



EPCOR Natural Gas Limited Partnership

Exhibit E - Application for the Disposition of the PGTVA and REDA Variance Accounts Revised July 27

EB-2018-0235

Rates Effective: October 1, 2018

Date Filed: July 27, 2018

Index

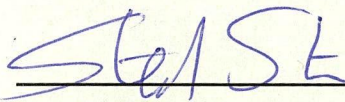
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CERTIFICATION OF EVIDENCE

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

1. I am a senior officer of EPCOR Ontario Utilities Inc., which is the general partner of ENGLP;
2. This certificate is given pursuant to Chapter 1 of the Ontario Energy Board's (the Board) *Filing Requirements for Electricity Distribution Rate Applications* (last revised on July 20, 2017); and
3. The evidence submitted in support of ENGLP's Application for the Disposition of the PGTVA and REDA Variance Accounts effective October 1, 2018 filed with the Board is accurate, consistent and complete to the best of my knowledge.

DATED this 27th day of July, 2018.



Steve Stanley
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, (Schedule B);

AND IN THE MATTER OF an Application by EPCOR
Natural Gas Limited Partnership for an Order or
Orders pursuant to section 36 of the Ontario Energy
Board Act, 1998 approving or fixing just and
reasonable rates and other charges for the sale,
distribution, transmission and storage of natural gas
commencing October 1, 2018.

APPLICATION

EPCOR Natural Gas Limited Partnership ("ENGLP" or "the Applicant") is a privately-owned utility that sells and distributes natural gas within Southern Ontario and charges Ontario Energy Board (the "Board" or the "OEB")-authorized rates for the distribution services it provides on an interim basis (EB-2016-0236). The Applicant supplies natural gas to Aylmer and surrounding areas to approximately 8,800 customers with its service territory stretching from south of Highway 401 to the shores of Lake Erie, from Port Bruce to Clear Creek.

On April 24, 2018 ENGLP updated the Board on its proposed approach for finalizing the existing interim rates and filing a cost-of-service rate application that is in full compliance with the Filing Requirements for Natural Gas Rate Applications for the period from January 1, 2020 to December 31, 2020. ENGLP has filed separate applications to establish final rates for the period from October 1, 2016 to December 31, 2019 through a continuation of the Incentive Rate Mechanism applied in Natural Resource Gas' ("NRG") previous IRM Applications (EB-2014-0274 / EB-2015-0115) as approved by the Board.

ENGLP currently has six deferral accounts – a Purchased Gas Commodity Variance Account ("PGCVA"), a Gas Purchase Rebalancing Account ("GPRA"), a Purchased Gas Transportation Variance Account ("PGTVA"), a Regulatory Expense Deferral Account ("REDA"), an IFRS Conversion Cost Deferral Account ("IFRSDA"), and a Transportation Service Charge Deferral Account ("TSCDA"). This application is for the disposition of the PGTVA and the REDA account

balances, including amounts related to the IFRSDA as of September 30, 2017, over the period from October 1, 2018 to September 30, 2019 (the "Application").

The Filing Requirements for Natural Gas Rate Applications states that utilities are expected to file for the review and disposition of all remaining deferral and variance account balances at the time of a cost-of-service application. ENGLP is applying for the disposition of the PGTVA account balances before the next cost-of-service application (for rates effective January 1, 2020) because there is a significant account balance (credit) to be refunded to customers.

ENGLP is also applying for the disposition of the REDA account balance (debit) before the next cost-of-service rate application. The existing REDA account balance is made up of NRG's regulatory expenses accumulated since their last cost-of-service rate application for 2011 rates (EB-2010-0018), and ENGLP is requesting to clear the account balance. Clearing the account balance incurred under the previous owner would simplify the reconciliation and reporting of the regulatory expenses incurred since the transfer of the utility to ENGLP and ENGLP would like to clear the balance before incurring new regulatory expenses to prepare a cost-of-service rate application for rates effective January 1, 2020. Furthermore, this approach will mitigate the impacts these costs on the ratepayers because the REDA account balance for disposition and associated rate riders will be lower than if expenses continue to accrue.

PGTVA

PGTVA Balances

The credit balance in the PGTVA for customers in rate classes 1 to 5 (PGTVA 1-5) as of September 30, 2017 is \$428,919 (which includes a credit of \$29,820 for accumulated interest)¹.

The credit balance in PGTVA for rate class 6 (PGTVA 6) as of September 30, 2017 is \$544,304 (which includes a credit of \$43,734 for accumulated interest)².

Continuity schedules have been prepared in Excel for the PGTVA balances. A live version of the Excel workbook containing the continuity schedules has been filed as supporting material to

¹ Reporting and record keeping requirements (RRR), RRR 2.1.15 as filed by NRG for year end Sept. 30, 2017

² Reporting and record keeping requirements (RRR), RRR 2.1.15 as filed by NRG for year end Sept. 30, 2017

this Application. A hard copy of the continuity schedules for PGTVA 1-5 and PGTVA 6 are provided in Excel format in Appendix A to this Application. The schedules are for the period from Sept 30, 2015³ through Sept. 30, 2017. ENGLP applies simple interest on the monthly opening balances in all DVAs, at the Board approved short-term interest rate.

As of October 1, 2017 ENGLP contracts separately with Union Gas for the transmission services specific to rate class 6 and the specific transmission charges from Union Gas are flowed through to IGPC. As such, a purchased gas transportation variance no longer arises for rate class 6 and PGTVA 6 is no longer in use.

PGTVA Disposition

ENGLP is proposing to dispose the balance in the PGTVA 1-5 account over a twelve month period through rates to customers in rate classes 1 through 5, allocated to customers based on volumetric deliveries for the period from October 1, 2018 to September 30, 2019. ENGLP proposes to directly allocate the PGTVA 6 account balance to the customer in rate class 6 based on a fixed monthly rate rider for the twelve month period from October 1, 2018 to September 30, 2019.

The account balances proposed for disposition are consistent with the account balances reported under the Natural Gas Reporting & Record Keeping Requirements (RRR) 2.1.15 for the fiscal year ending September 30, 2017 and the audited financial statements for NRG's 2017 fiscal year.

REDA and IFRSDA

REDA and IFRSDA Account Balances

The balance in the REDA/IFRSDA as of September 30, 2017 is \$158,260 (including \$5,750 in interest).

Continuity schedules have been prepared in Excel for the REDA/IFRSDA balances. A live version of the Excel workbook containing the continuity schedules associated with this

³ Balances as per OEB Audit Report on PGTVAs and Related Transportation Costs, March 2017

Application has been filed as supporting material. A hard copy of the continuity schedules for the REDA/IFRSDA balances are provided in Excel format in Appendix A to this Application. The continuity schedules are for the period from October 1, 2015 through September 30, 2017. ENGLP applies simple interest on the monthly opening balances in all DVAs, at the Board-approved short-term interest rate.

REDA Disposition

ENGLP is proposing to dispose of the balance relating to both the REDA and the IFRSDA over a twelve month period from October 1, 2018 to September 30, 2019, through rates as set out in Appendix B. The IFRSDA account balance has been allocated to rate classes 1 through 6 based on the number of customers in each rate class. The REDA balance includes activities related to customers using the low-pressure distribution system (rates 1 to 5) and not served with the dedicated high-pressure pipeline (Rate 6). As such, the REDA accounts have been allocated to rate classes 1 to 5 based on the number of customers in each rate class.

The account balances proposed for disposition are consistent with the account balances reported in the Natural Gas Reporting & Record Keeping Requirements (RRR) 2.1.15 for the fiscal year ending September 30, 2017 and the audited financial statements for NRG's 2017 fiscal year.

Resulting Rate Riders

The proposed rate riders and the calculation as described above for the each of the PGTVA 1-5, PGTVA 6, and REDA are outlined in Appendix B. This Application has been filed concurrently with the 2016, 2017 and 2018 IRM Applications. Table 1 provides a fulsome picture of the cumulative impact of the proposed rates and rate riders in the IRM applications, along with the proposed rate riders in this Application as compared to 2015 rates.

**Table 1 - Bill Impacts Summary - Breakdown of Cumulative Increases Including
Disposition of Deferral, PGTVA and REDA Accounts Compared to 2015 Rates**

Rate Class	Fixed Change	Volumetric Change In 2016 IRM	Volumetric Change in 2017 IRM	Volumetric Change in 2018 IRM	2018 Shared Tax Rate Rider	2016-2017 Shared Tax Deferral Disposal	2016-2017 IRM Adjustment Deferral Disposal	PGTVA Disposal	REDA disposal	Total Change \$	Total Change %
Rate 1 - Residential	\$ -	\$ 7.80	\$ 7.00	\$ 3.79	-\$ 0.21	\$ 1.35	\$ 7.05	-\$ 32.05	\$ 18.00	\$ 12.73	2.7%
Rate 1 - Commercial	\$ -	\$ 32.42	\$ 29.10	\$ 15.75	-\$ 0.21	\$ 1.35	\$ 41.50	-\$ 188.72	\$ 18.00	-\$ 50.80	-3.0%
Rate 1 - Industrial	\$ -	\$ 54.81	\$ 49.18	\$ 26.62	-\$ 0.21	\$ 1.35	\$ 84.14	-\$ 382.62	\$ 18.00	-\$ 148.72	-5.0%
Rate 2 - April to October	\$ -	\$ 37.42	\$ 33.58	\$ 18.18	\$ 1.71	\$ 3.39	\$ 34.89	-\$ 260.50	\$ 10.50	-\$ 120.83	-6.4%
Rate 2 - November to March	\$ -	\$ 3.35	\$ 3.01	\$ 1.63	\$ 1.22	\$ 2.42	\$ 5.88	-\$ 43.94	\$ 7.50	-\$ 18.92	-3.7%
Rate 2 - Annual	\$ -	\$ 40.78	\$ 36.59	\$ 19.81	\$ 2.93	\$ 5.81	\$ 40.77	-\$ 304.44	\$ 18.00	-\$ 139.74	-5.8%
Rate 3 - Special Large Volume Contract Rate	\$ -	\$ 346.99	\$ 311.37	\$ 168.56	-\$ 76.90	\$ 49.46	\$ 346.98	-\$ 2,962.76	\$ 18.00	-\$ 1,798.30	-8.8%
Rate 4 - April to December	\$ -	\$ 58.42	\$ 52.42	\$ 28.38	\$ 0.10	\$ 6.31	\$ 58.10	-\$ 401.70	\$ 13.50	-\$ 184.47	-5.5%
Rate 4 - January to March	\$ -	\$ 0.61	\$ 0.55	\$ 0.30	\$ 0.03	\$ 2.10	\$ 0.94	-\$ 6.47	\$ 4.50	\$ 2.56	2.2%
Rate 4 - Annual	\$ -	\$ 59.03	\$ 52.97	\$ 28.67	\$ 0.13	\$ 8.41	\$ 59.04	-\$ 408.17	\$ 18.00	-\$ 181.91	-5.2%
Rate 5 - Interruptible Peaking Contract Rate	\$ -	\$ 211.05	\$ 189.39	\$ 102.52	-\$ 15.63	\$ 30.09	\$ 211.10	-\$ 2,408.76	\$ 18.00	-\$ 1,662.26	-13.3%
Rate 6 - Special Large Volume Contract Rate	\$ -	\$ 30,580.08	\$ 27,441.12	\$ 14,854.80	-\$ 202.44	\$ 4,359.12	\$ 30,585.12	-\$ 544,308.00	\$ 0.48	-\$ 436,689.72	-24.2%

Proposed Draft Rate Schedules effective October 1, 2018 reflecting the proposed rate riders have been provided in Appendix C.

Specific Approval Requested

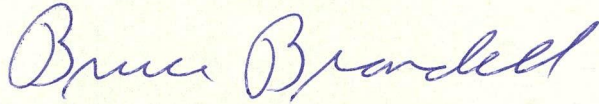
ENGLP hereby applies to the Ontario Energy Board (the "Board") pursuant to section 36 of the Ontario Energy Board Act, 1998 (the "Act") for an Order or Orders granting approval for such final and interim Orders as may be necessary in relation to the approving or fixing of just and reasonable rates for the sale and distribution of gas effective October 1, 2018.

The Applicant requests that, pursuant to Section 32.01 of the Board's Rules of Practice and Procedure, this proceeding be conducted by way of written hearing.

The Applicant requests that a copy of all documents filed with the Board in this proceeding be served on the Applicant.

DATED at Edmonton, Alberta, this 27th day of July, 2018.

EPCOR NATURAL GAS LIMITED PARTNERSHIP



Bruce Brandell
Director, Commercial Services
EPCOR Utilities Inc.

APPLICATION CONTACT INFORMATION

The address of service for EPCOR Natural Gas Limited Partnership is:

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Fax: 416-862-6666
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Appendix A – Continuity Schedules

EPCOR Natural Gas Limited Partnership

REDA & PGTVA Account balances for input to rate rider calculation

	Balance	Interest
REDA	30-Sep-17	Re-allocation
IFRS	3,686	3,825
EB-2008-0346 - Cost Awards for DSM	1,538	1,596
EB 2010-0280 - Low Income	20,838	21,624
EB 2014-0199 - C/RAM Process	23,085	23,955
EB-2014-0289 - Natural Gas Market Review	13,802	14,323
EB-2010-0018 - Engineering Study (@ 50%)	9,416	9,771
EB-2010-0108 - System Integrity Study	72,516	75,249
Other REDA	4,113	4,268
DSM Account	3,532	3,665
	Sub-total	158,275
Interest	5,750	0
	Total	158,275
PGTVA 1-5	399,098	
Interest	29,822	
	Total	428,921
PGTVA 6	500,577	
Interest	43,735	
	Total	544,311

A1.1 Summary

EPCOR Natural Gas Limited Partnership
Exhibit E - Application for the Disposition of the PGTVA and
REDA Variance Accounts Revised July 27
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EPCOR Natural Gas Limited Partnership
REDA Account: continuity

Regulatory Expense Deferral Account (REDA)

Rate Riders REDA/PGTVA (Ride 2)

PGTVA IGPC (167,115 + 950 = 168,065)

PGTVA/REDA

Payment

PGTVA (31,696)+REDA 172,801+int (2,427) = 138,678

	30-Sep-15	31-Oct-15	30-Nov-15	31-Dec-15	31-Jan-16	28-Feb-16	31-Mar-16	30-Apr-16	31-May-16	30-Jun-16	31-Jul-16	31-Aug-16	30-Sep-16
	(0.56)	(0.56)	(0.56)	(0.56)	(0.56)	(0.56)	(0.56)	(0.56)	(0.56)	(0.56)	(0.56)	(0.56)	
	31,276.33	31,276.33	31,276.33	31,276.33	31,276.33	31,276.33	31,276.33	31,276.33	31,276.33	31,276.33	31,276.33	31,276.33	
	-	-	-	-	-	-	-	-	(29,740.47)	(29,740.47)	(29,740.47)	(29,740.47)	
	31,275.77	31,275.77	31,275.77	31,275.77	31,275.77	31,275.77	31,275.77	31,275.77	1,535.30	1,535.30	1,535.30	1,535.30	-

Write off rate rider over rebated \$1,535

EB-2008-0346 - Cost Awards for Guidelines for DSM

Ontario Energy Board Inv#CA1011Q2003

Ontario Energy Board Inv#2011067

Ontario Energy Board Inv#CA1112Q4003

	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042
	83	83	83	83	83	83	83	83	83	83	83	83	83
	412	412	412	412	412	412	412	412	412	412	412	412	412
sub-total	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538

IFRS Matters

Ogilvy Renault Inv#931085

Ogilvy Renault Inv#937256

Ontario Energy Board

Ogilvy Renault Inv#904962

Ogilvy Renault Inv#910519

	280	280	280	280	280	280	280	280	280	280	280	280	280
	300	300	300	300	300	300	300	300	300	300	300	300	300
	424	424	424	424	424	424	424	424	424	424	424	424	424
	1,892	1,892	1,892	1,892	1,892	1,892	1,892	1,892	1,892	1,892	1,892	1,892	1,892
	790	790	790	790	790	790	790	790	790	790	790	790	790
sub-total	3,686	3,686	3,686	3,686	3,686	3,686	3,686	3,686	3,686	3,686	3,686	3,686	3,686

Eng. Study Terms of Reference

MIG Engineering

MIG Engineering - Inv#26931

MIG Engineering - Inv#26942

MIG Engineering - Inv#27025

MIG Engineering - Inv#27126

Aecon Utility - Inv#1620

MIG Engineering - Inv#27164

Aecon Utility - Inv#1671

Aecon Utility - Inv#1707

Aecon Utility - Inv#1751

MIG Engineering - Inv#27253

MIG Engineering - Inv#27302

Aecon Utility - Inv#1917

Reallocate 50%

	191	191	191	191	191	191	191	191	191	191	191	191	191
	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108
	514	514	514	514	514	514	514	514	514	514	514	514	514
	578	578	578	578	578	578	578	578	578	578	578	578	578
	828	828	828	828	828	828	828	828	828	828	828	828	828
	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773
	3,880	3,880	3,880	3,880	3,880	3,880	3,880	3,880	3,880	3,880	3,880	3,880	3,880
	150	150	150	150	150	150	150	150	150	150	150	150	150
	550	550	550	550	550	550	550	550	550	550	550	550	550
	428	428	428	428	428	428	428	428	428	428	428	428	428
	381	381	381	381	381	381	381	381	381	381	381	381	381
	4,450	4,450	4,450	4,450	4,450	4,450	4,450	4,450	4,450	4,450	4,450	4,450	4,450
	(9,416)	(9,416)	(9,416)	(9,416)	(9,416)	(9,416)	(9,416)	(9,416)	(9,416)	(9,416)	(9,416)	(9,416)	(9,416)
sub-total	9,416	9,416	9,416	9,416	9,416	9,416	9,416	9,416	9,416	9,416	9,416	9,416	9,416

A1.2 REDA

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EPCOR Natural Gas Limited Partnership
REDA Account continuity

Regulatory Expense Deferral Account (REDA)

Rate Riders REDA/PGTVA (Ride 2)

PGTVA IGPC (167,115 + 950 = 168,065)

PGTVA/REDA

Payment

PGTVA (31,696)+REDA 172,801+int (2,427) = 138,678

31-Oct-16	30-Nov-16	31-Dec-16	31-Jan-17	28-Feb-17	31-Mar-17	30-Apr-17	31-May-17	30-Jun-17	31-Jul-17	31-Aug-17	30-Sep-17
-	-	-	-	-	-	-	-	-	-	-	-

EB-2008-0346 - Cost Awards for Guidelines for DSM

Ontario Energy Board Inv #CA1011Q2C03

Ontario Energy Board Inv #2011067

Ontario Energy Board Inv #CA1112Q4003

1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042
83	83	83	83	83	83	83	83	83	83	83	83
412	412	412	412	412	412	412	412	412	412	412	412
sub-total	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538

IFRS Matters

Ogilvy Renault Inv #931085

Ogilvy Renault Inv #937256

Ontario Energy Board

Ogilvy Renault Inv #904962

Ogilvy Renault Inv #910519

280	280	280	280	280	280	280	280	280	280	280	280
300	300	300	300	300	300	300	300	300	300	300	300
424	424	424	424	424	424	424	424	424	424	424	424
1,892	1,892	1,892	1,892	1,892	1,892	1,892	1,892	1,892	1,892	1,892	1,892
790	790	790	790	790	790	790	790	790	790	790	790
sub-total	3,686	3,686	3,686	3,686	3,686	3,686	3,686	3,686	3,686	3,686	3,686

Eng. Study Terms of Reference

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MIG Engineering - Inv #27126

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MIG Engineering - Inv #27164

Aecon Utility - Inv #1671

Aecon Utility - Inv #1707

Aecon Utility - Inv #1751

MIG Engineering - Inv #27253

MIG Engineering - Inv #27302

Aecon Utility - Inv #1917

Reallocate 50%

191	191	191	191	191	191	191	191	191	191	191	191
1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108
514	514	514	514	514	514	514	514	514	514	514	514
578	578	578	578	578	578	578	578	578	578	578	578
828	828	828	828	828	828	828	828	828	828	828	828
4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773
3,880	3,880	3,880	3,880	3,880	3,880	3,880	3,880	3,880	3,880	3,880	3,880
150	150	150	150	150	150	150	150	150	150	150	150
550	550	550	550	550	550	550	550	550	550	550	550
428	428	428	428	428	428	428	428	428	428	428	428
381	381	381	381	381	381	381	381	381	381	381	381
4,450	4,450	4,450	4,450	4,450	4,450	4,450	4,450	4,450	4,450	4,450	4,450
(9,416)	(9,416)	(9,416)	(9,416)	(9,416)	(9,416)	(9,416)	(9,416)	(9,416)	(9,416)	(9,416)	(9,416)
sub-total	9,416	9,416	9,416	9,416	9,416	9,416	9,416	9,416	9,416	9,416	9,416

A1.2 REDA

EPCOR Natural Gas Limited Partnership
Exhibit E - Application for the Disposition of the PGTV and
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EPCOR Natural Gas Limited Partnership
REDA Account continuity

Regulatory Expense Deferral Account (REDA)

Low Income - EB 2010-0280

	30-Sep-15	31-Oct-15	30-Nov-15	31-Dec-15	31-Jan-16	28-Feb-16	31-Mar-16	30-Apr-16	31-May-16	30-Jun-16	31-Jul-16	31-Aug-16	30-Sep-16
Norton Rose - Inv #1228144	390	390	390	390	390	390	390	390	390	390	390	390	390
Progressive Impact - 1060	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126
Norton Rose - Inv #1237457	19,257	19,257	19,257	19,257	19,257	19,257	19,257	19,257	19,257	19,257	19,257	19,257	19,257
Ontario Energy Board - CA1314Q1080	55	55	55	55	55	55	55	55	55	55	55	55	55
Ontario Energy Board - CA1314Q2003	11	11	11	11	11	11	11	11	11	11	11	11	11
sub-total	20,838	20,838	20,838	20,838	20,838	20,838	20,838	20,838	20,838	20,838	20,838	20,838	20,838

Steering Committee (System Integrity Study)

Osler Hoskin & Harcourt - Inv #11582938	532	532	532	532	532	532	532	532	532	532	532	532	532
Osler Hoskin & Harcourt - Inv #11576514	3,876	3,876	3,876	3,876	3,876	3,876	3,876	3,876	3,876	3,876	3,876	3,876	3,876
Osler Hoskin & Harcourt - Inv #11657342	390	390	390	390	390	390	390	390	390	390	390	390	390
SNC-Lavalin - Inv #1162427	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466
SNC-Lavalin - Inv #1154174	8,625	8,625	8,625	8,625	8,625	8,625	8,625	8,625	8,625	8,625	8,625	8,625	8,625
Walsh, Phil Inv #001-14	17,600	17,600	17,600	17,600	17,600	17,600	17,600	17,600	17,600	17,600	17,600	17,600	17,600
SNC-Lavalin - Inv #1175490	2,868	2,868	2,868	2,868	2,868	2,868	2,868	2,868	2,868	2,868	2,868	2,868	2,868
SNC-Lavalin - Inv #1164160	2,026	2,026	2,026	2,026	2,026	2,026	2,026	2,026	2,026	2,026	2,026	2,026	2,026
SNC-Lavalin - Inv #1179246	6,664	6,664	6,664	6,664	6,664	6,664	6,664	6,664	6,664	6,664	6,664	6,664	6,664
SNC-Lavalin - Inv #1184110	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892
SNC-Lavalin - Inv #1192504	2,619	2,619	2,619	2,619	2,619	2,619	2,619	2,619	2,619	2,619	2,619	2,619	2,619
SNC-Lavalin - Inv #1200425	4,923	4,923	4,923	4,923	4,923	4,923	4,923	4,923	4,923	4,923	4,923	4,923	4,923
SNC-Lavalin - Inv #1202608	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922
SNC-Lavalin - Inv #1171542	1,186	1,186	1,186	1,186	1,186	1,186	1,186	1,186	1,186	1,186	1,186	1,186	1,186
SNC-Lavalin - Inv #1207283	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
SNC-Lavalin - Inv #1228955	-	-	-	-	1,614	1,614	1,614	1,614	1,614	1,614	1,614	1,614	1,614
SNC-Lavalin - Inv #1232433	-	-	-	-	-	1,945	1,945	1,945	1,945	1,945	1,945	1,945	1,945
SNC-Lavalin - Inv #1268298	-	-	-	-	-	-	-	-	-	-	-	-	-
SNC-Lavalin - Inv #1248789	-	-	-	-	-	-	-	-	-	-	-	-	3,780
SNC-Lavalin - Inv #1240539	-	-	-	-	-	-	-	-	-	-	-	-	5,206
sub-total	59,751	59,751	59,751	59,751	61,365	63,310	63,310	63,310	63,310	63,310	63,310	63,310	72,297

2014-0199 - Review of QRAM Process

Fasken Martineau DuMoulin - Inv #834063	14,820	14,820	14,820	14,820	14,820	14,820	14,820	14,820	14,820	14,820	14,820	14,820	14,820
Fasken Martineau DuMoulin - Inv #839124	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330
Fasken Martineau DuMoulin - Inv #849444	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700
Fasken Martineau DuMoulin - Inv #853098	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140
Fasken Martineau DuMoulin - Inv #816984	95	95	95	95	95	95	95	95	95	95	95	95	95
sub-total	23,085	23,085	23,085	23,085	23,085	23,085	23,085	23,085	23,085	23,085	23,085	23,085	23,085

A1.2 REDA

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EPCOR Natural Gas Limited Partnership
REDA Account continuity

Regulatory Expense Deferral Account (REDA)

Low Income - EB 2010-0280

	31-Oct-16	30-Nov-16	31-Dec-16	31-Jan-17	28-Feb-17	31-Mar-17	30-Apr-17	31-May-17	30-Jun-17	31-Jul-17	31-Aug-17	30-Sep-17
Norton Rose - Inv #1228144	390	390	390	390	390	390	390	390	390	390	390	390
Progressive Impact - 1060	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126
Norton Rose - Inv #1237457	19,257	19,257	19,257	19,257	19,257	19,257	19,257	19,257	19,257	19,257	19,257	19,257
Ontario Energy Board - CA1314Q1080	55	55	55	55	55	55	55	55	55	55	55	55
Ontario Energy Board - CA1314Q2003	11	11	11	11	11	11	11	11	11	11	11	11
sub-total	20,838	20,838	20,838	20,838	20,838	20,838	20,838	20,838	20,838	20,838	20,838	20,838

Steering Committee (System Integrity Study)

Osler Hoskin & Harcourt - Inv #11582938	532	532	532	532	532	532	532	532	532	532	532	532
Osler Hoskin & Harcourt - Inv #115765*4	3,876	3,876	3,876	3,876	3,876	3,876	3,876	3,876	3,876	3,876	3,876	3,876
Osler Hoskin & Harcourt - Inv #11657342	390	390	390	390	390	390	390	390	390	390	390	390
SNC-Lavalin - Inv #1162427	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466
SNC-Lavalin - Inv #1154174	8,625	8,625	8,625	8,625	8,625	8,625	8,625	8,625	8,625	8,625	8,625	8,625
Walsh, Phil Inv #001-14	17,600	17,600	17,600	17,600	17,600	17,600	17,600	17,600	17,600	17,600	17,600	17,600
SNC-Lavalin - Inv #1175490	2,868	2,868	2,868	2,868	2,868	2,868	2,868	2,868	2,868	2,868	2,868	2,868
SNC-Lavalin - Inv #1164160	2,026	2,026	2,026	2,026	2,026	2,026	2,026	2,026	2,026	2,026	2,026	2,026
SNC-Lavalin - Inv #1179246	6,664	6,664	6,664	6,664	6,664	6,664	6,664	6,664	6,664	6,664	6,664	6,664
SNC-Lavalin - Inv #1184110	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892
SNC-Lavalin - Inv #1192504	2,619	2,619	2,619	2,619	2,619	2,619	2,619	2,619	2,619	2,619	2,619	2,619
SNC-Lavalin - Inv #1200425	4,923	4,923	4,923	4,923	4,923	4,923	4,923	4,923	4,923	4,923	4,923	4,923
SNC-Lavalin - Inv #1202608	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922
SNC-Lavalin - Inv #1171542	1,186	1,186	1,186	1,186	1,186	1,186	1,186	1,186	1,186	1,186	1,186	1,186
SNC-Lavalin - Inv #1207283	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
SNC-Lavalin - Inv #1228955	1,614	1,614	1,614	1,614	1,614	1,614	1,614	1,614	1,614	1,614	1,614	1,614
SNC-Lavalin - Inv #1232433	1,945	1,945	1,945	1,945	1,945	1,945	1,945	1,945	1,945	1,945	1,945	1,945
SNC-Lavalin - Inv #1268298	219	219	219	219	219	219	219	219	219	219	219	219
SNC-Lavalin - Inv #1248789	3,780	3,780	3,780	3,780	3,780	3,780	3,780	3,780	3,780	3,780	3,780	3,780
SNC-Lavalin - Inv #1240539	5,206	5,206	5,206	5,206	5,206	5,206	5,206	5,206	5,206	5,206	5,206	5,206
sub-total	72,516	72,516	72,516	72,516	72,516	72,516	72,516	72,516	72,516	72,516	72,516	72,516

2014-0199 - Review of QRAM Process

Fasken Martineau DuMoulin - Inv #834063	14,820	14,820	14,820	14,820	14,820	14,820	14,820	14,820	14,820	14,820	14,820	14,820
Fasken Martineau DuMoulin - Inv #E39124	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330
Fasken Martineau DuMoulin - Inv #E49444	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700
Fasken Martineau DuMoulin - Inv #853098	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140
Fasken Martineau DuMoulin - Inv #816984	95	95	95	95	95	95	95	95	95	95	95	95
sub-total	23,085	23,085	23,085	23,085	23,085	23,085	23,085	23,085	23,085	23,085	23,085	23,085

A1.2 REDA

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REDA Account continuity

Regulatory Expense Deferral Account (REDA)	30-Sep-15	31-Oct-15	30-Nov-15	31-Dec-15	31-Jan-16	28-Feb-16	31-Mar-16	30-Apr-16	31-May-16	30-Jun-16	31-Jul-16	31-Aug-16	30-Sep-16
<u>2014-0289 Natural Gas Market Review</u>													
Fasken Martineau DuMoulin - Inv #864049	1,995	1,995	1,995	1,995	1,995	1,995	1,995	1,995	1,995	1,995	1,995	1,995	1,995
Fasken Martineau DuMoulin - Inv #883674	7,885	7,885	7,885	7,885	7,885	7,885	7,885	7,885	7,885	7,885	7,885	7,885	7,885
Fasken Martineau Dumoulin - Inv #887975	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700
Fasken Martineau DuMoulin LLP - Inv #913514	180	180	180	180	180	180	180	180	180	180	180	180	180
Fasken Martineau DuMoulin LLP - Inv #922460	90	90	90	90	90	90	90	90	90	90	90	90	90
Ontario Energy Board - #CA1516Q2003	952	952	952	952	952	952	952	952	952	952	952	952	952
sub-total	13,802	13,802	13,802	13,802	13,802	13,802	13,802	13,802	13,802	13,802	13,802	13,802	13,802
<u>DSM Account</u>													
Redman/Williams - #IN138280	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532
sub-total	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532
<u>Application for Service - put to capital cost of Pipeline</u>													
Osler, Hoskin & Harcourt LLP - #11842664	-	-	50,081	50,081	50,081	50,081	50,081	50,081	50,081	50,081	-	-	-
Osler, Hoskin & Harcourt LLP - #11850956	-	-	-	15,218	15,218	15,218	15,218	15,218	15,218	15,218	-	-	-
John A. Gandry - #November 2015	-	-	-	275	275	275	275	275	275	275	-	-	-
Osler, Hoskin & Harcourt LLP - #11860762	-	-	-	-	775	775	775	775	775	775	-	-	-
Osler, Hoskin & Harcourt LLP - #11869746	-	-	-	-	-	2,249	2,249	2,249	2,249	2,249	-	-	-
Osler, Hoskin & Harcourt LLP - #1168788	-	-	-	-	-	-	13,394	13,394	13,394	13,394	-	-	-
Osler, Hoskin & Harcourt LLP - #11886676	-	-	-	-	-	-	-	2,723	2,723	2,723	-	-	-
Osler, Hoskin & Harcourt LLP - #11899047	-	-	-	-	-	-	-	-	2,971	2,971	-	-	-
Lenczner Slaughter Royce Smith Griffin LLP - Inv #40668	-	-	-	-	-	-	-	-	5,435	5,435	-	-	-
Osler, Hoskin & Harcourt LLP - #11908625	-	-	-	-	-	-	-	-	-	2,808	-	-	-
sub-total	-	-	50,081	65,574	66,348	68,597	81,991	84,714	93,120	95,928	-	-	-
<u>Other REDA Items</u>													
Cap & Trade Deferral (moved to C&T in 2017)	-	-	-	-	-	-	-	-	-	-	-	4,290	6,518
EB-2015-0238 Distribution Gas Supply Planning - OEB - Inv #	-	-	-	-	-	-	-	-	-	-	-	-	-
EB-2014-0255 Corporate Governance - OEB - Inv #CA1718Q1	-	-	-	-	-	-	-	-	-	-	-	-	-
EB-2016-0004 OEB - Inv #CA1718Q1003	-	-	-	-	-	-	-	-	-	-	-	-	-
EB-2015-0245 - OEB - Inv #CA1718Q3003	-	-	-	-	-	-	-	-	-	-	-	-	-
EB-2016-0359 - OEB - Inv #CA1718Q3003	-	-	-	-	-	-	-	-	-	-	-	-	-
DSM Evaluation Technical Committee - OEB - Inv #CA1718Q2	-	-	-	-	-	-	-	-	-	-	-	-	-
Cyber Security Framework - OEB - Inv #CA1718Q2003	-	-	-	-	-	-	-	-	-	-	-	-	-
sub-total	-	-	-	-	-	-	-	-	-	-	-	4,290	6,518
Total REDA	166,924	166,924	217,004	232,497	234,885	239,079	252,473	255,196	233,862	236,670	140,742	145,032	154,711
<u>REDA Interest Expense</u>	<u>Interest Rate</u>	<u>1.10%</u>											
NRG Calculated	-	-	-	-	-	-	-	-	-	-	(32,840)	123	119
REDA Interest Balance	36,718	36,718	36,718	36,718	36,718	36,718	36,718	36,718	36,718	36,718	3,878	4,001	4,121

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REDA Account continuity

Regulatory Expense Deferral Account (REDA)	31-Oct-16	30-Nov-16	31-Dec-16	31-Jan-17	28-Feb-17	31-Mar-17	30-Apr-17	31-May-17	30-Jun-17	31-Jul-17	31-Aug-17	30-Sep-17
<u>2014-0289 Natural Gas Market Review</u>												
Fasken Martineau DuMoulin - Inv #864049	1,995	1,995	1,995	1,995	1,995	1,995	1,995	1,995	1,995	1,995	1,995	1,995
Fasken Martineau DuMoulin - Inv #883674	7,885	7,885	7,885	7,885	7,885	7,885	7,885	7,885	7,885	7,885	7,885	7,885
Fasken Martineau Dumoulin - Inv #887975	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700
Fasken Martineau DuMoulin LLP - Inv #913514	180	180	180	180	180	180	180	180	180	180	180	180
Fasken Martineau DuMoulin LLP - Inv #S22460	90	90	90	90	90	90	90	90	90	90	90	90
Ontario Energy Board - #CA1516Q2003	952	952	952	952	952	952	952	952	952	952	952	952
sub-total	13,802	13,802	13,802	13,802	13,802	13,802	13,802	13,802	13,802	13,802	13,802	13,802
<u>DSM Account</u>												
Redman/Williams - #IN138280	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532
sub-total	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532
<u>Application for Service - put to capital cost of Pipeline</u>												
Osler, Hoskin & Harcourt LLP - #11842664	-	-	-	-	-	-	-	-	-	-	-	-
Osler, Hoskin & Harcourt LLP - #11850956	-	-	-	-	-	-	-	-	-	-	-	-
John A. Gandry - #November 2015	-	-	-	-	-	-	-	-	-	-	-	-
Osler, Hoskin & Harcourt LLP - #11860762	-	-	-	-	-	-	-	-	-	-	-	-
Osler, Hoskin & Harcourt LLP - #11869746	-	-	-	-	-	-	-	-	-	-	-	-
Osler, Hoskin & Harcourt LLP - #1168788	-	-	-	-	-	-	-	-	-	-	-	-
Osler, Hoskin & Harcourt LLP - #11885676	-	-	-	-	-	-	-	-	-	-	-	-
Osler, Hoskin & Harcourt LLP - #11859047	-	-	-	-	-	-	-	-	-	-	-	-
Lenczner Slaughter Royce Smith Griffin LLP - Inv #40668	-	-	-	-	-	-	-	-	-	-	-	-
Osler, Hoskin & Harcourt LLP - #11908625	-	-	-	-	-	-	-	-	-	-	-	-
sub-total	-	-	-	-	-	-	-	-	-	-	-	-
<u>Other REDA Items</u>												
Cap & Trade Deferral (moved to C&T in 2017)	-	-	-	-	-	-	-	-	-	-	-	-
EB-2015-0238 Distribution Gas Supply Planning - OEB - Inv #	-	-	-	-	-	-	-	-	-	-	-	119
EB-2014-0255 Corporate Governance - OEB - Inv #CA1718Q1	-	-	-	-	-	-	106	106	106	106	106	106
EB-2016-0004 OEB - Inv #CA1713Q1003	-	-	-	-	-	-	2,817	2,817	2,817	2,817	2,817	2,817
EB-2015-0245 - OEB - Inv #CA1718Q3003	-	-	-	-	-	-	-	-	-	-	-	-
EB-2016-0359 - OEB - Inv #CA1718Q3003	-	-	-	-	-	-	-	-	-	-	-	-
DSM Evaluation Technical Committee - OEB - Inv #CA1718Q2	-	-	-	-	-	-	-	-	-	192	192	192
Cyber Security Framework - OE3 - Inv #CA1718Q2003	-	-	-	-	-	-	-	-	-	879	879	879
sub-total	-	-	-	-	-	-	2,923	2,923	2,923	3,994	3,994	4,113
Total REDA	148,412	148,412	148,412	148,412	148,412	148,412	151,335	151,335	151,335	152,406	152,406	152,525
<u>REDA Interest Expense</u>												
NRG Calculated	123	179	135	135	122	135	131	135	131	135	135	131
REDA Interest Balance	4,244	4,423	4,558	4,694	4,816	4,951	5,082	5,218	5,348	5,484	5,619	5,750

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EPCOR Natural Gas Limited Partnership
Purchased Gas Transportation Variance Account Calculation

TO MATCH

OEB AUDIT REPORT, March 2017

	2015 TOTAL	2015 OCT	2015 NOV	2015 DEC	2016 JAN	2016 FEB	2016 MAR	2016 APR	2016 MAY	2016 JUN	2016 JUL	2016 AUG	2016 SEP	2016 TOTAL
PGTVA														
Transportation Cost														
Union Gas - Delivery		4,756	4,951	4,813	6,997	5,951	4,564	3,464	1,521	858	826	991	1,560	41,251
Union Gas - Adjmts		16,292	-	-	1,634	101	-	-	-	-	-	-	-	18,027
Union Gas - Demand		27,300	27,300	27,300	29,306	29,306	29,306	29,306	29,306	29,306	29,306	29,306	29,306	345,658
Total Transportation Cost		48,348	32,252	32,113	37,938	35,358	33,871	32,770	30,828	30,164	30,132	30,297	30,867	404,937
Volumes Transported (m3)		2,508,653	2,606,055	2,541,817	4,089,317	3,499,077	2,712,688	2,269,701	1,005,487	526,943	484,673	705,102	1,100,143	
Average Cost (\$/m3)		0.019273	0.012376	0.012634	0.009277	0.010105	0.012486	0.014438	0.030659	0.057244	0.062170	0.042969	0.028057	
Reference Price - corrected per EB-2017-0215		0.018339	0.018339	0.018339	0.018339	0.018339	0.018339	0.018339	0.018339	0.018339	0.018339	0.018339	0.018339	
Rate Difference		(0.000934)	0.005963	0.005705	0.009062	0.008234	0.005853	0.003901	(0.012320)	(0.038905)	(0.043831)	(0.024630)	(0.009718)	
PGTVA		(2,342)	15,541	14,501	37,056	28,812	15,877	8,854	(12,388)	(20,501)	(21,244)	(17,366)	(10,691)	36,110
Balance	428,722	426,380	441,921	456,422	493,479	522,290	538,168	547,022	534,634	514,133	492,889	475,523	464,832	464,832
PGTVA Interest														
Interest rate		1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	
Interest		393	391	405	418	452	479	493	501	490	471	452	436	5,382
Balance	18,887	19,280	19,671	20,076	20,494	20,947	21,425	21,919	22,420	22,910	23,381	23,833	24,269	24,269
Total PGTVA and Interest	447,609	445,660	461,591	476,498	513,973	543,237	559,593	568,940	557,054	537,043	516,271	499,356	489,101	489,101
PGTVA (IGPC)														
Transportation Cost														
Union Gas - Delivery IGPC		12,898	6,154	6,980	6,115	5,341	16,139	10,419	5,561	5,396	5,862	5,767	4,717	91,349
Union Gas - Adjmts IGPC		17,718	(7,154)	2,738	598	770	-	(2,115)	-	-	-	-	-	12,555
Union Gas - Demand IGPC		17,570	18,489	18,489	19,848	19,848	19,848	19,848	23,334	23,334	23,334	23,334	23,334	250,611
Total Transportation Cost		48,187	17,490	28,207	26,560	25,959	35,987	28,151	28,896	28,731	29,196	29,101	28,052	354,515
IGPC Volumes Transported (m3)		2,791,423	3,048,201	3,464,669	3,479,094	3,010,081	3,396,854	3,238,319	3,415,956	3,314,698	3,440,185	3,384,119	2,768,292	
Actual Price		0.017262	0.005738	0.008141	0.007634	0.008624	0.010594	0.008693	0.008459	0.008668	0.008487	0.008599	0.010133	
Reference Price - corrected per EB-2017-0215		0.009885	0.009885	0.009885	0.009885	0.009885	0.009885	0.009885	0.009885	0.009885	0.009885	0.009885	0.009885	
Rate Difference		(0.007377)	0.004147	0.001744	0.002251	0.001261	(0.000709)	0.001192	0.001426	0.001217	0.001398	0.001286	(0.000248)	
PGTVA (IGPC)		(20,592)	12,641	6,042	7,831	3,796	(2,408)	3,860	4,871	4,034	4,809	4,352	(687)	28,550
Balance	526,067	505,475	518,116	524,158	531,989	535,785	533,377	537,237	542,108	546,142	550,951	555,303	554,617	554,617
PGTVA (IGPC) Interest														
Interest IGPC		482	463	475	480	488	491	489	492	497	501	505	509	5,873
Balance	31,853	32,335	32,798	33,273	33,754	34,241	34,733	35,222	35,714	36,211	36,712	37,217	37,726	37,726
Total PGTVA (IGPC) and Interest	557,920	537,810	550,914	557,431	565,743	570,027	568,109	572,458	577,822	582,353	587,663	592,520	592,342	592,342

A1.3 PGTVA

EPCOR Natural Gas Limited Partnership
Exhibit E - Application for the Disposition of the PGTVA and
REDA Variance Accounts Revised July 27
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EPCOR Natural Gas Limited Partnership
Purchased Gas Transportation Variance Account Calculation

	2016 OCT	2016 NOV	2016 DEC	2017 JAN	2017 FEB	2017 MAR	2017 APR	2017 MAY	2017 JUN	2017 JUL	2017 AUG	2017 SEP
PGTVA												
Transportation Cost												
Union Gas - Delivery	4,120	5,247	7,028	136,823	107,245	122,305	62,695	53,568	31,946	(5,429)	1,075	40,859
Union Gas - Adjmts	(1,147)	-	-	(126,362)	(98,725)	(113,274)	(57,937)	(49,503)	(29,521)	5,035	(951)	(37,695)
Union Gas - Demand	29,306	33,229	33,229	42,533	42,533	42,533	42,533	42,533	42,533	42,533	42,533	42,533
Total Transportation Cost	32,279	38,476	40,257	52,994	51,053	51,564	47,291	46,599	44,958	42,139	42,657	45,697
Volumes Transported (m3)	2,325,859	2,901,491	3,844,007	3,958,131	3,100,332	3,561,920	1,880,790	1,637,093	1,022,493	(14,133)	159,938	1,263,122
Average Cost (\$/m3)	0.013878	0.013261	0.010473	0.013389	0.016467	0.014476	0.025144	0.028464	0.043969	(2.981554)	0.266708	0.036178
Reference Price - corrected per EB-2017-0215	0.018339	0.018339	0.018339	0.018339	0.018339	0.018339	0.018339	0.018339	0.018339	0.018339	0.018339	0.018339
Rate Difference	0.004461	0.005078	0.007866	0.004950	0.001872	0.003863	(0.006805)	(0.010125)	(0.025630)	2.999893	(0.248369)	(0.017839)
PGTVA	10,375	14,734	30,238	19,594	5,804	13,758	(12,799)	(16,576)	(26,206)	(42,398)	(39,724)	(22,533)
Balance	475,207	489,941	520,179	539,773	545,577	559,335	546,535	529,959	503,753	461,355	421,631	399,098
PGTVA Interest												
Interest rate	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%
Interest	426	436	449	477	495	500	513	501	486	462	423	387
Balance	24,695	25,131	25,580	26,057	26,552	27,052	27,564	28,065	28,551	29,013	29,436	29,822
Total PGTVA and Interest	499,902	515,072	545,759	565,830	572,128	586,386	574,099	558,024	532,304	490,368	451,067	428,921
PGTVA (IGPC)												
Transportation Cost												
Union Gas - Delivery IGPC	6,792	6,834	6,829	125,816	97,241	104,438	113,400	121,105	108,863	107,035	109,493	106,248
Union Gas - Adjmts IGPC	(1,663)	-	-	(116,196)	(89,806)	(96,453)	(104,794)	(111,914)	(100,601)	(98,747)	(101,014)	(98,021)
Union Gas - Demand IGPC	23,334	23,334	23,334	29,868	29,868	29,868	29,868	29,868	29,868	29,868	29,868	29,868
Total Transportation Cost	28,464	30,168	30,163	39,488	37,303	37,853	38,474	39,059	38,130	38,156	38,347	38,095
IGPC Volumes Transported (m3)	3,571,138	3,593,029	3,590,352	3,501,886	2,706,563	2,906,880	3,158,248	3,372,821	3,031,888	2,976,019	3,044,340	2,954,128
Actual Price	0.007970	0.008396	0.008401	0.011276	0.013782	0.013022	0.012182	0.011581	0.012576	0.012821	0.012596	0.012896
Reference Price - corrected per EB-2017-0215	0.009885	0.009885	0.009885	0.009885	0.009885	0.009885	0.009885	0.009885	0.009885	0.009885	0.009885	0.009885
Rate Difference	0.001915	0.001489	0.001484	(0.001391)	(0.003897)	(0.003137)	(0.002297)	(0.001696)	(0.002691)	(0.002936)	(0.002711)	(0.003011)
PGTVA (IGPC)	6,839	5,350	5,328	(4,871)	(10,547)	(9,119)	(7,254)	(5,720)	(8,159)	(8,738)	(8,253)	(8,895)
Balance	561,456	566,806	572,134	567,263	556,715	547,596	540,342	534,621	526,463	517,725	509,472	500,577
PGTVA (IGPC) Interest												
Interest IGPC	508	515	520	524	520	510	502	495	490	483	475	467
Balance	38,234	38,749	39,268	39,793	40,313	40,823	41,325	41,820	42,310	42,793	43,268	43,735
Total PGTVA (IGPC) and Interest	599,690	605,554	611,402	607,055	597,028	588,419	581,667	576,442	568,773	560,518	552,739	544,311

A1.3 PGTVA

EPCOR Natural Gas Limited Partnership
Exhibit E - Application for the Disposition of the PGTV and
REDA Variance Accounts Revised July 27
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EPCOR Natural Gas Limited Partnership
Purchased Gas Transportation Variance Account Calculation

	2016 OCT	2016 NOV	2016 DEC	2017 JAN	2017 FEB	2017 MAR	2017 APR	2017 MAY	2017 JUN	2017 JUL	2017 AUG	2017 SEP
PGTVA												
Transportation Cost												
Union Gas - Delivery	4,120	5,247	7,028	136,823	107,245	122,305	62,695	53,568	31,946	(5,429)	1,075	40,859
Union Gas - Adjmts	(1,147)	-	-	(126,362)	(98,725)	(113,274)	(57,937)	(49,503)	(29,521)	5,035	(951)	(37,695)
Union Gas - Demand	29,306	33,229	33,229	42,533	42,533	42,533	42,533	42,533	42,533	42,533	42,533	42,533
Total Transportation Cost	32,279	38,476	40,257	52,994	51,053	51,564	47,291	46,599	44,958	42,139	42,657	45,697
Volumes Transported (m3)	2,325,859	2,901,491	3,844,007	3,958,131	3,100,332	3,561,920	1,880,790	1,637,093	1,022,493	(14,133)	159,938	1,263,122
Average Cost (\$/m3)	0.013878	0.013261	0.010473	0.013389	0.016467	0.014476	0.025144	0.028464	0.043969	(2.981554)	0.266708	0.036178
Reference Price - corrected per EB-2017-0215	0.018339	0.018339	0.018339	0.018339	0.018339	0.018339	0.018339	0.018339	0.018339	0.018339	0.018339	0.018339
Rate Difference	0.004461	0.005078	0.007866	0.004950	0.001872	0.003863	(0.006805)	(0.010125)	(0.025630)	2.999893	(0.248369)	(0.017839)
PGTVA	10,375	14,734	30,238	19,594	5,804	13,758	(12,799)	(16,576)	(26,206)	(42,398)	(39,724)	(22,533)
Balance	475,207	489,941	520,179	539,773	545,577	559,335	546,535	529,959	503,753	461,355	421,631	399,098
PGTVA Interest												
Interest rate	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%
Interest	426	436	449	477	495	500	513	486	462	423	387	382
Balance	24,695	25,131	25,580	26,057	26,552	27,052	27,564	28,065	28,551	29,013	29,436	29,822
Total PGTVA and Interest	499,902	515,072	545,759	565,830	572,128	586,386	574,099	558,024	532,304	490,368	451,067	428,921
PGTVA (IGPC)												
Transportation Cost												
Union Gas - Delivery IGPC	6,792	6,834	6,829	125,816	97,241	104,438	113,400	121,105	108,863	107,035	109,493	106,248
Union Gas - Adjmts IGPC	(1,663)	-	-	(116,196)	(89,806)	(96,453)	(104,794)	(111,914)	(100,601)	(98,747)	(101,014)	(98,021)
Union Gas - Demand IGPC	23,334	23,334	23,334	29,868	29,868	29,868	29,868	29,868	29,868	29,868	29,868	29,868
Total Transportation Cost	28,464	30,168	30,163	39,488	37,303	37,853	38,474	39,059	38,130	38,156	38,347	38,095
IGPC Volumes Transported (m3)	3,571,138	3,593,029	3,590,352	3,501,886	2,706,563	2,906,880	3,158,248	3,372,821	3,031,888	2,976,019	3,044,340	2,954,128
Actual Price	0.007970	0.008396	0.008401	0.011276	0.013782	0.013022	0.012182	0.011581	0.012576	0.012821	0.012596	0.012896
Reference Price - corrected per EB-2017-0215	0.009885	0.009885	0.009885	0.009885	0.009885	0.009885	0.009885	0.009885	0.009885	0.009885	0.009885	0.009885
Rate Difference	0.001915	0.001489	0.001484	(0.001391)	(0.003897)	(0.003137)	(0.002297)	(0.001696)	(0.002691)	(0.002936)	(0.002711)	(0.003011)
PGTVA (IGPC)	6,839	5,350	5,328	(4,871)	(10,547)	(9,119)	(7,254)	(5,720)	(8,159)	(8,738)	(8,253)	(8,895)
Balance	561,456	566,806	572,134	567,263	556,715	547,596	540,342	534,621	526,463	517,725	509,472	500,577
PGTVA (IGPC) Interest												
Interest IGPC	508	515	520	524	520	510	502	495	490	483	475	467
Balance	38,234	38,749	39,268	39,793	40,313	40,823	41,325	41,820	42,310	42,793	43,268	43,735
Total PGTVA (IGPC) and Interest	599,690	605,554	611,402	607,055	597,028	588,419	581,667	576,442	568,773	560,518	552,739	544,311

A1.3 PGTVA

Filed: July 27, 2018

Appendix B - Derivation of Rate Riders

[illegible]

Appendix C - Proposed Draft Rate Schedule

EPCOR NATURAL GAS LIMITED PARTNERSHIP

RATE 1 - General Service Rate

Rate Availability

The entire service area of the Company.

Eligibility

All customers.

Rate

a)	Monthly Fixed Charge	\$13.50
	Rate Rider for 2018-2019 Shared Tax Changes – effective for 12 months ending September 30, 2019	\$0.1125
	Rate Rider for 2016-2017 Shared Tax Changes – effective for 12 months ending September 30, 2019	\$0.1125
	Rate Rider for REDA Recovery – effective for 12 months ending September 30, 2019	\$1.50
b)	Delivery Charge	
	First 1,000 m ³ per month	17.2139 cents per m ³
	All over 1,000 m ³ per month	11.3519 cents per m ³
	Rate Rider for 2016-2017 Unrecovered IRM Adjustment – effective for 12 months ending September 30, 2019	0.3611 cents per m ³
	Rate Rider for PGTVA disposal – effective for 12 months ending September 30, 2019	(1.64) cents per m ³
c)	Cap and Trade Customer Related Charge	3.33402 cents per m ³
	Cap and Trade Facility Related Charge	0.03414 cents per m ³
d)	Gas Supply Charge and System Gas Refund Rate Rider (if applicable)	Schedule A

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: October 1, 2018

Implementation: All bills rendered on or after October 1, 2018

EB-2018-0235

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 through October 31:	November 1 through March 31:
a)	Monthly Fixed Charge	\$15.00	\$15.00
	Rate Rider for 2018-2019 Shared Tax Changes – effective for 12 months ending September 30, 2019	\$0.4844	\$0.4844
	Rate Rider for 2016-2017 Shared Tax Changes – effective for 12 months ending September 30, 2019	\$0.4844	\$0.4844
	Rate Rider for REDA Recovery – effective for 12 months ending September 30, 2019	\$1.50	\$1.50
b)	Delivery Charge		
	First 1,000 m ³ per month	17.8805 cents per m ³	22.5381 cents per m ³
	Next 24,000 m ³ per month	9.4826 cents per m ³	15.6960 cents per m ³
	All over 25,000 m ³ per month	6.1698 cents per m ³	15.2899 cents per m ³
	Rate Rider for 2016-2017 Unrecovered IRM Adjustment – effective for 12 months ending September 30, 2019	0.2199 cents per m ³	0.2199 cents per m ³
	Rate Rider for PGTVA disposal – effective for 12 months ending September 30, 2019	(1.64) cents per m ³	(1.64) cents per m ³
c)	Cap and Trade Customer Related Charge	3.33402 cents per m ³	3.33402 cents per m ³
	Cap and Trade Facility Related Charge	0.03414 cents per m ³	0.03414 cents per m ³
d)	Gas Supply Charge and System Gas Refund Rate Rider (if applicable)		Schedule A

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: October 1, 2018

Implementation: All bills rendered on or after October 1, 2018

EB-2018-0235

EPCOR NATURAL GAS LIMITED PARTNERSHIP

RATE 3 - Special Large Volume Contract Rate

Rate Availability

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:

A Monthly Customer Charge of \$150.00 for firm or interruptible customers; or
A Monthly Customer Charge of \$175.00 for combined (firm and interruptible) customers.

Rate Rider for 2018-2019 Shared Tax Changes \$4.1219
– effective for 12 months ending September 30, 2019

Rate Rider for 2016-2017 Shared Tax Changes \$4.1219
– effective for 12 months ending September 30, 2019

Rate Rider for REDA Recovery \$1.50
– effective for 12 months ending September 30, 2019

- b) A Monthly Demand Charge:

A Monthly Demand Charge of 29.0974 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 4.6460 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 10.9612 cents per m³ and not to be less than 7.9412 per m³.

Rate Rider for 2016-2017 Unrecovered IRM Adjustment 0.1923 cents per m³
– effective for 12 months ending September 30, 2019

Rate Rider for PGTVA disposal (1.64) cents per m³
– effective for 12 months ending September 30, 2019

- d) Cap and Trade Customer Related Charge 3.33402 cents per m³
Cap and Trade Facility Related Charge 0.03414 cents per m³

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, the Cap and Trade Customer Related Charge and the Cap and Trade Facility Related 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, the Cap and Trade Customer Related Charge and the Cap and Trade Facility Related 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 3.1530 cents per m³ for firm gas and 5.4412 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. The Cap and Trade Customer Related Charge and the Cap and Trade Facility Related Charge will continue to apply. Gas purchased under this clause will not contribute to the minimum volume.

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: October 1, 2018
Implementation: All bills rendered on or after October 1, 2018
EB-2018-0235

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 through December 31:	January 1 through March 31:
a) Monthly Fixed Charge	\$15.00	\$15.00
Rate Rider for 2018-2019 Shared Tax Changes – effective for 12 months ending September 30, 2019	\$0.7012	\$0.7012
Rate Rider for 2016-2017 Shared Tax Changes – effective for 12 months ending September 30, 2019	\$0.7012	\$0.7012
Rate Rider for REDA Recovery – effective for 12 months ending September 30, 2019	\$1.50	\$1.50
b) Delivery Charge		
First 1,000 m ³ per month	16.9675 cents per m ³	21.6459 cents per m ³
All over 1,000 m ³ per month	10.5218 cents per m ³	16.9052 cents per m ³
Rate Rider for 2016-2017 Unrecovered IRM Adjustment – effective for 12 months ending September 30, 2019	0.2375 cents per m ³	0.2375 cents per m ³
Rate Rider for PGTVA disposal – effective for 12 months ending September 30, 2019	(1.64) cents per m ³	(1.64) cents per m ³
c) Cap and Trade Customer Related Charge	3.33402 cents per m ³	3.33402 cents per m ³
Cap and Trade Facility Related Charge	0.03414 cents per m ³	0.03414 cents per m ³
d) Gas Supply Charge and System Gas Refund Rate Rider (if applicable)		Schedule A

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: October 1, 2018

Implementation: All bills rendered on or after October 1, 2018

EB-2018-0235

EPCOR NATURAL GAS LIMITED PARTNERSHIP

RATE 5 - Interruptible Peaking Contract Rate

Rate Availability

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	\$150.00
Rate Rider for 2018-2019 Shared Tax Changes – effective for 12 months ending September 30, 2019	\$2.5071
Rate Rider for 2016-2017 Shared Tax Changes – effective for 12 months ending September 30, 2019	\$2.5071
Rate Rider for REDA Recovery – effective for 12 months ending September 30, 2019	\$1.50
- 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 8.4612 cents per m³ and not to be less than 5.4612 per m³.

Rate Rider for 2016-2017 Unrecovered IRM Adjustment – effective for 12 months ending September 30, 2019	0.1439 cents per m ³
Rate Rider for PGTVA disposal – effective for 12 months ending September 30, 2019	(1.64) cents per m ³
- c)

Cap and Trade Customer Related Charge	3.33402 cents per m ³
Cap and Trade Facility Related Charge	0.03414 cents per m ³
- 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, the Cap and Trade Customer Related Charge and the Cap and Trade Facility Related 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(c) 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 7.1995 cents per m³ for interruptible gas.

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: October 1, 2018

Implementation: All bills rendered on or after October 1, 2018

EB-2018-0235

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 of \$155,975.33 for firm services | |
| | Rate Rider for 2018-2019 Shared Tax Changes
– effective for 12 months ending September 30, 2019 | \$363.2601 |
| | Rate Rider for 2016-2017 Shared Tax Changes
– effective for 12 months ending September 30, 2019 | \$363.2601 |
| | Rate Rider for 2016-2017 Unrecovered IRM Adjustment
– effective for 12 months ending September 30, 2019 | \$2,548.33 |
| | Rate Rider for REDA Recovery
– effective for 12 months ending September 30, 2019 | \$0.04 |
| | Rate Rider for PGTVA disposal
– effective for 12 months ending September 30, 2019 | (\$45,359) |
| b) | Cap and Trade Facility Related Charge | 0.03414 cents per m ³ |
| c) | Gas Supply Charge and System Gas Refund Rate Rider (if applicable) | Schedule A |
| d) | 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, IGPC 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 IGPC on such day, or if, on any day, IGPC fails to comply with any curtailment notice reducing IGPC'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 6 Firm Delivery Charge and Cap and Trade Facility Related 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 and Cap and Trade Facility Related Charge in effect at the time the overrun occurs plus any Gas Supply Charge applicable.

For any unauthorized overrun gas taken, IGPC 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 IGPC is willing to contract;
- b) The load factor of IGPC's anticipated gas consumption, the pattern of annual use, and the minimum annual quantity of gas which IGPC 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, IGPC shall take delivery from the company, or in any event pay for it if available and not accepted by the IGPC, 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 3.1530 cents per m³ for firm gas and 5.4412 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 IGPC 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. The Cap and Trade Facility Related Charge will continue to apply. Gas purchased under this clause will not contribute to the minimum volume.

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: October 1, 2018

Implementation: All bills rendered on or after October 1, 2018

EB-2018-0235

EPCOR NATURAL GAS LIMITED PARTNERSHIP

SCHEDULE A – Gas Supply Charges

Rate Availability

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-2018-0120 (Interim))	14.6120 cents per m ³
GPRA Recovery Rate	(EB-2018-0120 (Interim))	0.6355 cents per m ³
System Gas Fee	(EB-2010-0018)	<u>0.0363</u> cents per m ³
Total Gas Supply Charge		<u>15.2838</u> cents per m ³

Note:

PGCVA means Purchased Gas Commodity Variance Account

GPRA means Gas Purchase Rebalancing Account

Effective: October 1, 2018

Implementation: All bills rendered on or after October 1, 2018

EB-2018-0235

EPCOR NATURAL GAS LIMITED PARTNERSHIP

RATE BT1 – Bundled Direct Purchase Contract 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 Union Gas 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 Union Gas System as agreed to by EPCOR and EPCOR's customer or their agent.

Effective: October 1, 2018

Implementation: All bills rendered on or after October 1, 2018

EB-2018-0235

EPCOR NATURAL GAS LIMITED PARTNERSHIP

Transmission Service

Availability

Transmission Service charges shall be applied to Natural Resource Gas Corp.

Eligibility

Only Natural Resource Gas Corp. shall be charged the Transmission Service Rate. Fees and Charges will be applied only in those months that Natural Resource Gas Corp. delivers gas to a delivery point on EPCOR's system.

Rate

Administrative Charge	\$250/month
Transportation Rate	\$0.95/mcf
Cap and Trade Facility Related Charge	0.03414 cents per m ³

Effective: October 1, 2018

Implementation: All bills rendered on or after October 1, 2018

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