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EPCOR Natural Gas Limited Partnership

EPCOR Southern Bruce IRM/CVVA Application
EB-2022-0184

Submission of the
Vulnerable Energy Consumers Coalition
(VECC)

January 27, 2023

Vulnerable Energy Consumers Coalition

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The Request

1. EPCOR Natural Gas Limited Partnership (EPCOR) requested approval to establish a Customer Volume Variance Account (CVVA) to track the variance in revenue resulting from the difference between customer volume forecast estimates of customer consumption presented as an element of the Common Infrastructure Plan in the South Bruce Expansion Applications of EPCOR and (the then) Union Gas Limited (now Enbridge Gas Inc. or EGI)[1]. The CVVA would track the variances for all mass market customers in Rate 1 and Rate 6. EPCOR requested an effective date of January 1, 2020 for the new Customer Volume Variance Account.

2. Subsequent to the failed settlement conference EPCOR amended the effective date of the CVVA to January 1, 2022.[2]

3. The account is proposed to include both the forecast for customers in the original franchise granted as part of the original franchise application and for new expansions projects which were not included in that proceeding.[3]

4. As shown in the table below the cumulative forecast shortfall to capture the difference between EPCOR's estimated consumption and the actual consumption is $7.81 million.

		2021	2022	2023	2024	2025	2026	2027	2028		SUM
		ACTUAL	ESTIMATE	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST		
R1 RES	NAC REV	$712,763	$1,825,242	$2,974,088	$4,049,533	$4,499,521	$4,599,249	$4,711,068	$4,815,570		$7,777,681
	CIP REV	$842,161	$2,316,478	$3,776,448	$5,170,089	$5,764,585	$5,891,912	$6,034,169	$6,168,874		
	DIFFERENCE	**$129,398**	**$491,236**	**$802,360**	**$1,120,557**	**$1,265,064**	**$1,292,663**	**$1,323,100**	**$1,353,303**		
R1 COM	NAC REV	$17,502	$72,525	$126,163	$163,330	$185,564	$189,879	$194,282	$198,544		$110,975
	CIP REV	$23,095	$78,830	$137,315	$178,524	$203,130	$207,851	$212,668	$217,351		
	DIFFERENCE	**$5,593**	**$6,305**	**$11,151**	**$15,194**	**$17,566**	**$17,972**	**$18,385**	**$18,807**		
R1 Ag	NAC REV		$4,922	$10,344	$12,923	$13,107	$13,295	$13,485	$13,678		($26,865)
	CIP REV		$2,608	$7,135	$8,774	$8,900	$9,027	$9,157	$9,289		
	DIFFERENCE		**($2,314)**	**($3,209)**	**($4,149)**	**($4,208)**	**($4,268)**	**($4,328)**	**($4,390)**		
R6 M COMM	NAC REV	$19,757	$219,627	$480,962	$648,022	$673,679	$676,311	$682,802	$708,961		$903,437
	CIP REV	$42,325	$265,647	$587,802	$787,702	$818,271	$821,364	$829,646	$860,799		
	DIFFERENCE	**$22,568**	**$46,021**	**$106,840**	**$139,681**	**$144,592**	**$145,054**	**$146,843**	**$151,838**		
R6 L COMM	NAC REV	$174,178	$816,682	$1,210,104	$1,629,169	$1,571,486	$1,576,776	$1,582,146	$1,602,351		($954,835)
	CIP REV	$90,158	$402,603	$1,128,136	$1,504,401	$1,509,424	$1,514,522	$1,519,696	$1,539,116		
	DIFFERENCE	**($84,020)**	**($414,079)**	**($81,968)**	**($124,768)**	**($62,062)**	**($62,255)**	**($62,450)**	**($63,234)**		
TOTAL	NAC REV	$924,201	$2,938,997	$4,801,660	$6,502,976	$6,943,356	$7,055,510	$7,183,783	$7,339,104		**$7,810,392**
	CIP REV	$997,740	$3,066,166	$5,636,835	$7,649,490	$8,304,309	$8,444,676	$8,605,335	$8,795,428		
	DIFFERENCE	**$73,539**	**$127,169**	**$835,175**	**$1,146,514**	**$1,360,953**	**$1,389,166**	**$1,421,552**	**$1,456,325**		

[1] EB-2016-0137 / EB-2016-0138 / EB-2016-0139 Southern Bruce Expansion Applications
[2] Argument-in-Chief January 9, 2023 page 9
[3] EB-2016-0137 / EB-2016-0138 / EB-2016-0139 Southern Bruce Expansion Applications

5. In our submission this proposal raises three questions:
    1. What is the purpose of the CVVA account?
    2. Is it reasonable to establish the account as proposed?
    3. Are the proposed methodologies to calculate the variances to be included in the account, correct?

6. We conclude from answering these questions that the Board should not approve the CVVA. As we are not proponents of approving this account, we have made no submissions with respect to the mechanics of its operation (i.e., question 5.3).

7. However, if in the alternative the Board decides to approve such an account a number of questions need to be addressed.

8. If a CVVA account is approved then we submit the Board must also consider the following additional questions:

    1. When should the account become effective?
    2. What notification should be given to existing and future customers of the potential rate liability upon converting to natural gas?
    3. Are there any actions the Utility could undertake in order to minimize the financial impact of the CVVA?
    4. How are the financial risks associated with a shortfall in revenues due to load shared between ratepayers and shareholder?

Purpose of the CVVA

9. One way to define the CVVA is by what it is not. It is not the equivalent, as insinuated by EPCOR, of EGI's (or the former Union Gas) Normalized Average Consumption Variance Account (NACVA). The purpose of normalized actual consumption accounts is to record ("true-up") the revenue impact, exclusive of gas costs, of the difference between the forecast of average use per customer used in rate setting and the actual weather normalized average use experienced during the year. [4] In essence the primary purpose of the NACVAs (or more simply NACs) is to remove weather variation in the setting of rates by adjusting future rates through the variance account disposition. That is not the purpose of the CVVA. In fact, EPCOR is unable to institute a NAC account because it lacks the historical customer data that a true normalized account requires in order to be calculated.

10. Instead, the purpose of EPCOR's CVVA is being used to correct for an inherent error in the average use of new gas customers that was used as part of EPCOR's calculation of

[4] The Enbridge rate zone employs an Average Use True-up Variance Account or AUTUVA which though differing in some ways to the Union rate zone NAC account apply the same principles.

the financial viability of this Utility. The genesis of this error is unclear, but it is likely to have arisen because converting "greenfield utility" customers are likely to incrementally convert appliances to natural gas. To be fair the NAC used by EGI will also capture this effect but the "greenfield effect" has a de minimis effect on the NAC and for two reasons. First for a large incumbent utility like EGI the annual number of new customers represent only a small proportion of the overall customer base[5]. Second, new attaching customers in existing serviced franchises are likely to be a part of new developments that will include natural gas service in their construction and therefore these premises will have already installed natural gas furnaces and hot water tanks (and in some cases other appliances like natural gas ranges).

11. In contrast EPCOR, in this application, is seeking to correct a fundamental error in the forecast of the volume of gas a new greenfield customer would consume. In the Common Infrastructure Plan (CIP) the proponents adopted a set of common parameters which would allow the Board consider the cost-benefit analysis of both utilities on a "apples-to-apples" basis. They did so by simply adopting the neighbouring Union Gas customer consumption patterns as shown below[6].

Table 3-3: Customer Consumption Common Parameter

Segment/Sub-Segment		Average Annual Consumption (m^3/year)
Residential	Pre-existing homes	2,149
	Future Construction	2,066
Commercial	Small (0-15,000[*] m3/year)	4,693
	Medium (15,001-50,000 m3/year)	26,933
	Large (>50,000 m^3/year)	75,685
Agricultural	Cash Crop Farm (excl. large grain dryers)	4,720
	Other Agri-Business	4,720
*[*Note: Original letter incorrectly stated 1,500 m3/year, for purposes of this Application this value has been adjusted to the intended value of 15,000m3/year.]*		

12. The reality turned out to be much different:[7]

….for the approximately 1,000 residential customers with gas flowing for at least 12 months as of April 2022, EPCOR is estimating an annual consumption of approximately 1,453 m3. This is a shortfall of approximately 696 m3 or 32% per year versus the common assumption of 2,149. For medium commercial (3 customers currently) and large commercial and agricultural (1 customer

[5] For example, EGI's total number of customers rose from 3,757,241 to 3,796,456 between 2020 and 2021 - an increase of 39,215 or around a 1% increase. Even this figure overstates the "greenfield effect" since some new customers are likely to be reconnections of existing premises and in any event most new customers attached as newly built homes with the anticipation of natural gas service. (See EB-2022-0200 Exhibit 3, Tab 1, Schedule 1, page 3 of 4.)

[6] EB-2016-0264 Exhibit 3, Tab1, Schedule 1, page 5 and reproduced as Table 1.3 at EB-2022-0184, pages 30-31

[7] EB-2022-0184, page 31

currently) EPCOR has developed a forecast for the purposes of this application (see Table 1.7) which suggests that customer consumption could be greater than the respective common assumption.

13. Contrast this 32% error with the most recent experience of EGI NAC where "the average *percentage variance from forecast over the last 10 years is 0.6% for Rate 1 and -0.4% for Rate."* [8] Clearly there is a significant difference between what ones normally sees in a NAC account and what has arisen here with EPCOR. The question is why. Unfortunately, EPCOR has put little effort in answering that question.

14. Both parties vying for the South Bruce franchise were sophisticated and knowledgeable about the natural gas distribution business. Presumably both have studied natural gas customer behaviour. EGI (both the former Union Gas Limited and Enbridge Distribution) have direct experience of expanding into new franchises. What we know is that these two utilities worked together to develop a set of customer consumptions values. EPCOR explains in this proceeding that the "*common assumptions regarding annual customer volume for mass market customers were based on Union Gas' then current normalized average consumption per customer for its adjacent markets*"[9].

15. One answer to the question of the underperformance of customer volumes might be that customers more recently converting to natural gas do so with more modern and efficient appliances. This is what explains a downward sloping trend in trend in average use. However, EPCOR is only attaching future customers so the more accurate estimator would have been the average use of those customers who attached in the last most recent year – not the average use of neighbouring Union Gas customers.

16. The second reason could be that joining customers in existing home may convert their appliances incrementally. For example, while it would make little sense for a residential home to convert to natural gas if not changing out the furnace the same cannot be said for a hot water tank. A new customer may find (or may think) it more cost effective to only replace that appliance when it fails. EPCOR estimates that only 13% of customers have converted to gas water heaters, which are estimated to use an average of 400 - 500m3[10] . This alone would account for more than 20% of the shortfall in existing homes reported by EPCOR.

17. It is worth considering what would have been the consequences has Union Gas been the successful proponent to serve the South Bruce franchise. As noted by EPCOR, in that case Union would have used its pre-existing (and pre-approved) variance account to capture this difference. Of course, because of the large customer base vis-à-vis the number of potential customers in South Bruce this would have resulted in no real

[8] EGI EB-2022-0133, Exhibit I.EP.1, page 2 of 2.
[9] EPCOR Argument-in-Chief, January 9, 2023, page 7, par. 19
[10] EB-2022-0184, page 31

difference to Union's normalized use calculation. Any shortfall would therefore have been absorbed as a shortfall in anticipated revenues[11]. Board staff is misguided when they state in their argument that "*had Enbridge Gas been the successful proponent its existing NAC account would have likely captured the same type of volume variances that EPCOR intends to record in the CVVA*.[12]" That is perhaps true, but what is also true is that it would have had no meaningful impact on Union Gas (now EGI) customers.

18. The same cannot be said for EPCOR whose proposal was to create an entirely new utility, which even after a number of years, would still have only a relatively small number of customers. Any change to any of the economic parameters consequently has immediate and potential large consequences to either EPCOR's shareholder or its customers. As such it was incumbent upon EPCOR to consider the additional risks it was taking on due to the greenfield utility nature of its proposal. This should have included an assessment of volume risk. So why then did EPCOR not seek a CVVA at the time of the CIP application? That question was put directly to the Applicant who responded[13]:

    "*EPCOR would have applied for the CVVA in the 2019-2028 proceeding, however, the common customer consumption assumption as approved by all parties was based on historical consumption in adjacent regions and* ***there was no indication that achieving it represented a material risk to the ratepayer or utility and therefore disadvantage either****. While at this time there is a shortfall in average per customer consumption, this could potentially reverse itself over time as more customers switch out their water heaters to gas, add other gas appliances and new customers with stronger consumption profiles connect to the system. If that occurs, the CVVA would then serve to safeguard the ratepayers*." (emphasis added)

19. That is, ECPOR did make an analysis and it concluded it did not have a risk unique to it proposal as a small standalone utility. When asked what studies EPCOR had made with respect to average use in its new franchise EPCOR provided two reports done by Innovative Research. The 2017 report indicated that only around 20% of customers would definitely covert to a natural gas water heater[14]. That is, the risk of low water heater uptake was a known fact to EPCOR. We also noticed in this presentation that customers were asked whether customers they would only convert to natural gas water heating. This begs the question as to whether EPCOR is connecting customers who do not commit to convert heating to natural gas.[15] If so, this policy would obviously contribute to low average use. We think the Board should know the answer to this question.

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[11] Under the existing policies an expansion investment shortfall may have resulted in "less room" in the portfolio of expansion projects which the utility tries to balance to a given net present value between 0.8 and 1.0.

[12] OEB Staff, page 5

[13] Phase 2 IRs, VECC.1 and Response to OEB Staff. Board Staff IRs, No. 1

[14] VECC.4, Attachment Innovative Research Group, July 19, 2017 page 32

[15] Ibid, page 38

20. In any event, one only needs a cursory understanding of Ontario's gas market to understand the necessity and challenge of load building in a greenfield environment. Until the early 2000's Ontario was relatively unique in that regulated natural gas utilities rented water heaters. That practice arose during the early period of Ontario's conversion to natural gas and the recognition that residential load building was key to its economic success. To do that utilities were directly involved in getting gas appliances like hot water tanks into the homes of new customers.

21. Simply put the possibility of below average use for customers of a greenfield utility should not have been an obscure risk.

Is it reasonable to establish the CVVA

22. Had EPCOR done its due diligence at the time of the initial CIP proceeding or prior to it attaching customers the issue as to whether the Board was amenable to shielding the utility CIP forecasting risk would have been examined. We strongly disagree with the argument of Board Staff that some form of normalized average use account would have been granted to capture both weather risk and the inherent CIP risks of converting existing homes. In their arguments both Staff and EPCOR make the leap that the approval of an Energy Content Variance Account implies that the Board also implicitly approved an account that would normalize volumes from the CIP.

23. Two things can be said about this supposition. Had the Board meant to approve a weather normalization account then why did it not do so? It did approve the energy content variance account which represents in comparison a fraction of the gas cost variation. Yet we are led to believe it simply ignored the much larger issue of weather normalization.

24. Or are those parties suggesting the Board assumed account existed? We think that unlikely. Rather than oversight perhaps, like VECC, the panel was puzzled as to how one would create a weather normalized account without historical data. In any event EPCOR did not request it and so the matter was never addressed. Even if the Board had intended to provide EPCOR with weather normalization account – this is not EPCOR proposes with the CVVA. EPCOR is not normalizing to weather but rather to the CIP estimate. EGI has no similar type of account. Finally, it is noteworthy that the Board did not create variance accounts for any other aspects of the CIP.

25. Even if one could establish a weather normalization account for EPCOR (perhaps based on EGI normal trends) both Staff and EPCOR seem to assume that such accounts are an inherent part of rate plans? Both Staff and EPCOR have turned the idea of normalizing consumption into a presumptive of gas utility regulation. It is not. There is nothing inherently obvious or sacred in the idea of shielding a utility from weather or any other kind of gas volume risk. There is no evidence in this case that it is

a practice applied in any jurisdiction other than Ontario. The Board might just as easily eliminate normalized use in rate making – as it might be asked to do in the current EGI proceeding availability – as part of its consideration of risk utility and reward. We submit the Board should reject as myth a somehow implicit prior approval of the CVVA.

26. In our view EPCOR is a sophisticated owner who either did not do its due diligence or choose to ignore obvious risks - or both. They agreed with EGI on the CIP numbers. They were not forced to agree, nor did their agreement come with provisos of variance accounts. Had they made those provisos then it would have been apparent that their proposal was not to weather normalize but rather to normalize to the CIP.

27. We ask the Board to consider what might have happened had the CIP volumes significantly **underestimated** consumed volumes. Would EPCOR be proposing to provide refunds going back to 2020? Would we have heard from the Utility? Or would they have considered it reward for the risk they undertook? In any event one cannot stop and wonder why it took EPCOR almost three years to identify such a critical matter. It certainly leads on to believe that the matter wasn't critical until the numbers turned out badly.

28. In our view the only persuasive argument for establishing the CVVA is the threat of financial ruin and the Board's obligation to consider the public interest in maintaining service in this new franchise. Although we would suggest if things are so dire perhaps EPCOR consider offering this utility to EGI.

29. In our submission the Board should not grant the proposal for a CVVA. The argument of EPCOR (and Board Staff) is that the inclusion of average use consumptions in the CIP relieved EPCOR of forecast risk. We see no evidence to support that assumption. The purpose of the CIP was to create a model under which two utilities' proposals could be considered on an equal basis.

30. The Board prior decisions contradict EPCOR's argument that the average use in the CIP forms part of the "regulatory pact" for the 10 year rate plan. In the procedural order setting out those parameters the Board had this to say:[16]

    The OEB recognizes that submissions were made by the proponents on permissible annual revenue updates at the hearing. ***The OEB does not consider the setting of rate-making parameters for the purpose of establishing comparable CIP proposals to be determinative of any element of the future rate-making scheme for the successful proponent****. How the revenue requirement will be recovered, including the actual permissible annual revenue updates, will be decided later with the full participation of affected ratepayers. All of the following parameters that involve rate making assumptions should be considered in that context.* (emphasis added)

[16] EB-2016-10137/138/139, Procedural Order No.8, page 3

31. On the other hand, in the decision granting EPCOR the South Bruce franchise the Board did make crystal clear its expectation as to rates:

The key determinative factor in the selection of EPCOR as the successful proponent is the $/m3 of 0.2209, which EPCOR has committed to maintaining for the rate stability period, versus the $0.2444/m3 submitted by Union Gas. The OEB believes that the $/m3 measure is most relevant in terms of the cost to serve the customers, and a main concern and focus in terms of the competitive process. Additional measures may be deemed relevant in future competitions.

Granting of the CVVA will in real terms change the committed rate and therefore the only "regulatory pact" the Board made with EPCOR. In 2022 that rate would increase to 0.2960/m3[17] clearly violating the terms of the 10 year plan.

The facts indicate that EPCOR knew about the risks of both of the number of customers it might attach **and** their volume consumption. They assessed that risk and choose not to address it prior to attachment of customers. Accepting their proposal means violating the rate commitment the Board said was key to the 10 year plan. As such we submit that the Board should reject this proposal in its entirety.

The Alternative

32. While we believe there is a compelling, if not overwhelming case to be made for EPCOR absorbing all the customer use variance, we do recognize such a decision will be difficult for the Board. The matter now goes to the inherent financial stability of the Utility. If the Board considers it necessary to provide a CVVA account in order to maintain the financial well being of the utility it should, in our submission, consider three things: retroactivity, harm mitigation and the sharing of risk.

Retroactivity and Notification

33. EPCOR appears to recognize it some ownership of some of its greenfield risk by its latest amendment to change the introduction of the CVVA from 2020 to 2022. However, granting this starting date would wrong.

34. As we understand it EPCOR currently does not have an order to setting current rates interim. If we are correct then the Board should not be approving adjustments to future rates based on costs incurred prior to the date rates were set interim. To do otherwise

[17] VECC.7

means applying retroactive rates. We hold that that the Board can only make an order recording amounts in the CVVA that occurred at or after the date of any order from this proceeding or the date of any interim rate order it might otherwise provide EPCOR (who we note did apply for such an order for December 2022).

35. The Board should also consider that customers who have already attached to the system have done so without the knowledge that their rates might later be adjusted if the Utility is unable to meet is load forecast.[18] These customers might justifiably think the establishment of the CVVA a bit of "bait and switch" ratemaking. As a matter of good regulatory policy protecting the public interest, we submit that if the Board approves a CVVA it should order that a communication be made to existing customers and that any new customers, including those in the Brockton expansion (if the Board extents it orders to include that franchise) be provided with a fact sheet outlining how their rates will be set. We note both SEC and Board Staff have made similar comments which we support. Like them we do not support the extension of the CVVA to the Brockton Franchise both on principle and merit but also because it is premature and the matter of Brockton rates is not before the Board in this proceeding.

Harm mitigation

36. It is somewhat astonishing to us that EPCOR has made so little effort to understand the reasons for the low average use in the residential class. If, for example, water heater conversion is a significant contributor to this problem then the Utility might be able to mitigate its losses by developing load building programs. It could, for example, provide incentives to install water heaters. That is what one would expect to happen in similar circumstances in a competitive market which is simply unable to raise it prices to address a revenue shortfall. The Board has often said it is keen on innovation in the regulated sector. This is a case where the Board should ask EPCOR to be a bit les reliant on its monopoly and a little more innovative. As it stands today the Utility seems uninterested in understanding the problem or solving it. We suppose that's because simply getting money from ratepayers is much easier and cost Utility shareholders nothing.

37. If the Board approves a CVVA is should order that EPCOR undertake a study to determine the reasons for its residential volume under performance. In the interim the Board should expect that the Utility shareholder engage its own resources in order to build load growth in the franchise including facilitating and subsidising water tank installations. In our view these investment monies should be taken from the shareholder portion of any CVVA account.

Sharing of risk

38. If the Board approves a CVVA then it should, in our submission visit the question of how the financial risk is shared. Our argument is that the CIP forecast entails risk to the Utility. If that forecast was woefully inadequate the blame for that must rest with those who made that estimate – that is Utility management and shareholders. Ratepayers should not be held wholly accountable their error. And they should not to be blamed for consuming less gas than the Utility thought likely.

39. There are two ways the Board might share risk. One is to allocate a portion of any CVVA balance between ratepayers and shareholder. For example, the Board could allocate a 50/50 sharing of both the (unlikely) benefits and the costs. Staff has proposed a more complicated method based on this principle which would allocate 47% to the shareholder. While we have no particular objection to their method, we think it reasonable and within the Board's latitude to determine a different allocation and one that weighs more heavily on the shareholder. Whatever the proportion of sharing, we that the Utility should be obligated to spend a portion of its share of the account on building load in order to mitigate the need for the CVVA. We think an amount of 10-20% of the shareholders portion of account balance should be used in this way.

40. The other method of sharing the risk would be to tie the account to the actual returns of the utility. This method is more complicated and one needs to make certain assumptions on both the amount to be shared and the basis differential on return. The Board has used such an approach with respect to the Covid 19 account.

41. While we are not against and return on equity (ROE) linked sharing mechanism in our view it should be different from that employed with the Covid accounts. Covid was an event outside the control of utilities. The CVVA differs both in that it arises from a controllable event and, if the Utility were so inclined, possibly mitigated. If and ROE mechanism is employed we believe it should be passed on a floor not a band. A floor would mean that EPCOR's shareholders would not receive any amounts out of the account until its ROE had fallen below some unacceptable level. In our view 300-500 basis points below the approved ROE might be appropriate.

42. The other sharing of risk is as between rate classes. EPCOR's proposal is book variances of both Rate 1 and 6 classes. This is ignores the fact that the issue relates only to Rate 1. Accepting the EPCOR proposal would lead to the somewhat perverse outcome of having Rate 1 customers pay for both their failure to meet some expected load and provide a benefit to Rate 6 customers because that class exceeded it. This is not reasonable

43. In our view the issue raised by the CVVA is emblematic of the original franchise proceeding application. It is unknown whether the Board would have allowed such an

account to be established in the first instance. Presumably in pursuing that issue it would have queried Union Gas as to how such an account would work if they were the successful candidate. It might have asked the question as to whether the accounts should be balanced between the two classes or separated as is being suggested by EPCOR. We will never know because those days are now gone, but this panel should not presume that it would have created a two class account just because NAC accounts with the other (at the time) utilities were constructed that way. As we have said throughout this argument EPCOR is not seeking a NAC account – it is seeking a variance from CIP account.

44. In our submission the account should be established on a all class net basis and that net balance should be allocated to the two classes. In this way any benefits derived from better than expected performance from Rate 6 can be used to mitigate the harm to Rate 1 customers. In our view it would be wrong to make Rate 6 customers better off because of the existence of the CVVA while Rate 1 customers are being made worse off.

These are our respectful submission

VECC submits that it has acted responsibly and efficiently during the course of this proceeding and requests that it be allowed to recover 100% of its reasonably incurred costs.

ALL OF WHICH IS RESPECTFULLY SUBMITTED