

**ONTARIO ENERGY BOARD**

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

**AND IN THE MATTER OF** an Application by EPCOR Natural Gas Limited Partnership pursuant to section 36 of the Act, for an order or orders approving or fixing just and reasonable rates and other charges for the sale and distribution of gas to be effective January 1, 2024.

**AFFIDAVIT OF SERVICE**

I, **Tim Hesselink**, residing in the Town of Collingwood in the Province of Ontario, Canada, make **OATH AND SAY** as follows:

1. I am employed as the Senior Manager, Regulatory Affairs for EPCOR Natural Gas Limited Partnership (“ENGLP”) and as such, I have knowledge of the matters hereinafter deposed to.
2. On July 28, 2023 I filed with the Ontario Energy Board (the “Board”) ENGLP’s 2024 incentive rate application for the Southern Bruce territory, for rates effective January 1, 2024 (the “Application”).
3. In accordance with the August 11, 2023 Letter of Direction issued by the Board, I caused to be served by email a copy of the Notice of Hearing (“Notice”) for ENGLP’s Application (Exhibit “A”) and the Application and Evidence (Exhibit “B”). The Notice, Application and Evidence were served on the following parties as requested by the Board in the Letter of Direction:
  - a. All intervenors in EB-2018-0264 and EB-2022-0184 (Exhibit “C”);
  - b. Enbridge Gas Inc. (Exhibit “C”); and
  - c. The clerks of all municipalities in which EPCOR supplies gas through its South Bruce operations. (Exhibit “C”)

4. EPCOR did not serve a copy of the Notice, Application and evidence, directly on a band council. I am informed and verily believe that the Southern Bruce operations do not supply gas to Indigenous Communities or First Nation Reserves with a band council.
  
5. In accordance with the Letter of Direction, I caused a copy of the Notice, Application and Evidence to be placed in a prominent place on ENGLP's website. Attached as Exhibit "D" is proof of the information posted on ENGLP's website.
  
6. I am informed and verily believe that ENGLP's office is not currently open to the public; however, a copy of the Notice, Application and evidence will be made available to a public member upon request.



\_\_\_\_\_  
**Tim Hesselink**

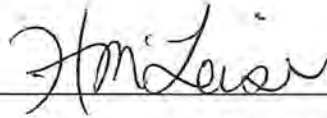
SWORN BEFORE ME at the Town of )  
**Collingwood** in the Province of Ontario )  
 this 5 day of **September 2023**. )

Name: Heather C. McLeish )

Title: Commissioner )

**HEATHER C. McLEISH, B.A., J.D.**

THIS IS EXHIBIT 'A' referred to in  
the Affidavit of Tim Hesselink sworn  
before me this 5th day of September,  
2023.

A handwritten signature in cursive script, appearing to read "Tim Hesselink", written over a horizontal line.

A Commissioner, etc.

# **EXHIBIT A**

# ONTARIO ENERGY BOARD NOTICE TO CUSTOMERS OF EPCOR NATURAL GAS LIMITED PARTNERSHIP SERVICED BY ITS SOUTH BRUCE OPERATIONS

**EPCOR Natural Gas Limited Partnership has applied to change its natural gas distribution rates effective January 1, 2024.**

**Learn more. Have your say.**

EPCOR Natural Gas Limited Partnership has applied to the Ontario Energy Board (OEB) to raise its natural gas distribution rates effective January 1, 2024, based on an OEB-approved formula that is tied to inflation and other factors intended to promote efficiency. EPCOR Natural Gas Limited Partnership has also applied for approval to dispose of the balances in certain deferral and variance accounts. If the application is approved as filed, the annual natural gas bill of a typical residential customer and a typical commercial customer, served by EPCOR Natural Gas Limited Partnership's South Bruce operations, would change by the following amounts:

Rate Class	Annual Bill Change
General Service Existing Residential	\$0.92 per year
General Service New Residential	\$2.67 per year
General Service Small Commercial	-\$7.39 per year

**Other customers may also be affected. It is important to review the application carefully to determine whether you may be affected by these changes.**

#### **THE ONTARIO ENERGY BOARD WILL HOLD A PUBLIC HEARING**

The OEB will hold a public hearing to consider EPCOR's application. During the hearing, we will question EPCOR on the request for rate changes. We will also hear questions and arguments from individuals that have registered to participate (called intervenors) in the OEB's hearing. At the end of this hearing, the OEB will decide what, if any, rate increase will be allowed.

The OEB is an independent and impartial public agency. We make decisions that serve the public interest. Our goal is to promote a financially viable and efficient energy sector that provides you with reliable energy services at a reasonable cost.

#### **BE INFORMED AND HAVE YOUR SAY**

You have the right to information regarding this application and to be involved in the process.

- You can review EPCOR's application on the OEB's website now
- You can file a letter with your comments, which will be considered during the hearing
- You can become an intervenor. As an intervenor, you can ask questions about EPCOR's application and make arguments on whether the OEB should approve EPCOR's request. Apply by **August 31, 2023** or the hearing will go ahead without you and you will not receive any further notice of the proceeding
- At the end of the process, you can review the OEB's decision and its reasons on our website

The OEB does not intend to consider cost awards for this hearing.

#### **LEARN MORE**

Our file number for this case is **EB-2023-0161**. To learn more about this hearing, find instructions on how to file a letter with your comments or become an intervenor, or to access any document related to this case, please enter the file number **EB-2023-0161** on the OEB website: [www.oeb.ca/participate](http://www.oeb.ca/participate). You can also phone our Public Information Centre at 1-877-632-2727 with any questions.

THIS IS EXHIBIT 'B' referred to in  
the Affidavit of Tim Hesselink sworn  
before me this 5th day of September,  
2023.

A handwritten signature in cursive script, appearing to read "Tim Hesselink", written above a horizontal line.

A Commissioner, etc.

# **EXHIBIT B**



**EPCOR Natural Gas Limited Partnership**  
Southern Bruce

**2024 Custom Incentive Rate Adjustment  
Application**

**EB-2023-0161**

**Rates Effective: January 1, 2024**

**Filed: July 28, 2023**



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## CERTIFICATION OF EVIDENCE

The undersigned, being EPCOR Ontario Utilities Inc.'s Vice President, Ontario Region, Susannah Robinson 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 Natural Gas Rate Applications dated February 16, 2017; and
3. The evidence submitted in support of ENGLP's 2024 Incentive Rate Adjustment Application for its Southern Bruce operations, filed with the Board on July 28, 2023 is accurate, consistent and complete to the best of my knowledge.
4. The evidence filed in support of this application does not include any personal information (as that phrase is defined in the Freedom of Information and Protection of Privacy Act), that is not otherwise redacted in accordance with Rule 9A of the Board's Rules of Practice and Procedure.

DATED this 28th day of July, 2023



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Susannah Robinson  
Vice President, Ontario Region  
EPCOR Ontario Utilities Inc.

## ONTARIO ENERGY BOARD

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

**AND IN THE MATTER OF** an application by EPCOR Natural Gas Limited Partnership pursuant to section 36(1) of the OEB Act for an order or orders approving or fixing just and reasonable rates and other charges for the sale and distribution of gas to be effective January 1, 2024 for the EPCOR Natural Gas Limited Partnership gas distribution system to serve the Municipality of Arran-Elderslie, the Municipality of Kincardine and the Township of Huron-Kinloss ("Southern Bruce Municipalities").

### APPLICATION

1. The Applicant, EPCOR Natural Gas Limited Partnership ("EPCOR"), is a wholly-owned indirect subsidiary of EPCOR Utilities Inc. ("EUI"). The general partner of EPCOR is EPCOR Ontario Utilities Inc. an Ontario corporation, and the sole limited partner is EPCOR Commercial Services Inc. ("ECSI"), an Alberta corporation, which are both subsidiaries of EUI. EPCOR was formed pursuant to a limited partnership agreement, which provides that EPCOR Ontario Utilities Inc., as general partner, will control and have the full and exclusive power, authority and responsibility for the management and day-to-day operations of EPCOR. In accordance with the limited partnership agreement, ECSI, as limited partner, has an economic interest in the partnership but does not control or otherwise play a role in the day-to-day operations and management of EPCOR.
2. EPCOR filed a Custom Incentive Rate setting plan ("**Custom IR**") Application (EB-2018-0264) with the Ontario Energy Board ("**Board**") on October 2, 2018 (updated April 11, 2019) for Southern Bruce to seek approval for a tariff and other matters under which it would provide service to the Southern Bruce Municipalities. The Application sought approval for distribution rates based on a ten-year Custom IR effective January 1, 2019, establishment of certain deferral and variance accounts, approval of the proposed performance score card, and as well as further orders in all other respects to give effect to the proposals described in that Application and Evidence.
3. The parties to EB-2018-0264 submitted a settlement proposal in which settlement on a

number of issues was proposed. On October 3, 2019, the Board issued a Decision on Settlement Proposal and Procedural Order No. 6 in which it approved the settlement proposal. On November 28, 2019, the Board issued its Decision and Order in which it decided issues that were not settled in the approved settlement proposal and approved Southern Bruce's rates to be effective January 1, 2019 ("Rate Decision"). A final Rate Order was issued on January 9, 2020.

4. Consistent with EB-2019-0264, per the terms of the settlement proposal, and the Rate Decision, EPCOR will file an annual Incentive Rate Adjustment ("IR"). This IR is to be applied to the Monthly Fixed Charge and Delivery Charge in each rate class and the Authorized Overrun and Unauthorized Overrun charges for Rates 11 & 16. The agreed to formula for determining the IR is as follows:

$$\text{Incentive Rate Adjustment (IR)} = [(1.0 - 0.314) \times 0.0127] + [0.314 \times \text{Inflation (I)}]$$

5. The Inflation factor ("I") will equal the inflation value the Board determines each year in its annual generic inflation amount. EPCOR has used an inflation factor of 4.8%, which is the IPI issued by the Board for the year 2024<sup>1</sup>.
6. Specifically in this application, EPCOR is applying for:
  - a) An order or orders granting that distribution rates be updated effective January 1, 2024 and adjusted in accordance with the EB-2018-0264 Decision and Order, including adjusting the Monthly Fixed Charge and Delivery Charge for each rate class and the Authorized Overrun and Unauthorized Overrun charges for Rates 11 & 16 by the IR factor as calculated in this application.
  - b) Approval to dispose of four approved deferral and variance accounts as part of this application (balances as of December 31, 2022):
    - Energy Content Variance Account ("ECVA")
    - Contribution in Aid of Construction Variance Account ("CIACVA")
    - Municipal Taxes Variance Account ("MTVA")
    - Other Revenue Deferral Account ("ORDA")

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<sup>1</sup> Board Letter: 2024 Inflation Parameters, June 29, 2023.

7. EPCOR has prepared an Excel workbook based on the 2024 Annual Incentive Rate Adjustment Model to support the calculation of rates in the Application. A live working version of this model has been filed as supporting material. A hard copy of the model is provided in Appendix A.
8. EPCOR seeks issuance of a Decision and Order by December 1, 2023, to ensure the implementation of 2023 rates by January 1, 2024. In the event that the Board does not issue a rate order by December 1, 2023, EPCOR requests that the Board issue an Interim Rate Order declaring the current distribution rates as interim until the decided implementation date of the approved 2024 distribution rates.
9. In the event that the Board's implementation date for 2024 distribution rates is later than the effective date, EPCOR requests permission to recover the incremental revenue from the effective date of January 1, 2024 to the implementation date through the implementation of a fixed-term rate rider.
10. EPCOR requests that, pursuant to Rule 32 of the Board's Rules of Practice and Procedure, this proceeding be conducted by way of written hearing.
11. The persons affected by this Application are the ratepayers of EPCOR's Southern Bruce service territory.
12. EPCOR confirms that the Application and related documents will be published on its website (EPCOR.com).

## Application Contact Information

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

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

Address for personal service and mailing address:

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E-Mail: [thesselink@epcor.com](mailto:thesselink@epcor.com)

Daniela O'Callaghan  
Senior Legal Counsel  
EPCOR Utilities Inc.


Address for personal service and mailing address:

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Edmonton, Alberta T5H 0E8

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E-Mail: [docalaghan@epcor.com](mailto:docalaghan@epcor.com)

Dated at Collingwood, Ontario this 28th day of July, 2023

**EPCOR NATURAL GAS LIMITED PARTNERSHIP**



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Tim Hesselink  
Senior Manager, Regulatory Affairs

## 1 **MANAGER'S SUMMARY**

### 2 **Annual Incentive Rate Adjustment**

3 The IR formula is as follows:

4  
5 
$$\text{Incentive Rate Adjustment (IR)} = [(1.0 - 0.314) \times 0.0127] + [0.314 \times \text{Inflation (I)}]$$

6  
7 The Inflation factor ("I") will equal the inflation value the Board determines each year in its annual  
8 generic inflation amount.

9 In the Report of the Board: Rate Setting Parameters and Benchmarking under the Renewed  
10 Regulatory Framework for Ontario's Electricity Distributors, the Board adopted a 2-factor Input  
11 Price Index ("IPI") methodology. The Board uses the year-over-year change in the GDP-IPI  
12 ("FDD"), and the Average Weekly Earnings ("AWE") All Employees-Ontario, to calculate the IPI.  
13 The percentage change is calculated as the weighted sum of 70% of the annual percentage  
14 change in the FDD for the prior year relative to the index value for two years prior and 30% of the  
15 annual percentage change in the AWE for the prior year relative to the data for years prior. For  
16 the purposes of this Application EPCOR has used an inflation factor of 4.8%, which is the IPI  
17 issued by the Board for the year 2024<sup>2</sup>

18  
19 The calculation of the IR is as follows: 
$$\text{IR} = [(1.0 - 0.314) \times 0.0127] + [0.314 \times 0.0480] = 0.0238$$

20  
21 The IR of 2.38% has been used in the 2024 Annual Incentive Rate Adjustment model to determine  
22 the proposed distribution rates. The IR has been applied to the Monthly Fixed Charge and Delivery  
23 Charge in each rate class. It has also been applied to the Authorized and Unauthorized Overrun  
24 Charges for Rate 11 and 16 Customers. EPCOR continues to connect customers as part of the  
25 Southern Bruce project and forecast values for customer connections and volumes are consistent  
26 with the projections included in the 2023 Annual Update to the Gas Supply Plan (EB-2023-0111).

27  
28 For comparison purposes, Tables 1 and 2 following, provide the current and proposed distribution  
29 rates:

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<sup>2</sup> Board Letter: 2024 Inflation Parameters, June 29, 2023.

Table 1 - Current Distribution Rates

Rate Class	Fixed	Delivery Charge			Contract Demand	Upstream Recovery Charge	Transp & Storage	Trans - D
	Monthly Base	Tier 1	Tier 2	Tier 3				
	\$/month	¢ / m3	¢ / m3	¢ / m3	¢ /CD/m3	(A)	¢ / m3	¢ /CD
Rate 1	26.81	28.7200	28.1542	27.3226		1.4740	2.6982	
Rate 6	109.33	26.4949	23.8455	22.6530		2.9200	5.6413	
Rate 11	218.66	16.4578	16.4578	16.4578		0.0352	1.8166	
Rate 16	1,607.77				109.6650	14.2434		18.2

(A) Rates 1, 6, and 11 all charged on cents / m3 basis. Rate 16 billed on cents / m3 of contracted demand basis

Table 2 - Proposed Distribution Rates

Rate Class	Fixed	Delivery Charge			Contract Demand	Upstream Recovery Charge	Transp & Storage	Trans - D
	Monthly Base	Tier 1	Tier 2	Tier 3				
	\$/month	¢ / m3	¢ / m3	¢ / m3	¢ /CD/m3	(A)	¢ / m3	¢ /CD
Rate 1	27.45	29.4035	28.8243	27.9729		1.4740	2.6982	
Rate 6	111.93	27.1255	24.4130	23.1921		2.9200	5.6413	
Rate 11	223.86	16.8495	16.8495	16.8495		0.0352	1.8166	
Rate 16	1,646.03				112.2750	14.2434		18.2

(A) Rates 1, 6, and 11 all charged on cents / m3 basis. Rate 16 billed on cents / m3 of contracted demand basis

Monthly Fixed Charges in the amount of one dollar per month in accordance with Bill 32 and Ontario Regulation 24/19 has been excluded from proposed rates.



1     **Deferral and Variance Accounts**

2  
3     In Rate Order EB-2018-0264<sup>3</sup>, EPCOR was granted approval to establish the following deferral  
4     and variance accounts:

- 5  
6         a) Purchased Gas Commodity Variance Account  
7         b) Gas Purchase Rebalancing Account  
8         c) Storage and Transportation Variance Account for Rates 1, 6 and 11  
9         d) Transportation Variance Account for Rate 16  
10        e) Unaccounted for Gas Variance Account  
11        f) Greenhouse Gas Emissions Administration Deferral Account  
12        g) Federal Carbon Charge – Customer Variance Account  
13        h) Federal Carbon Charge – Facility Deferral/Variance Account  
14        i) Municipal Tax Variance Account  
15        j) Energy Content Variance Account  
16        k) Contribution in Aid of Construction Variance Account  
17        l) External Funding Variance Account

18  
19     In Rate Order EB-2021-0216<sup>4</sup>, EPCOR was granted approval to establish the following deferral  
20     and variance accounts:

- 21         m) Approved Deferral/Variance Disposal Account  
22         n) Other Revenues Deferral Account

23  
24     In addition, EPCOR received approval to modify the wording of the Municipal Tax Variance  
25     Account to align with the intent of the original CIP decision.<sup>5</sup>

26  
27  

---

<sup>3</sup> EB-2018-0264 Rate Order, January 9, 2020, Schedule B

<sup>4</sup> EB-2021-0216 Decision & Order, December 9, 2021, Page 9/EB-2021-0216 Rate Order, February 17, 2022 Page 5

<sup>5</sup> EB-2021-0216 Rate Order, February 17, 2022 Page 9

1 As part of this application, EPCOR is seeking approval for the disposition of the December 31,  
2 2022 audited balances of the following deferral and variance accounts:

3

- 4 a) Energy Content Variance Account ("ECVA")
- 5 b) Contribution in Aid of Construction Variance Account ("CIACVA")
- 6 c) Municipal Tax Variance Account ("MTVA")
- 7 d) Other Revenue Deferral Account ("ORDA")

8

9 The auditor's report on the December 31, 2022 balances for each of the three accounts above  
10 has been included as part of this Application in Appendix D. Note that the auditor's report also  
11 includes a report on the impacts arising from the COVID-19 Emergency Deferral Account ("COVID  
12 DVA"), but that account has not been included as a request for disposition in this filing and will be  
13 submitted at a later date.

14

15 A summary of the account balances can be seen below in Table 3:

16

17

**Table 3 – Deferral Accounts Requested for Disposition**

Account	Balance Dec 31, 2022	2022 Carrying Charges	2023 Carrying Charges	Balance Dec 31, 2023
CIACVA	\$309,940	\$0	\$15,241	\$325,181
ECVA	\$19,512	\$0	\$960	\$20,472
MTVA	(\$336,285)	\$12	(\$16,537)	(\$352,809)
ORDA	(\$9,021)	(\$588)	(\$444)	(\$10,053)
<b>Total</b>	<b>(\$15,854)</b>	<b>(\$576)</b>	<b>(\$780)</b>	<b>(\$17,209)</b>

18 2023 carrying charges have been calculated using the Board's prescribed rates for Q1-Q3 and  
19 projected using the Q3 rate for Q4 2022.

Q1	4.73%
Q2	4.98%
Q3	4.98%
Q4	4.98%
<b>Annual</b>	<b>4.92%</b>

20

21 Note that this rate is a variance from the Auditor's report in Appendix D, as the report was  
22 prepared before the Q3 rate was published.

**1 Energy Content Variance Account**

2  
 3 The Energy Content Variance Account ("ECVA") records differences in variable revenues  
 4 resulting from differences in the energy content of the gas actually delivered and the assumed  
 5 energy content of 38.89MJ/M3 used in determining EPCOR's revenue requirement and delivery  
 6 rates as approved in EB-2018-0264. Differences in the energy content of the gas delivered from  
 7 the assumed energy content would impact the actual volumes delivered thereby impacting the  
 8 amount of revenue collected over EPCOR's 10-year rate stability period.

9  
 10 As per the ECVA accounting order,<sup>6</sup> the audited balance in this account, together with carrying  
 11 charges, will be brought forward for disposition on an annual basis. The balance in this account  
 12 will be apportioned to Rates 1, 6 and 11 based on forecasted volumes underpinning CIP revenues  
 13 for each rate class.

14  
 15 The calculation of the projected total amount proposed for disposal is summarized in Table 4  
 16 below and further details of the specific items making up these balances are provided in the  
 17 continuity schedule in Appendix D.

**Table 4 - Projected Total ECVA Amount for Disposal**

ECVA	Balance 31-Dec-22	Q1 2023 4.73%	Q2 2023 4.98%	Q3 2023 4.98%	Q4 2023 4.98%	Balance 31-Dec-23
Principal	\$19,512					\$19,512
Carrying Charges	-	\$231	\$243	\$243	\$243	\$960
<b>Total</b>	<b>\$19,512</b>	<b>\$231</b>	<b>\$243</b>	<b>\$243</b>	<b>\$243</b>	<b>\$20,472</b>

**22 Balance Allocation:**

23  
 24 EPCOR is proposing to allocate the balance in this account to Rates 1, 6 and 11 based on  
 25 forecasted volumes underpinning CIP revenues for each rate class, consistent with the approved  
 26 accounting order.

27  
 28 As per EB-2018-0264, Exhibit 3, Tab 1, Schedule 2, pg. 3, the CIP volumes for 2023 are:

<sup>6</sup> EB-2018-0264 Rate Order, January 9, 2020, page 30 of 34

**Table 5 – CIP Forecasted Volumes**

Rate Class	2023 Volumes	% of Total
Rate 1	10,497,651	69.7%
Rate 6	3,209,649	21.3%
Rate 11	1,353,326	9.0%
Total	15,060,626	100.0%

\*Note the allocation methodology has been adjusted slightly from previous disposition to allocate based on the year the balance accumulated as opposed to the year the balance was disposed. Despite the immaterial difference in methodology, EPCOR believes this approach is more consistent with the accounting order.

**Balance Recovery**

EPCOR proposes to recover the costs as allocated above from customers in Rates 1, 6 and 11 based on revised forecast volumes. EPCOR proposes to recover the ECVA balances through the implementation of a twelve-month variable-rate rate rider commencing on January 1, 2024. The calculation of the proposed rate rider is shown in Table 6 below.

**Table 6 - Calculation of Proposed ECVA Rate Rider**

		A Unit	B Row Sum	C Rate 1	D Rate 6	E Rate 11
1	Volume	m <sup>3</sup>	11,880,246	8,295,231	2,198,518	1,386,497
2	Allocation	%	100%	69.7%	21.3%	9.0%
3	Sum	\$	\$20,472	\$14,269	\$4,363	\$1,840
4	<b>Rate Rider</b>	<b>¢/m<sup>3</sup></b>		<b>0.1720</b>	<b>0.1984</b>	<b>0.1327</b>

**Contribution in Aid of Construction Variance Account**

The Contribution in Aid of Construction Variance Account ("CIACVA") records the revenue requirement impact of any differences between the actual capital contributions that EPCOR Southern Bruce pays to Enbridge Gas/Union Gas related to Enbridge's Owen Sound Transmission Reinforcement and the Dornoch Meter and Regulator Station, and the capital contribution included for these projects for the purposes of determining EPCOR's approved rates.

As per the CIACVA accounting order,<sup>7</sup> the balance in this account, together with carrying charges, will be brought forward for disposition on an annual basis at which time EPCOR will propose a methodology and timing for disposition of the balance that aligns with customers' use of the capacity and EPCOR's rate smoothing objectives.

The calculation of the projected total amount proposed for disposal is summarized in Table 7 below and further details of the specific items making up these balances are provided in the continuity schedule in Appendix D.

**Table 7 - Projected Total CIACVA Amount for Disposal**

CIACVA	Balance 31-Dec-22	Q1 2023 4.73%	Q2 2023 4.98%	Q3 2023 4.98%	Q4 2023 4.98%	Balance 31-Dec-23
Principal	\$309,940					\$309,940
Carrying Charges	\$0	\$3,665	\$3,859	\$3,859	\$3,859	\$15,241
<b>Total</b>	<b>\$309,940</b>	<b>\$3,665</b>	<b>\$3,859</b>	<b>\$3,859</b>	<b>\$3,859</b>	<b>\$325,181</b>

**Balance Allocation:**

Consistent with the final decision of EPCOR's 2023 rate application<sup>8</sup>, EPCOR proposes to allocate the CIACVA balance based on the CIP distribution and non-distribution rate base for all rate classes.

<sup>7</sup> EB-2018-0264 Rate Order, January 9, 2020, page 30 of 34

<sup>8</sup> EB-2022-0184 Decision & Order, November 3, 2022, page 4-5

1 Referencing: EB-2018-0624, Exhibit 7, Tab 1, Schedule 2, Table 7-25:

2  
3  
4

**Table 8 – CIP Rate Base**

	Unit	Sum	Rate 1	Rate 6	Rate 11	Rate 16
<b>Rate Base</b>	\$000's	54,946	32,657	11,611	1,418	9,261
<b>Allocation</b>	%	100%	59%	21%	3%	17%

5

6 **Balance Recovery**

7

8 EPCOR proposes to recover costs from customers in Rates 1, 6, 11 and 16 (all rate classes)  
 9 based on revised forecast volumes allocated by rate base referenced in Table 8 above. EPCOR  
 10 proposes to recover the CIACVA balances through the implementation of a twelve-month  
 11 variable-rate rate rider commencing on January 1, 2024. The calculation of the proposed rate  
 12 rider is shown in Table 9 below. Rate riders for Rates 1,6 & 11 are projected based on m<sup>3</sup> volumes  
 13 and rate 16 is based on monthly contract demand (CD).

14

15 **Table 9 - Calculation of Proposed CIACVA Rate Rider**

16

		A Unit	B Row Sum	C Rate 1	D Rate 6	E Rate 11	F Unit	G Rate 16
1	Volume	m <sup>3</sup>	11,880,246	8,295,231	2,198,518	1,386,497	CD	95,824
2	Allocation	%	100%	59%	21%	3%	%	17%
3	Sum	\$	\$325,181	\$193,270	\$68,714	\$8,390	\$	\$54,808
4	Rate Rider	¢/m <sup>3</sup>		2.3299	3.1255	0.6051	¢/CD/month	4.7663

17

**Municipal Tax Variance Account**

The Board approved the MTVA in EPCOR's Custom IR application and this variance account was modified as part of the Decision and Order of Phase 2 of EPCOR's 2022 rate application<sup>9</sup>.

In accordance with the approved accounting order, the MTVA records the difference between the actual annual municipal taxes paid, net of municipal contributions related to municipal taxes, and the net municipal taxes billed to customers by EPCOR. The effective date of this account is January 1, 2019.

The net municipal taxes billed to customers by EPCOR is calculated by multiplying the annual distribution revenues billed to customers and accrued for the year by the proportion of annual municipal taxes included in the annual revenue requirement for EPCOR's Southern Bruce operations as approved in EB- 2018-0264 for each year of the rate stability period.

The calculation of the projected total amount proposed for disposal is summarized in Table 10 below and further details of the specific items making up these balances are provided in the continuity schedule in Appendix D.

**Table 10 - Projected Total MTVA Amount for Disposal**

MTVA	Balance 31-Dec-22	Q1 2022 4.73%	Q2 2022 4.98%	Q3 2022 4.98%	Q4 2022 4.98%	Balance 31-Dec-23
Principal	(\$336,285)					(\$336,285)
Carrying Charges	\$12	(\$3,977)	(\$4,187)	(\$4,187)	(\$4,187)	(\$16,525)
<b>Total</b>	<b>(\$336,273)</b>	<b>(\$3,977)</b>	<b>(\$4,187)</b>	<b>(\$4,187)</b>	<b>(\$4,187)</b>	<b>(\$352,809)</b>

**Balance Allocation:**

EPCOR proposes to allocate the MTVA balance based on the total CIP distribution and non-distribution rate base for all rate classes (consistent with the CIACVA).

<sup>9</sup> EB-2021-0216, Decision and Order (Phase 1 and Phase 2), February 17, 2022, page 11 of 15

**Table 11 – CIP Rate Base**

	Unit	Sum	Rate 1	Rate 6	Rate 11	Rate 16
<b>Rate Base</b>	\$000's	54,946	32,657	11,611	1,418	9,261
<b>Allocation</b>	%	100%	59%	21%	3%	17%

**Balance Recovery**

EPCOR proposes to recover costs from customers in Rates 1, 6, 11 and 16 (all rate classes) based on revised forecast volumes allocated by rate base referenced in Table 11 above. EPCOR proposes to recover the MTVA balances through the implementation of a twelve-month variable-rate rate rider commencing on January 1, 2024. The calculation of the proposed rate rider is shown in Table 12 below. Rate riders for Rates 1,6 & 11 are projected based on m<sup>3</sup> volumes and rate 16 is based on monthly contract demand (CD).

**Table 12 - Calculation of Proposed MTVA Rate Rider**

		A Unit	B Row Sum	C Rate 1	D Rate 6	E Rate 11	F Unit	G Rate 16
1	Volume	m <sup>3</sup>	11,880,246	8,295,231	2,198,518	1,386,497	CD	95,824
2	Allocation	%	59%	59%	21%	3%	%	17%
3	Sum	\$	(\$352,809)	(\$209,691)	(\$74,552)	(\$9,103)	\$	(\$59,464)
4	Rate Rider	¢/m <sup>3</sup>		(2.5278)	(3.3910)	(0.6565)	¢/CD/month	(5.1713)



**Other Revenue Deferral Account**

The Other Revenue Deferral Account (“ORDA”) records customer service charge revenue amounts (as per the schedule of Miscellaneous and Service Charges on the Distributors approved rate order). For the duration of 10-year rate stability period, EPCOR was approved to collect specific service charges as part of the Settlement Proposal. The Board approved \$0 in Other Revenues for ratemaking purposes for the periods of 2019-2021 and the establishment of a deferral account to track actual other revenues for the remaining years of the rate stability period.

As per the ECVA accounting order,<sup>10</sup> the audited balance in this account, together with carrying charges, will be brought forward for disposition on an annual basis and the manner of disposition will be proposed at the time the account is brought forward.

The calculation of the projected total amount proposed for disposal is summarized in Table 4 below and further details of the specific items making up these balances are provided in the continuity schedule in Appendix D.

**Table 13 - Projected Total ORDA Amount for Disposal**

ECVA	Balance 31-Dec-22	Q1 2023 4.73%	Q2 2023 4.98%	Q3 2023 4.98%	Q4 2023 4.98%	Balance 31-Dec-23
Principal	(\$9,021)					(\$9,021)
Carrying Charges	(\$588)	(\$107)	(\$112)	(\$112)	(\$112)	(\$1,031)
Total	(\$9,609)	(\$107)	(\$112)	(\$112)	(\$112)	(\$10,053)

**Balance Allocation:**

EPCOR proposes to allocate the ORDA balance based on the total CIP distribution and non-distribution rate base for all rate classes (consistent with the CIACVA & MTVA).

**Table 14 – CIP Rate Base**

	Unit	Sum	Rate 1	Rate 6	Rate 11	Rate 16
--	------	-----	--------	--------	---------	---------

<sup>10</sup> EB-2018-0264 Rate Order, January 9, 2020, page 30 of 34

<b>Rate Base</b>	\$000's	54,946	32,657	11,611	1,418	9,261
<b>Allocation</b>	%	100%	59%	21%	3%	17%

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14

**Balance Recovery**

EPCOR proposes to recover costs from customers in Rates 1, 6, 11 and 16 (all rate classes) based on revised forecast volumes allocated by rate base referenced in Table 14 above. EPCOR proposes to recover the ORDA balances through the implementation of a twelve-month variable-rate rate rider commencing on January 1, 2024. The calculation of the proposed rate rider is shown in Table 15 below. Rate riders for Rates 1,6 & 11 are projected based on m<sup>3</sup> volumes and Rate 16 is based on monthly contract demand (CD).

**Table 15 - Calculation of Proposed ECVA Rate Rider**

		A Unit	B Row Sum	C Rate 1	D Rate 6	E Rate 11	F Unit	G Rate 16
1	Volume	m <sup>3</sup>	11,880,246	8,295,231	2,198,518	1,386,497	CD	95,824
2	Allocation	%	59%	59%	21%	3%	%	17%
3	Sum	\$	(\$10,053)	(\$5,975)	(\$2,124)	(\$259)	\$	(\$1,694)
4	Rate Rider	¢/m <sup>3</sup>		(0.0720)	(0.0966)	(0.0187)	¢/CD/month	(0.1473)

15

1 **Bill Impacts**

2 The following table provides a summary of bill impacts for each rate class assuming the average  
 3 consumption level of the rate class based on the forecasted 2023 customer connections and  
 4 volumes. The bill impact provided assumes a full 12 months of distribution service and  
 5 consumption. Further details on the bill impacts as summarized below are provided in the 2024  
 6 Incentive Rate Adjustment Model.

7 **Table 16 – Illustrative Bill Impact Summary**

Rate Class	Description	Fixed Change (\$/year)	Volumetric Change (\$/year)	Rate Riders (\$/year)	Total Change (\$/year)	Total Change %
Rate 1	Existing Residential	7.66	14.53	-21.27	0.92	0.05%
Rate 1	New Residential	7.66	13.98	-18.96	2.67	0.16%
Rate 1	Small Commercial	7.66	31.41	-46.45	-7.39	-0.22%
Rate 1	Small Agricultural	7.66	31.58	-46.72	-7.48	-0.23%
Rate 6	Medium Commercial	31.22	159.05	-47.41	142.87	0.79%
Rate 6	Large Commercial	31.22	430.34	-133.22	328.34	0.69%
Rate 11	Sample Dryer 1	62.45	397.57	-71.19	388.82	0.77%
Rate 11	Sample Dryer 2	62.45	1,325.23	-237.31	1,150.37	0.71%
Rate 16	Contracted Demand	459.18	15,660.16	-2,277.96	13,841.38	1.46%

8 <sup>1</sup> Existing Residential and New Residential are standard categories that were included in EPCOR's Common  
 9 Infrastructure Plan ("CIP") (EB-2016-0137 / 0138 / 0139). A New Residential is considered a newly constructed building  
 10 whereas an Existing Residential is considered a building that was existing as of the time that the CIP was submitted.  
 11 EPCOR has maintained these categories in this application to ensure consistency with the CIP.  
 12

## **Appendix A - 2024 Annual Incentive Rate Adjustment Model**

Name of LDC: EPCOR Natural Gas Limited Partnership

OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Applica

## Distributor Information

Distributor Name

EPCOR Natural Gas Limited Partnership
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OEB Application Number

EB-2023-0161 Exhibit A - 2024 Custom Incentiv
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A1.1 Distributor Information

Name of LDC: EPCOR Natural Gas Limited Partnership  
 OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

Current Distribution Tariff Sheet Rates

Rate Class	Fixed		Delivery Charge			Delivery Charge		Gas Supply	Upstream Recovery Charge	Transportation & Storage Charge	Transportation Charge From Dawn	Transportation Charge From Kirkwall
	Monthly Rate	Bill 32 Rate	Tier 1	Tier 2	Tier 3	Contract Demand	Contract Demand					
	¢/month	¢/month	¢/m3	¢/m3	¢/m3	¢/contracted m3	¢/m3	(A)	¢/m3	¢/contracted m3	¢/contracted m3	
Rate 1	General Firm Service	26.81	1.00	26.7200	28.1542	27.3226		15.7983	1.4740	2.6982		
Rate 6	Large Volume General Firm Service	109.33	1.00	26.4949	23.8455	22.6530		15.7983	2.9300	5.6413		
Rate 11	Large Volume Seasonal Service	218.66	1.00	16.4578	16.4578	16.4578		15.7983	0.0352	1.8166		
Rate 16	Contracted Firm Service	1,607.77	1.00				109.6650		14.2434		18.7999	11.8488

(A) Rates 1, 6, and 11 all charged on cents / m3 basis. Rate 16 billed on cents / m3 of contracted demand basis

Name of LDC: EPCOR Natural Gas Limited Partnership  
OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

### Billing Determinants

Rate Class		Fixed	Delivery Charge		
		Monthly Base	Tier 1	Tier 2	Tier 3
Rate 1	General Firm Service	5,606	4,790,547	3,231,919	272,765
Rate 6	Large Volume General Firm Service	33	320,072	845,750	1,032,696
Rate 11	Large Volume Seasonal Service	7			1,386,497
Rate 16	Contracted Firm Service	3			

Name of LDC: EPCOR Natural Gas Limited Partnership  
 OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

**Forecasted Revenue from Current Rates**

Months / Year 12  
 EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

Rate Class		Fixed Monthly		Delivery Charge			Delivery Charge		Upstream Recovery Charge
		Base	Bill 32 Rate	Tier 1	Tier 2	Tier 3	Contract Demand	Gas Supply	
Rate 1	General Firm Service	1,803,562	67,272	1,375,845	909,921	74,526	0	1,310,505	122,272
Rate 6	Large Volume General Firm Service	43,295	396	84,803	201,673	233,937	0	347,328	64,197
Rate 11	Large Volume Seasonal Service	18,367	84	0	0	228,187	0	219,043	488
Rate 16	Contracted Firm Service	57,880	36	0	0	0	1,261,025	0	163,783
<b>Total Revenue</b>		<b>1,923,104</b>	<b>67,788</b>	<b>1,460,648</b>	<b>1,111,594</b>	<b>536,650</b>	<b>1,261,025</b>	<b>1,876,877</b>	<b>350,740</b>

(A) Transportation & Storage for Rates 1, 6, and 11. Transportation only for Rate 16.



Name of LDC: EPCOR Natural Gas Limited Partnership  
 OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

### Current Rate Riders

Description:  
 Effective Until:

Delay in Revenue Recovery Rate Ride  
 Dec 31, 202

Rate 1   General Firm Service	cents / m3 volume	1.633
Rate 6   Large Volume General Firm Service	cents / m3 volume	0.909
Rate 11   Large Volume Seasonal Service	cents / m3 volume	0.552
Rate 16   Contracted Firm Service	cents / contracted demand / month	0.060

### Energy Content Variance Account (ECVA)

Rate 1 | General Firm Service  
 Rate 6 | Large Volume General Firm Service  
 Rate 11 | Large Volume Seasonal Service  
 Rate 16 | Contracted Firm Service

ECVA Rate Ride	
	0.343
	0.277
	0.185
	0.000

### Contribution in Aid of Construction Variance Account (CIACVA)

Rate 1 | General Firm Service  
 Rate 6 | Large Volume General Firm Service  
 Rate 11 | Large Volume Seasonal Service  
 Rate 16 | Contracted Firm Service

CIACVA Rate Ride	
	3.338
	3.138
	0.607
	4.531

### Municipal Tax Variance Account (MTVA)

Rate 1 | General Firm Service  
 Rate 6 | Large Volume General Firm Service  
 Rate 11 | Large Volume Seasonal Service  
 Rate 16 | Contracted Firm Service

MTVA Rate Ride	
	(2.790)
	(3.404)
	(0.660)
	(4.556)

**Name of LDC: EPCOR Natural Gas Limited Partnership**  
**OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Applica**

### Rate 1 Incentive Rate Adjustment

D1.1 Rate 1 Adjustment

GDP-IPI

Less Productivity

Less Stretch Factor

Incentive Rate Adjustment

2.38%
12

Months / Year

	Unit	Current Rate	Price Cap	Adjusted Rates	Billi
Monthly Base	\$/month	26.81	2.38%	27.45	
Bill 32 Rate	\$/month	1.00	0.00%	1.00	
Tier 1	cents / m3	28.7200	2.38%	29.4035	
Tier 2	cents / m3	28.1542	2.38%	28.8243	
Tier 3	cents / m3	27.3226	2.38%	27.9729	
Contract Demand	cents / m3	0.0000	2.38%	0.0000	
Gas Supply	cents / m3	15.7983	0.00%	15.7983	
Upstream Recovery Charge	cents / m3	1.4740	0.00%	1.4740	
Transportation & Storage Charge	cents / m3	2.6982	0.00%	2.6982	
Federal Carbon Charge	cents / m3	12.3900	0.00%	12.3900	

**Name of LDC: EPCOR Natural Gas Limited Partnership**  
**OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentiv**

**Rate 6 Incentive Rate Adjustment**

D1.2 Rate 6 Adjustment

GDP-IPJ	
Less Productivity	
Less Stretch Factor	
Incentive Rate Adjustment	2.38%
Months / Year	12

	Unit	Current Rate	Price Cap	Adjusted Rates	Billi
Monthly Base	\$/month	109.33	2.38%	111.93	
Bill 32 Rate	\$/month	1.00	0.00%	1.00	
Tier 1	cents / m3	26.4949	2.38%	27.1255	
Tier 2	cents / m3	23.8455	2.38%	24.4130	
Tier 3	cents / m3	22.6530	2.38%	23.1921	
Contract Demand	cents / m3	0.0000	2.38%	0.0000	
Gas Supply	cents / m3	15.7983	0.00%	15.7983	
Upstream Recovery Charge	cents / m3	2.9200	0.00%	2.9200	
Transportation & Storage Charge	cents / m3	5.6413	0.00%	5.6413	
Federal Carbon Charge	cents / m3	12.3900	0.00%	12.3900	

Name of LDC: EPCOR Natural Gas Limited Partnership  
 OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Applic

### Rate 11 Incentive Rate Adjustment

D1.3 Rate 11 Adjustment

GDP-IPI

Less Productivity

Less Stretch Factor

Incentive Rate Adjustment

2.38%
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Months / Year

12
----

	Unit	Current Rate	Price Cap	Adjusted Rates	Billing
Monthly Base	\$/month	218.66	2.38%	223.86	
Bill 32 Rate	\$/month	1.00	0.00%	1.00	
Tier 1	cents / m3	16.4578	2.38%	16.8495	
Tier 2	cents / m3	16.4578	2.38%	16.8495	
Tier 3	cents / m3	16.4578	2.38%	16.8495	
Contract Demand	cents / m3	0.0000	2.38%	0.0000	
Gas Supply	cents / m3	15.7983	0.00%	15.7983	
Upstream Recovery Charge	cents / m3	0.0352	0.00%	0.0352	
Transportation & Storage Charge	cents / m3	1.8166	0.00%	1.8166	
Federal Carbon Charge	cents / m3	12.3900	0.00%	12.3900	

Name of LDC: EPCOR Natural Gas Limited Partnership  
 OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

### Rate 16 Incentive Rate Adjustment

D1.4 Rate 16 Adjustment

GDP-IPI

Less Productivity

Less Stretch Factor

Incentive Rate Adjustment

Months / Year

2.38%
12

	Unit	Current Rate	Price Cap	Adjusted Rates	Bill
Monthly Base	\$/month	1,607.77	2.38%	1,646.03	
Bill 32 Rate	\$/month	1.00	0.00%	1.00	
Tier 1	cents / m3	0.0000	2.38%	0.0000	
Tier 2	cents / m3	0.0000	2.38%	0.0000	
Tier 3	cents / m3	0.0000	2.38%	0.0000	
Contract Demand	Cents/contracted demand m3	109.6650	2.38%	112.2750	
Gas Supply	cents / m3	0.0000	0.00%	0.0000	
Upstream Recovery Charge	Cents/contracted demand m3	14.2434	0.00%	14.2434	
Transportation Charge From Dawn	Cents/contracted demand m3	18.2999	0.00%	18.2999	
Transportation Charge From Kirkwall	Cents/contracted demand m3	11.8480	0.00%	11.8480	
Transportation Charge From Parkway	Cents/contracted demand m3	11.8480	0.00%	11.8480	
Federal Carbon Charge	Cents/contracted demand m3	12.3900	0.00%	12.3900	

Name of LDC: EPCOR Natural Gas Limited Partnership  
 OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

Proposed Distribution Tariff Sheet Rates

EL1 Proposed Dist Rates

Rate Class	Monthly Base	Bill 32 Rate	Tier 1	Tier 2	Tier 3	Contract Demand	Gas Supply	Upstream Recovery Charge	Transportation & Storage Charge	Transportation Charge From Dawn	Transportation Charge From Kirkwall
	\$/month	\$/month	¢/m3	¢/m3	¢/m3	¢/contracted m3	¢/m3	(A)	¢/m3	¢/contracted m3	¢/contracted m3
Rate 1 General Firm Service	27.45	1.00	29.4035	28.8243	27.9729		15.7983	1.4740	2.6982		
Rate 6 Large Volume General Firm Service	111.93	1.00	27.1255	24.4130	23.1921		15.7983	2.9100	5.6413		
Rate 11 Large Volume Seasonal Service	223.86	1.00	16.8495	16.8495	16.8495		15.7983	0.0352	1.8166		
Rate 16 Contracted Firm Service	1,646.03	1.00				112.1750		14.2434		18.2999	11.8480

(A) Rates 1, 6, and 11 all charged on cents / m3 basis. Rate 16 billed on cents / m3 of contracted demand basis

Name of LDC: EPCOR Natural Gas Limited Partnership  
OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

## Billing Determinants

E1.2 Billing Determinants

Rate Class	Description	Base cx's	Tier 1 m3	Tier 2 m3	Tier 3 m3
Rate 1	General Firm Service	5,606	4,790,547	3,231,919	272,7
Rate 6	Large Volume General Firm Service	33	320,072	845,750	1,032,6
Rate 11	Large Volume Seasonal Service	7			1,386,4
Rate 16	Contracted Firm Service	3			

Name of LDC: EPCOR Natural Gas Limited Partnership  
 OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

**Proposed Revenue from Rates**

Months / Year

Rate Class	Monthly Base	Bill 32 Rate	Tier 1	Tier 2	Tier 3	Contracted Demand	Gas Supply	Upstream Recovery Charge	Transportation & Storage Charge (A)
Rate 1	General Firm Service	1,845,487	67,272	1,408,590	931,577	76,300	0	1,310,505	122,272
Rate 6	Large Volume General Firm Service	44,325	396	86,821	205,473	239,504	0	347,328	64,197
Rate 11	Large Volume Seasonal Service	18,805	84	0	0	233,618	0	219,043	488
Rate 16	Contracted Firm Service	59,257	36	0	0	0	1,291,037	0	163,783

(A) Transportation & Storage for Rates 1, 6, and 11. Transportation only (no seasonal storage) for Rate 16 from Dawn.



**Name of LDC:** EPCOR Natural Gas Limited Partnership  
**OEB Application Number:** EB-2023-0161 Exhibit A - 2024 Custom Incentive Application  
 F1.3 Rate Riders

**Delay in Revenue Recovery Rate Rider**

Rate 1   General Firm Service	1.6330
Rate 6   Large Volume General Firm Service	0.9090
Rate 11   Large Volume Seasonal Service	0.5524
Rate 16   Contracted Firm Service	0.0601

**Energy Content Variance Account (ECVA)**

Rate 1   General Firm Service	0.1720
Rate 6   Large Volume General Firm Service	0.1984
Rate 11   Large Volume Seasonal Service	0.1327
Rate 16   Contracted Firm Service	0.0000

**Contribution in Aid of Construction Variance Account (CIACVA)**

CIACVA Rate Rider

Rate 1   General Firm Service	2.3299
Rate 6   Large Volume General Firm Service	3.1255
Rate 11   Large Volume Seasonal Service	0.6051
Rate 16   Contracted Firm Service	4.7663

**Municipal Tax Variance Account (MTVA)**

Rate 1   General Firm Service	-2.5278
Rate 6   Large Volume General Firm Service	-3.3910
Rate 11   Large Volume Seasonal Service	-0.6565
Rate 16   Contracted Firm Service	-5.1713

**Other Revenue Deferral Account (ORDA)**

Rate 1   General Firm Service	-0.0720
Rate 6   Large Volume General Firm Service	-0.0966
Rate 11   Large Volume Seasonal Service	-0.0187
Rate 16   Contracted Firm Service	-0.1473

Rate 1 Delivery Bill Impact

01 Rate 1 Bill Impact

Rate 1

Rate 1 - Existing Residential	Units	Current Rate	Proposed Rate
Customer	1/mo	26.81	27.85
Bill 12 Rate	1/mo	1.00	1.00
First 100 m3	¢/m3	28.7200	28.4035
Next 400 m3	¢/m3	26.1541	26.8244
GT 500m3	¢/m3	27.2215	27.9728
Contracted Demand	\$/contracted m3	0.0000	0.0000
Gas Supply	¢/m3	15.7981	15.7981
Upstream Recovery Charge	¢/m3	1.4740	1.4740
Transportation & Storage Charge	¢/m3	2.6582	2.6582
Federal Carbon Charge	¢/m3	12.3900	12.3900

Rate Riders	Units	Current Rate	Proposed Rate
Delay in Revenue Recovery Rate Rider	¢/m3	1.6330	1.6330
ECVA Rate Rider	¢/m3	0.1817	0.1720
CCACVA Rate Rider	¢/m3	1.3388	1.3388
MTVA Rate Rider	¢/m3	-1.7906	-1.5278
ORQA Rate Rider	¢/m3	0.0000	-0.0720

Delivery	Metric	Current Rate	Proposed Rate	Change \$	Change %
Customer	12	321.72	329.36	7.66	2.38%
Bill 12 Rate	12	13.00	13.00	0.00	0.00%
First 100 m3	1,001	287.18	294.42	6.84	2.38%
Next 400 m3	1,218	232.12	238.81	6.69	2.89%
GT 500m3	-	0.00	0.00	0.00	#DIV/0!
Contracted Demand	-	0.00	0.00	0.00	#DIV/0!
Gas Supply	2,149	339.31	339.31	0.00	0.00%
Upstream Recovery Charge	2,149	31.58	31.58	0.00	0.00%
Transportation & Storage Charge	2,149	57.98	57.98	0.00	0.00%
Federal Carbon Charge	2,149	266.26	266.26	0.00	0.00%
Total Delivery		1,819.87	1,887.04	67.19	3.70%

Rate Riders	Metric	Current Rate	Proposed Rate	Change \$	Change %
Delay in Revenue Recovery Rate Rider	2,149	35.09	35.09	0.00	0.00%
ECVA Rate Rider	2,149	7.39	5.70	-1.69	-22.85%
CCACVA Rate Rider	2,149	71.75	50.07	-21.68	-30.22%
MTVA Rate Rider	2,149	-59.97	-44.11	15.85	26.43%
ORQA Rate Rider	2,149	0.00	-1.51	-1.51	#DIV/0!
Total Rate Riders		64.26	32.89	-31.37	-48.82%
Total Bill Impact		1,894.13	1,895.02	0.90	0.05%

Rate 1 - New Residential	Units	Current Rate	Proposed Rate
Customer	1/mo	26.81	27.85
Bill 12 Rate	1/mo	1.00	1.00
First 100 m3	¢/m3	28.7200	28.4035
Next 400 m3	¢/m3	26.1541	26.8244
GT 500m3	¢/m3	27.2215	27.9728
Contracted Demand	\$/contracted m3	0.0000	0.0000
Gas Supply	¢/m3	15.7981	15.7981
Upstream Recovery Charge	¢/m3	1.4740	1.4740
Transportation & Storage Charge	¢/m3	2.6582	2.6582
Federal Carbon Charge	¢/m3	12.3900	12.3900

Rate Riders	Units	Current Rate	Proposed Rate
Delay in Revenue Recovery Rate Rider	¢/m3	1.6330	1.6330
ECVA Rate Rider	¢/m3	0.1817	0.1720
CCACVA Rate Rider	¢/m3	1.3388	1.3388
MTVA Rate Rider	¢/m3	-1.7906	-1.5278
ORQA Rate Rider	¢/m3	0.0000	-0.0720

Delivery	Metric	Current Rate	Proposed Rate	Change \$	Change %
Customer	12	311.72	319.36	7.66	2.46%
Bill 12 Rate	12	13.00	13.00	0.00	0.00%
First 100 m3	983	283.23	290.47	6.78	2.39%
Next 400 m3	1,073	302.06	309.15	7.18	2.38%
GT 500m3	-	0.00	0.00	0.00	#DIV/0!
Contracted Demand	-	0.00	0.00	0.00	#DIV/0!
Gas Supply	2,066.00	326.39	326.39	0.00	0.00%
Upstream Recovery Charge	2,066.00	30.45	30.45	0.00	0.00%
Transportation & Storage Charge	2,066.00	55.74	55.74	0.00	0.00%
Federal Carbon Charge	2,066.00	251.58	251.58	0.00	0.00%
Total Delivery		1,589.57	1,611.11	21.54	1.36%

Rate Riders	Metric	Current Rate	Proposed Rate	Change \$	Change %
Delay in Revenue Recovery Rate Rider	2,066.00	33.74	33.74	0.00	0.00%
ECVA Rate Rider	2,066.00	7.10	5.55	-1.55	-21.83%
CCACVA Rate Rider	2,066.00	68.59	48.14	-20.49	-29.91%
MTVA Rate Rider	2,066.00	-57.65	-52.23	5.43	9.43%
ORQA Rate Rider	0.00	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		52.16	35.20	-16.96	-32.53%
Total Bill Impact		1,641.74	1,646.31	4.57	0.28%

Rate 1 - Small Commercial

Rate 1 - Small Commercial	Units	Current Rate	Proposed Rate
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Name of LDC: EPCOR Natural Gas Limited Partnership  
 DEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

Rate 1 Delivery Bill Impact

	Units	Current Rate	Proposed Rate	Change \$	Change %
Customer	\$/month	26.81	27.45		
Bill 12 Rate	\$/month	1.00	1.00		
First 100 m3	¢/m3	28.7200	28.6035		
Next 400 m3	¢/m3	18.1542	18.0243		
GT 500m3	¢/m3	17.2226	17.0728		
Contracted Demand	¢/contracted m3	0.0000	0.0000		
Gas Supply	¢/m3	15.7983	15.7983		
Upstream Recovery Charge	¢/m3	1.4740	1.4740		
Transportation & Storage Charge	¢/m3	2.6982	2.6982		
Federal Carbon Charge	¢/m3	12.3900	12.3900		
<b>Rate Riders</b>					
Delay in Revenue Recovery Rate Rider	¢/m3	1.6330	1.6330		
ECVA Rate Rider	¢/m3	0.3437	0.1720		
CIACVA Rate Rider	¢/m3	3.3358	2.3299		
MTVA Rate Rider	¢/m3	-2.7906	-2.5278		
ORDA Rate Rider	¢/m3	0.0000	-0.0720		

	Metric	Current Rate	Proposed Rate	Change \$	Change %
Customer	12	321.72	329.38	7.66	2.38%
Bill 12 Rate	12	12.00	12.00	0.00	0.00%
First 100 m3	1,198	344.11	352.30	8.19	2.38%
Next 400 m3	2,473	656.82	718.40	16.58	2.38%
GT 500m3	1,070	178.64	186.27	7.63	2.38%
Contracted Demand		0.00	0.00	0.00	0.00%
Gas Supply	4,693.00	741.41	741.41	0.00	0.00%
Upstream Recovery Charge	4,693.00	69.17	69.17	0.00	0.00%
Transportation & Storage Charge	4,693.00	126.63	126.63	0.00	0.00%
Federal Carbon Charge	4,693.00	581.46	581.46	0.00	0.00%
<b>Total Delivery</b>		<b>3,171.97</b>	<b>3,711.04</b>	<b>539.06</b>	<b>17.3%</b>

	Units	Current Rate	Proposed Rate	Change \$	Change %
Delay in Revenue Recovery Rate Rider	4,693.00	76.64	76.64	0.00	0.00%
ECVA Rate Rider	4,693.00	16.13	8.07	-8.06	-49.55%
CIACVA Rate Rider	4,693.00	156.93	106.34	-47.35	-30.21%
MTVA Rate Rider	4,693.00	-120.96	-118.63	2.33	-9.42%
ORDA Rate Rider	4,693.00	0.00	-3.38	-3.38	0.00%
<b>Total Rate Riders</b>		<b>116.49</b>	<b>72.08</b>	<b>(46.45)</b>	<b>-39.20%</b>
<b>Total Bill Impact</b>		<b>3,290.47</b>	<b>3,783.08</b>	<b>492.61</b>	<b>14.9%</b>

Rate 1 - Small Agricultural

	Units	Current Rate	Proposed Rate	Change \$	Change %
Customer	\$/month	26.81	27.45		
Bill 12 Rate	\$/month	1.00	1.00		
First 100 m3	¢/m3	28.7200	28.6035		
Next 400 m3	¢/m3	18.1542	18.0243		
GT 500m3	¢/m3	17.2226	17.0728		
Contracted Demand	¢/contracted m3	0.0000	0.0000		
Gas Supply	¢/m3	15.7983	15.7983		
Upstream Recovery Charge	¢/m3	1.4740	1.4740		
Transportation & Storage Charge	¢/m3	2.6982	2.6982		
Federal Carbon Charge	¢/m3	12.3900	12.3900		
<b>Rate Riders</b>					
Delay in Revenue Recovery Rate Rider	¢/m3	1.6330	1.6330		
ECVA Rate Rider	¢/m3	0.3437	0.1720		
CIACVA Rate Rider	¢/m3	3.3358	2.3299		
MTVA Rate Rider	¢/m3	-2.7906	-2.5278		
ORDA Rate Rider	¢/m3	0.0000	-0.0720		

	Metric	Current Rate	Proposed Rate	Change \$	Change %
Customer	12	321.72	329.38	7.66	2.38%
Bill 12 Rate	12	12.00	12.00	0.00	0.00%
First 100 m3	1,198	344.28	352.47	8.19	2.38%
Next 400 m3	2,484	699.37	716.01	16.64	2.38%
GT 500m3	1,017	183.39	190.13	6.74	2.10%
Contracted Demand		0.00	0.00	0.00	0.00%
Gas Supply	4,720.00	743.58	743.58	0.00	0.00%
Upstream Recovery Charge	4,720.00	69.57	69.57	0.00	0.00%
Transportation & Storage Charge	4,720.00	127.16	127.16	0.00	0.00%
Federal Carbon Charge	4,720.00	584.81	584.81	0.00	0.00%
<b>Total Delivery</b>		<b>3,188.17</b>	<b>3,227.41</b>	<b>39.24</b>	<b>1.23%</b>

	Units	Current Rate	Proposed Rate	Change \$	Change %
Delay in Revenue Recovery Rate Rider	4,720.00	77.08	77.08	0.00	0.00%
ECVA Rate Rider	4,720.00	16.23	8.12	-8.11	-49.55%
CIACVA Rate Rider	4,720.00	157.55	109.97	-47.62	-30.21%
MTVA Rate Rider	4,720.00	-131.72	-118.31	12.40	-9.42%
ORDA Rate Rider	4,720.00	0.00	-3.40	-3.40	0.00%
<b>Total Rate Riders</b>		<b>119.18</b>	<b>72.45</b>	<b>(46.72)</b>	<b>-39.20%</b>
<b>Total Bill Impact</b>		<b>3,307.35</b>	<b>3,309.87</b>	<b>2.52</b>	<b>0.1%</b>

**Rate 6 Delivery Bill Impact**  
 Q12 Rate 6 Bill Impact

Rate 6 - Medium Commercial	Units	Current Rate	Proposed Rate		
Customer	\$/month	1,122.91	722.04		
Bill 12 Rate	\$/month	12.00	12.00		
First 1000 m3	¢/m3	29.5971	29.5971		
Next 6000 m3	¢/m3	18.7211	20.4183		
GT 7000m3	¢/m3	24.6330	27.1487		
Contracted Demand	\$/contracted m3	-	-		
Gas Supply	¢/m3	42.7992	43.0514		
Upstream Recovery Charge	¢/m3	2.0000	2.0000		
Transportation & Storage Charge	¢/m3	3.0413	3.0413		
Federal Carbon Charge	¢/m3	2.8300	2.8300		
<b>Rate Riders</b>					
Delay in Revenue Recovery Rate Rider	¢/m3	0.0000	0.0000		
ECVA Rate Rider	¢/m3	3.2355	3.2355		
CIACVA Rate Rider	¢/m3	2.1245	2.1245		
MTVA Rate Rider	¢/m3	0.0000	0.0000		
ORDA Rate Rider	¢/m3	0.0000	0.0000		
<b>Delivery</b>	<b>Metric</b>	<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
Customer	12	1,111.96	1,343.18	231.22	2.08%
Bill 12 Rate	12	12.00	12.00	0.00	0.00%
First 1000 m3	9,832	2,604.48	2,604.48	0.00	0.00%
Next 6000 m3	17,101	4,077.81	4,134.88	57.07	1.39%
GT 7000m3	-	0.00	0.00	0.00	0.00%
Contracted Demand	-	0.00	0.00	0.00	0.00%
Gas Supply	18,933.00	4,254.96	4,254.96	0.00	0.00%
Upstream Recovery Charge	25,515.00	786.44	786.44	0.00	0.00%
Transportation & Storage Charge	16,918.00	1,819.17	1,819.17	0.00	0.00%
Federal Carbon Charge	25,932.00	2,337.00	2,337.00	0.00	0.00%
<b>Total Delivery</b>		<b>17,904.52</b>	<b>18,094.79</b>	<b>190.27</b>	<b>1.06%</b>
<b>Rate Riders</b>	<b>Metric</b>	<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
Delay in Revenue Recovery Rate Rider	25,932.00	244.81	244.81	0.00	0.00%
ECVA Rate Rider	16,933.00	24.44	24.44	-21.37	-24.57%
CIACVA Rate Rider	26,933.00	845.29	841.78	-3.51	-0.42%
MTVA Rate Rider	25,932.00	-916.80	-912.30	4.50	-0.38%
ORDA Rate Rider	25,932.00	0.00	-26.07	-26.07	0.00%
<b>Total Rate Riders</b>		<b>148.13</b>	<b>100.73</b>	<b>-47.41</b>	<b>-19.11%</b>
<b>Total Bill Impact</b>		<b>18,152.65</b>	<b>18,295.52</b>	<b>142.87</b>	<b>0.79%</b>

Rate 6 - Large Commercial	Units	Current Rate	Proposed Rate		
Customer	\$/month	105.14	111.83		
Bill 12 Rate	\$/month	1.00	1.00		
First 1000 m3	¢/m3	26.4349	27.1213		
Next 6000 m3	¢/m3	21.8413	24.4120		
GT 7000m3	¢/m3	22.6510	18.1921		
Contracted Demand	\$/contracted m3	0.0000	0.0000		
Gas Supply	¢/m3	15.7983	15.7983		
Upstream Recovery Charge	¢/m3	2.0200	2.0200		
Transportation & Storage Charge	¢/m3	3.0413	3.0413		
Federal Carbon Charge	¢/m3	11.3900	11.3900		
<b>Rate Riders</b>					
Delay in Revenue Recovery Rate Rider	¢/m3	0.9090	0.9090		
ECVA Rate Rider	¢/m3	0.2778	0.2778		
CIACVA Rate Rider	¢/m3	1.1245	1.1255		
MTVA Rate Rider	¢/m3	-1.4040	-1.3920		
ORDA Rate Rider	¢/m3	0.0000	-0.0566		
<b>Delivery</b>	<b>Metric</b>	<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
Customer	12	1,111.96	1,343.18	231.22	2.08%
Bill 12 Rate	12	12.00	12.00	0.00	0.00%
First 1000 m3	11,715	3,101.96	3,177.44	75.47	2.39%
Next 6000 m3	40,793	9,727.23	9,938.74	211.51	2.19%
GT 7000m3	23,177	3,250.28	5,375.23	2,124.95	64.89%
Contracted Demand	-	0.00	0.00	0.00	0.00%
Gas Supply	75,645.00	11,956.94	11,956.94	0.00	0.00%
Upstream Recovery Charge	75,645.00	2,210.00	2,210.00	0.00	0.00%
Transportation & Storage Charge	75,645.00	4,259.42	4,259.42	0.00	0.00%
Federal Carbon Charge	75,645.00	9,777.37	9,777.37	0.00	0.00%
<b>Total Delivery</b>		<b>47,119.58</b>	<b>47,643.93</b>	<b>524.35</b>	<b>1.11%</b>
<b>Rate Riders</b>	<b>Metric</b>	<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Change \$</b>	<b>Change %</b>
Delay in Revenue Recovery Rate Rider	75,645.00	667.26	667.26	0.00	0.00%
ECVA Rate Rider	75,645.00	210.13	150.19	-60.04	-28.17%
CIACVA Rate Rider	75,645.00	2,375.37	2,385.50	10.13	0.42%
MTVA Rate Rider	75,645.00	-2,578.32	-2,566.48	11.84	-0.18%
ORDA Rate Rider	75,645.00	0.00	-23.11	-23.11	0.00%
<b>Total Rate Riders</b>		<b>697.29</b>	<b>564.06</b>	<b>-133.23</b>	<b>-19.11%</b>
<b>Total Bill Impact</b>		<b>47,816.87</b>	<b>48,208.00</b>	<b>391.13</b>	<b>0.82%</b>

**Rate 11 Delivery Bill Impact**  
 013 Rate 11 Bill Impact

Rate 11 - Large Seasonal Service Sample Drier 1	Units	Current Rate	Proposed Rate
Customer	\$/month	896.00	729.00
Bill 12 Rate	\$/m3	12.00	12.00
All Volumes	\$/m3	16,457.00	16,457.00
Tier 2	\$/m3	16,457.00	16,457.00
Tier 3	\$/m3	16,457.00	16,457.00
Contracted Demand	\$/contracted m3	0.0000	0.0000
Gas Supply	\$/m3	15,798.00	15,798.00
Upstream Recovery Charge	\$/m3	0.0352	0.0352
Transportation & Storage Charge	\$/m3	1,816.00	1,816.00
Federal Carbon Charge	\$/m3	12,390.00	12,390.00
<b>Rate Riders</b>			
Delay in Revenue Recovery Rate Rider	\$/m3	-0.5524	-0.5524
ECVA Rate Rider	\$/m3	0.1857	0.1317
CACVA Rate Rider	\$/m3	0.6074	0.6051
MTVA Rate Rider	\$/m3	-0.6604	-0.6565
ORDA Rate Rider	\$/m3	0.0000	-0.0187

Delivery	Metric	Current Rate	Proposed Rate	Change \$	Change %
Customer	12	2,523.82	2,056.37	-467.45	-2.38%
Bill 12 Rate	12	12.00	12.00	0.00	0.00%
All Volumes	101,499.49	16,704.58	17,102.15	397.57	2.38%
Tier 2	-	0.00	0.00	0.00	#DIV/0!
Tier 3	-	0.00	0.00	0.00	#DIV/0!
Contracted Demand	-	0.00	0.00	0.00	#DIV/0!
Gas Supply	101,499.49	16,035.19	16,035.19	0.00	0.00%
Upstream Recovery Charge	101,499.49	35.78	35.73	-0.05	0.00%
Transportation & Storage Charge	101,499.49	1,843.84	1,843.84	0.00	0.00%
Federal Carbon Charge	101,499.49	12,573.79	12,573.79	0.00	0.00%
<b>Total Delivery</b>		<b>49,841.00</b>	<b>50,291.07</b>	<b>450.07</b>	<b>0.92%</b>

Rate Riders	Metric	Current Rate	Proposed Rate	Change \$	Change %
Delay in Revenue Recovery Rate Rider	101,499.49	560.68	560.68	0.00	0.00%
ECVA Rate Rider	101,499.49	188.48	134.67	-53.82	-28.55%
CACVA Rate Rider	101,499.49	618.51	614.18	-4.33	-0.70%
MTVA Rate Rider	101,499.49	-670.30	-666.38	3.92	-0.59%
ORDA Rate Rider	101,499.49	0.00	-18.59	-18.59	#DIV/0!
<b>Total Rate Riders</b>		<b>895.37</b>	<b>624.13</b>	<b>-271.24</b>	<b>-30.29%</b>

**Total Bill Impact** 50,526.42 50,915.25 388.83 0.77%

Rate 11 - Large Seasonal Service Sample Drier 2	Units	Current Rate	Proposed Rate
Customer	\$/month	328.00	323.00
Bill 12 Rate	\$/m3	12.00	12.00
All Volumes	\$/m3	16,457.00	16,457.00
Tier 2	\$/m3	16,457.00	16,457.00
Tier 3	\$/m3	16,457.00	16,457.00
Contracted Demand	\$/contracted m3	0.0000	0.0000
Gas Supply	\$/m3	15,798.00	15,798.00
Upstream Recovery Charge	\$/m3	0.0352	0.0352
Transportation & Storage Charge	\$/m3	1,816.00	1,816.00
Federal Carbon Charge	\$/m3	12,390.00	12,390.00
<b>Rate Riders</b>			
Delay in Revenue Recovery Rate Rider	\$/m3	0.5524	0.5524
ECVA Rate Rider	\$/m3	0.1857	0.1317
CACVA Rate Rider	\$/m3	0.6074	0.6051
MTVA Rate Rider	\$/m3	-0.6604	-0.6565
ORDA Rate Rider	\$/m3	0.0000	-0.0187

Delivery	Metric	Current Rate	Proposed Rate	Change \$	Change %
Customer	12	2,523.82	2,056.37	-467.45	-2.38%
Bill 12 Rate	12	12.00	12.00	0.00	0.00%
All Volumes	118,332.62	55,681.94	57,007.17	1,325.23	2.38%
Tier 2	-	0.00	0.00	0.00	#DIV/0!
Tier 3	-	0.00	0.00	0.00	#DIV/0!
Contracted Demand	-	0.00	0.00	0.00	#DIV/0!
Gas Supply	118,331.62	53,450.54	53,450.54	0.00	0.00%
Upstream Recovery Charge	118,331.62	119.09	119.09	0.00	0.00%
Transportation & Storage Charge	118,331.62	6,146.13	6,146.13	0.00	0.00%
Federal Carbon Charge	118,331.62	41,919.29	41,919.29	0.00	0.00%
<b>Total Delivery</b>		<b>159,953.02</b>	<b>161,440.70</b>	<b>1,487.68</b>	<b>0.93%</b>

Rate Riders	Metric	Current Rate	Proposed Rate	Change \$	Change %
Delay in Revenue Recovery Rate Rider	118,331.62	1,968.94	1,968.94	0.00	0.00%
ECVA Rate Rider	118,331.62	618.28	448.89	-169.39	-27.55%
CACVA Rate Rider	118,331.62	2,055.00	2,047.32	-7.68	-0.37%
MTVA Rate Rider	118,331.62	-2,144.84	-2,212.26	-67.42	-3.08%
ORDA Rate Rider	118,331.62	0.00	-81.29	-81.29	#DIV/0!
<b>Total Rate Riders</b>		<b>1,317.91</b>	<b>2,066.60</b>	<b>748.69</b>	<b>56.83%</b>

**Total Bill Impact** 161,270.91 163,427.28 2,156.37 1.34%

Name of LDC: EPCOR Natural Gas Limited Partnership  
 OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentive Application

Rate 16 Delivery Bill Impact

G1.4 Rate 16 Bill Impact

Rate 16 - Contracted Demand	Units	Current Rate	Proposed Rate
Customer	\$/month	1,807.77	1,646.03
Bill 32 Rate	\$/month	1.00	1.00
Tier 1	¢/m <sup>3</sup>	0.0000	0.0000
Tier 2	¢/m <sup>3</sup>	0.0000	0.0000
Tier 3	¢/m <sup>3</sup>	0.0000	0.0000
Contracted Demand	¢ / contracted m <sup>3</sup>	109,6650	112,2750
Gas Supply	¢/m <sup>3</sup>	0.0000	0.0000
Upstream Recovery Charge	¢ / contracted m <sup>3</sup>	14,2434	14,2434
Transportation Charge From Dawn	¢ / contracted m <sup>3</sup>	18,2999	18,2999
Transportation Charge From Kirkwall	¢ / contracted m <sup>3</sup>	11,8480	11,8480
Transportation Charge From Parkway	¢ / contracted m <sup>3</sup>	11,8480	11,8480
Federal Carbon Charge	¢/m <sup>3</sup>	12,3900	12,3900

Rate Riders

Delay in Revenue Recovery Rate Rider	¢ / contracted m <sup>3</sup>	0.0601	0.0601
ECVA Rate Rider	¢ / contracted m <sup>3</sup>	-	-
CIACVA Rate Rider	¢ / contracted m <sup>3</sup>	4,5311	4,7663
MTVA Rate Rider	¢ / contracted m <sup>3</sup>	-	5,1713
ORDA Rate Rider	¢ / contracted m <sup>3</sup>	-	0.1473

Delivery

Metric	Current Rate	Proposed Rate	Change \$	Change %	
Customer	12	19,293.24	19,752.42	459.18	2.38%
Bill 32 Rate	12	12.00	12.00	0.00	0.00%
Tier 1	-	0.00	0.00	0.00	#DIV/0!
Tier 2	-	0.00	0.00	0.00	#DIV/0!
Tier 3	-	0.00	0.00	0.00	#DIV/0!
Contracted Demand	50,000	657,990.00	673,650.16	15,660.16	2.38%
Gas Supply	0.00	0.00	0.00	0.00	#DIV/0!
Upstream Recovery Charge	50,000.00	85,460.40	85,460.40	0.00	0.00%
Transportation Charge From Dawn	50,000.00	109,799.40	109,799.40	0.00	0.00%
Transportation Charge From Kirkwall	0.00	0.00	0.00	0.00	#DIV/0!
Transportation Charge From Parkway	0.00	0.00	0.00	0.00	#DIV/0!
Federal Carbon Charge	50,000.00	74,340.00	74,340.00	0.00	0.00%
<b>Total Delivery</b>		<b>946,895.04</b>	<b>963,014.38</b>	<b>16,119.34</b>	<b>1.70%</b>

Rate Riders

Metric	Current Rate	Proposed Rate	Change \$	Change %	
Delay in Revenue Recovery Rate Rider	12.00	360.60	360.60	0.00	0.00%
ECVA Rate Rider	12.00	0.00	0.00	0.00	#DIV/0!
CIACVA Rate Rider	12.00	27,186.60	28,598.10	1,411.50	5.19%
MTVA Rate Rider	12.00	-27,338.40	-31,027.86	-3,689.46	13.50%
ORDA Rate Rider	12.00	0.00	0.00	0.00	#DIV/0!
<b>Total Rate Riders</b>		<b>208.80</b>	<b># - 2,069.16</b>	<b># - 2,277.96</b>	<b>-1090.98%</b>

Total Bill Impact

		<b>947,103.84</b>	<b>960,945.22</b>	<b>13,841.38</b>	<b>1.46%</b>
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Name of LDC: EPCOR Natural Gas Limited Partnership  
 OEB Application Number: EB-2023-0161 Exhibit A - 2024 Custom Incentiv

## Summary of Bill Impacts

### G1.7 Summary of Bill Impacts

Rate Class		Fixed Change (\$/year)	Volumetric Change (\$/year)	Rate Riders (\$/year)	Total Change (\$/year)
Rate 1	Existing Residential	7.66	14.53	-21.27	0.92
Rate 1	New Residential	7.66	13.98	-18.96	2.67
Rate 1	Small Commercial	7.66	31.41	-46.45	-7.39
Rate 1	Small Agricultural	7.66	31.58	-46.72	-7.48
Rate 6	Medium Commercial	31.22	159.05	-47.41	142.87
Rate 6	Large Commercial	31.22	430.34	-133.22	328.34
Rate 11	Sample Dryer 1	62.45	397.57	-71.19	388.82
Rate 11	Sample Dryer 2	62.45	1,325.23	-237.31	1,150.37
Rate 16	Contracted Demand	459.18	15,660.16	-2,277.96	13,841.38

## **Appendix B - Proposed Draft Rate Schedules**

**EB-2023-0161**

*Effective: January 1, 2024*



**RATE 1 - General Firm Service**

**Applicability**

Any customer in EPCOR's Southern Bruce Natural Gas System who is an end user and whose total gas requirements are equal to or less than 10,000 m<sup>3</sup> per year.

**Rate**

Rates per m<sup>3</sup> assume an energy content of 38.89MJ/m<sup>3</sup>

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

<b>Monthly Fixed Charge</b> <sup>(1)</sup>	\$28.45
<b>Delivery Charge</b>	
First 100 m <sup>3</sup> per month	29.4035 ¢ per m <sup>3</sup>
Next 400 m <sup>3</sup> per month	28.8243 ¢ per m <sup>3</sup>
Over 500 m <sup>3</sup> per month	27.9729 ¢ per m <sup>3</sup>
<b>Upstream Charges</b>	
Upstream Recovery charge	1.4740 ¢ per m <sup>3</sup>
Transportation and Storage charge	2.6982 ¢ per m <sup>3</sup>
<b>Rate Rider for Delay in Revenue Recovery</b>	1.6330 ¢ per m <sup>3</sup>
- effective for 10 years ending December 31, 2028	
<b>ECVA Rate Rider</b>	0.1720 ¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2024	
<b>CIACVA Rate Rider</b>	2.3299 ¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2024	
<b>MTVA Rate Rider</b>	(2.5278) ¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2024	
<b>ORDA Rate Rider</b>	(0.0720) ¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2024	
<b>Federal Carbon Charge (if applicable)</b> <sup>(2)</sup>	12.39 ¢ per m <sup>3</sup>
<b>Facility Carbon Charge</b>	0.0011 ¢ per m <sup>3</sup>
<b>Gas Supply Charge</b>	15.7983 ¢ per m <sup>3</sup>

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

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

**Direct Purchase Delivery**

Where a customer elects under this Rate Schedule to directly purchase its gas from a supplier other than EPCOR, the supplier must qualify as a "gas marketer" under the *Ontario Energy Board Act, 1998*, and must enter into a T-Service Receipt Contract with EPCOR for delivery of gas to EPCOR at a receipt point listed on the upstream transportation contract that EPCOR has with the Upstream Service Provider ("**Ontario Delivery Point**"). T-Service Receipt Contract rates are described in Rate Schedule T1. Transportation and Storage charges may vary depending on the Ontario Delivery Point. Gas Supply Charges in this Rate Schedule are not applicable for Rate T1 customers.

**Terms and Conditions of Service**

The provisions in the "EPCOR Natural Gas Limited Partnership Southern Bruce Natural Gas Operations Conditions of Service" apply, as contemplated therein, to service under this Rate Schedule.

Effective: January 1, 2024

Implementation: All bills rendered on or after January 1, 2024

EB-2023-0161

**RATE 6 – Large Volume General Firm Service**

**Applicability**

Any customer in EPCOR’s Southern Bruce Natural Gas System who is an end user and whose total gas requirements are greater than 10,000 m<sup>3</sup> per year.

**Rate**

Rates per m<sup>3</sup> assume an energy content of 38.89MJ/m<sup>3</sup>

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

<b>Monthly Fixed Charge</b> <sup>(1)</sup>	\$112.93	
<b>Delivery Charge</b>		
First 1000 m <sup>3</sup> per month	27.1255	¢ per m <sup>3</sup>
Next 6000 m <sup>3</sup> per month	24.4130	¢ per m <sup>3</sup>
Over 7000 m <sup>3</sup> per month	23.1921	¢ per m <sup>3</sup>
<b>Upstream Charges</b>		
Upstream Recovery charge	2.9200	¢ per m <sup>3</sup>
Transportation and Storage charge	5.6413	¢ per m <sup>3</sup>
<b>Rate Rider for Delay in Revenue Recovery</b>	0.9090	¢ per m <sup>3</sup>
- effective for 10 years ending December 31, 2028		
<b>ECVA Rate Rider</b>	0.1984	¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2024		
<b>CIACVA Rate Rider</b>	3.1255	¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2024		
<b>MTVA Rate Rider</b>	(3.3910)	¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2024		
<b>ORDA Rate Rider</b>	(0.0966)	¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2024		
<b>Federal Carbon Charge (if applicable)</b> <sup>(2)</sup>	12.39	¢ per m <sup>3</sup>
<b>Facility Carbon Charge</b>	0.0011	¢ per m <sup>3</sup>
<b>Gas Supply Charge</b>	15.7983	¢ per m <sup>3</sup>

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

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

**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 T-Service Receipt Contract with EPCOR for delivery of gas to EPCOR at a receipt point listed on the upstream transportation contract that EPCOR has with the Upstream Service Provider ("**Ontario Delivery Point**"). T-Service Receipt Contract rates are described in Rate Schedule T1. Transportation and Storage charges may vary depending on the Ontario Delivery Point. Gas Supply Charges in this Rate Schedule are not applicable for Rate T1 customers.

**Terms and Conditions of Service**

The provisions in the "EPCOR Natural Gas Limited Partnership Southern Bruce Natural Gas Operations Conditions of Service" apply, as contemplated therein, to service under this Rate Schedule.

Effective: January 1, 2024

Implementation: All bills rendered on or after January 1, 2024

EB-2023-0161

**RATE 11 - Large Volume Seasonal Service**

**Applicability**

Any customer in EPCOR's Southern Bruce Natural Gas System who is an end user and whose gas requirements are only during the period of May 1 through Dec 15 inclusive and are greater than 10,000 m<sup>3</sup>.

**Rate**

Rates per m<sup>3</sup> assume an energy content of 38.89MJ/m<sup>3</sup>

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

<b>Monthly Fixed Charge</b> <sup>(1)</sup>	\$224.86
<b>Delivery Charge</b>	
All volumes delivered	16.8495 ¢ per m <sup>3</sup>
<b>Upstream Charges</b>	
Upstream Recovery charge	0.0352 ¢ per m <sup>3</sup>
Transportation and Storage charge	1.8166 ¢ per m <sup>3</sup>
<b>Rate Rider for Delay in Revenue Recovery</b>	0.5524 ¢ per m <sup>3</sup>
- effective for 10 years ending December 31, 2028	
<b>ECVA Rate Rider</b>	0.1327 ¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2024	
<b>CIACVA Rate Rider</b>	0.6051 ¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2024	
<b>MTVA Rate Rider</b>	(0.6565) ¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2024	
<b>ORDA Rate Rider</b>	(0.0187) ¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2024	
<b>Federal Carbon Charge (if applicable)</b> <sup>(2)</sup>	12.39 ¢ per m <sup>3</sup>
<b>Facility Carbon Charge</b>	0.0011 ¢ per m <sup>3</sup>
<b>Gas Supply Charge</b>	15.7983 ¢ per m <sup>3</sup>

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

<sup>(2)</sup> The Federal Carbon Charge is only "applicable" to 20% of the natural gas volumes used by eligible

greenhouses, reducing their effective Federal Carbon Charge rate.

**Unaccounted for Gas (UFG):**

Forecasted UFG is applied to all volumes of gas delivered to the customer.

**Forecasted Unaccounted for Gas Percentage** 0.00 %

**Overrun Charges:**

Any volume of gas taken during the period of December 16 through April 30 inclusive shall constitute "Overrun

Gas" and must be authorized in advance by EPCOR. Delivery of these volumes is available at the Authorized Overrun Charge in addition to applicable Upstream Charges and Gas Supply Charges. EPCOR will not unreasonably withhold authorization.

**Authorized Overrun Charge** 17.5581 ¢ per m<sup>3</sup>

Any volume of gas taken during the period of December 16 through April 30 inclusive without EPCOR's approval in advance shall constitute "Unauthorized Overrun Gas". Delivery of these volumes will be paid for at the Unauthorized Overrun Charge in addition to applicable Upstream Charges and Gas Supply Charges.

**Unauthorized Overrun Charge** 420.4559 ¢ per m<sup>3</sup>

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

**Nominations:**

Union Gas Limited will be the "Upstream Service Provider" to facilitate delivery and balancing of gas supplies to the EPCOR Southern Bruce Natural Gas System. For service under this Rate Schedule, the customer shall nominate for transportation of gas volumes for ultimate delivery to the customer. The customer agrees to nominate its daily gas volumetric requirement to EPCOR, or its designated agent, consistent with industry nomination standards including those nomination requirements of the Upstream Service Provider.

The customer shall nominate gas delivery daily based on its daily gas requirements plus the Forecasted UFG rate as set out in this Rate Schedule.

The nomination calculation shall equal:

$$[(\text{Daily volume of gas to be delivered}) * (1 + \text{Forecasted UFG})]$$

Customers may change daily nominations based on the nomination windows within a day as defined by EPCOR's agreement with the Upstream Service Provider.

In the event nominations under this Rate Schedule do not match upstream nominations, the nomination will be confirmed at the upstream value.

Customers with multiple connections under this Rate Schedule may combine nominations at the sole discretion of EPCOR. For combined nominations the customer shall specify the quantity of gas to each meter installation ("Terminal Location") and the order in which the gas is to be delivered to each Terminal Location.

**Load Balancing:**

Daily nominations provided by the customer shall be used for the purposes of day-to-day balancing as required under EPCOR's arrangement with the Upstream Service Provider.

When a customer's metered consumption on any day is different than the gas nominated for consumption by the customer on any day, this constitutes a "Daily Load Imbalance". A "Cumulative Load Imbalance" occurs when the ongoing absolute value of Daily Load Imbalances are greater than zero.

To the extent that EPCOR incurs daily or cumulative load balancing charges, the customer will be responsible for its proportionate share of such charges. Charges related to these imbalances are as defined in EPCOR's agreement with the Upstream Service Provider.

**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 T-Service Receipt Contract with EPCOR for delivery of gas to EPCOR at a receipt point listed on the upstream transportation contract that EPCOR has with the Upstream Service Provider ("**Ontario Delivery Point**"). T-Service Receipt Contract rates are described in Rate Schedule T1. Transportation and Storage charges may vary depending on the Ontario Delivery Point. Gas Supply Charges in this Rate Schedule are not applicable for Rate T1 customers.

**Terms and Conditions of Service**

1. In any year, during the period of May 1 through December 15 inclusive, the customers shall receive continuous ("**Firm**") service from EPCOR, except where impacted by events as specified in EPCOR Natural Gas Limited Partnership Southern Bruce Natural Gas Operations Conditions of Service including force majeure. During the period of December 16 through April 30 inclusive, any authorized overrun service shall be interruptible at the sole discretion of EPCOR. All service during the period December 16 through April 30 inclusive shall be subject to EPCOR's prior authorization under the daily nomination procedures outlined in this Rate Schedule and shall constitute Overrun Gas.
2. To the extent that EPCOR's Upstream Service Provider provides any seasonal or day-to-day balancing rights for EPCOR, the customer shall be entitled to a reasonable proportion of such balancing rights as determined by EPCOR from time to time. If the customer utilizes any of EPCOR's seasonal or day-to-day balancing services or any other services available from the Upstream Service Provider, the customer agrees to comply with all balancing requirements imposed by the Upstream Service Provider. The customer also agrees to be liable for its share of any such usage limitations or restrictions, fees, costs or penalties associated with the usage of such services, including but not limited to any associated storage fees, daily or cumulative balancing fees or penalties, and gas commodity costs as determined by EPCOR, acting reasonably.

3. EPCOR receives upstream services under the Union Gas Limited M17 Rate Schedule. Details of this upstream arrangement and associated nomination standards and Load Balancing Arrangement are available at [www.uniongas.com](http://www.uniongas.com).
4. The provisions in the "EPCOR Natural Gas Limited Partnership Southern Bruce Natural Gas Operations Conditions of Service" apply, as contemplated therein, to service under this Rate Schedule.

Effective: January 1, 2024

Implementation: All bills rendered on or after January 1, 2024

EB-2023-0161



**RATE 16 – Contracted Firm Service**

**Applicability**

Any customer connected directly to EPCOR's Southern Bruce Natural Gas High Pressure Steel System and who enters into a contract with EPCOR for firm contract daily demand of at least 2,739m<sup>3</sup>.

**Rate**

Rates per m<sup>3</sup> assume an energy content of 38.89MJ/m<sup>3</sup>

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

<b>Monthly Fixed Charge</b> <sup>(1)</sup>	\$1,647.03	
Delivery Charge		
Per m <sup>3</sup> of Contract Demand	112.2750	¢ per m <sup>3</sup>
 <b>Upstream Charges</b>		
Upstream Recovery charge per m <sup>3</sup> of Contract Demand	14.2434	¢ per m <sup>3</sup>
Transportation charge per m <sup>3</sup> of Contract Demand		
Transportation from Dawn	18.2999	¢ per m <sup>3</sup>
Transportation from Kirkwall	11.8480	¢ per m <sup>3</sup>
Transportation from Parkway	11.8480	¢ per m <sup>3</sup>
 <b>Rate Rider for Delay in Revenue Recovery</b>		
- effective for 10 years ending December 31, 2028	0.0601	¢ per m <sup>3</sup>
 <b>CIACVA Rate Rider</b>		
- effective for 12 months ending December 31, 2024	4.7663	Per m <sup>3</sup> of Contract Demand per month
 <b>EFVA Rate Rider</b>		
- effective for 12 months ending December 31, 2024	(5.1713)	Per m <sup>3</sup> of Contract Demand per month
 <b>ORDA Rate Rider</b>		
- effective for 12 months ending December 31, 2024	(0.1473)	Per m <sup>3</sup> of Contract Demand per month
 <b>Federal Carbon Charge (if applicable)</b> <sup>(2)</sup>		
	12.39	¢ per m <sup>3</sup>
 <b>Facility Carbon Charge</b>		
	0.0011	¢ per m <sup>3</sup>

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

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

**Unaccounted for Gas:**

Forecasted Unaccounted for Gas (UFG) is applied to all volumes of gas delivered to the customer.

**Forecasted Unaccounted for Gas Percentage** 0.00 %

**Overrun Charges:**

Any volume of gas taken in excess of the daily Contract Demand or Peak Hourly Volume EPCOR is obligated to transport as per the contract with the customer shall constitute "Overrun Gas" and must be authorized in advance by EPCOR. Delivery of these volumes is available at the Authorized Overrun Charge in addition to applicable Upstream Charges. EPCOR will not unreasonably withhold authorization.

**Authorized Overrun Charge** 5.4867 ¢ per m<sup>3</sup>

Any volume of gas taken in excess of the daily Contract Demand or Peak Hourly Volume EPCOR is obligated to transport as per the contract with the customer without EPCOR's approval in advance shall constitute "Unauthorized Overrun Gas". Delivery of these volumes will be paid for at the Unauthorized Overrun Charge in addition to applicable Upstream Charges.

**Unauthorized Overrun Charge** 420.5640 ¢ per m<sup>3</sup>

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

**Nominations:**

Union Gas Limited will be the "Upstream Service Provider" to facilitate delivery and balancing of gas supplies to the EPCOR Southern Bruce Natural Gas System. For service under this Rate Schedule, the customer shall nominate for transportation of gas volumes for ultimate delivery to the customer. The customer agrees to nominate its daily gas volumetric requirement to EPCOR, or its designated agent, consistent with industry nomination standards including those nomination requirements of the Upstream Service Provider.

The customer shall nominate gas delivery daily based on its daily gas requirements plus the Forecasted UFG rate and Fuel Ratio. The Forecasted UFG rate is as set out in this Rate Schedule. The Fuel Ratio is the Shipper Supplied Fuel rates applicable to the receipt point of gas defined in the "Gas Supply" section of this Rate Schedule.

The nomination calculation shall equal:

$$[(\text{Daily volume of gas to be delivered}) * (1 + \text{Forecasted UFG}) * (1 + \text{Fuel Ratio})]$$

Customers may change daily nominations based on the nomination windows within a day as defined by EPCOR's agreement with the Upstream Service Provider.

In the event nominations under this Rate Schedule do not match upstream nominations, the nomination will be confirmed at the upstream value.

Customers with multiple connections under this Rate Schedule may combine nominations at the sole discretion of EPCOR. For combined nominations the customer shall specify the quantity of gas to each meter installation ("Terminal Location") and the order in which the gas is to be delivered to each Terminal Location.

**Load Balancing:**

Daily nominations provided by the customer shall be used for the purposes of day-to-day balancing as required under EPCOR's arrangement with the Upstream Service Provider.

When a customer's metered consumption on any day is different than the gas nominated for consumption by the customer on any day, this constitutes a "Daily Load Imbalance". A "Cumulative Load Imbalance" occurs when the ongoing absolute value of Daily Load Imbalances are greater than zero.

To the extent that EPCOR incurs daily or cumulative load balancing charges, the customer will be responsible for its proportionate share of such charges. Charges related to these imbalances are as defined in EPCOR's agreement with the Upstream Service Provider.

**Gas Supply:**

Unless otherwise authorized by EPCOR, customers under this Rate Schedule must deliver firm gas at a receipt point listed on the upstream transportation contract that EPCOR has with the Upstream Service Provider ("**Ontario Delivery Point**"). The customer or their agent must enter into a T-Service Receipt Contract with EPCOR for delivery of gas to EPCOR. T-Service Receipt Contract rates are described in Rate Schedule T1.

The customer must deliver to EPCOR on a daily basis the volume of gas to be delivered to the customer's Terminal Location plus the Forecasted UFG rate and Fuel Ratio. Transportation charges vary depending on the Ontario Delivery Point at the rates provided in this Rate Schedule. The Forecasted UFG rate is as set out in this Rate Schedule, and the Fuel Ratio is the Shipper Supplied Fuel rates of the Ontario Delivery Point related to necessary compressor or other fuel requirements of the Upstream Service Provider.

The Gas Supply calculation shall equal:

$$[(\text{Daily volume of gas to be delivered}) * (1 + \text{Forecasted UFG}) * (1 + \text{Fuel Ratio})]$$

**Terms and Conditions of Service**

1. EPCOR receives upstream services under the Union Gas Limited M17 Rate Schedule. Details of this upstream arrangement and associated nomination standards, applicable Fuel Ratio, and Load Balancing Arrangement are available at [www.uniongas.com](http://www.uniongas.com).
2. The provisions in the "EPCOR Natural Gas Limited Partnership General Terms and Conditions for Rate 16 Customers" apply, as contemplated therein, to service under this Rate Schedule.

Effective: January 1, 2024

Implementation: All bills rendered on or after January 1, 2024

EB-2023-0161

## RATE T1 – Direct Purchase Contract Rate

### Availability

Rate T1 is available to all customers or their agent who enter into a T-Service Receipt Contract for delivery of gas to EPCOR. The availability of this option is subject to EPCOR obtaining a satisfactory agreement or arrangement with EPCOR's Upstream Service Provider for direct purchase volume.

### Eligibility

All customers who must, or elect to, purchase gas directly from a supplier other than EPCOR. These customers must enter into a T-Service Receipt Contract with EPCOR either directly or through their agent, for delivery of gas to EPCOR at a receipt point listed on the upstream transportation contract that EPCOR has with the Upstream Service Provider ("**Ontario Delivery Point**").

### Rate

All charges in the customer's appropriate Rate Schedule excluding Gas Supply Charge shall apply. Applicable Transportation and Storage charges are determined based on the Ontario Delivery Point.

In addition, administration fees apply to customers who elect to enter into a T-Service Receipt Contract with EPCOR and are detailed in the Direct Purchase Contract with the customer or its agent.

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

### Unaccounted for Gas:

Forecasted Unaccounted for Gas (UFG) is applied to all volumes of gas supplied:

<b>Forecasted Unaccounted for Gas Percentage</b>	0.00 %
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### Gas Supply:

Unless otherwise authorized by EPCOR, customers who are delivering gas to EPCOR under direct purchase arrangements must deliver firm gas at a daily volume acceptable to EPCOR, to an Ontario Delivery Point, and, where applicable, must acquire and maintain firm transportation on all pipeline systems upstream of Ontario.

The customer or its agent must deliver to EPCOR on a daily basis, at the Ontario Delivery Point, the volume of gas to be delivered to the customer's Terminal Location plus the Forecasted UFG rate and Fuel Ratio. Where the Forecasted UFG rate is as set out in this Rate Schedule, and the Fuel Ratio is the Shipper Supplied Fuel rates of the Ontario Delivery Point related to necessary compressor or other fuel requirements of the Upstream Service Provider.

The Gas Supply calculation shall equal:

$$[(\text{Daily volume of gas to be delivered}) * (1 + \text{Forecasted UFG}) * (1 + \text{Fuel Ratio})]$$

### Terms and Conditions of Service

The provisions in the "T-Service Receipt Contract General Terms and Conditions" apply, as contemplated therein, to service under this Rate Schedule.

Effective: January 1, 2024

Implementation: All bills rendered on or after January 1, 2024

EB-2023-0161

**EPCOR NATURAL GAS LIMITED PARTNERSHIP**

**Schedule of Miscellaneous and Service Charges**

A	B
Service	Fee
1 Service Work	
2     During normal working hours	
3         Minimum charge (up to 60 minutes)	\$100.00
4         Each additional hour (or part thereof)	\$100.00
5     Outside normal working hours	
6         Minimum charge (up to 60 minutes)	\$130.00
7         Each additional hour (or part thereof)	\$105.00
8	
9 Miscellaneous Charges	
10     Returned Cheque / Payment	\$20.00
11     Replies to a request for account information	\$25.00
12     Bill Reprint / Statement Print Requests	\$20.00
13     Consumption Summary Requests	\$20.00
14     Customer Transfer / Connection Charge	\$35.00
15	
16 Reconnection Charge	\$85.00
17	
18 Inactive Account Charge	ENGLP's cost to install service
19	
20 Late Payment Charge	1.5% / month, 19.56% / year (effective rate of 0.04896% compounded daily)
21	
22	
23 Meter Tested at Customer Request Found to be Accurate	Charge based on actual costs
24 Installation of Service Lateral <sup>(3)</sup>	No charge for the first 30 meters

Note: Applicable taxes will be added to the above charges

<sup>3</sup> No Charge for initial connection

## **Appendix C - Proposed Customer Notice**

### **IMPORTANT INFORMATION ABOUT YOUR NATURAL GAS BILL**

The rates EPCOR Natural Gas LP (EPCOR) charges its customers are set out in EPCOR's Rate Schedules, which are approved by the Ontario Energy Board (OEB) from time to time.

When EPCOR's Rate Schedules are amended by the OEB, the amended rate(s) and/or term(s) will apply to customers on the effective date established by the OEB.

On **XXX**, 2023, the OEB approved EPCOR's gas distribution rates effective January 1, 2024. For a typical residential customer who consumes about 2,100 cubic meters of gas annually, the rate change will increase the bill by \$0.08 per month. Commercial, industrial and seasonal rate customers will also be impacted by the change. Please refer to [epcor.com](http://epcor.com) or visit [OEB.ca](http://OEB.ca) for information on the current approved rates.

**The approved rates are reflected in the following line items on your EPCOR natural gas bill:**

1. **"Monthly Charge"** – This is an administration charge covering the costs of maintaining gas services and providing billing and customer service. Included in this charge, is the \$1 per month required to be billed to all customers as part of the Access to Natural Gas Act (Bill 32), which helps to facilitate the expansion of natural gas into more Ontario communities.
2. **"Delivery and Upstream Charges"** – These charges reflect the costs associated with the distribution, transportation and storage of natural gas from the source to you. This includes all charges EPCOR pays to its upstream service provider in association with transportation and storage of the gas before it is delivered to EPCOR's system. Included in this charge is a rate rider to recover revenue the utility was not able to collect as a result of delays in connecting customers to the system.
3. **"Gas Supply Charge"** – These are gas commodity costs calculated using the cost of gas you use during the period between meter readings (or based on an estimate of the gas used during that period). The commodity rate you are charged on your EPCOR bill depends upon the commodity purchase choice you have made. If you have not signed a contract with an energy retailer you are automatically billed at EPCOR's OEB approved gas commodity rate. If you have signed a contract with an energy retailer you are billed at your contracted energy retailer rate.
4. **"Federal Carbon Charge"** – This charge reflects your monthly consumption and the associated costs to deliver natural gas to your home at the rate set by the government. The money collected from this charge goes to the federal government as part of its carbon pollution pricing program.

When applicable, miscellaneous and/or service charges as set out in EPCOR's Rate Schedules, may appear on your bill in addition to the above charges. Please see the EPCOR's Conditions of Services for more detail on these charges.

Your natural gas bill includes information on the amount of natural gas you consumed in the billing period. Your consumption information is broken out to include length of the billing period, the date of your last meter reading and whether your consumption calculation was based on actual or estimated meter reading or a combination of both.

If you have any questions about the rates or any other items on your bill, please call our office at 1-888-765-2256 or email at [gas@epcor.com](mailto:gas@epcor.com).



## **Appendix D - Auditor's Report**



Tel: 705 726 6331  
Fax: 705 722 6588  
www.bdo.ca

BDO Canada LLP  
300 Lakeshore Drive, Suite 300  
Barrie, ON, Canada, L4N 0B4

## **Agreed-Upon Procedures Report**

To the Management of EPCOR Natural Gas Limited Partnership:

### **Purpose of this Agreed-Upon Procedures Report**

Our report is solely for the purpose of assisting EPCOR Natural Gas Limited Partnership (the "Entity") in assessing the deferral accounts of the Southern Bruce operations in the CIACVA, ECVA, MTVA, ORDA and COVID Deferral Account to comply with the requirements of the Ontario Energy Board (OEB) for the period from January 1, 2022 to December 31, 2022 and may not be suitable for another purpose.

### **Management's Responsibilities**

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

### **Practitioner's Responsibilities**

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

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

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

### **Professional Ethics**

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

### **Procedures and Findings**

We have performed the procedures described in Appendix A, on the deferral accounts as at December 31, 2022, which were agreed upon with the Entity. As a result of performing these procedures, we found no exceptions.

*BDO Canada LLP*

Barrie, Canada  
June 28, 2023

Chartered Professional Accountants  
Licensed Public Accountants



## APPENDIX A

1. We obtained the schedule of deferral activity for CIACVA, ORDA, ECVA and MTVA from January 1, 2022 to December 31, 2022 and recalculated the schedules to ensure their mathematical accuracy.
2. For CIACVA, we obtained the back-up calculations spreadsheet for both the CIAC revenue requirement based on the amount paid and based on the filing for the 2022 opening and ending balances. In the calculations spreadsheet, we confirmed there were no capital expenditures during 2022.
3. For the ECVA, we agreed the Actual Energy Content to the unit of measure conversion information effective April 1, 2022 for South and the Benchmark Energy Content to Ontario Energy Board's Exhibit 9 Contents. We also agreed the delivery charges for 2022 to the financial model supporting the EB 2018-0264 application (EPCOR 2019 Financial Model Protected\_20190412) and the sum of total delivery charges to the cumulative 10 year data from the rate application (EB 2018-0264).
4. For MTVA, we obtained the annual billed distribution revenue summary and distribution revenue per CIP and vouched samples throughout the year among the billed distribution revenue and property taxes. We also vouched the municipal taxes paid in the year and agreed the monthly interest rate charged on deferral balances to the prescribed OEB interest rates.
5. For ORDA, we obtained the monthly other revenue by charge type for 2022. We verified the revenue totals to the audited financial statements for the fiscal year ended December 31, 2022 and agreed a sample of charges to copies of customer bills. We agreed the monthly interest rate charged on deferral balances to the prescribed OEB interest rates.
6. For COVID, we obtained the monthly charge breakdown and verified the totals to the audited financial statements for the fiscal year ended December 31, 2022. We verified a sample of charges to source documentation and agreed the monthly interest rate charged on deferral balances to the prescribed OEB interest rates.

EPCOR Natural Gas Limited Partnership  
 Southern Bruce Deferral  
 Contribution In Aid of Construction variance account

	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	2022 July	2022 August	2022 September	2022 October	Nil
CIAC revenue requirement based on amount paid	-	-	-	-	-	-	-	-	-	-	-
CIAC revenue requirement per filing	-	-	-	-	-	-	-	-	-	-	-
<b>Difference</b>	-	-	-	-	-	-	-	-	-	-	-
Cumulative	-	-	-	-	-	-	-	-	-	-	-
<b>Opening Interest</b>	-	-	-	-	-	-	-	-	-	-	-
Interest calculation on disposal balance	-	-	-	-	-	-	-	-	-	-	-
Closing Interest	-	-	-	-	-	-	-	-	-	-	-
<b>OEB Prescribed Interest Rate</b>	0.57%	0.57%	0.57%	1.02%	1.02%	1.02%	2.20%	2.20%	2.20%	3.87%	

	2021 January	2021 February	2021 March	2021 April	2021 May	2021 June	2021 July	2021 August	2021 September	2021 October	Nil
CIAC revenue requirement based on amount paid	-	-	-	-	-	-	-	-	-	-	-
CIAC revenue requirement per filing	-	-	-	-	-	-	-	-	-	-	-
<b>Difference</b>	-	-	-	-	-	-	-	-	-	-	-
Cumulative	-	-	-	-	-	-	-	-	-	-	-
<b>Opening Interest</b>	-	-	-	-	-	-	-	-	-	-	-
Interest calculation on disposal balance	-	-	-	-	-	-	-	-	-	-	-
Closing Interest	-	-	-	-	-	-	-	-	-	-	-
<b>OEB Prescribed Interest Rate</b>	0.57%	0.57%	0.57%	1.02%	1.02%	1.02%	2.20%	2.20%	2.20%	3.87%	

	2020 January	2020 February	2020 March	2020 April	2020 May	2020 June	2020 July	2020 August	2020 September	2020 October	Nil
CIAC revenue requirement based on amount paid	-	-	-	-	-	-	-	-	-	-	-
CIAC revenue requirement per filing	-	-	-	-	-	-	-	-	-	-	-
<b>Difference</b>	-	-	-	-	-	-	-	-	-	-	-
Cumulative	(43,424)	(43,424)	(43,424)	(43,424)	(43,424)	(43,424)	(43,424)	(43,424)	(43,424)	(43,424)	
<b>Opening Interest</b>	-	-	(79)	(158)	(237)	(316)	(394)	(415)	(436)	(456)	
Interest calculation on disposal balance	-	(79)	(79)	(79)	(79)	(79)	(21)	(21)	(21)	(21)	
Closing Interest	-	(79)	(158)	(237)	(316)	(394)	(415)	(436)	(456)	(477)	
<b>OEB Prescribed Interest Rate</b>	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	0.57%	0.57%	0.57%	0.57%	

	2019 January	2019 February	2019 March	2019 April	2019 May	2019 June	2019 July	2019 August	2019 September	2019 October	Nil
CIAC revenue requirement based on amount paid	-	-	-	-	-	-	-	-	-	-	-
CIAC revenue requirement per filing	-	-	-	-	-	-	-	-	-	-	-
<b>Difference</b>	-	-	-	-	-	-	-	-	-	-	-
Cumulative	-	-	-	-	-	-	-	-	-	-	-
<b>Opening Interest</b>	-	-	-	-	-	-	-	-	-	-	-
Interest calculation on disposal balance	-	-	-	-	-	-	-	-	-	-	-
Closing Interest	-	-	-	-	-	-	-	-	-	-	-
<b>OEB Prescribed Interest Rate</b>	2.45%	2.45%	2.45%	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	

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

(2) - Variance balances approved for disposition in EB-2022-0184

EPCOR Natural Gas Limited Partnership  
 Southern Bruce Deferral  
 Energy Content variance account

Annual CIP Rev R1, 6, 11 (K)	3,318,774	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022
Actual Energy Content (L)	39.12	January	February	March	April	May	June	July	August	September	October
Benchmark Energy Content (M)	38.89										
Difference (K * ((L - M)/L))		-	-	-	-	-	-	-	-	-	-
Cumulative		-	-	-	-	-	-	-	-	-	-
Opening Interest		-	-	-	-	-	-	-	-	-	-
Interest calculation on disposal balance		-	-	-	-	-	-	-	-	-	-
Closing Interest		-	-	-	-	-	-	-	-	-	-
OEB Prescribed Interest Rate		0.57%	0.57%	0.57%	1.02%	1.02%	1.02%	2.20%	2.20%	2.20%	3.87%
Annual CIP Rev R1, 6, 11 (H)	2,444,588	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021
Actual Energy Content (I)	39.32	January	February	March	April	May	June	July	August	September	October
Benchmark Energy Content (J)	38.89										
Difference (H * ((I - J)/I))		-	-	-	-	-	-	-	-	-	-
Cumulative		-	-	-	-	-	-	-	-	-	-
Opening Interest		-	-	-	-	-	-	-	-	-	-
Interest calculation on disposal balance		-	-	-	-	-	-	-	-	-	-
Closing Interest		-	-	-	-	-	-	-	-	-	-
OEB Prescribed Interest Rate		0.57%	0.57%	0.57%	1.02%	1.02%	1.02%	2.20%	2.20%	2.20%	3.87%
Annual CIP Rev R1, 6, 11 (E)	1,333,805	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020
Actual Energy Content (F)	39.28	January	February	March	April	May	June	July	August	September	October
Benchmark Energy Content (G)	38.89										
Difference (E * ((F - G)/F))		-	-	-	-	-	-	-	-	-	-
Cumulative		864	864	864	864	864	864	864	864	864	864
Opening Interest		-	2	3	5	6	8	9	10	10	11
Interest calculation on disposal balance		2	2	2	2	2	2	0	0	0	0
Closing Interest		2	3	5	6	8	9	10	10	11	11
OEB Prescribed Interest Rate		2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	0.57%	0.57%	0.57%	0.57%
Annual CIP Rev R1, 6, 11 (A)	374,194	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019
Actual Energy Content (B)	38.98	January	February	March	April	May	June	July	August	September	October
Benchmark Energy Content (C)	38.89										
Difference (A * ((B - C)/B))		-	-	-	-	-	-	-	-	-	-
Cumulative		-	-	-	-	-	-	-	-	-	-
Opening Interest		-	-	-	-	-	-	-	-	-	-
Interest calculation on disposal balance		-	-	-	-	-	-	-	-	-	-
Closing Interest		-	-	-	-	-	-	-	-	-	-
OEB Prescribed Interest Rate		2.45%	2.45%	2.45%	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%

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

(2) - Variance balances approved for disposition in EB-2022-0184

EPCOR Natural Gas Limited Partnership  
 Southern Bruce Deferral  
 Municipal Tax variance account

	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	2022 July	2022 August	2022 September	2022 October	2022 November	2022 December	2023 Year
Billed Distribution revenue													3,469,603
Distribution Revenue per CIP													5,816,265
Municipal taxes per CIP													565,324
Ratio													9.7%
Property taxes collected through revenues													337,120
Property taxes paid	-	106	260	-	-	-	-	439	30	-	-	-	-
Difference	-	106	260	-	-	-	-	439	30	-	-	-	(157,120)
Cumulative	-	106	366	366	366	366	366	805	835	835	835	(156,285)	(136,285)
Opening Interest	-	-	-	0	0	1	1	2	2	4	8	9	12
Interest calculation on disposal balance	-	-	0	0	0	0	1	1	1	3	3	3	(15,906)
Closing Interest	-	-	0	0	1	1	2	2	4	6	9	12	(15,894)
OEB Prescribed Interest Rate	0.57%	0.57%	0.57%	1.02%	1.02%	1.02%	2.20%	2.20%	2.20%	3.67%	3.67%	3.67%	4.75%

	2021 January	2021 February	2021 March	2021 April	2021 May	2021 June	2021 July	2021 August	2021 September	2021 October	2021 November	2021 December	2022 Year
Billed Distribution revenue													1,897,887
Distribution Revenue per CIP													4,620,572
Municipal taxes per CIP													566,701
Ratio													11.8%
Property taxes collected through revenues													224,556
Property taxes paid								525					-
Difference								525					(24,556)
Cumulative	(56,915)	(56,915)	(56,915)	(56,915)	(56,915)	(56,915)	(56,915)	(56,390)	(56,390)	(56,390)	(56,390)	(280,946)	(280,946) (1)
Opening Interest	-	(27)	(54)	(81)	(108)	(135)	(162)	(189)	(216)	(243)	(270)	(297)	(323)
Interest calculation on disposal balance	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(4,202)
Closing Interest	(27)	(54)	(81)	(108)	(135)	(162)	(189)	(216)	(243)	(270)	(297)	(323)	(4,531) (1)
OEB Prescribed Interest Rate	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	1.50%

	2020 January	2020 February	2020 March	2020 April	2020 May	2020 June	2020 July	2020 August	2020 September	2020 October	2020 November	2020 December
Billed Distribution revenue												460,454
Distribution Revenue per CIP												3,049,735
Municipal taxes per CIP												376,964
Ratio												12.4%
Property taxes collected through revenues												36,915
Property taxes paid												0.0%
Difference												(56,915)
Cumulative												(56,915)
Opening Interest												-
Interest calculation on disposal balance												-
Closing Interest												-
OEB Prescribed Interest Rate	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%

	2019 January	2019 February	2019 March	2019 April	2019 May	2019 June	2019 July	2019 August	2019 September	2019 October	2019 November	2019 December
Billed Distribution revenue												0
Distribution Revenue per CIP												589,357
Municipal taxes per CIP												213,667
Ratio												36.3%
Property taxes collected through revenues												-
Property taxes paid												-
Difference												-
Cumulative												-
Opening Interest												-
Interest calculation on disposal balance												-
Closing Interest												-
OEB Prescribed Interest Rate	2.45%	2.45%	2.45%	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%

(1) - Variance balances approved for disposition in EG-2022-0184

EPCOR Natural Gas Limited Partnership  
 Southern Bruce Deferral  
 Other Revenues Deferral Account

	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	2022 July	2022 August	2022 September	2022 October	2022 November	2022 December	2023 Year
4505 - Late Payment Charge	-	-	-	-	-	-	-	(1,036)	1	(473)	-	(1,048)	-
4506 - Penalty Fees	(217)	-	-	-	-	-	-	-	-	-	-	-	-
4511 - Collection & NSF Fees	(48)	-	(192)	48	(96)	(48)	(96)	(60)	(60)	(60)	(20)	[40]	-
4515 - Connection Fees	(140)	(245)	(210)	(210)	(315)	(490)	(315)	-	(280)	(35)	(770)	-	-
4592 - Miscellaneous Revenue	-	-	-	-	-	-	(963)	(245)	(35,747)	(455)	(49,075)	84,165	-
<b>Total</b>	<b>(405)</b>	<b>(245)</b>	<b>(402)</b>	<b>(162)</b>	<b>(411)</b>	<b>(538)</b>	<b>(1,374)</b>	<b>(1,341)</b>	<b>(36,086)</b>	<b>(1,023)</b>	<b>(50,112)</b>	<b>83,077</b>	<b>-</b>
<b>Cumulative</b>	<b>(405)</b>	<b>(650)</b>	<b>(1,052)</b>	<b>(1,214)</b>	<b>(1,625)</b>	<b>(2,163)</b>	<b>(3,537)</b>	<b>(4,878)</b>	<b>(40,964)</b>	<b>(41,986)</b>	<b>(92,098)</b>	<b>(9,021)</b>	<b>(9,021)</b>
<b>Opening Interest</b>	-	(0)	(0)	(1)	(1)	(1)	(4)	(6)	(9)	(13)	(15)	(27)	(27)
<b>Interest calculation on disposal balance</b>	-	(0)	(1)	(1)	(2)	(4)	(8)	(14)	(23)	(35)	(51)	(78)	(78)
<b>Closing Interest</b>	-	(0)	(1)	(1)	(2)	(4)	(8)	(14)	(23)	(35)	(51)	(78)	(78)
<b>OEB Prescribed Interest Rate</b>	<b>0.57%</b>	<b>0.57%</b>	<b>0.57%</b>	<b>1.02%</b>	<b>1.02%</b>	<b>1.02%</b>	<b>2.20%</b>	<b>2.20%</b>	<b>2.20%</b>	<b>3.87%</b>	<b>3.87%</b>	<b>3.87%</b>	<b>4.73%</b>







THIS IS EXHIBIT 'C' referred to in  
the Affidavit of Tim Hesselink sworn  
before me this 5th day of September,  
2023.

A handwritten signature in cursive script, appearing to read "H. M. L. S. T.", written above a horizontal line.

A Commissioner, etc.

# **EXHIBIT C**

## Hesselink, Tim

---

**From:** Hesselink, Tim  
**Sent:** Tuesday, August 15, 2023 11:07 AM  
**To:** larry@anwaatin.com; don.Richardson@sharedvaluesolutions.com; Lisa@demarcoallan.com; jonathan@demarcoallan.com; egdregulatoryproceedings@enbridge.com; srahbar@igua.ca; ian.mondrow@gowlingwlg.com; mcnally@opsba.org; mark@shepherdrubenstein.com; Jay Shepherd; Patrick.McMahon@enbridge.com; markgarner@rogers.com; jlawford@piac.ca; swatson@brockton.ca; clerk@kincardine.ca; mayor@arran-elderslie.ca; patty.sinnamon@chatsworth.ca; dvanwyck@brucecounty.on.ca; tara.warder@grey.ca; Jamie Eckenswiller; 'clerk@arran-elderslie.ca'; mrodger@blg.com  
**Subject:** EPCOR Natural Gas Limited Partnership - Southern Bruce - EB-2023-0161 - Notice of Hearing  
**Attachments:** NoH\_EPCOR SB 2024 IRM\_ 20230811.pdf; ENGLP\_CVRLTR\_2024 IRM\_SB\_20230728.pdf; ENGLP\_APPL\_2024 IRM\_SB\_20230728.pdf

Hello,

Please find attached the notice of application for EPCOR Natural Gas Limited Partnership's application for rates effective January 1, 2024 (Southern Bruce). The application and evidence has also been included.

You are receiving this message as you are a listed party on the Ontario Energy Board's letter of direction in this hearing.

Information related to this proceeding will also be posted on the OEB's website under the filing reference number [EB-2023-0161](#).

Regards,  
Tim



**Tim Hesselink, CPA**

Senior Manager, Regulatory Affairs  
EPCOR Ontario  
43 Stewart Road, Collingwood, ON  
T: 705.445.1800 ext. 2274  
[epcor.com](http://epcor.com)

THIS IS EXHIBIT 'D' referred to in  
the Affidavit of Tim Hesselink sworn  
before me this 5th day of September,  
2023.

A handwritten signature in cursive script, appearing to read "J. M. Leis", is written above a horizontal line.

A Commissioner, etc.

# **EXHIBIT D**

<https://www.epcor.com/about/news-announcements/notices/Pages/oeb-notice-of-hearing-for-2024-ng-rates-south-bruce.aspx>

[https://www.epcor.com/about/news-announcements/notices/Documents/noa\\_EPCOR\\_SB\\_2024\\_IRM\\_20230811.pdf](https://www.epcor.com/about/news-announcements/notices/Documents/noa_EPCOR_SB_2024_IRM_20230811.pdf)

OEB Notice of Hearing for 2024

epcor.com/about/news-announcements/notices/Pages/oeb-notice-of-hearing-for-2024-ng-rates-south-bruce.aspx

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**EPCOR**

ABOUT US | CONTACT US | CAREERS | INVESTOR RELATIONS | MEDIA | SUSTAINABILITY

EPCOR will hold a public hearing to provide EPCOR's resolution. During the hearing, we will explain EPCOR's proposed rate changes and answer your questions. We will also hear your questions and comments. The hearing will be held on **Monday, August 21, 2023, 10:00 a.m. to 12:00 p.m.** at the **South Bruce Energy Centre, 1000 Highway 10, South Bruce, Ontario.**

EPCOR's proposed rate changes will be applied to all customers served by EPCOR's South Bruce Energy Centre. The proposed rate changes will be applied to all customers served by EPCOR's South Bruce Energy Centre. The proposed rate changes will be applied to all customers served by EPCOR's South Bruce Energy Centre.

- Existing Residential: \$0.92 per kWh
- New Residential: \$0.87 per kWh
- Small Commercial: \$2.29 per kWh

Other customers may also be affected. It is important to review the application carefully to determine whether you may be affected by these changes.

### The Ontario Energy Board will hold a public hearing

The OEB will hold a public hearing to provide EPCOR's resolution. During the hearing, we will explain EPCOR's proposed rate changes and answer your questions. We will also hear your questions and comments. The hearing will be held on **Monday, August 21, 2023, 10:00 a.m. to 12:00 p.m.** at the **South Bruce Energy Centre, 1000 Highway 10, South Bruce, Ontario.**

The OEB is an independent, impartial public agency. We have no bias and do not have the OEB's interest. Our goal is to provide a fair hearing and to ensure that all customers have a fair hearing.

### Be informed and have your say

You have the right to information regarding this application and to be involved in the process.

- You can view our [OEB application](#).
- You can file a letter with your comments, which will be considered during the hearing.
- You can attend the hearing. As an intervenor, you can give oral evidence at the hearing. You can also give written evidence to the OEB. You can also give evidence to the OEB. You can also give evidence to the OEB. You can also give evidence to the OEB.
- As the result of the process, you may receive a decision and a resolution on our website.

The OEB does not intend to conduct an audit for this hearing.

### Learn more

Get the hearing for this case (2023-0015). To learn more about this hearing, find out what you need to do to file a letter with your comments, or to view any documents related to this case, please enter the file number **EU-2023-0151** on the [Government of Ontario's Public Information Centre](#) at [http://www.ontario.ca/2023/08/01/epcor](#).

### Type of Hearing

There are three types of OEB hearings: oral and electronic and written. EPCOR has applied for a written hearing. The OEB will also accept written evidence. If you think an oral or written hearing is needed, you can write to the OEB to request a hearing by **August 21, 2023**.

### Privacy

If you are a Member of the public, your name and the content of your letter will be posted on the public report and the OEB website. However, we will not post your name or address unless you agree to be named. If you are a business, your information will be posted. If you are applying for a licence, your information will be posted.

This notice hearing will be held at the South Bruce Energy Centre, 1000 Highway 10, South Bruce, Ontario.