EPCOR Natural Gas Limited Partnership

2025 Federal Carbon Pricing Program Application

EB-2024-0237

Filed: October 15, 2024

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ONTARIO ENERGY BOARD

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

AND IN THE MATTER OF an Application by EPCOR Natural Gas Limited Partnership for an Order under section 36(1) of the Act for an order or orders for rates to recover costs resulting from the *Greenhouse Gas Pollution Pricing Act*, S.C. 2018, c. 12, s. 186.

APPLICATION of
EPCOR NATURAL GAS LIMITED PARTNERSHIP

Background

1. The Applicant is EPCOR Natural Gas Limited Partnership ("ENGLP"), an Ontario limited partnership with offices in the Town of Aylmer and Kincardine. It carries on the business of selling and distributing natural gas within the province of Ontario. ENGLP is a wholly owned indirect subsidiary of EPCOR Utilities Inc. ("EUI").

2. ENGLP provides natural gas distribution services to 9500 customers in the Aylmer area in the Townships of Malahide and South-West Oxford; Municipalities of Bayham, Thames Centre and Central Elgin; and Norfolk County. ENGLP also services in the Southern Bruce area to service the Municipality of Arran-Elderslie, the Municipality of Kincardine and the Township of Huron-Kinloss to approximately 5600 customers.

3. This application is filed by ENGLP in order to recover costs associated with the Federal Carbon Pricing Program ("FCPP") pursuant to the *Greenhouse Gas Pollution Pricing Act* (the "GGPPA"). Among other things, the GGPPA applies a charge, by volume, on certain types of fuel and combustible waste, including marketable natural gas, effective April 1, 2019 (the "Fuel Charge").

4. ENGLP a registered distributor pursuant to section 55(1) of the GGPPA. As a registered distributor, ENGLP is required to report volumes of fuel delivered to customers or used by the distributor and remit the Fuel Charge for such volumes on a monthly basis to the CRA.

The account number assigned to ENGLP by the Canada Revenue Agency ("CRA") is 74396 8299 CT0001.

5. The GGPPA is composed of two key parts: (1) the Fuel Charge applied on 21 types of fuel and combustible waste, which is administered by the CRA; and (2) an output-based pricing system ("OBPS") for industrial facilities, which is administered by Environment and Climate Change Canada ("ECCC"). On September 21, 2020, the Province of Ontario announced that the federal government accepted Ontario's carbon pricing system for industrial emitters, known as the Ontario Emissions Performance Standards ("EPS") program, as an alternative to the federal OBPS. On March 29, 2021, the federal government announced that effective January 1, 2022 the EPS will replace the OBPS in Ontario, effective January 1, 2022. The GGPPA was amended on September 1, 2021 to remove Ontario from Part 2 of Schedule 1 of the GGPPA enabling the EPS to take effect in Ontario. As was the case with the OBPS, the EPS does not apply to ENGLP's facilities or assets. However, the Fuel Charge will apply to natural gas volumes sold or used by ENGLP.

6. ENGLP has obtained a Fuel Charge Exemption Certificate from the CRA and has provided a copy to its supplier of natural gas, Enbridge Gas Distribution Inc. ("Enbridge"). Pursuant to section 17(2) of the GGPA, this Certificate exempts ENGLP from the Fuel Charge applicable to volumes of natural gas sold by Enbridge to ENGLP.

7. As a result of the GGPPA, ENGLP will incur the following costs:

a) Incremental administration costs;

b) Customer-related Fuel Charge costs which ENGLP will be required to pay under the GGPPA for volumes delivered by ENGLP to its residential, commercial and industrial customers who have not provided ENGLP with a Fuel Charge Exemption Certificate, along with any resulting increase to financing costs; and

c) Facility-related costs arising from ENGLP's facilities and operation of its gas distribution system, along with any resulting increase to financing costs.

Approvals Requested

8. Accordingly, ENGLP applies to the Ontario Energy Board ("OEB") pursuant to section 36(1) of the OEB Act for:

   a) an Order or Orders allowing ENGLP to charge customers a fuel charge on a volumetric basis, in the amount of the Fuel Charge required to be paid pursuant to the GGPPA, effective April 1, 2025;

   b) an Order approving or fixing just and reasonable rates, effective April 1, 2025, to allow ENGLP to recover Facility-related costs associated with compliance with the GGPPA;

   c) and such further Order or Orders as ENGLP may request and the OEB may deem appropriate or necessary.

9. ENGLP respectfully requests issuance of a decision and order in this proceeding by March 20, 2025, to ensure the implementation of the 2025 rates in advance of the effective date. In the event that the OEB does not issue a decision and rate order by March 20, 2025, EPCOR requests that the OEB issue an interim rate order declaring the current rates as interim until the decided implementation date of the approved 2025 rates.

10. This application is supported by written evidence filed with this application, which may be amended from time to time.

11. The persons affected by this application include all of ENGLP's residential, commercial and industrial customers.

12. ENGLP requests that the Board's streamlined process for applications of this nature be followed. Since the elements included in this application and the rate adjustments contemplated are largely mechanistic, and further to the Board's authority under sections 6(4) and (8) and section 21(4) of the OEB Act, ENGLP requests this Application be decided by delegated authority without hearing.

Address for Service:

13. ENGLP requests that copies of all documents filed with the OEB in connection with this proceeding be served as follows:

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14. 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 OEB's Rules of Practice and Procedure.

Dated at Collingwood, Ontario this 15h day of October, 2024.

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

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Tim Hesselink,
Senior Manager, Regulatory Affairs

MANAGEMENT SUMMARY

The purpose of this evidence is to summarize EPCOR Natural Gas Limited Partnership's ("ENGLP") application for just and reasonable rates for its Aylmer and South Bruce operations to recover the costs associated with the federal *Greenhouse Gas Pollution Pricing Act*, S.C. 2019, c. 12, s. 186 (the "GGPPA") as a pass-through to customers.

The evidence is organized as follows:

a) Overview
b) Anticipated Costs of Compliance
c) Cost Recovery
d) Deferral Accounts
e) Bill Impacts

ENGLP was last approved for Federal Carbon Pricing Plan (FCPP) rates effective April 1, 2024 (EB-2023-0274).

As the Aylmer and Southern Bruce service territories have separate tariffs and rate structures, costs and cost recovery have been presented separately.

Background: the *Greenhouse Gas Pollution Pricing Act*

The GGPPA received Royal Assent on June 21, 2018. The purpose of the GGPPA is to impose a carbon pricing mechanism in provinces or territories where no such carbon pricing mechanism (e.g., a cap-and-trade system or carbon tax) has been put into place or where such mechanism does not meet national criteria. On October 23, 2018, the Government of Canada deemed Ontario to be a "listed province" that is subject to the GGPPA's carbon pricing mechanism.

The federal carbon pricing scheme implemented by the GGPPA features two main elements:

a) A charge applied to fossil fuels, generally paid by registered distributors (fuel producers and distributors), as set out in Part 1 of the GGPPA (the "Fuel Charge"); and

b) For larger industrial facilities, an output-based pricing system for emissions- intensive trade-exposed ("EITE") industries as set out in Part 2 of the GGPPA (the "OBPS"). The OBPS applies to facilities emitting 50,000 tonnes of carbon dioxide equivalent (“CO2e”) per year or more, with the ability for smaller EITE facilities that emit 10,000 CO2e per year or more to voluntarily opt-in to the system over time.

The amount of the Fuel Charge for marketable natural gas is established under Schedule 2 of the GGPPA[1]. The Fuel Charge increases annually, as set out below:

Year	Charge Cost \$ per m^3
2019	0.0391
2020	0.0587
2021	0.0783
2022	0.0979
2023	0.1239
2024	0.1525
2025	**0.1811**

Subsection 55(1) of the GGPPA requires that all persons register with the Canada Revenue Agency (the “CRA”) for the purposes of Part 1 of the GGPPA (i.e., the Fuel Charge) if, inter alia:

a) The person delivers marketable natural gas or non-marketable natural gas to another person in a listed province; or

b) The person measures another person’s consumption or usage, in a listed province, of marketable natural gas and the measurement is done on a regular basis and for the purpose of billing the other person or providing the other person’s billing information to a third party, and the marketable natural gas is delivered by way of a distribution system.

“Marketable natural gas” is defined in section 3 of the GGPPA as “natural gas that consists of at least 90% methane and that meets the specifications for pipeline transport and sale for general distribution to the public.”

[1] Greenhouse Gas Pollution Pricing Act (S.C. 2018, c. 12, s. 186) - https://laws-lois.justice.gc.ca/eng/acts/g-11.55/page-27.html#h-247111

Consequently, ENGLP was required to register with the CRA as a distributor of marketable natural gas, and did so on February 27, 2019. ENGLP's CRA account number under the program is 74396 8299 CT0001.

Subsection 171(1) of the GGPPA requires that persons responsible for a "covered facility" register with Environment and Climate Change Canada ("ECCC") for the purposes of Part 2 of the GGPPA (i.e., the OBPS).

On September 21, 2020, the Province of Ontario announced that the federal government accepted Ontario's Carbon pricing system of industrial emitters, known as the Ontario Emissions Performance Standards program (EPS), as an alternative to the federal OBPS. On March 29, 2021, the federal government announced that effective January 1, 2022 the Ontario EPS will replace the federal OBPS. The GGPPA was amended on September 1, 2021 to remove Ontario from Part 2 of Schedule 1 of the GGPPA, enabling EPS to take effect in Ontario as of January 1, 2022.

ENGLP was not required to register as an "emitter" pursuant to section 57(1) of the GGPPA because ENGLP is not a person responsible for a "covered facility". ENGLP also confirmed with ECCC that it was not required to register as an "emitter" because its facility emissions are below 10,000 tonnes of CO2e.

Further EPCOR will not be subject to the EPS as it does not meet the criteria under section 2 of the *Emissions Performance Standards Regulation* (O. Reg. 241/19) (the "EPS Regulation") which are:

i. the owner or operator of the facility was required to report the facility's greenhouse gas emissions for 2014 or for any subsequent year
ii. the facility reported 50,000 tonnes or more of CO2e emissions in or or more reporting year from 2014 onward
iii. the primary activity at the facility is an industrial activity listed in paragraphs 1 to 38 of Schedule 2 of the EPS Regulation or the owner or operator of the facility has registered the facility under Part II of the GGPPA.

ENGLP's obligations under the GGPPA

As a registered distributor, ENGLP is required under section 17(1) of the GGPPA to pay the Fuel Charge for volumes of natural gas delivered to its customers. Additionally, pursuant to section 18(1) of the GGPPA, ENGLP is required to pay the Fuel Charge for volumes of natural gas that it uses. These volumes delivered or used must be reported - and the corresponding Fuel Charge must be remitted – to the CRA on a monthly basis.

Ordinarily, Enbridge would be required to report and remit the Fuel Charge for volumes of natural gas sold to ENGLP. However, subsection 17(2) of the GGPPA deems that the Fuel Charge is not payable if the fuel is delivered to a person who holds an "exemption certificate" issued by the CRA pursuant to section 36(1) of the GGPPA (an "Exemption Certificate"). ENGLP obtained an Exemption Certificate as a registered distributor and has provided a copy to Enbridge, in accordance with the GGPPA.

Accordingly, ENGLP, in its capacity as a registered distributor, will be required to remit the 2025 Fuel Charge rate of \$0.1811/m^3 of natural gas delivered to customers unless a customer provides ENGLP with an Exemption Certificate.

ENGLP will also be required to remit the 2025 Fuel Charge for natural gas used by ENGLP for its office building and natural gas vehicle ("NGV") fleet in the Aylmer service area.

CUSTOMER CHARGES & VOLUMES

Aylmer Operations

ENGLP forecasts the 2025 customer related costs (for the period from April 1, 2025 to March 31, 2026) associated with the GGPPA for its Aylmer operations to be $6,118,593. ENGLP will present these charges as a separate line item on customers' bills. ENGLP proposes a charge of 18.11 cents/m^3 over volumes from April 1, 2025 to March 31, 2026.

ENGLP is forecasting total customer volumes from April 1, 2025 to March 31, 2026 of 33,785,714 m^3. The volume projections are based on 2025 forecast data and are consistent with the 2024 Aylmer Cost of Service filing (EB-2024-0130). ENGLP's current customer related volume forecast includes a reduction (80%) for volumes delivered to commercial greenhouse operators based on the confirmed relief under the GGPPA for these customers. To date, ENGLP has received Exemption Certificates from ten such customers. The resulting forecast for these exempt facilities is 3,356,827 m^3 resulting in an effective volume of 651,365 m^3.

Table 1: Projected Aylmer Customer Costs

Line No.	Customer-Related Costs	Volumes (m^3)	FCC Rate (¢/m^3)	Cost Forecast ($)
1	Customer-Related Forecast Volume	33,134,349	18.11	$6,000,631
2	*Eligible Greenhouse Volumes*	*3,256,827*		
3	Effective Volumes (20%)	651,365	18.11	$117,962
4	**Total Customer-Related Costs ($)**			**$6,118,593**

ENGLP has received an Exemption Certificate for a Rate 6 customer (IGPC) and the volumes for this customer have been excluded from the customer related volume forecast.

Southern Bruce Operations

ENGLP forecasts the 2025 customer related costs (for the period from April 1, 2025 to March 31, 2026) associated with the GGPPA for its South Bruce operations to be $2,324,190. ENGLP will present these charges as a separate line item on customers' bills. ENGLP proposes a charge of 18.11 cents/m^3 over volumes from April 1, 2025 to March 31, 2026.

ENGLP is forecasting total customer volumes from April 1, 2024 to March 31, 2025 of 12,833,741 m^3 for South Bruce operations. The volume projections are based on forecast projections included in ENGLP's annual Gas Supply Plan update (EB-2024-0139). ENGLP's current customer related volume forecast includes a reduction (80%) for volumes delivered to commercial greenhouse operators based on the confirmed relief under the GGPPA for these customers. ENGLP has received an Exemption Certificate from six customers. The resulting forecast for these exempt facilities is 4,515,310 m^3 resulting in an effective volume of 903,062 m^3.

Table 2: Projected Southern Bruce Customer Costs

Line No.	Customer-Related Costs	Volumes (m^3)	FCC Rate (¢/m^3)	Cost Forecast ($)
1	Customer-Related Forecast Volume	11,930,679	18.11	$2,160,646
2	*Eligible Greenhouse Volumes*	*4,515,310*		
3	Effective Volumes (20%)	903,062	18.11	$163,545
4	**Total Customer-Related Costs ($)**			**$2,324,190**

ENGLP has received an Exemption Certificate for one Rate 16 customer and the volumes for this customer have been excluded from the customer related volume forecast.

Facility Costs and Volumes

For the period of April 1 2025 to March 31, 2026, ENGLP forecasts the costs associated with company-use volumes for ENGLP's buildings and NGV fleet to be $4,253.

Table 3 – Projected Facility Costs

Line No.	Particulars	Forecast Volume (m^3)	% of Total
	Total Facility-Related Volume		
1	Company Use Buildings	11,704	50%
2	Company Use NGV	11,782	50%
3	Total Facility-Related Volume	**23,486**	100%
4	FCPP Rate (¢/m^3)	18.11	
5	**Total Projected Facility-Related Costs ($)**	**$4,253**	

ENGLP is proposing to allocate the facility costs based on the following:

- Natural Gas Vehicles: 100% of the Company use NGV allocated to Aylmer (Southern Bruce has a separate fleet that does not include NGV).
- Company Use Buildings: Allocation based on forecast volume (m3) of all customers *(including Rate 6 consumption in this projection the facility charge is applicable to all rate classes as there is no exemption):*

Table 4 – Projected Combined Volume Allocations

Line No.	Particulars	Forecast Volume (m^3)	% of Total
1	Aylmer	101,737,028	76%
2	Southern Bruce	31,421,068	24%
		133,158,095	100%

- *Note that this allocation is consistent with the previous year's application allocation which was 75% Aylmer and 25% Southern Bruce*[2]

[2] EB-2023-0274; ENGLP_APPL_FCPP_20240123; January 23, 2024; Page 14

Aylmer Allocation & Proposed Rate Rider

ENGLP proposes a volumetric charge of 0.0037 cents/m^3 for all rate classes from April 1, 2025 to March 31, 2026. The costs associated with these company-use volumes will be included in delivery charges on customers' bills.

Table 5 – Proposed Facility Charge - Aylmer

	Aylmer Allocation	
1	Company Use Buildings	8,942
2	Company Use NGV	11,782
3	Total Facility-Related Volume	**20,724**
4	FCPP Rate (¢/m^3)	18.11
5	**Total Projected Facility-Related Costs ($)**	**$3,753**
6	Forecast Recovery Volumes (m^3)	101,737,028
7	**Proposed Facility Carbon Charge - ¢/m^3**	**0.0037**

Southern Bruce Allocation & Proposed Rate Rider

ENGLP proposes a volumetric charge of 0.0016 cents/m^3 for all rate classes from April 1, 2025 to March 31, 2026. The costs associated with these company-use volumes will be included in delivery charges on customers' bills.

Table 6 – Proposed Facility Charge – Southern Bruce

	Southern Bruce Allocation	
1	Company Use Buildings	2,762
2	Company Use NGV	-
3	Total Facility-Related Volume	**2,762**
4	FCPP Rate (¢/m^3)	18.11
5	**Total Projected Facility-Related Costs ($)**	**$500**
6	Forecast Recovery Volumes (m^3)	31,421,068
7	**Proposed Facility Carbon Charge - ¢/m^3**	**0.0016**

Unaccounted for Gas

It remains unclear to ENGLP whether unaccounted-for gas ("UFG") is considered by the CRA to be "used" by a distributor. As was the case for its 2023 application, ENGLP has included UFG in its calculations, albeit at 0.0%, in the event that the CRA provides further guidance on UFG or otherwise requires ENGLP to report UFG in fuel volumes "used" by ENGLP as Company Use Volumes and remit the Fuel Charge accordingly. That is, for the purposes of its 2025 application, ENGLP continues to assume UFG to be zero.

Deferral and Variance Accounts

ENGLP is not including a request to dispose of any deferral and variance account balance related to the GGPPA in this 2025 application and will defer until 2026, when it plans on disposing of balances as of December 31, 2024. As noted in a previous decision and order:

> *ENGLP had originally sought to dispose of balances in the Customer Variance Accounts for 2020, however, withdrew such request in its responses to OEB staff interrogatories. ENGLP discovered data errors that resulted in an over-remittance to the Canada Revenue Agency, resulting from improper proration of consumption amounts for March 2020 and a data source issue that impacted the accounting for exempt and eligible greenhouse amounts. ENGLP noted that it would seek to recover any outstanding 2020 balances in the FCPP Customer Variance Account after a historical review is completed*[3].

ENGLP has completed a significant review of its internal CRA remittance process related to obligations of the GGPPA, which requires further adjustments related to previous years balances. These adjustments will be made in 2024. As a result, ENGLP is again requesting to defer the disposition of the account until all final adjustments are made.

[3] EB-2021-0268 Decision & Order, March 3, 2022 page 8.

Upstream Costs (Aylmer and Southern Bruce)

Enbridge's Facility Carbon Charge costs are not currently included in ENGLP's transportation charges included in its distribution rates, as these costs were not included in the determination of ENGLP's Purchased Gas Transportation Variance Account ("PGTVA") reference price. Therefore, such costs will be captured in the PGTVA for customers in Rate 1 through 5. All costs, charges and fees incurred by ENGLP related to gas supplied by Enbridge to ENGLP's system for the customer in Rate 6 are a direct pass through to that customer and, therefore, any such increased costs will be invoiced to IGPC on a monthly basis, equal to the amount charged by Enbridge. Similarly, Enbridge's Facility Carbon Charge costs are also not currently included in ENGLP South Bruce's Upstream charges included in its distribution rates. Therefore, such costs will be captured in the Storage and Transportation Variance Account for Rate 1, 6, and 11, as well as the Storage and Transportation Variance Account for Rate 16.

Any impacts to commodity costs as a result of the GGPPA will be recorded in the Purchased Gas Commodity Variance Account ("PGCVA") through the application of the rate differential between the current PGCVA reference price and the actual unit cost of the purchases to the actual volumes purchased. The PGCVA reference price will be adjusted through ENGLP's Quarterly Rate Adjustment Mechanism applications for both Aylmer and South Bruce.

Customer Communications

ENGLP will utilize existing communication methods such as bill inserts, bill messaging and webpage content to provide information related to the GGPPA to its customers, including communication on the program and the associated changes to ENGLP's bill.

Bill Impacts

At the time of filing of this application, ENGLP also has two other active rate proceedings:

- EB-2024-0130 - Aylmer Cost of Service - rates effective January 1, 2025
- EB-2024-0238 – Southern Bruce Custom IR Update - rates effective January 1, 2025

As a result, rate impacts are presented based on those proposed in the above noted applications. ENGLP proposes to file updated draft rate schedules further in this proceeding as the distribution rates are finalized and the commodity costs updated and has not included them in this initial submission.

A table of rate adjustments by rate class can be found below:

Table 7 - Current and Proposed Federal Carbon Pricing Plan Rates

Aylmer Rates 1-5	**Type**	**Current Rate**	**Proposed Rate**	**Variance**	**Variance (%)**
Federal Carbon Charge	cents per m^3	15.25	18.11	2.86	19%
Facility Carbon Charge	cents per m^3	0.0035	0.0037	0.0002	6%

Aylmer Rate 6	**Type**	**Current Rate**	**Proposed Rate**	**Variance**	**Variance (%)**
Facility Carbon Charge	cents per m^3	0.0035	0.0037	0.0002	6%

South Bruce (All rate classes)	**Type**	**Current Rate**	**Proposed Rate**	**Variance**	**Variance (%)**
Federal Carbon Charge	cents per m^3	15.25	18.11	2.86	19%
Facility Carbon Charge	cents per m^3	0.0015	0.0016	0.0001	*7%*

**Aylmer Rate 6 assumes an eligible certificate of exception has been filed*

***Note that volumes related to eligible greenhouse customers are only subject to 20% of the natural gas volumes used by eligible greenhouses, reducing their effective Federal Carbon Charge rate.*

TABLE 8 - AYLMER Bill Impacts

Rate Class	Average Customer Annual Billings	Average Customer Annual Volume (m3)	Change in FCC Impact $/m3 0.02860	Change in FFC Impact $/m3 0.000002	Total Annual Customer Impact	% Variance
RATE 1 - Residential	$1,273	2,067	**$59.13**	**$0.00**	**$59.13**	**4.6%**
RATE 1 - General Service - Commercial	$5,173	10,498	**$300.25**	**$0.02**	**$300.27**	**5.8%**
RATE 1 - General Service Industrial	$15,505	33,165	**$948.52**	**$0.07**	**$948.59**	**6.1%**
RATE 2 - Seasonal Service - Apr to Oct	$5,455	12,134	$347.04	$0.02	$347.06	6.4%
RATE 2 - Seasonal Service - Nov to Mar	$2,516	4,511	$129.03	$0.01	$129.03	5.1%
RATE 2 - Seasonal Service - Annual	$7,971	16,646	**$476.06**	**$0.03**	**$476.10**	**6.0%**
RATE 3 - Special Large Volume Contract Rate	$323,581	783,607	**$22,411.17**	**$1.57**	**$22,412.73**	**6.9%**
RATE 4 - General Service Peaking - Apr to Dec	$23,658	49,796	$1,424.17	$0.10	$1,424.27	6.0%
RATE 4 - General Service Peaking - Jan to Mar	$654	956	$27.35	$0.00	$27.35	4.2%
RATE 4 - General Service Peaking - Annual	$24,313	50,753	**$1,451.52**	**$0.10**	**$1,451.62**	**6.0%**
RATE 5 - Interruptible Peaking Contract Rate	$69,885	161,896	**$4,630.24**	**$0.32**	**$4,630.56**	**6.6%**
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	$896,418	65,345,852	***N/A***	***$130.69***	**$130.69**	**0.0%**

TABLE 9 - SOUTHERN BRUCE Bill Impacts

Rate Class	Average Customer Annual Billings	Average Customer Annual Volume (m3)	Change in FCC Impact $/m3 0.02860	Change in FFC Impact $/m3 0.000001	Total Annual Customer Impact	% Variance
Rate 1 Existing Residential	$1,842	2,149	$61.46	$0.00	$61.46	3.3%
Rate 1 New Residential	$1,787	2,066	$59.09	$0.00	$59.09	3.3%
Rate 1 Small Commercial	$3,519	4,693	$134.22	$0.00	$134.22	3.8%
Rate 1 Small Agricultural	$3,537	4,720	$134.99	$0.00	$135.00	3.8%
Rate 6 Medium Commercial	$19,062	26,933	$770.28	$0.03	$770.31	4.0%
Rate 6 Large Commercial	$51,280	75,685	$2,164.59	$0.08	$2,164.67	4.2%
	-	-	-	-	-	
Rate 11 Sample Dryer 1	$52,149	101,499	$2,902.89	$0.10	$2,902.99	5.6%
Rate 11 Sample Dryer 2	$157,732	338,332	$9,676.28	$0.34	$9,676.62	6.1%
Rate 16 Contracted Demand	$1,029,179	1,000,000	$28,600	$1.00	$28,601.00	2.8%