3

BILL IMPACTS

The following table provides a summary of bill impacts of the proposed changes to rates for 2023 and the proposed rate riders for each rate class assuming the average consumption level of the rate class based on the 2021 customer connections and volumes. The bill impact provided assumes a full 12 months of distribution service and consumption. Further details on the bill impacts summarized below are provided in the 2023 Incentive Rate Adjustment Model.

Table 14a – Illustrative Bill Impact Summary

Rate Class	Change in Delivery Charge (\$ / year / customer)	Change in Delivery Charge (%)	Change in Rate Riders (\$ / year / customer)	Change in Rate Riders (%)	Change in Total Bill (\$ / year / customer)	Change in Total Bill (%)
RATE 1 - General Service Rate - Residential	\$15.27	3.1%	(\$22.82)	-71.1%	(\$7.56)	-0.6%
RATE 1 - General Service Rate - Commercial	\$26.42	1.9%	(\$34.16)	-45.0%	(\$7.74)	-0.2%
RATE 1 - General Service Rate - Industrial	\$55.77	1.5%	(\$65.89)	-33.2%	(\$10.12)	-0.1%
RATE 2 - Seasonal Service - Apr to Oct	\$22.62	1.9%	(\$14.04)	-24.1%	\$8.58	0.2%
RATE 2 - Seasonal Service - Nov to Mar	\$20.47	1.6%	(\$9.67)	-24.2%	\$10.80	0.3%
RATE 2 - Seasonal Service - Annual	\$43.09	1.8%	(\$23.71)	-24.1%	\$19.38	0.2%
RATE 3 - Special Large Volume Contract Rate	\$82.66	0.4%	\$214.83	28.4%	\$297.49	0.3%
RATE 4 - General Service Peaking - Apr to Dec	\$62.45	1.2%	\$11.51	6.8%	\$73.96	0.4%
RATE 4 - General Service Peaking - Jan to Mar	\$6.42	2.6%	(\$0.65)	-14.6%	\$5.77	1.1%
RATE 4 - General Service Peaking - Annual	\$68.86	1.2%	\$10.86	6.3%	\$79.72	0.4%
RATE 5 - Interruptible Peaking Contract Rate	\$626.99	3.5%	\$175.22	26.1%	\$802.21	0.9%
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	\$22,320.61	2.9%	(\$3.24)	-100.0%	\$22,317.37	2.9%

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

Rate Class	REDA		PGTVA		ADVADA		LDMDA		SICDA		Total	
	Variance (\$)	Variance (%)	Variance (\$)	Variance (%)								
RATE 1 - General Service Rate - Residential	(\$3.72)	-94%	\$2.21	36%	(\$16.20)	-100%	(\$5.12)	-100%	(\$3.72)	-94%	(\$22.82)	-71%
RATE 1 - General Service Rate - Commercial	(\$3.72)	-94%	\$10.85	36%	(\$16.20)	-100%	(\$25.09)	-100%	(\$3.72)	-94%	(\$34.16)	-45%
RATE 1 - General Service Rate - Industrial	(\$3.72)	-94%	\$35.02	36%	(\$16.20)	-100%	(\$80.99)	-100%	(\$3.72)	-94%	(\$65.89)	-33%
RATE 2 - Seasonal Service - Apr to Oct	(\$2.17)	-94%	\$11.65	36%	\$0.00		(\$23.52)	-100%	(\$2.17)	-94%	(\$14.04)	-24%
RATE 2 - Seasonal Service - Nov to Mar	(\$1.55)	-94%	\$7.97	36%	\$0.00		(\$16.09)	-100%	(\$1.55)	-94%	(\$9.67)	-24%
RATE 2 - Seasonal Service - Annual	(\$3.72)	-94%	\$19.61	36%	\$0.00		(\$39.60)	-100%	(\$3.72)	-94%	(\$23.71)	-24%
RATE 3 - Special Large Volume Contract Rate	(\$3.72)	-94%	\$258.42	36%	\$0.00		(\$39.87)	-100%	(\$3.72)	-94%	\$214.83	28%
RATE 4 - General Service Peaking - Apr to Dec	(\$2.79)	-94%	\$47.92	36%	\$0.00		(\$33.62)	-100%	(\$2.79)	-94%	\$11.51	7%
RATE 4 - General Service Peaking - Jan to Mar	(\$0.93)	-94%	\$0.94	36%	\$0.00		(\$0.66)	-100%	(\$0.93)	-94%	(\$0.65)	-15%
RATE 4 - General Service Peaking - Annual	(\$3.72)	-94%	\$48.86	36%	\$0.00		(\$34.28)	-100%	(\$3.72)	-94%	\$10.86	6%
RATE 5 - Interruptible Peaking Contract Rate	(\$3.72)	-94%	\$225.12	36%	\$0.00		(\$46.18)	-100%	(\$3.72)	-94%	\$175.22	26%
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	(\$3.24)	-100%	\$0.00		\$0.00		\$0.00		(\$3.24)	-100%	(\$3.24)	-100%

Appendix A - 2023 Annual Incentive Rate Adjustment Model

Name of LDC: EPCOR Natural Gas Limited Partnership
OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

Distributor Information

Distributor Name	EPCOR Natural Gas Limited Partnership
OEB Application Number	EB-2022-0183 Exhibit A - 2023 IRM Application

A1.1 Distributor Information

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

Current Distribution Tariff Sheet Rates

Rate Group	Monthly Service Charge (excl. Bill 32)	Delivery First 1,000 m ³	Delivery Over 1,000 m ³	Delivery Next 24,000 m ³	Delivery Over 25,000 m ³	Delivery - Firm	Demand - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper
RATE 1 - General Service Rate - Residential	18.50	13.7196	11.0264					0.0435		
RATE 1 - General Service Rate - Commercial	18.50	13.7196	11.0264					0.0435		
RATE 1 - General Service Rate - Industrial	18.50	13.7196	11.0264					0.0435		
RATE 2 - Seasonal Service - Apr to Oct	20.00	17.6387		9.163	7.1434			0.0435		
RATE 2 - Seasonal Service - Nov to Mar	20.00	22.2332		15.1670	16.0935			0.0435		
RATE 3 - Special Large Volume Contract Rate	200.00					4.0445	30.6443	0.0435	7.9775	11.0113
RATE 4 - General Service Peaking - Apr to Dec	20.00	19.5025	11.966					0.0435		
RATE 4 - General Service Peaking - Jan to Mar	20.00	24.8799	19.2257					0.0435		
RATE 5 - Interruptible Peaking Contract Rate	190.00					8.0606	¹	0.0435	6.2641	9.7053
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	64,139.69									
1 Placeholder rate for average application										

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

Billing Determinants - Actuals January 1, 2021 to December 31, 2021

Rate Group	Monthly Service Charge	Delivery First 1,000 m ³	Delivery Over 1,000 m ³	Delivery Next 24,000 m ³	Delivery Over 25,000 m ³	Delivery - Firm	Demand - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper
RATE 1 - General Service Rate - Residential	8,983	16,936,433	195,145					17,131,578		
RATE 1 - General Service Rate - Commercial	552	2,476,555	2,684,747					4,667,901		
RATE 1 - General Service Rate - Industrial	75	467,397	1,796,715					2,234,973		
RATE 2 - Seasonal Service - Apr to Oct	50	73,682		385,916	42,275			501,872		
RATE 2 - Seasonal Service - Nov to Mar	50	67,400		262,330	13,533			343,263		
RATE 3 - Special Large Volume Contract Rate	6					1,336,433	215,467	998,787		
RATE 4 - General Service Peaking - Apr to Dec	41	110,286	1,583,059					1,693,344		
RATE 4 - General Service Peaking - Jan to Mar	41	20,910	12,431					33,341		
RATE 5 - Interruptible Peaking Contract Rate	4					776,149		776,149		
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	1					60,162,513	2,505,600			
	9,712	20,152,663	6,272,097	648,246	55,807	62,275,095	2,721,067	28,381,207	-	-

B1.2 Billing Determinants

Name of LDC: EPCOR Natural Gas Limited Partnership
OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

Revenue from Current Rates

Rate Group	Monthly Service Charge	Delivery First 1,000 m ³	Delivery Over 1,000 m ³	Delivery Next 24,000 m ³	Delivery Over 25,000 m ³	Demand - Firm	Delivery - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper	Total
RATE 1 - General Service Rate - Residential	\$ 1,994,226	\$ 2,323,611	\$ 21,517	\$ -	\$ -	\$ -	\$ -	\$ 7,452	\$ -	\$ -	\$ 4,346,807
RATE 1 - General Service Rate - Commercial	\$ 122,544	\$ 339,773	\$ 296,031	\$ -	\$ -	\$ -	\$ -	\$ 2,031	\$ -	\$ -	\$ 760,379
RATE 1 - General Service Rate - Industrial	\$ 16,650	\$ 64,125	\$ 198,113	\$ -	\$ -	\$ -	\$ -	\$ 972	\$ -	\$ -	\$ 279,860
RATE 2 - Seasonal Service - Apr to Oct	\$ 7,000	\$ 12,997	\$ -	\$ 35,361	\$ 3,020	\$ -	\$ -	\$ 218	\$ -	\$ -	\$ 58,596
RATE 2 - Seasonal Service - Nov to Mar	\$ 5,000	\$ 14,985	\$ -	\$ 39,788	\$ 2,178	\$ -	\$ -	\$ 149	\$ -	\$ -	\$ 62,100
RATE 3 - Special Large Volume Contract Rate	\$ 14,400	\$ -	\$ -	\$ -	\$ -	\$ 54,052	\$ 66,028	\$ 434	\$ -	\$ -	\$ 134,915
RATE 4 - General Service Peaking - Apr to Dec	\$ 7,380	\$ 21,508	\$ 189,429	\$ -	\$ -	\$ -	\$ -	\$ 737	\$ -	\$ -	\$ 219,054
RATE 4 - General Service Peaking - Jan to Mar	\$ 2,460	\$ 5,202	\$ 2,390	\$ -	\$ -	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ 10,067
RATE 5 - Interruptible Peaking Contract Rate	\$ 9,120	\$ -	\$ -	\$ -	\$ -	\$ 62,562	\$ -	\$ 338	\$ -	\$ -	\$ 72,020
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	\$ 769,676	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 769,676
	\$ 2,948,456	\$ 2,782,202	\$ 707,480	\$ 75,149	\$ 5,198	\$ 116,614	\$ 66,028	\$ 12,346	\$ -	\$ -	\$ 6,713,474

B1.3 Current Rev From Rates

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

Current Rate Riders

Description	REDA	PGTVA	LDMDA	SICDA	FCCVA	GGEADA
	Jan 2022-Dec 2022	Jan 2022-Dec 2022	Jan 2022-Dec 2022	Jan 2022-Dec 2022	April 2022-Mar 2023	April 2022-Mar 2023
	\$ per Customer Per Month	cents / m3	\$ per Customer Per Month	cents / m3	\$ per Customer Per Month	\$ per Customer Per Month
Rate Group						
RATE 1 - General Service Rate - Residential	0.33	0.3195	1.35	0.2683	0.03	0.03
RATE 1 - General Service Rate - Commercial	0.33	0.3195	1.35	0.2683	0.03	0.03
RATE 1 - General Service Rate - Industrial	0.33	0.3195	1.35	0.2683	0.03	0.03
RATE 2 - Seasonal Service - Apr to Oct	0.33	0.3195		0.2343	0.03	0.03
RATE 2 - Seasonal Service - Nov to Mar	0.33	0.3195		0.2343	0.03	0.03
RATE 3 - Special Large Volume Contract Rate	0.33	0.3195		0.0179	0.03	0.03
RATE 4 - General Service Peaking - Apr to Dec	0.33	0.3195		0.0814	0.03	0.03
RATE 4 - General Service Peaking - Jan to Mar	0.33	0.3195		0.0814	0.03	0.03
RATE 5 - Interruptible Peaking Contract Rate	0.33	0.3195		0.0238	0.03	0.03
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	0.27					

C1.1 Current Rate Riders

Name of LDC: EPCOR Natural Gas Limited Partnership
OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

Rate 1 Price Cap Adjustment

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

	Current Rate (excl. Bill 32)	Price Cap	Adjusted Rates (excl. Bill 32)	Billing Determinants	Revenue		Balanced Rates	Revenue
Monthly Service Charge	18.50	2.90%	19.04	9,610	2,195,289	Change	19.50	2,248,740
DeliveryFirst 1,000 m3	13.7196	2.90%	14.1175	19,880,385	2,806,607	Change	13.8914	2,761,655
DeliveryOver 1,000 m3	11.0264	2.90%	11.3462	4,676,607	530,616	Change	11.1644	522,117
Commodity	0.0435	0.00%	0.0435	24,034,452	10,455	No Change	0.0435	10,455
					<u>5,542,967</u>			<u>5,542,967</u>

D1.1 Rate 1 Adjustment

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

Rate 2 Price Cap Adjustment

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

	Current Rate (excl. Bill 32)	Price Cap	Adjusted Rates (excl. Bill 32)	Billing Determinants	Revenue		Rebalanced Rates	Revenue
Monthly Service Charge	20.00	2.90%	20.58	50	12,348	Change	21.56	12,935
Delivery First 1,000 m3 - Apr To Oct	17.6387	2.90%	18.1502	73,682	13,373	Change	17.8774	13,172
Delivery Next 24,000 m3 - Apr To Oct	9.1630	2.90%	9.4287	385,916	36,387	Change	9.2503	35,698
Delivery Over 25,000 m3 - Apr To Oct	7.1434	2.90%	7.3506	42,275	3,107	Change	7.3155	3,093
Delivery First 1,000 m3 - Nov To Mar	22.2332	2.90%	22.8780	67,400	15,420	Change	22.5341	15,188
Delivery Next 24,000 m3 - Nov To Mar	15.1670	2.90%	15.6068	262,330	40,941	Change	15.3115	40,167
Delivery Over 25,000 m3 - Nov To Mar	16.0935	2.90%	16.5602	13,533	2,241	Change	16.4810	2,230
Commodity	0.0435	0.00%	0.0435	845,136	368	No Change	0.0435	368
					<u>124,186</u>			<u>122,851</u>

D1.2 Rate 2 Adjustment

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

Rate 3 Price Cap Adjustment

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

	Current Rate (excl. Bill 32)	Price Cap	Adjusted Rates (excl. Bill 32)	Billing Determinants	Revenue		Rebalanced Rates	Revenue
Monthly Service Charge	200.00	2.90%	205.80	6	14,818	Change	215.58	15,522
Delivery Firm	4.0445	2.90%	4.1618	1,336,433	55,620	Change	3.8816	51,875
Demand Firm	30.6443	2.90%	31.5330	215,467	67,943	Change	31.3641	67,579
Commodity	0.0435	0.00%	0.0435	998,787	434	No Change	0.0435	434
					<u>138,815</u>			<u>135,411</u>

D1.3 Rate 3 Adjustment

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

Rate 4 Price Cap Adjustment

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

	Current Rate (excl. Bill 32)	Price Cap	Adjusted Rates (excl. Bill 32)	Billing Determinants	Revenue		Balanced Rates	Revenue
Monthly Service Charge	20.00	2.90%	20.58	41	10,125	Change	21.56	10,607
Delivery First 1,000 m3 - Apr To Dec	19.5025	2.90%	20.0681	110,286	22,132	Change	19.68612	21,711
Delivery Over 1,000 m3 - Apr To Dec	11.9660	2.90%	12.3130	1,583,059	194,922	Change	12.07863	191,212
Delivery First 1,000 m3 - Jan To Mar	24.8799	2.90%	25.6014	20,910	5,353	Change	25.11400	5,251
Delivery Over 1,000 m3 - Jan To Mar	19.2257	2.90%	19.7832	12,431	2,459	Change	19.40651	2,413
Commodity	0.0435	0.00%	0.0435	1,726,685	751	No Change	0.0435	751
					<u>235,743</u>			<u>231,944</u>

D1.4 Rate 4 Adjustment

Name of LDC: EPCOR Natural Gas Limited Partnership
OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

Rate 5 Price Cap Adjustment

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

	Current Rate (excl. Bill 32)	Price Cap	Adjusted Rates (excl. Bill 32)	Billing Determinants	Revenue		Rebalanced Rates	Revenue
Monthly Service Charge	190.00	2.90%	195.51	4	9,384	Change	204.80	9,830
Delivery Firm	8.0606	2.90%	8.2943	776,149	64,376	Change	8.2163	63,771
Commodity	0.0435	0.00%	0.0435	776,149	338	No Change	0.0435	338
					<u>74,099</u>			<u>73,939</u>

D1.5 Rate 5 Adjustment

Name of LDC: EPCOR Natural Gas Limited Partnership
OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

Rate 6 Price Cap Adjustment

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

	Current Rate (excl. Bill 32)	Price Cap	Adjusted Rates (excl. Bill 32)	Billing Determinants	Revenue		Balanced Rates	Revenue
Monthly Service Charge	64,139.69	2.90%	65,999.74	1	791,997	Change	65,999.74	791,997
Delivery Firm	-	2.90%	-	60,162,513	-	No Change		-
Demand Firm	-	2.90%	-	2,505,600	-	No Change		-
					<u>791,997</u>			<u>791,997</u>

D1.6 Rate 6 Adjustment

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

Proposed Distribution Tariff Sheet Rates

Rate Group	Monthly Service Charge (excl. Bill 32)	Delivery First 1,000 m ³	Delivery Over 1,000 m ³	Delivery Next 24,000 m ³	Delivery Over 25,000 m ³	Delivery - Firm	Demand - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper
RATE 1 - General Service Rate - Residential	19.50	13.8914	11.1644					0.0435		
RATE 1 - General Service Rate - Commercial	19.50	13.8914	11.1644					0.0435		
RATE 1 - General Service Rate - Industrial	19.50	13.8914	11.1644					0.0435		
RATE 2 - Seasonal Service - Apr to Oct	21.56	17.8774		9.2503	7.3155			0.0435		
RATE 2 - Seasonal Service - Nov to Mar	21.56	22.5341		15.3115	16.4810			0.0435		
RATE 3 - Special Large Volume Contract Rate	215.58					3.8816	31.3641	0.0435	8.2088	11.3306
RATE 4 - General Service Peaking - Apr to Dec	21.56	19.6861	12.0786					0.0435		
RATE 4 - General Service Peaking - Jan to Mar	21.56	25.1140	19.4065					0.0435		
RATE 5 - Interruptible Peaking Contract Rate	204.80					8.2163	¹	0.0435	6.4458	9.9868
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	65,999.74					-	-		-	-
1 Placeholder rate for average application										

E1.1 Proposed Dist Rates

Name of LDC: EPCOR Natural Gas Limited Partnership
OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

Billing Determinants - Actuals January 1, 2021 to December 31, 2021

Rate Group	Monthly Service Charge	Delivery First 1,000 m ³	Delivery Over 1,000 m ³	Delivery Next 24,000 m ³	Delivery Over 25,000 m ³	Delivery - Firm	Demand - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper
	RATE 1 - General Service Rate - Residential	8,983	16,936,433	195,145	-	-	-	-	17,131,578	-
RATE 1 - General Service Rate - Commercial	552	2,476,555	2,684,747	-	-	-	-	4,667,901	-	-
RATE 1 - General Service Rate - Industrial	75	467,397	1,796,715	-	-	-	-	2,234,973	-	-
RATE 2 - Seasonal Service - Apr to Oct	50	73,682	-	385,916	42,275	-	-	501,872	-	-
RATE 2 - Seasonal Service - Nov to Mar	50	67,400	-	262,330	13,533	-	-	343,263	-	-
RATE 3 - Special Large Volume Contract Rate	6	-	-	-	-	1,336,433	215,467	998,787	-	-
RATE 4 - General Service Peaking - Apr to Dec	41	110,286	1,583,059	-	-	-	-	1,693,344	-	-
RATE 4 - General Service Peaking - Jan to Mar	41	20,910	12,431	-	-	-	-	33,341	-	-
RATE 5 - Interruptible Peaking Contract Rate	4	-	-	-	-	776,149	-	776,149	-	-
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	1	-	-	-	-	60,162,513	2,505,600	-	-	-
	9,712	20,152,663	6,272,097	648,246	55,807	62,275,095	2,721,067	28,381,207	-	-

E1.2 Billing Determinants

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

Proposed Revenue from Rates

Rate Group	Monthly Service Charge	Delivery First 1,000 m ³	Delivery Over 1,000 m ³	Delivery Next 24,000 m ³	Delivery Over 25,000 m ³	Demand - Firm	Delivery - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper	Total
RATE 1 - General Service Rate - Residential	\$ 2,102,022	\$ 2,352,700	\$ 21,787	\$ -	\$ -	\$ -	\$ -	\$ 7,452	\$ -	\$ -	\$ 4,483,961
RATE 1 - General Service Rate - Commercial	\$ 129,168	\$ 344,027	\$ 299,737	\$ -	\$ -	\$ -	\$ -	\$ 2,031	\$ -	\$ -	\$ 774,963
RATE 1 - General Service Rate - Industrial	\$ 17,550	\$ 64,928	\$ 200,593	\$ -	\$ -	\$ -	\$ -	\$ 972	\$ -	\$ -	\$ 284,043
RATE 2 - Seasonal Service - Apr to Oct	\$ 7,545	\$ 13,172	\$ -	\$ 35,698	\$ 3,093	\$ -	\$ -	\$ 218	\$ -	\$ -	\$ 59,727
RATE 2 - Seasonal Service - Nov to Mar	\$ 5,390	\$ 15,188	\$ -	\$ 40,167	\$ 2,230	\$ -	\$ -	\$ 149	\$ -	\$ -	\$ 63,124
RATE 3 - Special Large Volume Contract Rate	\$ 15,522	\$ -	\$ -	\$ -	\$ -	\$ 51,875	\$ 67,579	\$ 434	\$ -	\$ -	\$ 135,411
RATE 4 - General Service Peaking - Apr to Dec	\$ 7,955	\$ 21,711	\$ 191,212	\$ -	\$ -	\$ -	\$ -	\$ 737	\$ -	\$ -	\$ 221,614
RATE 4 - General Service Peaking - Jan to Mar	\$ 2,652	\$ 5,251	\$ 2,413	\$ -	\$ -	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ 10,330
RATE 5 - Interruptible Peaking Contract Rate	\$ 9,830	\$ -	\$ -	\$ -	\$ -	\$ 63,771	\$ -	\$ 338	\$ -	\$ -	\$ 73,939
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Product	\$ 791,997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 791,997
	\$ 3,089,630	\$ 2,816,978	\$ 715,741	\$ 75,865	\$ 5,323	\$ 115,646	\$ 67,579	\$ 12,346	\$ -	\$ -	\$ 6,899,108

1.0276923
 Proposed Revenue \$ 6,899,108
 Current Revenue \$ 6,713,474
 Change \$ 185,635
 2.8%

E1.3 Proposed Rev From Rate

Name of LDC: EPCOR Natural Gas Limited Partnership
OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

REDA

REDA Cost Type	Number of Customers to Allocate	Disposition Amount (\$)	Disposition Rate (\$ / customer / month)
DSM	9,711	2,129	0.02

Rate Class	Proposed Rate Rider (\$ / customer / month)
Rates 1 - 5	0.02

F1.1 REDA

Name of LDC: EPCOR Natural Gas Limited Partnership
OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

PGTVA Rates 1 - 5

Volume (m3)	Disposition Amount (\$)	Proposed Rate Rider (cents / m3)
29,241,395	127,352	0.4355

F1.2 PGTVA

Name of LDC: EPCOR Natural Gas Limited Partnership
OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

Proposed Rate Riders

Description	REDA	PGTVA
	Effective for 12 months	Effective for 12 months
	\$ per Customer Per Month	cents / m3
Rate Group		
RATE 1 - General Service Rate - Residential	0.02	0.4355
RATE 1 - General Service Rate - Commercial	0.02	0.4355
RATE 1 - General Service Rate - Industrial	0.02	0.4355
RATE 2 - Seasonal Service - Apr to Oct	0.02	0.4355
RATE 2 - Seasonal Service - Nov to Mar	0.02	0.4355
RATE 3 - Special Large Volume Contract Rate	0.02	0.4355
RATE 4 - General Service Peaking - Apr to Dec	0.02	0.4355
RATE 4 - General Service Peaking - Jan to Mar	0.02	0.4355
RATE 5 - Interruptible Peaking Contract Rate	0.02	0.4355
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility		

Name of LDC: EPCOR Natural Gas Limited Partnership
OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

Rate 1 Delivery Bill Impact

RATE 1 - General Service Rate - Residential

		Current	Proposed	Bill Determinant
Commodity	cents / m3	26.5658	26.5658	1,907
Customer (excl. Bill 32)	\$ / month	18.50	19.50	12
Block 1 (First 1,000 m3 per month)	cents / m3	13.7196	13.8914	1,885
Block 2 (Over 1,000 m3 per month)	cents / m3	11.0264	11.1644	22
System Gas Charge	cents / m3	0.0435	0.0435	1,907
REDA	\$ / month	0.33	0.02	12
PGTVA	cents / m3	0.3195	0.4355	1,907
ADVADA	cents / m3	-	-	1,907
LDMDA	\$ / month	1.3500	-	12
SICDA	cents / m3	0.2683	-	1,907
FCCVA	\$ / month	0.03	0.03	12
GGEADA	\$ / month	0.03	0.03	12
Federal Carbon	cents / m3	9.7900	9.7900	1,907
Facility Carbon	cents / m3	0.0034	0.0034	1,907

Commodity	Current	Proposed	Change \$	Change %
	506.64	506.64	-	0.0%
Delivery	Current Rate	Proposed Rate	Change \$	Change %
Customer (excl. Bill 32)	222.00	234.00	12.00	5.4%
Bill 32	12.00	12.00	-	0.0%
Block 1 (First 1,000 m3 per month)	258.67	261.91	3.24	1.3%
Block 2 (Over 1,000 m3 per month)	2.40	2.43	0.03	1.3%
System Gas Charge	0.83	0.83	-	0.0%
Total Delivery	495.89	511.16	15.27	3.1%

Rate Riders

Rate Riders	Current Rate	Proposed Rate	Change \$	Change %
REDA	3.96	0.24	- 3.72	-93.9%
PGTVA	6.09	8.31	2.21	36.3%
ADVADA	0.00	-	-	-
LDMDA	16.20	-	- 16.20	-100.0%
SICDA	5.12	0.00	- 5.12	-100.0%
FCCVA	0.36	0.36	-	0.0%
GGEADA	0.36	0.36	-	0.0%
Total Rate Riders	32.09	9.27	(22.82)	-71.1%

Carbon Tax

Federal Carbon	186.71	186.71	-	0.0%
Facility Carbon	0.06	0.06	-	0.0%
Total Carbon Tax	186.77	186.77	0.00	0.0%

Total Bill Impact	1,221.39	1,213.84	- 7.56	-0.6%
--------------------------	-----------------	-----------------	---------------	--------------

(0.63)

G1.1 Rate 1 Bill Impact

Name of LDC: EPCOR Natural Gas Limited Partnership
OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

Rate 1 Delivery Bill Impact

RATE 1 - General Service Rate - Commercial

		Current	Proposed	Bill Determinant
Commodity	cents / m3	26.5658	26.5658	9,350
Customer (excl. Bill 32)	\$ / month	18.50	19.50	12
Block 1 (First 1,000 m3 per month)	cents / m3	13.7196	13.8914	4,487
Block 2 (Over 1,000 m3 per month)	cents / m3	11.0264	11.1644	4,864
System Gas Charge	cents / m3	0.0435	0.0435	9,350
REDA	\$ / month	0.33	0.02	12
PGTVA	cents / m3	0.3195	0.4355	9,350
ADVADA	cents / m3	-	-	9,350
LDMDA	\$ / month	1.3500	-	12
SICDA	cents / m3	0.2683	-	9,350
FCCVA	\$ / month	0.03	0.03	12
GGEADA	\$ / month	0.03	0.03	12
Federal Carbon	cents / m3	9.7900	9.7900	9,350
Facility Carbon	cents / m3	0.0034	0.0034	9,350

Commodity	Current	Proposed	Change \$	Change %
	2,483.95	2,483.95	-	0.0%
Delivery	Current Rate	Proposed Rate	Change \$	Change %
Customer (excl. Bill 32)	222.00	234.00	12.00	5.4%
Bill 32	12.00	12.00	-	0.0%
Block 1 (First 1,000 m3 per month)	615.53	623.24	7.71	1.3%
Block 2 (Over 1,000 m3 per month)	536.29	543.00	6.71	1.3%
System Gas Charge	4.07	4.07	-	0.0%
Total Delivery	1,389.89	1,416.31	26.42	1.9%

Rate Riders

Rate Riders	Current Rate	Proposed Rate	Change \$	Change %
REDA	3.96	0.24	- 3.72	-93.9%
PGTVA	29.87	40.72	10.85	36.3%
ADVADA	0.00	-	-	-
LDMDA	16.20	-	- 16.20	-100.0%
SICDA	25.09	0.00	- 25.09	-100.0%
FCCVA	0.36	0.36	-	0.0%
GGEADA	0.36	0.36	-	0.0%
Total Rate Riders	75.84	41.68	(34.16)	-45.0%

Carbon Tax

Federal Carbon	915.38	915.38	-	0.0%
Facility Carbon	0.32	0.32	-	0.0%
Total Carbon Tax	915.70	915.70	0.00	0.0%
Total Bill Impact	4,865.38	4,857.64	- 7.74	-0.2%

Name of LDC: EPCOR Natural Gas Limited Partnership
OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

Rate 1 Delivery Bill Impact

RATE 1 - General Service Rate - Industrial

		Current	Proposed	Bill Determinant
Commodity	cents / m3	26.5658	26.5658	30,188
Customer (excl. Bill 32)	\$ / month	18.50	19.50	12
Block 1 (First 1,000 m3 per month)	cents / m3	13.7196	13.8914	6,232
Block 2 (Over 1,000 m3 per month)	cents / m3	11.0264	11.1644	23,956
System Gas Charge	cents / m3	0.0435	0.0435	30,188
REDA	\$ / month	0.33	0.02	12
PGTVA	cents / m3	0.3195	0.4355	30,188
ADVADA	cents / m3	-	-	30,188
LDMDA	\$ / month	1.3500	-	12
SICDA	cents / m3	0.2683	-	30,188
FCCVA	\$ / month	0.03	0.03	12
GGEADA	\$ / month	0.03	0.03	12
Federal Carbon	cents / m3	9.7900	9.7900	30,188
Facility Carbon	cents / m3	0.0034	0.0034	30,188

Commodity	Current	Proposed	Change \$	Change %
	8,019.73	8,019.73	-	0.0%
Delivery	Current Rate	Proposed Rate	Change \$	Change %
Customer (excl. Bill 32)	222.00	234.00	12.00	5.4%
Bill 32	12.00	12.00	-	0.0%
Block 1 (First 1,000 m3 per month)	855.00	865.70	10.70	1.3%
Block 2 (Over 1,000 m3 per month)	2,641.51	2,674.58	33.07	1.3%
System Gas Charge	13.13	13.13	-	0.0%
Total Delivery	3,743.64	3,799.41	55.77	1.5%

Rate Riders

Rate Riders	Current Rate	Proposed Rate	Change \$	Change %
REDA	3.96	0.24	- 3.72	-93.9%
PGTVA	96.45	131.48	35.02	36.3%
ADVADA	0.00	-	-	-
LDMDA	16.20	-	- 16.20	-100.0%
SICDA	80.99	0.00	- 80.99	-100.0%
FCCVA	0.36	0.36	-	0.0%
GGEADA	0.36	0.36	-	0.0%
Total Rate Riders	198.33	132.44	(65.89)	-33.2%

Carbon Tax

Federal Carbon	2,955.42	2,955.42	-	0.0%
Facility Carbon	1.03	1.03	-	0.0%
Total Carbon Tax	2,956.45	2,956.45	0.00	0.0%
Total Bill Impact	14,918.14	14,908.02	- 10.12	-0.1%

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

Rate 2 Delivery Bill Impact

RATE 2 - Seasonal Service - Apr to Oct

		Current	Proposed	Bill Determinant	
Commodity	cents / m3	26.5658	26.5658	10,037	
Customer (excl. Bill 32)	\$ / month	20.00	21.56	7	
Block 1 (First 1,000 m3 per month)	cents / m3	17.6387	17.8774	1,474	
Block 2 (Next 24,000 m3 per month)	cents / m3	9.1630	9.2503	7,718	
Block 3 (Over 25,000 m3 per month)	cents / m3	7.1434	7.3155	845	
System Gas Charge	cents / m3	0.0435	0.0435	10,037	
REDA	\$ / month	0.33	0.02	7	
PGTVA	cents / m3	0.3195	0.4355	10,037	
ADVADA	cents / m3	-	-	10,037	
LDMDA	\$ / month	-	-	7	
SICDA	cents / m3	0.2343	-	10,037	
FCCVA	\$ / month	0.03	0.03	7	
GGEADA	\$ / month	0.03	0.03	7	
Federal Carbon	cents / m3	9.7900	9.7900	10,037	
Facility Carbon	cents / m3	0.0034	0.0034	10,037	
Commodity		Current	Proposed	Change \$	Change %
		2,666.53	2,666.53	-	0.0%
Delivery		Current Rate	Proposed Rate	Change \$	Change %
Customer (excl. Bill 32)		140.00	150.91	10.91	7.8%
Bill 32		7.00	7.00	-	0.0%
Block 1 (First 1,000 m3 per month)		259.93	263.45	3.52	1.4%
Block 2 (Next 24,000 m3 per month)		707.23	713.97	6.74	1.0%
Block 3 (Over 25,000 m3 per month)		60.40	61.85	1.46	2.4%
System Gas Charge		4.37	4.37	-	0.0%
Total Delivery		1,178.92	1,201.54	22.62	1.9%
Rate Riders		Current Rate	Proposed Rate	Change \$	Change %
REDA		2.31	0.14	- 2.17	-93.9%
PGTVA		32.07	43.72	11.65	36.3%
ADVADA		0.00	-	-	
LDMDA		-	-	-	
SICDA		23.52	0.00	- 23.52	-100.0%
FCCVA		0.21	0.21	-	0.0%
GGEADA		0.21	0.21	-	0.0%
Total Rate Riders		58.32	44.28	(14.04)	-24.1%
Carbon Tax					
Federal Carbon		982.67	982.67	-	0.0%
Facility Carbon		0.34	0.34	-	0.0%
Total Carbon Tax		983.01	983.01	0.00	0.0%
Total Bill Impact		4,886.78	4,895.35	8.58	0.2%

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

Rate 2 Delivery Bill Impact

RATE 2 - Seasonal Service - Nov to Mar

		Current	Proposed	Bill Determinant	
Commodity	cents / m3	26.5658	26.5658	6,865	
Customer (excl. Bill 32)	\$ / month	20.00	21.56	5	
Block 1 (First 1,000 m3 per month)	cents / m3	22.2332	22.5341	1,348	
Block 2 (Next 24,000 m3 per month)	cents / m3	15.1670	15.3115	5,247	
Block 3 (Over 25,000 m3 per month)	cents / m3	16.0935	16.4810	271	
System Gas Charge	cents / m3	0.0435	0.0435	6,865	
REDA	\$ / month	0.33	0.02	5	
PGTVA	cents / m3	0.3195	0.4355	6,865	
ADVADA	cents / m3	-	-	6,865	
LDMDA	\$ / month	-	-	5	
SICDA	cents / m3	0.2343	-	6,865	
FCCVA	\$ / month	0.03	0.03	5	
GGEADA	\$ / month	0.03	0.03	5	
Federal Carbon	cents / m3	9.7900	9.7900	6,865	
Facility Carbon	cents / m3	0.0034	0.0034	6,865	
Commodity		Current	Proposed	Change \$	Change %
		1,823.81	1,823.81	-	0.0%
Delivery		Current Rate	Proposed Rate	Change \$	Change %
Customer (excl. Bill 32)		100.00	107.79	7.79	7.8%
Bill 32		5.00	5.00	-	0.0%
Block 1 (First 1,000 m3 per month)		299.70	303.76	4.06	1.4%
Block 2 (Next 24,000 m3 per month)		795.75	803.33	7.58	1.0%
Block 3 (Over 25,000 m3 per month)		43.56	44.61	1.05	2.4%
System Gas Charge		2.99	2.99	-	0.0%
Total Delivery		1,247.00	1,267.48	20.47	1.6%
Rate Riders		Current Rate	Proposed Rate	Change \$	Change %
REDA		1.65	0.10	- 1.55	-93.9%
PGTVA		21.93	29.90	7.97	36.3%
ADVADA		0.00	-	-	
LDMDA		-	-	-	
SICDA		16.09	0.00	- 16.09	-100.0%
FCCVA		0.15	0.15	-	0.0%
GGEADA		0.15	0.15	-	0.0%
Total Rate Riders		39.97	30.30	(9.67)	-24.2%
Carbon Tax					
Federal Carbon		672.11	672.11	-	0.0%
Facility Carbon		0.23	0.23	-	0.0%
Total Carbon Tax		672.34	672.34	0.00	0.0%
Total Bill Impact		3,783.13	3,793.93	10.80	0.3%

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

Rate 2 Delivery Bill Impact

RATE 2 - Seasonal Service - Annual

Commodity	Current	Proposed	Change \$	Change %
	4,490.34	4,490.34	-	0.0%
Delivery	Current Rate	Proposed Rate	Change \$	Change %
Customer (excl. Bill 32)	240.00	258.70	18.70	7.8%
Bill 32	12.00	12.00	-	0.0%
Block 1 (First 1,000 m3 per month)	559.64	567.21	7.57	1.4%
Block 2 (Next 24,000 m3 per month)	1,502.98	1,517.30	14.32	1.0%
Block 3 (Over 25,000 m3 per month)	103.95	106.46	2.50	2.4%
System Gas Charge	7.35	7.35	-	0.0%
Total Delivery	2,425.92	2,469.02	43.09	1.8%
Rate Riders				
Rate Riders	Current Rate	Proposed Rate	Change \$	Change %
REDA	3.96	0.24	- 3.72	-93.9%
PGTVA	54.00	73.61	19.61	36.3%
ADVADA	-	-	-	
LDMDA	-	-	-	
SICDA	39.60	-	- 39.60	-100.0%
FCCVA	0.36	0.36	-	0.0%
GGEADA	0.36	0.36	-	0.0%
Total Rate Riders	98.29	74.57	(23.71)	-24.1%
Carbon Tax				
Federal Carbon	1,654.78	1,654.78	-	0.0%
Facility Carbon	0.57	0.57	-	0.0%
Total Carbon Tax	1,655.35	1,655.35	0.00	0.0%
Total Bill Impact	8,669.90	8,689.28	19.38	0.2%

G1.2 Rate 2 Bill Impact

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

Rate 3 Delivery Bill Impact

RATE 3 - Special Large Volume Contract Rate		Current	Proposed	Bill Determinant	
Commodity	cents / m3	26.5658	26.5658	222,739	
Customer (excl. Bill 32)	\$ / month	200.00	215.58	12	
Delivery - Firm	cents / m3	4.0445	3.8816	222,739	
Demand - Firm	cents / m3	30.6443	31.3641	35,911	
System Gas Charge	cents / m3	0.0435	0.0435	222,739	
REDA	\$ / month	0.33	0.02	12	
PGTVA	cents / m3	0.3195	0.4355	222,739	
ADVADA	cents / m3	-	-	222,739	
LDMDA	\$ / month	-	-	12	
SICDA	cents / m3	0.0179	-	222,739	
FCCVA	\$ / month	0.0300	0.0300	12	
GGEADA	\$ / month	0.0300	0.0300	12	
Federal Carbon	cents / m3	9.7900	9.7900	222,739	
Facility Carbon	cents / m3	0.0034	0.0034	222,739	
Commodity		Current	Proposed	Change \$	Change %
		59,172.37	59,172.37	-	0.0%
Delivery		Current Rate	Proposed Rate	Change \$	Change %
Customer (excl. Bill 32)		2,400.00	2,586.96	186.96	7.8%
Bill 32		12.00	12.00	-	0.0%
Delivery - Firm		9,008.67	8,645.89	- 362.78	-4.0%
Demand - Firm		11,004.74	11,263.22	258.49	2.3%
System Gas Charge		96.89	96.89	-	0.0%
Total Delivery		22,522.30	22,604.96	82.66	0.4%
Rate Riders		Current Rate	Proposed Rate	Change \$	Change %
REDA		3.96	0.24	- 3.72	-93.9%
PGTVA		711.65	970.07	258.42	36.3%
ADVADA		0.00	-	-	-
LDMDA		-	-	-	-
SICDA		39.87	0.00	- 39.87	-100.0%
FCCVA		0.36	0.36	-	0.0%
GGEADA		0.36	0.36	-	0.0%
Total Rate Riders		756.20	971.03	214.83	28.4%
Carbon Tax					
Federal Carbon		21,806.14	21,806.14	-	0.0%
Facility Carbon		7.57	7.57	-	0.0%
Total Carbon Tax		21,813.71	21,813.71	0.00	0.0%
Total Bill Impact		104,264.59	104,562.08	297.49	0.3%

G1.3 Rate 3 Bill Impact

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

Rate 4 Delivery Bill Impact

RATE 4 - General Service Peaking - Apr to Dec

		Current	Proposed	Bill Determinant	
Commodity	cents / m3	26.5658	26.5658	41,301	
Customer (excl. Bill 32)	\$ / month	20.00	21.56	9	
Block 1 (First 1,000 m3 per month)	cents / m3	19.5025	19.6861	2,690	
Block 2 (Over 1,000 m3 per month)	cents / m3	11.9660	12.0786	38,611	
System Gas Charge	cents / m3	0.0435	0.0435	41,301	
REDA	\$ / month	0.33	0.02	9	
PGTVA	cents / m3	0.3195	0.4355	41,301	
ADVADA	cents / m3	-	-	41,301	
LDMDA	\$ / month	-	-	9	
SICDA	cents / m3	0.0814	-	41,301	
FCCVA	\$ / month	0.0300	0.0300	9	
GGEADA	\$ / month	0.0300	0.0300	9	
Federal Carbon	cents / m3	9.7900	9.7900	41,301	
Facility Carbon	cents / m3	0.0034	0.0034	41,301	
Commodity		Current	Proposed	Change \$	Change %
		10,971.96	10,971.96	-	0.0%
Delivery		Current Rate	Proposed Rate	Change \$	Change %
Customer (excl. Bill 32)		180.00	194.02	14.02	7.8%
Bill 32		9.00	9.00	-	0.0%
Block 1 (First 1,000 m3 per month)		524.60	529.54	4.94	0.9%
Block 2 (Over 1,000 m3 per month)		4,620.21	4,663.70	43.49	0.9%
System Gas Charge		17.97	17.97	-	0.0%
Total Delivery		5,351.78	5,414.22	62.45	1.2%
Rate Riders		Current Rate	Proposed Rate	Change \$	Change %
REDA		2.97	0.18	- 2.79	-93.9%
PGTVA		131.96	179.87	47.92	36.3%
ADVADA		0.00	-	-	
LDMDA		-	-	-	
SICDA		33.62	0.00	- 33.62	-100.0%
FCCVA		0.27	0.27	-	0.0%
GGEADA		0.27	0.27	-	0.0%
Total Rate Riders		169.09	180.59	11.51	6.8%
Carbon Tax					
Federal Carbon		4,043.38	4,043.38	-	0.0%
Facility Carbon		1.40	1.40	-	0.0%
Total Carbon Tax		4,044.78	4,044.78	0.00	0.0%
Total Bill Impact		20,537.60	20,611.56	73.96	0.4%

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

Rate 4 Delivery Bill Impact

RATE 4 - General Service Peaking - Jan to Mar

		Current	Proposed	Bill Determinant	
Commodity	cents / m3	26.5658	26.5658	813	
Customer (excl. Bill 32)	\$ / month	20.00	21.56	3	
Block 1 (First 1,000 m3 per month)	cents / m3	24.8799	25.1140	510	
Block 2 (Over 1,000 m3 per month)	cents / m3	19.2257	19.4065	303	
System Gas Charge	cents / m3	0.0435	0.0435	813	
REDA	\$ / month	0.33	0.02	3	
PGTVA	cents / m3	0.3195	0.4355	813	
ADVADA	cents / m3	-	-	813	
LDMDA	\$ / month	-	-	3	
SICDA	cents / m3	0.0814	-	813	
FCCVA	\$ / month	0.0300	0.0300	3	
GGEADA	\$ / month	0.0300	0.0300	3	
Federal Carbon	cents / m3	9.7900	9.7900	813	
Facility Carbon	cents / m3	0.0034	0.0034	813	
Commodity		Current	Proposed	Change \$	Change %
		216.03	216.03	-	0.0%
Delivery		Current Rate	Proposed Rate	Change \$	Change %
Customer (excl. Bill 32)		60.00	64.67	4.67	7.8%
Bill 32		3.00	3.00	-	0.0%
Block 1 (First 1,000 m3 per month)		126.88	128.08	1.19	0.9%
Block 2 (Over 1,000 m3 per month)		58.29	58.84	0.55	0.9%
System Gas Charge		0.35	0.35	-	0.0%
Total Delivery		248.53	254.95	6.42	2.6%
Rate Riders		Current Rate	Proposed Rate	Change \$	Change %
REDA		0.99	0.06	- 0.93	-93.9%
PGTVA		2.60	3.54	0.94	36.3%
ADVADA		0.00	-	-	
LDMDA		-	-	-	
SICDA		0.66	0.00	- 0.66	-100.0%
FCCVA		0.09	0.09	-	0.0%
GGEADA		0.09	0.09	-	0.0%
Total Rate Riders		4.43	3.78	(0.65)	-14.6%
Carbon Tax					
Federal Carbon		79.61	79.61	-	0.0%
Facility Carbon		0.03	0.03	-	0.0%
Total Carbon Tax		79.64	79.64	0.00	0.0%
Total Bill Impact		548.63	554.40	5.77	1.1%

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

Rate 4 Delivery Bill Impact

RATE 4 - General Service Peaking - Annual

Commodity	Current	Proposed	Change \$	Change %
	11,187.99	11,187.99	-	0.0%
Delivery	Current Rate	Proposed Rate	Change \$	Change %
Customer (excl. Bill 32)	240.00	258.70	18.70	7.8%
Bill 32	12.00	12.00	-	0.0%
Block 1 (First 1,000 m3 per month)	651.48	657.61	6.13	0.9%
Block 2 (Over 1,000 m3 per month)	4,678.51	4,722.54	44.03	0.9%
System Gas Charge	18.32	18.32	-	0.0%
Total Delivery	5,600.31	5,669.17	68.86	1.2%

Rate Riders

Rate Riders	Current Rate	Proposed Rate	Change \$	Change %
REDA	3.96	0.24	- 3.72	-93.9%
PGTVA	134.56	183.42	48.86	36.3%
ADVADA	-	-	-	-
LDMDA	-	-	-	-
SICDA	34.28	-	- 34.28	-100.0%
FCCVA	0.36	0.36	-	0.0%
GGEADA	0.36	0.36	-	0.0%
Total Rate Riders	173.52	184.38	10.86	6.3%

Carbon Tax

Federal Carbon	4,122.99	4,122.99	-	0.0%
Facility Carbon	1.43	1.43	-	0.0%
Total Carbon Tax	4,124.42	4,124.42	0.00	0.0%

Total Bill Impact	21,086.24	21,165.96	79.72	0.4%
--------------------------	------------------	------------------	--------------	-------------

G1.4 Rate 4 Bill Impact

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

Rate 5 Delivery Bill Impact

RATE 5 - Interruptible Peaking Contract Rate		Current	Proposed	Bill Determinant
Commodity	cents / m3	26.5658	26.5658	194,037
Customer (excl. Bill 32)	\$ / month	190.00	204.80	12
Delivery - Firm	cents / m3	8.0606	8.2163	194,037
System Gas Charge	cents / m3	0.0435	0.0435	194,037
REDA	\$ / month	0.33	0.02	12
PGTVA	cents / m3	0.3195	0.4355	194,037
ADVADA	cents / m3	-	-	194,037
LDMDA	\$ / month	-	-	12
SICDA	cents / m3	0.0238	-	194,037
FCCVA	\$ / month	0.03	0.03	12
GGEADA	\$ / month	0.03	0.03	12
Federal Carbon	cents / m3	9.7900	9.7900	194,037
Facility Carbon	cents / m3	0.0034	0.0034	194,037
Commodity		Current	Proposed	Change \$
		51,547.51	51,547.51	-
				Change %
				0.0%
Delivery		Current Rate	Proposed Rate	Change \$
Customer (excl. Bill 32)		2,280.00	2,457.61	177.61
Bill 32		12.00	12.00	-
Delivery - Firm		15,640.54	15,942.66	302.12
System Gas Charge		84.41	84.41	-
Total Delivery		18,016.94	18,496.68	479.73
				2.7%
Rate Riders		Current Rate	Proposed Rate	Change \$
REDA		3.96	0.24	- 3.72
PGTVA		619.95	845.07	225.12
ADVADA		0.00	-	-
LDMDA		-	-	-
SICDA		46.18	0.00	- 46.18
FCCVA		0.36	0.36	-
GGEADA		0.36	0.36	-
Total Rate Riders		670.81	846.03	175.22
				26.1%
Carbon Tax				
Federal Carbon		18,996.23	18,996.23	-
Facility Carbon		6.60	6.60	-
Total Carbon Tax		19,002.83	19,002.83	0.00
				0.0%
Total Bill Impact		89,238.10	89,893.05	654.95
				0.7%

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

Rate 6 Delivery Bill Impact

RATE 6 - Integrated Grain Processors Co-Operative /		Current	Proposed	Bill Determinant	
Customer (excl. Bill 32)	\$ / month	64,139.69	65,999.74	12	
REDA	\$ / month	0.27	-	12	
PGTVA	\$ / month	-	-	12	
ADVADA	\$ / month	-	-	12	
LDMDA	\$ / month	-	-	12	
SICDA	cents / m3	-	-	12	
FCCVA	\$ / month	-	-	12	
GGEADA	\$ / month	-	-	12	
Facility Carbon	cents / m3	0.0034	0.0034	60,162,513	
Commodity		Current	Proposed	Change \$	Change %
Delivery		Current Rate	Proposed Rate	Change \$	Change %
Customer (excl. Bill 32)		769,676.28	791,996.89	22,320.61	2.9%
Bill 32		12.00	12.00	-	0.0%
Total Delivery		769,688.28	792,008.89	22,320.61	2.9%
Rate Riders		Current Rate	Proposed Rate	Change \$	Change %
REDA		3.24	-	3.24	-100.0%
PGTVA		0.00	0.00	-	-
ADVADA		0.00	-	-	-
LDMDA		-	-	-	-
SICDA		0.00	0.00	-	-
FCCVA		-	-	-	-
GGEADA		-	-	-	-
Total Rate Riders		3.24	0.00	(3.24)	-100.0%
Carbon Tax					
Federal Carbon					
Facility Carbon		2,045.53	2,045.53	-	0.0%
Total Carbon Tax		2,045.53	2,045.53	0.00	0.0%
Total Bill Impact		771,737.05	794,054.42	22,317.37	2.9%

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

Summary of Bill Impacts

Rate Class	Change in Delivery Charge (\$ / year / customer)	Change in Delivery Charge (%)	Change in Rate Riders (\$ / year / customer)	Change in Rate Riders (%)	Change in Total Bill (\$ / year / customer)	Change in Total Bill (%)
RATE 1 - General Service Rate - Residential	\$15.27	3.1%	(\$22.82)	-71.1%	(\$7.56)	-0.6%
RATE 1 - General Service Rate - Commercial	\$26.42	1.9%	(\$34.16)	-45.0%	(\$7.74)	-0.2%
RATE 1 - General Service Rate - Industrial	\$55.77	1.5%	(\$65.89)	-33.2%	(\$10.12)	-0.1%
RATE 2 - Seasonal Service - Apr to Oct	\$22.62	1.9%	(\$14.04)	-24.1%	\$8.58	0.2%
RATE 2 - Seasonal Service - Nov to Mar	\$20.47	1.6%	(\$9.67)	-24.2%	\$10.80	0.3%
RATE 2 - Seasonal Service - Annual	\$43.09	1.8%	(\$23.71)	-24.1%	\$19.38	0.2%
RATE 3 - Special Large Volume Contract Rate	\$82.66	0.4%	\$214.83	28.4%	\$297.49	0.3%
RATE 4 - General Service Peaking - Apr to Dec	\$62.45	1.2%	\$11.51	6.8%	\$73.96	0.4%
RATE 4 - General Service Peaking - Jan to Mar	\$6.42	2.6%	(\$0.65)	-14.6%	\$5.77	1.1%
RATE 4 - General Service Peaking - Annual	\$68.86	1.2%	\$10.86	6.3%	\$79.72	0.4%
RATE 5 - Interruptible Peaking Contract Rate	\$479.73	2.7%	\$175.22	26.1%	\$654.95	0.7%
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	\$22,320.61	2.9%	(\$3.24)	-100.0%	\$22,317.37	2.9%

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2022-0183 Exhibit A - 2023 IRM Application

Summary of Bill Impacts - Deferral & Variance Accounts

Rate Class	REDA		PGTYA		LDMDA		SICDA		FCCVA		GGEADA		Total	
	Variance (\$)	Variance (%)												
RATE 1 - General Service Rate - Residential	(\$3.72)	-94%	\$2.21	36%	(\$16.20)	-100%	(\$5.12)	-100%	\$0.00	0%	\$0.00	0%	(\$22.82)	-71%
RATE 1 - General Service Rate - Commercial	(\$3.72)	-94%	\$10.85	36%	(\$16.20)	-100%	(\$25.09)	-100%	\$0.00	0%	\$0.00	0%	(\$34.16)	-46%
RATE 1 - General Service Rate - Industrial	(\$3.72)	-94%	\$35.02	36%	(\$16.20)	-100%	(\$80.99)	-100%	\$0.00	0%	\$0.00	0%	(\$65.89)	-33%
RATE 2 - Seasonal Service - Apr to Oct	(\$2.17)	-94%	\$11.65	36%	\$0.00		(\$23.52)	-100%	\$0.00	0%	\$0.00	0%	(\$14.04)	-24%
RATE 2 - Seasonal Service - Nov to Mar	(\$1.55)	-94%	\$7.97	36%	\$0.00		(\$16.09)	-100%	\$0.00	0%	\$0.00	0%	(\$9.67)	-24%
RATE 2 - Seasonal Service - Annual	(\$3.72)	-94%	\$19.61	36%	\$0.00		(\$39.60)	-100%	\$0.00	0%	\$0.00	0%	(\$23.71)	-24%
RATE 3 - Special Large Volume Contract Rate	(\$3.72)	-94%	\$258.42	36%	\$0.00		(\$39.87)	-100%	\$0.00	0%	\$0.00	0%	\$214.83	28%
RATE 4 - General Service Peaking - Apr to Dec	(\$2.79)	-94%	\$47.92	36%	\$0.00		(\$33.62)	-100%	\$0.00	0%	\$0.00	0%	\$11.51	7%
RATE 4 - General Service Peaking - Jan to Mar	(\$0.93)	-94%	\$0.94	36%	\$0.00		(\$0.66)	-100%	\$0.00	0%	\$0.00	0%	(\$0.65)	-16%
RATE 4 - General Service Peaking - Annual	(\$3.72)	-94%	\$48.86	36%	\$0.00		(\$34.28)	-100%	\$0.00	0%	\$0.00	0%	\$10.86	6%
RATE 5 - Interruptible Peaking Contract Rate	(\$3.72)	-94%	\$225.12	36%	\$0.00		(\$46.18)	-100%	\$0.00	0%	\$0.00	0%	\$175.22	26%
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	(\$3.24)	-100%	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		(\$3.24)	-100%

Appendix B - Proposed Draft Rate Schedules

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

Proposed Draft Rate Schedules

EB-2022-0183

Effective: January 1, 2023

EPCOR Natural Gas Limited Partnership

RATE 1 - General Service Rate

Rate Availability

The entire service area of the Company.

Eligibility

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

Rate

a)	Monthly Fixed Charge ⁽¹⁾	\$20.50
	Rate Rider for REDA Recovery – effective for 12 months ending December 31, 2023	\$0.02
b)	Delivery Charge	
	First 1,000 m ³ per month	13.8914 cents per m ³
	All over 1,000 m ³ per month	11.1644 cents per m ³
	Rate Rider for PGTVA recovery – effective for 12 months ending December 31, 2023	0.4355 cents per m ³
c)	Carbon Charges ⁽²⁾	
	Federal Carbon Charge (if applicable)	9.7900 cents per m ³
	Facility Carbon Charge	0.0034 cents per m ³
	Rate Rider for FCCVA recovery (if applicable) – effective for 3 months ending March 31, 2023	\$0.03 per month
	Rate Rider for GGEADA recovery – effective for 3 months ending March 31, 2023	\$0.03 per month
d)		
e)	Gas Supply Charge and System Gas Refund Rate Rider (if applicable)	Schedule A

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

⁽²⁾ The Federal Carbon Charge is only “applicable” to 20% of the natural gas volumes used by eligible greenhouses, reducing their effective Federal Carbon Charge rate.

Meter Readings

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

Delayed Payment Penalty

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

Bundled Direct Purchase Delivery

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

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

Effective: January 1, 2023

Implementation: All bills rendered on or after January 1, 2023

EB-2022-0183

EPCOR Natural Gas Limited Partnership

RATE 2 - Seasonal Service

Rate Availability

The entire service area of the company.

Eligibility

All customers.

Rate

For all gas consumed from:	April 1 - Oct 31	Nov 1 - Mar 31
a) Monthly Fixed Charge ⁽¹⁾	\$22.56	\$22.56
Rate Rider for REDA Recovery – effective for 12 months ending December 31, 2023	\$0.02	\$0.02
b) Delivery Charge		
First 1,000 m ³ per month	17.8774 cents per m ³	22.5341 cents per m ³
Next 24,000 m ³ per month	9.2503 cents per m ³	15.3115 cents per m ³
All over 25,000 m ³ per month	7.3155 cents per m ³	16.4810 cents per m ³
Rate Rider for PGTVA Recovery – effective for 12 months ending December 31, 2023	0.4355 cents per m ³	0.4355 cents per m ³
c) Carbon Charges ⁽²⁾		
Federal Carbon Charge (if applicable)	9.7900 cents per m ³	9.7900 cents per m ³
Facility Carbon Charge	0.0034 cents per m ³	0.0034 cents per m ³
Rate Rider for FCCVA recovery (if applicable) – effective for 3 months ending March 31, 2023	\$0.03 per month	\$0.03 per month
Rate Rider for GGEADA recovery – effective for 3 months ending March 31, 2023	\$0.03 per month	\$0.03 per month
d) Gas Supply Charge and System Gas Refund Rate Rider (if applicable)	Schedule A	

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

⁽²⁾ The Federal Carbon Charge is only “applicable” to 20% of the natural gas volumes used by eligible greenhouses, reducing their effective Federal Carbon Charge rate.

Meter Readings

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

Delayed Payment Penalty

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

Bundled Direct Purchase Delivery

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

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

Effective: January 1, 2023

Implementation: All bills rendered on or after January 1, 2023

EB-2022-0183

EPCOR Natural Gas Limited Partnership

RATE 3 - Special Large Volume Contract Rate

Rate Availability

The entire service area of the company.

Eligibility

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

- a) for a minimum term of one year;
- b) that specifies a combined daily contracted demand for firm and interruptible service of at least 700 m³; and
- c) a qualifying annual volume of at least 113,000 m³.

Rate

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

- a) A Monthly Customer Charge ⁽¹⁾:

A Monthly Customer Charge of \$216.58 for firm or interruptible customers; or
A Monthly Customer Charge of \$240.29 for combined (firm and interruptible) customers.

Rate Rider for REDA Recovery \$0.02
– effective for 12 months ending December 31, 2023

- b) A Monthly Demand Charge:

A Monthly Demand Charge of 31.3641 cents per m³ for each m³ of daily contracted firm demand.

- c) A Monthly Delivery Charge:

- (i) A Monthly Firm Delivery Charge for all firm volumes of 3.8816 cents per m³,
- (ii) A Monthly Interruptible Delivery Charge for all interruptible volumes to be negotiated between the company and the customer not to exceed 11.3306 cents per m³ and not to be less than 8.2088 per m³.

Rate Rider for PGTVA recovery 0.4355 cents per m³
– effective for 12 months ending December 31, 2023

- d) Carbon Charges ⁽²⁾
Federal Carbon Charge (if applicable)
Facility Carbon Charge

9.7900 cents per m³
0.0034 cents per m³

Rate Rider for FCCVA recovery (if applicable) \$0.03 per month
– effective for 3 months ending March 31, 2023

Rate Rider for GGEADA recovery \$0.03 per month
– effective for 3 months ending March 31, 2023

- e) Gas Supply Charge and System Gas Refund Rate Rider (if applicable) Schedule A
- f) Overrun Gas Charges:

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

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

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

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

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

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

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

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

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

3. In each contract year, the customer shall take delivery from the company, or in any event pay for it if available and not accepted by the customer, a minimum volume of gas as specified in the contract between the parties. Overrun volumes will not contribute to the minimum volume. The rate applicable to the shortfall from this minimum shall be 3.2444 cents per m³ for firm gas and 5.5990 cents per m³ for interruptible gas.

4. The contract may provide that the Monthly Demand Charge specified in Rate Section 1 above shall not apply

on all or part of the daily contracted firm demand used by the customer during the testing, commissioning, phasing in, decommissioning and phasing out of gas-using equipment for a period not to exceed one year (the transition period). In such event, the contract will provide for a Monthly Firm Delivery Commodity Charge to be applied on such volume during the transition of 5.7163 cents per m³ and a gas supply commodity charge as set out in Schedule A, if applicable. Gas purchased under this clause will not contribute to the minimum volume.

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

⁽²⁾ The Federal Carbon Charge is only “applicable” to 20% of the natural gas volumes used by eligible greenhouses, reducing their effective Federal Carbon Charge rate.

Bundled Direct Purchase Delivery

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

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

Delayed Payment Penalty

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

Effective: January 1, 2023

Implementation: All bills rendered on or after January 1, 2023

EB-2022-0183

EPCOR Natural Gas Limited Partnership

RATE 4 - General Service Peaking

Rate Availability

The entire service area of the company.

Eligibility

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

Rate

For all gas consumed from:	April 1 - Dec 31	Jan 1 - Mar 31
a) Monthly Fixed Charge ⁽¹⁾	\$22.56	\$22.56
Rate Rider for REDA Recovery – effective for 12 months ending December 31, 2023	\$0.02	\$0.02
b) Delivery Charge		
First 1,000 m ³ per month	19.6861 cents per m ³	25.1140 cents per m ³
All over 1,000 m ³ per month	12.0786 cents per m ³	19.4065 cents per m ³
Rate Rider for PGTVA Recovery – effective for 12 months ending December 31, 2023	0.4355 cents per m ³	0.4355 cents per m ³
c) Carbon Charges ⁽²⁾		
Federal Carbon Charge (if applicable)	9.7900 cents per m ³	9.7900 cents per m ³
Facility Carbon Charge	0.0034 cents per m ³	0.0034 cents per m ³
Rate Rider for FCCVA recovery (if applicable) – effective for 3 months ending March 31, 2023	\$0.03 per month	\$0.03 per month
Rate Rider for GGEADA recovery – effective for 3 months ending March 31, 2023	\$0.03 per month	\$0.03 per month
d) Gas Supply Charge and System Gas Refund Rate Rider (if applicable)	Schedule A	

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

⁽²⁾ The Federal Carbon Charge is only “applicable” to 20% of the natural gas volumes used by eligible greenhouses, reducing their effective Federal Carbon Charge rate.

Meter Readings

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

Delayed Payment Penalty

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

Bundled Direct Purchase Delivery

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

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

Effective: January 1, 2023

Implementation: All bills rendered on or after January 1, 2023

EB-2022-0183

EPCOR Natural Gas Limited Partnership

RATE 5 - Interruptible Peaking Contract Rate

Rate Availability

The entire service area of the company.

Eligibility

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

- a) for a minimum term of one year;
- b) that specifies a daily contracted demand for interruptible service of at least 700 m³; and
- c) a qualifying annual volume of at least 50,000 m³.

Rate

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

- | | | |
|----|---|---------------------------------|
| a) | Monthly Fixed Charge ⁽¹⁾ | \$205.80 |
| | Rate Rider for REDA Recovery
– effective for 12 months ending December 31, 2023 | \$0.02 |
| b) | A Monthly Delivery Charge: | |
| | A Monthly Delivery Charge for all interruptible volumes to be negotiated between the company and the customer not to exceed 9.9868 cents per m ³ and not to be less than 6.4458 per m ³ . | |
| | Rate Rider for PGTVA recovery (2022)
– effective for 12 months ending December 31, 2022 | 0.4355 cents per m ³ |
| c) | Carbon Charges ⁽²⁾ | |
| | Federal Carbon Charge (if applicable) | 9.7900 cents per m ³ |
| | Facility Carbon Charge | 0.0034 cents per m ³ |
| | Rate Rider for FCCVA recovery (if applicable)
– effective for 3 months ending March 31, 2023 | \$0.03 per month |
| | Rate Rider for GGEADA recovery
– effective for 3 months ending March 31, 2023 | \$0.03 per month |
| d) | Gas Supply Charge and System Gas Refund Rate Rider (if applicable) | Schedule A |

e) **Overrun Gas Charge:**

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

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

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

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

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

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

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

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

3. In each contract year, the customer shall take delivery from the company, or in any event pay for it if available and not accepted by the customer, a minimum volume of gas of 50,000 m³. Overrun volumes will not contribute to the minimum volume. The rate applicable to the shortfall from this annual minimum shall be 8.3837 cents per m³ for interruptible gas.

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

⁽²⁾ The Federal Carbon Charge is only "applicable" to 20% of the natural gas volumes used by eligible greenhouses, reducing their effective Federal Carbon Charge rate.

Bundled Direct Purchase Delivery

Where a customer elects under this rate schedule to directly purchase its gas from a supplier other than EPCOR, the customer or their agent must enter into a Bundled T-Service Receipt Contract with EPCOR for delivery of gas to

EPCOR. Bundled T-Service Receipt Contract rates are described in rate schedule BT1. The gas supply charge will not be applicable to customers who elect said Bundled T transportation service.

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

Delayed Payment Penalty

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

Effective: January 1, 2023

Implementation: All bills rendered on or after January 1, 2023

EB-2022-0183

EPCOR Natural Gas Limited Partnership

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

Rate Availability

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

Eligibility

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

Rate

1. Bills will be rendered monthly and shall be the total of:
 - a) Fixed Monthly Charge⁽¹⁾ for firm services \$66,000.74
 - b) Carbon Charges
- Facility Carbon Charge 0.0034 cents per m³
 - c) Gas Supply Charge and System Gas Refund Rate Rider (if applicable) Schedule A

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

Purchased Gas Transportation Charges

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

Bundled Direct Purchase Delivery

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

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

Delayed Payment Penalty

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

Effective: January 1, 2023

Implementation: All bills rendered on or after January 1, 2023

EB-2022-0183

EPCOR Natural Gas Limited Partnership

SCHEDULE A – Gas Supply Charges

Rate Availability

The entire service area of the company.

Eligibility

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

Rate

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

PGCVA Reference Price	(EB-2022-0173)	30.9263 cents per m ³
GPRA Recovery Rate	(EB-2022-0173)	(4.3605) cents per m ³
System Gas Fee	(EB-2018-0336)	<u>0.0435</u> cents per m ³
Total Gas Supply Charge		<u>26.6093</u> cents per m ³

Note:

PGCVA means Purchased Gas Commodity Variance Account

GPRA means Gas Purchase Rebalancing Account

Effective: January 1, 2023

Implementation: All bills rendered on or after January 1, 2023

EB-2022-0183

EPCOR Natural Gas Limited Partnership

RATE BT1 – Bundled Direct Purchase Contract Rate

Rate Availability

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

Eligibility

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

Rate

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

Note:

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

Effective: January 1, 2023

Implementation: All bills rendered on or after January 1, 2023

EB-2022-0183

EPCOR Natural Gas Limited Partnership

Transmission Service

Availability

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

Eligibility

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

Rate

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

Effective: January 1, 2023

Implementation: All bills rendered on or after January 1, 2023

EB-2022-0183

EPCOR Natural Gas Limited Partnership

Schedule of Miscellaneous and Service Charges

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

Note: Applicable taxes will be added to the above charges

Effective: January 1, 2023

Implementation: All bills rendered on or after January 1, 2023

EB-2022-0183

Appendix C - Proposed Customer Notice

IMPORTANT INFORMATION ABOUT YOUR NATURAL GAS BILL

The Ontario Energy Board (OEB) has approved changes to the delivery charges that EPCOR Natural Gas Limited (EPCOR) charges its customers commencing January 1, 2023.

How will this price change impact you? For a typical residential customer who consumes about 1,900 cubic meters of gas annually, the rate change will decrease the bill by \$0.63 per month. Commercial, industrial and seasonal rate customers will also be impacted by this change.

On all bills rendered by EPCOR on or after January 1, 2023, there will be rate changes for the "Fixed Monthly Charge" and "Delivery To You Charges". In addition, some temporary rate adjustments will be added to your bill for the period of January 1, 2023 to December 31, 2023 to recover and/or refund specific amounts related to the clearing of balances in certain deferral and variance accounts as approved by the OEB.

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

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

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

Appendix D - Auditor's Report



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

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

Agreed-Upon Procedures Report

To the Management of EPCOR Natural Gas Limited Partnership:

Purpose of this Agreed-Upon Procedures Report

Our report is solely for the purpose of assisting EPCOR Natural Gas Limited Partnership (the “Entity”) in assessing the deferral accounts of the Aylmer operations in the REDA and PGTVA Rates 1-5 Schedules to comply with the requirements of the Ontario Energy Board (OEB) for the period from January 1, 2021 to December 31, 2021 and may not be suitable for another purpose.

Management’s Responsibilities

Management has acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement. Management is responsible for the subject matter on which the agreed-upon procedures are performed.

Practitioner's Responsibilities

We have conducted the agreed-upon procedures engagement in accordance with the Canadian Standard on Related Services (CSRS) 4400, Agreed-Upon Procedures Engagements. An agreed-upon procedures engagement involves our performing the procedures that have been agreed with the Entity, and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the agreed-upon procedures.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Professional Ethics

We have complied with the relevant ethical and independence requirements set out in rules of professional conduct / code of ethics in Canada.

Procedures and Findings

We have performed the procedures described in Appendix A, on the deferral accounts as at December 31, 2021, which were agreed upon with the Entity. As a result of performing these procedures, we found no exceptions.

London, Canada
June 24, 2022

BDO Canada LLP

Chartered Professional Accountants
Licensed Public Accountants

APPENDIX A

1. We obtained the schedule of deferral activity for REDA and PGTVA 1-5 from January 1, 2021 to December 31, 2021 and recalculated the schedule to ensure their mathematical accuracy.
2. For the REDA, we obtained an invoice for sampled months of activity to ensure that the amount of cost claimed is correct. For each selection, we reviewed the OEB reference number to ensure that the cost claimed matched the purpose of the deferral account.
3. For the PGTVA 1-5, we verified the total transportation costs for selected months and the volumes transported with the corresponding invoices. We also verified the reference price to the specific OEB filing for the entire period.

EPCOR Natural Gas Limited Partnership
Regulatory Expense Deferral Account (REDA)
2021 Activity

	2021 January	2021 February	2021 March	2021 April	2021 May	2021 June	2021 July	2021 August	2021 September	2021 October	2021 November	2021 December	Total	2022 Jan - Dec
REDA Costs Since Jan 1, 2021														
<u>Demand Side Management (DSM)</u>														
EB-2015-0245 (DSM Evaluation Process of Program Results)	\$ 371.51												\$ 372	
EB-2015-0245 (DSM Evaluation Process of Program Results)				\$ 373.89									\$ 374	
EB-2015-0245 (DSM Evaluation Process of Program Results)							\$ 449.28						\$ 449	
EB-2015-0245 (DSM Evaluation Process of Program Results)										\$ 911.39			\$ 911	
	\$ 372	\$ -	\$ -	\$ 374	\$ -	\$ -	\$ 449	\$ -	\$ -	\$ 911	\$ -	\$ -	\$ 2,106	
Opening balance	\$ -	\$ 372	\$ 372	\$ 372	\$ 745	\$ 745	\$ 745	\$ 1,195	\$ 1,195	\$ 1,195	\$ 2,106	\$ 2,106	\$ -	\$ 2,106
Change in REDA	372	-	-	374	-	-	449	-	-	911	-	-	2,106	-
Closing DSM Balance	\$ 372	\$ 372	\$ 372	\$ 745	\$ 745	\$ 745	\$ 1,195	\$ 1,195	\$ 1,195	\$ 2,106	\$ 2,106	\$ 2,106	\$ 2,106	\$ 2,106
<u>DSM Interest Expense</u>														
Monthly Interest Rate	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	
Opening Interest balance	\$ -	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 3	\$ 4	\$ -	\$ 5
Interest calculation	-	0	0	0	0	0	0	1	1	1	1	1	5	12
Closing DSM Interest balance	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 3	\$ 4	\$ 5	\$ 5	\$ 17
Sub-Total DSM	\$ 372	\$ 372	\$ 372	\$ 746	\$ 746	\$ 747	\$ 1,196	\$ 1,197	\$ 1,197	\$ 2,109	\$ 2,110	\$ 2,111	\$ 2,111	\$ 2,123
<u>Other REDA Matters</u>														
EB-2019-0255 (Potential Projects to Expand Access to Natural Gas Distribution)	\$ 5.13												\$ 5	
Sub-Total Other REDA Items	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5	
Opening REDA balance	\$ -	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ -	\$ 5
Change in REDA	5	-	-	-	-	-	-	-	-	-	-	-	5	-
Closing REDA Balance	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5
<u>Other REDA Interest Expense</u>														
Monthly Interest Rate	0.57%	0.57%	0.57%	0.57%	0.57%	2.18%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	
Opening Interest balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ 0
Interest calculation	-	-	-	-	-	0	-	-	-	-	-	-	0	0
Closing Interest balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sub-Total Other REDA Matters	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5
Total REDA	\$ 377	\$ 377	\$ 377	\$ 751	\$ 751	\$ 751	\$ 1,200	\$ 1,200	\$ 1,200	\$ 2,111	\$ 2,111	\$ 2,111	\$ 2,111.2	\$ 2,111
Total Interest	-	0	0	1	1	1	2	2	3	3	4	5	\$ 5.3	17
Total REDA and Interest 2020	\$ 377	\$ 377	\$ 377	\$ 751	\$ 751	\$ 752	\$ 1,201	\$ 1,202	\$ 1,203	\$ 2,115	\$ 2,116	\$ 2,117	\$ 2,117	\$ 2,129
REDA Costs Jan. 1, 2020 - Dec. 31, 2020														
<u>Demand Side Management (DSM)</u>														
Opening balance	6,999	6,999	6,999	6,999	6,999	6,999	6,999	6,999	6,999	6,999	6,999	6,999	6,999	
Change in REDA	-	-	-	-	-	-	-	-	-	-	-	-	-	
Closing DSM Balance	6,999	6,999	6,999	6,999	6,999	6,999	6,999	6,999	6,999	6,999	6,999	6,999	6,999	(2)
<u>DSM Interest Expense</u>														
Monthly Interest Rate	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	
Opening Interest balance	72	75	78	82	85	88	91	95	98	101	105	108	72	
Interest calculation	3	3	3	3	3	3	3	3	3	3	3	3	40	
Closing DSM Interest balance	75	78	82	85	88	91	95	98	101	105	108	111	111	(2)
<u>Other REDA Matters</u>														
Opening REDA balance	31,444	31,444	31,444	31,444	31,444	31,444	31,444	31,444	31,444	31,444	31,444	31,444	31,444	
Change in REDA	-	-	-	-	-	-	-	-	-	-	-	-	-	
Closing REDA Balance	31,444	31,444	31,444	31,444	31,444	31,444	31,444	31,444	31,444	31,444	31,444	31,444	31,444	(2)
<u>Other REDA Interest Expense</u>														
Monthly Interest Rate	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	
Opening Interest balance	70	85	100	115	130	145	160	175	190	205	220	235	70	
Interest calculation	15	15	15	15	15	15	15	15	15	15	15	15	179	
Closing Interest balance	85	100	115	130	145	160	175	190	205	220	235	249	249	(2)

	2021 January	2021 February	2021 March	2021 April	2021 May	2021 June	2021 July	2021 August	2021 September	2021 October	2021 November	2021 December	Total
REDA Costs Jan. 1, 2019 - Dec. 31, 2019													
<u>Demand Side Management (DSM)</u>													
Opening balance	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340
Change in REDA	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing DSM Balance	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340 (1)
<u>DSM Interest Expense</u>													
Monthly Interest Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Opening Interest balance	111	111	111	111	111	111	111	111	111	111	111	111	111
Interest calculation	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing DSM Interest balance	111	111	111	111	111	111	111	111	111	111	111	111	111 (1)
<u>Other REDA Matters</u>													
Opening REDA balance	81,403	81,403	81,403	81,403	81,403	81,403	81,403	81,403	81,403	81,403	81,403	81,403	81,403
Change in REDA	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing REDA Balance	81,403	81,403	81,403	81,403	81,403	81,403	81,403	81,403	81,403	81,403	81,403	81,403	81,403 (1)
<u>Other REDA Interest Expense</u>													
Monthly Interest Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Opening Interest balance	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407
Interest calculation	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Interest balance	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407 (1)

(1) - Variance balance approved for disposition in EB-2020-0234

(2) - Variance balance approved for disposition in EB-2021-0215

EPCOR Natural Gas Limited Partnership
Purchased Gas Transportation Variance Account Calculation
Rates 1-5 2021 Activity

	2021 JAN	2021 FEB	2021 MAR	2021 APR	2021 MAY	2021 JUN	2021 JUL	2021 AUG	2021 SEP	2021 OCT	2021 NOV	2021 DEC	2022 Jan - Dec
PGTVA - 2021													
Transportation Cost													
Enbridge/Union Gas - Delivery	\$ 5,097	\$ 5,415	\$ 3,406	\$ 2,016	\$ 978	\$ 208	\$ 177	\$ 361	\$ 486	\$ 3,486	\$ 8,180	\$ 6,204	
Enbridge/Union Gas - Adjustments										2,314			
Enbridge/Union Gas - Demand	56,124	56,124	56,124	56,124	56,124	56,124	58,018	58,018	58,018	58,018	58,018	58,018	58,018
Lagasco - Demand	7,699	7,730	7,730	7,730	7,723	7,723	7,983	7,983	8,240	7,983	7,983	8,078	8,078
Lagasco - Delivery	1,660	1,586	1,471	1,258	1,101	648	624	798	1,112	1,853	2,242	1,940	
Total Cost (A)	\$ 70,580	\$ 70,855	\$ 68,730	\$ 67,128	\$ 65,925	\$ 64,702	\$ 66,802	\$ 67,160	\$ 67,855	\$ 73,654	\$ 76,423	\$ 74,240	
Volumes Transported (m3) (B)	4,354,300	4,499,132	3,172,198	2,035,482	1,332,188	590,458	614,557	848,238	1,093,832	2,569,175	4,912,250	3,855,298	
Average Cost (\$/m3) (A/B) = C	\$ 0.016209	\$ 0.015749	\$ 0.021667	\$ 0.032979	\$ 0.049486	\$ 0.109579	\$ 0.108699	\$ 0.079176	\$ 0.062034	\$ 0.028668	\$ 0.015558	\$ 0.019257	
Reference Price - 2021 (EB-2018-0336) (D)	\$ 0.023724	\$ 0.023724	\$ 0.023724	\$ 0.023724	\$ 0.023724	\$ 0.023724	\$ 0.023724	\$ 0.023724	\$ 0.023724	\$ 0.023724	\$ 0.023724	\$ 0.023724	
Rate Difference (C-D) = (E)	-\$ 0.007515	-\$ 0.007975	-\$ 0.002057	\$ 0.009255	\$ 0.025762	\$ 0.085855	\$ 0.084975	\$ 0.055452	\$ 0.038310	\$ 0.004944	-\$ 0.008166	-\$ 0.004467	
Monthly Variance (B x E)	-\$ 32,721	-\$ 35,882	-\$ 6,527	\$ 18,838	\$ 34,320	\$ 50,694	\$ 52,222	\$ 47,036	\$ 41,905	\$ 12,703	-\$ 40,116	-\$ 17,223	
Opening PGTVA Balance	\$ -	-\$ 32,721	-\$ 68,603	-\$ 75,130	-\$ 56,292	-\$ 21,972	\$ 28,722	\$ 80,944	\$ 127,980	\$ 169,885	\$ 182,588	\$ 142,473	
Change in PGTVA Balance	- 32,721	- 35,882	- 6,527	18,838	34,320	50,694	52,222	47,036	41,905	12,703	- 40,116	- 17,223	
Closing PGTVA Balance	-\$ 32,721	-\$ 68,603	-\$ 75,130	-\$ 56,292	-\$ 21,972	\$ 28,722	\$ 80,944	\$ 127,980	\$ 169,885	\$ 182,588	\$ 142,473	\$ 125,249	
PGTVA Interest													
Monthly Interest Rate	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%
Opening Interest Balance	\$ -	\$ -	\$ 16	\$ 48	\$ 84	\$ 111	\$ 121	\$ 107	\$ 69	\$ 8	\$ 73	\$ 159	\$ 227
Monthly Interest Calculation	-	16	33	36	27	10	14	38	61	81	87	68	714
Closing Interest Balance	-	16	48	84	111	121	107	69	8	73	159	227	941
PGTVA - 2020													
Opening PGTVA Balance	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078
Change in PGTVA	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing PGTVA Balance	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	(2)				
PGTVA Interest													
Monthly Interest Rate	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%
Opening Interest Balance	\$ (221)	\$ (177)	\$ (134)	\$ (91)	\$ (48)	\$ (4)	\$ 39	\$ 82	\$ 125	\$ 169	\$ 212	\$ 255	
Interest calculation	43	43	43	43	43	43	43	43	43	43	43	43	
Closing Interest Balance	\$ (177)	\$ (134)	\$ (91)	\$ (48)	\$ (4)	\$ 39	\$ 82	\$ 125	\$ 169	\$ 212	\$ 255	\$ 298	(2)
PGTVA - 2019													
Opening PGTVA Balance	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183
Change in PGTVA	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing PGTVA Balance	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	(1)				
PGTVA Interest													
Monthly Interest Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Opening Interest Balance	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023
Interest calculation	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Interest Balance	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	(1)				

(1) - Variance balance approved for disposition in EB-2020-0234

(2) - Variance balance approved for disposition in EB-2021-0215