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October 14, 2025

Sent by EMAIL, RESS e-filing

Mr. Ritchie Murray
Registrar
Ontario Energy Board
27-2300 Yonge Street
Toronto, ON M4P 1E4

Dear Mr. Murray,

**Re: EB-2025-0177: EPCOR Natural Gas Limited Partnership's ("ENGLP") 2026
Incentive Rate Adjustment Mechanism Application – Aylmer
Responses to OEB Staff Questions**

In accordance with Procedural Order #1, please find enclosed responses to the Ontario Energy Board (OEB) Staff interrogatories in the above proceeding. ENGLP has also proposed two additional updates to the draft rate order, which are explained at the end of the Staff questions.

Please feel free to contact me if you have any questions regarding this matter.

Sincerely,

Tim Hesselink, CPA
Senior Manager, Regulatory Affairs
EPCOR Natural Gas Limited Partnership
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Encl.

**EPCOR Natural Gas Limited Partnership
Responses to OEB Staff Interrogatories
EB-2025-0177**

OEB STAFF - 1

Reference: ENGLP_AYLMER_IRM_APPL_20250723, pg 13

Preamble:

Page 13 of the application states “Note that Settlement Proposal included a provision stating: ENGLP will propose rate mitigation if bill impacts are greater than 10% for the lowest 10th percentile volume customer in any given year of the term, for R1 Residential or R1 General Service customers. As the total bill impacts do not exceed 10% for the lowest 10th percentile for either rate class, rate mitigation is required.”

Question(s):

- a) Please clarify whether or not rate mitigation is required. If rate mitigation is required, please also explain why EPCOR has not included rate mitigation in its application.

ENGLP Response:

As per the terms of the settlement proposal, rate mitigation is not required.

“As the total bill impacts do not exceed 10% for the lowest 10th percentile for either rate class, rate mitigation is *not* required”.

Reference: ENGLP_AYLMER_IRM_APPL_20250723, pg 22
ENGLP_AYLMER_IRM_APPL_20250723, pg 96

Page 22 of the application shows a 2024 balance of \$7,138 in the Regulatory Expense Deferral Account (REDA). The balance includes carrying charges totalling \$181.

	2024 Balance	2025 Carrying Charges	2025 Balance
Principal	\$6,957		\$6,957
Carrying Charges	<u>\$181</u>	<u>\$219</u>	<u>\$401</u>
Total	\$7,138	\$219	\$7,358

Interest calculation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing interest balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Other REDA Matters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total REDA	\$ 2,539	\$ 2,714	\$ 2,714	\$ 3,739	\$ 3,739	\$ 3,739	\$ 3,739	\$ 3,739	\$ 3,739	\$ 3,739	\$ 6,442	\$ 6,442	\$ 6,957	\$ 6,957	\$ 6,957	\$ 6,957	\$ 6,957
Total Interest	137	148	161	173	190	207	224	240	256	270	293	317	317	317	317	317	317
Total REDA and Interest 2024	\$ 2,676	\$ 2,862	\$ 2,874	\$ 3,912	\$ 3,929	\$ 3,946	\$ 3,963	\$ 3,979	\$ 3,995	\$ 6,712	\$ 6,735	\$ 7,274	\$ 7,274	\$ 7,274	\$ 7,274	\$ 7,274	\$ 7,274

a) Please clarify whether the 2024 balance for the REDA is \$7,274 or \$7,138. If required, please update the 2024 balance for the REDA in the application where applicable.

The correct 2024 balance is \$7,274. The calculation on the original DVA workbook excluded the 2024 carrying charges opening balance of \$136, resulting in the incorrect balance of \$7,138.

ENGLP has provided an updated calculation of the DVA workbook using this value. Note that this adjustment does not change the REDA rate rider compared to the applied value due to small quantity of adjustment. It remains at \$0.06 per customer per month.

OEB STAFF - 3

Reference: EB-2024-0063, OEB Letter, July 26, 2024
EB-2024-0063, OEB Letter, October 31, 2024
EB-2024-0063, Decision and Order, March 27, 2025, pg 92
ENGLP_AYLMER_IRM_APPL_20250723, pg 9

Preamble:

On July 26, 2024, the OEB issued a Letter and Accounting Order establishing a variance account for the deemed short-term debt rate (DSTDR) related to the generic proceeding on cost of capital and other matters.

On October 31, 2024, the OEB issued a Letter and Accounting Orders establishing two variance accounts. One is the account regarding the return on equity (ROE) and the other is the account regarding deemed long-term debt rate (DLTDR), both related to the generic proceeding on cost of capital and other matters.

On March 27, 2025, the OEB issued its decision and order for the above-noted generic proceeding. The OEB addressed the variance accounts established by the above-noted Accounting Order and stated:

Utilities that implemented rates in 2025 using interim cost of capital parameters were granted variance accounts to record the difference between the revenue requirement at interim and final cost of capital parameters. The OEB will consider the disposition of these balances in both IRM and Custom IR update rate applications. The OEB will also consider applications to amend base rates to reflect any changes in revenue requirement for 2025, but only if there was no specific treatment previously approved by the OEB for the 2025 rate application. This approach will allow the variance accounts for 2025 to be disposed and closed.

Any adjustment to base rates should use only data from the final approved revenue requirement calculation and billing determinants (no updated forecast).

Per Ref 4, OEB staff notes that ENGLP is tracking the variance per Ref 3 through approved DVAs (i.e. DSTDR, DLTDR & ROE) for 2025 and will request disposition at a later date. In addition, ENGLP is proposing to adjust base rates in this application (as opposed to continuance of a deferral account to track balances until the next rebasing period).

Question(s):

- a) Please provide the balances recorded in these three cost of capital variance accounts as of December 31, 2025.

ENGLP Response:

This information is not available at the time of this submission (October 14, 2025) given that the year is still in progress. But the value is expected to be consistent with amounts in OEB-Staff 4 (\$47,037) with variances due to the difference between the test year load forecast and actuals.

- b) Please explain why ENGLP is not planning to dispose of and close the variance accounts relating to the DSTDR, DLTD, and ROE, as applicable, as part of this application for 2026 rates provided that it will not continue using these three DVAs for the remainder of the IR term.
- i. Please explain when ENGLP plans to dispose of these variance account(s).
 - ii. Please explain how ENGLP plans to mitigate generating significant balances in the variance account(s) and minimize intergenerational equity if it is not requesting for the disposition in this application.

ENGLP Response:

Refer to part a above. In is ENGLP's understanding that it is unable to dispose of a balance of a deferral account for a year in progress and also requires an audit of the balance.

- i. ENGLP plans on disposing of the balance in next year's IRM filing.
- ii. ENGLP does not believe that this will generate significant balances or cause intergenerational equity due to the amount expected in the deferral account and also notes that this would be a standard disposition/recovery timing for any deferral account.

- c) Please update the relevant evidence if ENGLP decides to record balance and seek disposition for these three DVAs in this application.

ENGLP Response:

N/A. Please refer to parts a and b above.

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Reference: ENGLP_AYLMER_IRM_APPL_20250723, Table 2
ENGLP_AYLMER_IRM_Rate Model_20250723, A2
ENGLP_Revenue Requirement_Settlement_20241120, Tab-Income Taxes

Preamble:

Per Ref 1 & 3, OEB staff recalculated the Income Tax in Table 1 below:

	Description	OEB Staff	Source
1	Commodity & Transportation	\$9,991,871	Ref 3
2	less: Commodity Cost	(\$9,991,871)	Ref 3
3	Distribution Revenue	\$7,575,277	Ref 1 (calculated)
4	add: Other Revenue	\$108,388	Ref 1
5	less: Distribution OM&A	(\$4,141,958)	Ref 1
6	less: Property Taxes	(\$705,564)	Ref 1
7	less: Interest Expense	(\$601,720)	Ref 1
8	less: CCA	(\$2,228,778)	Ref 3
9	Taxable Income	\$5,644	
10	Income Taxes Payable		
11	Fed Tax 15%	\$847	
12	Pro Tax 11.5%	\$649	
13	Income Tax Expense	\$1,496	
14	Effective Tax Rate	26.5%	
15	Gross Up Amount included in Revenue Requirement	\$2,035	

OEB staff also recalculated the Revenue Requirement in Table 2 below based on income tax calculated in Table 1 above:

Revenue Requirement	2025T-Settlement	OEB Staff	Variance (\$)	Variance (%)
OM&A	\$4,141,958	\$4,141,958	0	0%
Depreciation	\$1,302,707	\$1,302,707	0	0%
Property Taxes	\$705,564	\$705,564	0	0%
Income Taxes	\$11,366	\$2,035	(\$9,331)	-82.1%
Cost of Debt	\$613,545	\$601,720	(\$11,825)	-1.9%
Return on Equity	\$957,596	\$931,715	(\$25,881)	-2.7%
Service Revenue Requirement	\$7732,737	\$7,685,700	(\$47,037)	-0.62%
Revenue Offsets	(\$108,388)	(\$108,388)	0	0%
Distribution Revenue Requirement	\$7,624,349	\$7,577,312	(\$47,037)	-0.62%

Per Table 1 & 2 above, OEB staff observes:

- The Income Tax amount should be \$2,035 instead of \$11,366 based on updated cost of capital parameters
- 2025 test year distribution revenue requirement should be reduced by \$47,037 or 0.62% instead of by \$37,706 or 0.49%

Question(s):

- Please confirm OEB staff's observations.
 - If confirmed, please update Ref 2 and the price cap adjustment accordingly.
 - If not confirmed, please explain the reason and modify Table 1 & 2 above.

ENGLP Response:

ENGLP agrees with OEB Staff's observations. ENGLP did not recalculate income taxes as part of this adjustment, but agrees that it is appropriate to do so. ENGLP also agrees with OEB Staff's calculation and is able to duplicate this using the EB-2024-0130 revenue requirement workbook¹. A supporting tab has been added the ENGLP's revised rate model workbook (A3. Income Tax Adjustment) with this calculation.

As a result of this change, ENGLP has provided an updated rate model in this submission (in excel and as Appendix A) along with proposed rate schedules (Appendix B). A comparison table has been provided below. This table can also be found on the revised rate model (H3. Bill Impacts Comparison)

Rate Class	Applied		Staff IR		Variance	
	Total Change \$	%	Total Change \$	%	Total Change \$	%
R1 - Residential	(\$7.64)	-1%	(\$8.25)	-1%	(\$0.61)	-0.1%
R1 - Residential - Bottom 10 Percentile	\$32.67	6%	\$32.18	6%	(\$0.48)	-0.1%
R1 - General Service	(\$115.72)	-2%	(\$117.90)	-2%	(\$2.18)	0.0%
R1 - General Service - Bottom 10 Percentile	\$32.36	4%	\$31.71	4%	(\$0.65)	-0.1%
R2 - Seasonal - Full Year	(\$236.69)	-3%	(\$239.82)	-3%	(\$3.13)	0.0%
R3 - Large Volume Contract	\$1,377.96	1%	\$1,311.71	1%	(\$66.25)	0.0%
R4 - Peaking - Full Year	(\$227.43)	-2%	(\$232.83)	-2%	(\$5.40)	0.0%
R5 - Interruptible Peaking	(\$2,106.19)	-5%	(\$2,118.25)	-5%	(\$12.06)	0.0%
R6 - Alco Energy (IGPC)	\$23,517.10	3%	\$22,432.28	3%	(\$1,084.82)	-0.1%

¹ EB-2024-0130, ENGLP_EB-2024-0130_Revenue Requirement_Settlement_20241120, Tab Income Taxes

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Reference: ENGLP_AYLMER_IRM_Rate Model_20250723, A1 & A2

Preamble:

OEB staff notes ENGLP calculated Price Cap Adjustment (PCA) based on 2026 Revenue at Current Rates (\$7,363,214) instead of 2025 approved Distribution Revenue Requirement adjusted for WACC in A2 per Ref 1.

Question(s):

- a) Please explain why ENGLP adjusted PCA based on 2026 Revenue at Current Rates (\$7,363,214) in the current application instead of 2025 approved Distribution Revenue Requirement in the rebasing application.

ENGLP Response:

The rate model uses the load forecast (B2. Billing Determinants) as the basis for calculating revenue. As the load forecast has been revised as part of ENGLP's 2025 gas supply plan filing (EB-2025-0140), the most current information has been used. This is consistent with prior practice in ENGLP's recent IRM filings.

Additional Updates:

ENGLP proposes two additional updates to the draft rate order, unrelated to OEB Staff questions:

- 1) Schedule A - Gas Supply Charges were updated to reflect the EB-2025-0273 decision and interim rate order
- 2) Rate 6 - IGPC/Alco Energy - The rate order was updated to reflect the new operating name, consistent with page 18 of the original application where it was noted "ENGLP notes that its sole Rate 6 customer, The Integrated Grain Processors Cooperative ("IGPC") was acquired in 2025 by ALCO Energy Canada and subsequently rebranded. ENGLP has updated the Rate 6 name and references accordingly in this application."

Appendix A - 2026 Annual Incentive Rate Adjustment Model Revised

A1. Application Information

Distributor Name	EPCOR Natural Gas Limited Partnership
OEB Application Number	EB-2025-0177
Rates Effective	January 1, 2026

Price Cap Adjustment (PCA) Calculation

Revenue at Current Rates	\$7,363,214
WACC Adjustment	-0.62%
Adjusted Revenue	\$7,317,787
OEB Inflationary Index	3.70%
Less Stretch Factor	-0.45%
2026 Revenue at Proposed Rates	\$7,555,615
Final Price Cap Adjustment	2.61%

EPCOR Natural Gas Limited Partnership
EB-2025-0177
A2. WACC Adjustment

ENGLP Settlement Proposal: The Parties agree that the proposed cost of capital parameters (i.e., deemed short-term debt rate of 5.04%, long-term debt rate of 3.87%, and return on equity of 9.25%) and capital structure are appropriate. These parameters align or incorporate the OEB's 2025 cost of capital parameters issued on October 31, 2024, on an interim basis.

These cost of capital parameters will be implemented in accordance with the direction set out in the OEB's Letter and Accounting Order issued on July 26, 2024, as well as the OEB's Letter and Accounting Orders issued on October 31, 2024.

This is subject to the Parties agreeing that, for the 2025-2029 capital structure and cost of capital parameters, ENGLP will implement whatever outcomes are decided by the OEB in the Generic Cost of Capital Proceeding (EB-2024-0063), including what the OEB decides with respect to implementation. For clarity, no Party will be restricted from taking any position, or making any submission in the Generic Cost of Capital proceeding as a result of this settlement.

EB-2024-0063 Decision and Order (Page 91): Utilities that implemented rates in 2025 using interim cost of capital parameters were granted variance accounts to record the difference between the revenue requirement at interim and final cost of capital parameters. The OEB will consider the disposition of these balances in both IRM and Custom IR update rate applications. The OEB will also consider applications to amend base rates to reflect any changes in revenue requirement for 2025, but only if there was no specific treatment previously approved by the OEB for the 2025 rate application. This approach will allow the variance accounts for 2025 to be disposed and closed.

Revenue Requirement	2025T - Settlement	2025T - WACC Adjusted	Variance (\$)	Variance (%)
OM&A	\$4,141,958	\$4,141,958	\$0	0.0%
Depreciation	\$1,302,707	\$1,302,707	\$0	0.0%
Property Taxes	\$705,564	\$705,564	\$0	0.0%
Income Taxes	\$11,366	\$2,035	(\$9,331)	-82.1%
Cost of Debt	\$613,545	\$601,720	(\$11,825)	-1.9%
Return on Equity	\$957,596	\$931,715	(\$25,881)	-2.7%
Service Revenue Requirement	\$7,732,737	\$7,685,700	(\$47,038)	-0.6%
Revenue Offsets	(\$108,388)	(\$108,388)	\$0	0%
Distribution Revenue Requirement	\$7,624,349	\$7,577,312	(\$47,038)	-0.6%
Rate Base (Mid-Year)	\$25,880,979	\$25,880,979	\$0	0.0%
Weighted Average Cost of Capital	6.07%	5.92%	-0.15%	
Short-Term Debt	5.04%	3.91%	-1.13%	
Long-Term Debt	3.87%	3.87%	0.00%	
Return on Equity	9.25%	9.00%	-0.25%	

Proposed adjustment to distribution rates, before applying inflationary increase

ENGLP Long Term Debt As Per Settlement Proposal (Interim)

Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%)	Interest (\$)
Promissory Note	PCOR Utilities In	Affiliated	Fixed Rate	29-Nov-17	30	\$ 8,660,000	3.72%	\$ 322,152
Promissory Note	PCOR Utilities In	Affiliated	Fixed Rate	15-Dec-21	30	\$ 2,500,000	3.41%	\$ 85,250
Promissory Note	PCOR Utilities In	Affiliated	Fixed Rate	4-Dec-23	30	\$ 1,000,000	4.88%	\$ 48,800
Promissory Note	PCOR Utilities In	Affiliated	Fixed Rate	1-Dec-24	30	\$ 2,000,000	4.58%	\$ 91,600
Promissory Note	PCOR Utilities In	Affiliated	Fixed Rate	1-Dec-25	30	\$ 1,000,000	4.66%	\$ 3,883
						\$ 15,160,000	3.64%	\$ 551,685

Less: pro-rated principal for 2025

(916,667)

True cost of debt

\$ 14,243,333

3.87%

\$ 551,685

ENGLP Long Term Debt as per EB-2024-0063 Decision (Final)

Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) ²	Interest (\$) ¹
Promissory Note	PCOR Utilities In	Affiliated	Fixed Rate	29-Nov-17	30	\$ 8,660,000	3.72%	\$ 322,152
Promissory Note	PCOR Utilities In	Affiliated	Fixed Rate	15-Dec-21	30	\$ 2,500,000	3.41%	\$ 85,250
Promissory Note	PCOR Utilities In	Affiliated	Fixed Rate	4-Dec-23	30	\$ 1,000,000	4.88%	\$ 48,800
Promissory Note	PCOR Utilities In	Affiliated	Fixed Rate	1-Dec-24	30	\$ 2,000,000	4.58%	\$ 91,600
Promissory Note	PCOR Utilities In	Affiliated	Fixed Rate	1-Dec-25	30	\$ 1,000,000	4.51%	\$ 3,758
						\$ 15,160,000	3.64%	\$ 551,560.33

Less: pro-rated principal for 2025

(916,667)

True cost of debt

\$ 14,243,333

3.87%

\$ 551,560

EB-2024-0130 Revenue Requirement**Calculation of Income Taxes**

	Description	B 2025T - Settlement	B 2025T - WACC Adjusted
1	Commodity & Transportation Revenue	\$9,991,871	\$9,991,871
2	less: Commodity Cost	(\$9,991,871)	(\$9,991,871)
3	Distribution Revenue	\$7,612,983	\$7,575,277
4	add: Other Revenue	\$108,388	\$108,388
5	less: Distribution OM&A	(\$4,141,958)	(\$4,141,958)
6	less: Property Taxes	(\$705,564)	(\$705,564)
7	less: Interest Expense	(\$613,545)	(\$601,720)
8	less: CCA	(\$2,228,778)	(\$2,228,778)
9	Taxable Income	\$31,525	\$5,644
10	Income Taxes Payable		
11	Federal Income Tax @ 15%	\$4,729	\$847
12	Provincial Income Tax @ 11.5%	\$3,625	\$649
13	Income Tax Expense	\$8,354	\$1,496
14	Effective Tax Rate	26.5%	26.5%

15	Grossed up Amount to be included in Revenue Requirement	\$11,366	\$2,035
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EPCOR Natural Gas Limited Partnership

EB-2025-0177

B1. Current Distribution Rates

Rate Class	Monthly Service Charge (\$) ⁽¹⁾	Delivery First 1,000 m ³ (¢)	Delivery Over 1,000 m ³ (¢)	Delivery Next 24,000 m ³ (¢)	Delivery Over 25,000 m ³ (¢)	Delivery - Firm (¢)	Demand - Firm (¢)	Delivery - Int - Lower (¢)	Delivery - Int - Upper (¢)
R1 - Residential	\$24.00	10.9330	10.9330						
R1 - General Service	\$23.50	12.0582	9.6276						
R2 - Seasonal - Apr to Oct	\$23.48	17.0039		7.6087	5.5016				
R2 - Seasonal - Nov to Mar	\$23.48	22.0752		14.2095	15.4831				
R3 - Large Volume Contract	\$233.68					1.7539	33.9977	6.4445	9.8284
R4 - Peaking - Apr to Dec	\$23.83	19.2608	10.8506						
R4 - Peaking - Jan to Mar	\$23.83	25.2614	18.9517						
R5 - Interruptible Peaking	\$196.22					5.7033	⁽²⁾	4.0069	7.3996
R6 - Alco Energy (IGPC)	\$71,540.35								

¹ Bill 32 charge excluded

² Placeholder rate for average customer

EPCOR Natural Gas Limited Partnership

EB-2025-0177

B2. Billing Determinants

Rate Class	Monthly Service Charge	Delivery First 1,000 m3	Delivery Over 1,000 m3	Delivery Next 24,000 m3	Delivery Over 25,000 m3	Delivery - Firm	Demand - Firm
R1 - Residential	9,450	17,036,801	114,830				
R1 - General Service	748	3,902,414	6,354,688				
R2 - Seasonal - Apr to Oct	51	72,881		608,763	116,299		
R2 - Seasonal - Nov to Mar	51	56,559		225,221	14,887		
R3 - Large Volume Contract	5					2,875,098	581,467
R4 - Peaking - Apr to Dec	44	122,157	1,338,190				
R4 - Peaking - Jan to Mar	44	23,321	4,721				
R5 - Interruptible Peaking	4					503,962	
R6 - Alco Energy (IGPC)	1					65,859,322	
Total		21,214,133	7,812,429	833,984	131,185	69,238,382	581,467

Source: EB-2025-0140 Gas Supply Plan Load Forecast - 2024 Weather Normalized Actuals

EPCOR Natural Gas Limited Partnership**EB-2025-0177****B3. Revenue From Current Rates**

Rate Class	Monthly Service Charge	Delivery First 1,000 m3	Delivery Over 1,000 m3	Delivery Next 24,000 m3	Delivery Over 25,000 m3	Delivery - Firm	Demand - Firm	Total Distribution
R1 - Residential	\$2,721,576	\$1,862,633	\$12,554					\$4,596,764
R1 - General Service	\$210,936	\$470,561	\$611,804					\$1,293,301
R2 - Seasonal - Apr to Oct	\$5,987	\$12,393		\$46,319	\$6,398			\$71,097
R2 - Seasonal - Nov to Mar	\$8,382	\$12,486		\$32,003	\$2,305			\$55,176
R3 - Large Volume Contract	\$14,021	\$0				\$50,426	\$197,685	\$262,133
R4 - Peaking - Apr to Dec	\$9,437	\$23,528	\$145,202					\$178,167
R4 - Peaking - Jan to Mar	\$3,146	\$5,891	\$895					\$9,932
R5 - Interruptible Peaking	\$9,419					\$28,742		\$38,161
R6 - Alco Energy (IGPC)	\$858,484							\$858,484
Total	\$3,841,388	\$2,387,492	\$770,455	\$78,322	\$8,703	\$79,169	\$197,685	\$7,363,214

EPCOR Natural Gas Limited Partnership**EB-2025-0177****C1. Current Rate Riders**

Rate Class	REDA	PGTVA	UFGVA
	\$ per month	cents / m3	cents / m3
R1 - Residential	0.00	0.6291	1.3165
R1 - General Service	0.00	0.6291	1.3165
R2 - Seasonal - Nov to Mar	0.00	0.7158	1.4575
R2 - Seasonal - Apr to Oct	0.00	0.7158	1.4575
R3 - Large Volume Contract	0.00	0.2336	0.5277
R4 - Peaking - Apr to Dec	0.00	0.6539	1.1178
R4 - Peaking - Jan to Mar	0.00	0.6539	1.1178
R5 - Interruptible Peaking	0.00	1.0374	1.5934
R6 - Alco Energy (IGPC)			

EPCOR Natural Gas Limited Partnership
EB-2025-0177
D1a. Rate 1-Res Adjustment

	Current Rate	Price Cap	Price Cap Adjust	Adjusted Rates	Billing Determinants	Annual Revenue	Balanced Rates	Annual Revenue
Monthly Service Charge (\$/month)	24.00	2.61%	0.63	24.63	9,450	\$2,792,691	28.32	\$3,211,595
Delivery All Volumes (¢/m ³)	10.9330	2.61%	0.2857	11.22	17,151,631	\$1,924,187	8.7763	\$1,505,283
Total						\$4,716,878		\$4,716,878

Revenue at Current Rates	4,596,764
Variance \$	\$120,114
Variance %	2.61%

EPCOR Natural Gas Limited Partnership
EB-2025-0177
D1b. Rate 1-GS Adjustment

	Current Rate	Price Cap	Price Cap Adjust	Adjusted Rates	Billing Determinants	Annual Revenue	Balanced Rates	Annual Revenue
Monthly Service Charge (\$/month)	23.50	2.61%	0.61	24.11	748	\$216,448	27.73	\$248,915
Delivery First 1,000 m ³ (¢/m ³)	12.0582	2.61%	0.3151	12.3733	3,902,414	\$482,857	12.0116	\$468,741
Delivery Over 1,000 m ³ (¢/m ³)	9.6276	2.61%	0.2516	9.8792	6,354,688	\$627,790	9.5904	\$609,438
Total						\$1,327,095		\$1,327,095

Revenue at Current Rates	1,293,301
Variance \$	\$33,794
Variance %	2.61%

EPCOR Natural Gas Limited Partnership

EB-2025-0177

D2. Rate 2 Adjustment

	Current Rate	Price Cap	Price Cap Adjust	Adjusted Rates	Billing Determinants	Annual Revenue
Monthly Service Charge (\$/month)	23.48	2.61%	0.61	24.09	51	\$14,745
Delivery First 1,000 m ³ - Apr to Oct (¢/m ³)	17.0039	2.61%	0.4443	17.4482	72,881	\$12,716
Delivery Next 24,000 m ³ - Apr to Oct (¢/m ³)	7.6087	2.61%	0.1988	7.8075	608,763	\$47,529
Delivery Over 25,000 m ³ - Apr to Oct (¢/m ³)	5.5016	2.61%	0.1438	5.6454	116,299	\$6,565
Delivery First 1,000 m ³ - Nov to Mar (¢/m ³)	22.0752	2.61%	0.5768	22.6520	56,559	\$12,812
Delivery Next 24,000 m ³ - Nov to Mar (¢/m ³)	14.2095	2.61%	0.3713	14.5808	225,221	\$32,839
Delivery Over 25,000 m ³ - Nov to Mar (¢/m ³)	15.4831	2.61%	0.4046	15.8877	14,887	\$2,365
Total						\$129,572

Revenue at Current Rates	126,273
Variance \$	\$3,300
Variance %	2.61%

EPCOR Natural Gas Limited Partnership

EB-2025-0177

D3. Rate 3 Adjustment

	Current Rate	Price Cap	Price Cap Adjust	Adjusted Rates	Billing Determinants	Annual Revenue
Monthly Service Charge (\$/month)	233.68	2.61%	6.11	239.79	5	\$14,387
Delivery Firm (¢/m ³)	1.7539	2.61%	0.0458	1.7997	2,875,098	\$51,744
Demand Firm (¢/CD/month)	33.9977	2.61%	0.8884	34.8861	581,467	\$202,851
Total						\$268,982

<i>Revenue at Current Rates</i>	262,133
<i>Variance \$</i>	\$6,850
<i>Variance %</i>	2.61%

EPCOR Natural Gas Limited Partnership

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D4. Rate 4 Adjustment

	Current Rate	Price Cap	Price Cap Adjust	Adjusted Rates	Billing Determinants	Annual Revenue
Monthly Service Charge (\$/month)	23.83	2.61%	0.62	24.45	44	\$12,911
Delivery First 1,000 m ³ - Apr To Dec (¢/m ³)	19.2608	2.61%	0.5033	19.7641	122,157	\$24,143
Delivery Over 1,000 m ³ - Apr To Dec (¢/m ³)	10.8506	2.61%	0.2835	11.1341	1,338,190	\$148,996
Delivery First 1,000 m ³ - Jan To Mar (¢/m ³)	25.2614	2.61%	0.6601	25.9215	23,321	\$6,045
Delivery Over 1,000 m ³ - Jan To Mar (¢/m ³)	18.9517	2.61%	0.4952	19.4469	4,721	\$918
Total						\$193,013

Revenue at Current Rates	188,098
Variance \$	\$4,915
Variance %	2.61%

EPCOR Natural Gas Limited Partnership
EB-2025-0177
D5. Rate 5 Adjustment

	Current Rate	Price Cap	Price Cap Adjust	Adjusted Rates	Billing Determinants	Annual Revenue
Monthly Service Charge (\$/month)	196.22	2.61%	5.13	201.35	4	\$9,665
Delivery Firm (¢/m ³)	5.7033	2.61%	0.1490	5.8523	503,962	\$29,494
Total						\$39,158

<i>Revenue at Current Rates</i>	38,161
<i>Variance \$</i>	\$997
<i>Variance %</i>	2.61%

EPCOR Natural Gas Limited Partnership

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D6. Rate 6 Adjustment

	Current Rate	Price Cap	Price Cap Adjust	Adjusted Rates	Billing Determinants	Annual Revenue
Monthly Service Charge (\$/month)	71,540.35	2.61%	1,869.36	73,409.71	1	\$880,916
Total						\$880,916

Revenue at Current Rates	858,484
Variance \$	\$22,432
Variance %	2.61%

EPCOR Natural Gas Limited Partnership

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E1. Proposed Dist Rates

Rate Class	Monthly Service Charge (\$) ⁽¹⁾	Delivery First 1,000 m ³ (¢)	Delivery Over 1,000 m ³ (¢)	Delivery Next 24,000 m ³ (¢)	Delivery Over 25,000 m ³ (¢)	Delivery - Firm (¢)	Demand - Firm (¢)	Delivery - Int - Lower (¢)	Delivery - Int - Upper (¢)
R1 - Residential	\$28.32	8.7763	8.7763						
R1 - GS	\$27.73	12.0116	9.5904						
R2 - Seasonal - Apr to Oct	\$24.09	17.4482		7.8075	5.6454				
R2 - Seasonal - Nov to Mar	\$24.09	22.6520		14.5808	15.8877				
R3 - Large Volume Contract	\$239.79					1.7997	34.8861	6.6129	10.0852
R4 - Peaking - Apr to Dec	\$24.45	19.7641	11.1341						
R4 - Peaking - Jan to Mar	\$24.45	25.9215	19.4469						
R5 - Interruptible Peaking	\$201.35					5.8523	⁽²⁾	4.1116	7.5930
R6 - Alco Energy (IGPC)	\$73,409.71								

¹ Bill 32 charge excluded

² Placeholder rate for average customer

EPCOR Natural Gas Limited Partnership
EB-2025-0177
E2. Revenue From Proposed Rates

Rate Class	Monthly Service Charge	Delivery First 1,000 m3	Delivery Over 1,000 m3	Delivery Next 24,000 m3	Delivery Over 25,000 m3	Delivery - Firm	Demand - Firm	Proposed Rates	Current Rates	Variance \$	Variance %
R1 - Residential	\$3,211,595	\$1,495,201	\$10,078					\$4,716,873	\$4,596,764	\$120,109	2.61%
R1 - General Service	\$248,915	\$468,741	\$609,438					\$1,327,095	\$1,293,301	\$33,794	2.61%
R2 - Seasonal - Apr to Oct	\$6,144	\$12,716		\$47,529	\$6,565			\$72,955	\$71,097	\$1,858	2.61%
R2 - Seasonal - Nov to Mar	\$8,601	\$12,812		\$32,839	\$2,365			\$56,617	\$55,176	\$1,442	2.61%
R3 - Large Volume Contract	\$14,387					\$51,744	\$202,851	\$268,982	\$262,133	\$6,850	2.61%
R4 - Peaking - Apr to Dec	\$9,683	\$24,143	\$148,996					\$182,822	\$178,167	\$4,656	2.61%
R4 - Peaking - Jan to Mar	\$3,228	\$6,045	\$918					\$10,191	\$9,932	\$260	2.61%
R5 - Interruptible Peaking	\$9,665					\$29,494		\$39,158	\$38,161	\$997	2.61%
R6 - Alco Energy (IGPC)	\$880,916							\$880,916	\$858,484	\$22,432	2.61%
Total	\$4,393,134	\$2,019,659	\$769,430	\$80,368	\$8,931	\$81,238	\$202,851	\$7,555,611	\$7,363,214	\$192,397	2.61%

EPCOR Natural Gas Limited Partnership

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F1. Proposed Rate Riders

Rate Class	REDA	PGTVA	UFGVA
	\$ per month	cents / m3	cents / m3
R1 - Residential	0.06	0.3241	0.4270
R1 - General Service	0.06	0.3241	0.4270
R2 - Seasonal - Nov to Mar	0.06	0.3241	0.4270
R2 - Seasonal - Apr to Oct	0.06	0.3241	0.4270
R3 - Large Volume Contract	0.06	0.3241	0.4270
R4 - Peaking - Apr to Dec	0.06	0.3241	0.4270
R4 - Peaking - Jan to Mar	0.06	0.3241	0.4270
R5 - Interruptible Peaking	0.06	0.3241	0.4270
R6 - Alco Energy (IGPC)			

EPCOR Natural Gas Limited Partnership
EB-2025-0177
G1. R1-R Bill Impact

R1 - Residential

Rates	Current	Proposed	Bill Determinant	Calculation
Commodity	18.0770	18.0770	1,815	cents / m3
Monthly Service Charge	24.00	28.32	12	\$ / month
Block 1 (First 1,000 m3 per month)	10.9330	8.7763	1,803	cents / m3
Block 2 (Over 1,000 m3 per month)	10.9330	8.7763	12	cents / m3
Transportation	2.9161	2.9161	1,815	cents / m3
REDA	-	0.06	12	\$ / month
PGTVA	0.6291	0.3241	1,815	cents / m3
UFGVA	1.3165	0.4270	1,815	cents / m3

Annual Billings	Current	Proposed	Variance \$	Variance %
Commodity	\$328.10	\$328.10	\$0.00	0.0%
Distribution				
Monthly Service Charge	\$288.00	\$339.85	\$51.85	18.0%
Block 1 (First 1,000 m3 per month)	\$197.11	\$158.22	(\$38.88)	-19.7%
Block 2 (Over 1,000 m3 per month)	<u>\$1.33</u>	<u>\$1.07</u>	<u>(\$0.26)</u>	<u>-19.7%</u>
Total Distribution	\$486.43	\$499.14	\$12.71	2.6%
Bill 32	\$12.00	\$12.00	\$0.00	0.0%
Transportation	\$52.93	\$52.93	\$0.00	0.0%
Rate Riders				
REDA	\$0.00	\$0.72	\$0.72	
PGTVA	\$11.42	\$5.88	(\$5.54)	-48.5%
UFGVA	<u>\$23.89</u>	<u>\$7.75</u>	<u>(\$16.15)</u>	<u>-67.6%</u>
Total Rate Riders	\$35.31	\$14.35	(\$20.96)	-59.4%
Total Bill	914.77	906.52	- 8.25	-0.9%

EPCOR Natural Gas Limited Partnership
EB-2025-0177
G1. R1-R Bill Impact

R1 - Residential - Bottom 10 Percentile

Rates	Current	Proposed	Bill Determinant	Calculation
Commodity	18.0770	18.0770	608	cents / m3
Monthly Service Charge	24.00	28.32	12	\$ / month
Block 1 (First 1,000 m3 per month)	10.9330	8.7763	608	cents / m3
Block 2 (Over 1,000 m3 per month)	10.9330	8.7763	-	cents / m3
Transportation	2.9161	2.9161	608	cents / m3
REDA	-	0.06	12	\$ / month
PGTVA	0.6291	0.3241	608	cents / m3
UFGVA	1.3165	0.4270	608	cents / m3

Annual Billings	Current	Proposed	Variance \$	Variance %
Commodity	\$109.99	\$109.99	\$0.00	0.0%
Distribution				
Monthly Service Charge	\$288.00	\$339.85	\$51.85	18.0%
Block 1 (First 1,000 m3 per month)	\$66.52	\$53.40	(\$13.12)	-19.7%
Block 2 (Over 1,000 m3 per month)	\$0.00	\$0.00	\$0.00	
Total Distribution	\$354.52	\$393.25	\$38.73	10.93%
Bill 32	\$12.00	\$12.00	\$0.00	0.0%
Transportation	\$17.74	\$17.74	\$0.00	0.0%
Rate Riders				
REDA	\$0.00	\$0.72	\$0.72	
PGTVA	\$3.83	\$1.97	(\$1.86)	-48.5%
UFGVA	\$8.01	\$2.60	(\$5.41)	-67.6%
Total Rate Riders	\$11.84	\$5.29	(\$6.55)	-55.31%
Total Bill	506.09	538.28	32.18	6.4%

EPCOR Natural Gas Limited Partnership
EB-2025-0177
G1. R1-GS Bill Impact

R1 - General Service

Rates	Current	Proposed	Bill Determinant	Calculation
Commodity	18.0770	18.0770	13,713	cents / m3
Monthly Service Charge	23.50	27.73	12	\$ / month
Block 1 (First 1,000 m3 per month)	12.0582	12.0116	5,217	cents / m3
Block 2 (Over 1,000 m3 per month)	9.6276	9.5904	8,496	cents / m3
Transportation	2.9161	2.9161	13,713	cents / m3
REDA	-	0.06	12	\$ / month
PGTVA	0.6291	0.3241	13,713	cents / m3
UFGVA	1.3165	0.4270	13,713	cents / m3

Annual Billings	Current	Proposed	Variance \$	Variance %
Commodity	\$2,478.85	\$2,478.85	\$0.00	0.0%
Distribution				
Monthly Service Charge	\$282.00	\$332.77	\$50.77	18.0%
Block 1 (First 1,000 m3 per month)	\$629.09	\$626.66	(\$2.43)	-0.4%
Block 2 (Over 1,000 m3 per month)	<u>\$817.92</u>	<u>\$814.76</u>	<u>(\$3.16)</u>	<u>-0.4%</u>
Total Distribution	\$1,729.01	\$1,774.19	\$45.18	2.61%
Bill 32	\$12.00	\$12.00	\$0.00	0.0%
Transportation	\$399.87	\$399.87	\$0.00	0.0%
Rate Riders				
REDA	\$0.00	\$0.72	\$0.72	
PGTVA	\$86.26	\$44.44	(\$41.82)	-48.5%
UFGVA	<u>\$180.53</u>	<u>\$58.55</u>	<u>(\$121.98)</u>	<u>-67.6%</u>
Total Rate Riders	\$266.79	\$103.71	(\$163.08)	-61.13%
Total Bill	4,886.52	4,768.62	- 117.90	-2.4%

EPCOR Natural Gas Limited Partnership
EB-2025-0177
G1. R1-GS Bill Impact

R1 - General Service - Bottom 10 Percentile

Rates	Current	Proposed	Bill Determinant	Calculation
Commodity	18.0770	18.0770	1,594	cents / m3
Monthly Service Charge	23.50	27.73	12	\$ / month
Block 1 (First 1,000 m3 per month)	12.0582	12.0116	1,594	cents / m3
Block 2 (Over 1,000 m3 per month)	9.6276	9.5904	-	cents / m3
Transportation	2.9161	2.9161	1,594	cents / m3
REDA	-	0.06	12	\$ / month
PGTVA	0.6291	0.3241	1,594	cents / m3
UFGVA	1.3165	0.4270	1,594	cents / m3

Annual Billings	Current	Proposed	Variance \$	Variance %
Commodity	\$288.15	\$288.15	\$0.00	0.0%
Distribution				
Monthly Service Charge	\$282.00	\$332.77	\$50.77	18.0%
Block 1 (First 1,000 m3 per month)	\$192.21	\$191.46	(\$0.74)	-0.4%
Block 2 (Over 1,000 m3 per month)	\$0.00	\$0.00	\$0.00	
Total Distribution	\$474.21	\$524.24	\$50.03	10.55%
Bill 32	\$12.00	\$12.00	\$0.00	0.0%
Transportation	\$46.48	\$46.48	\$0.00	0.0%
Rate Riders				
REDA	\$0.00	\$0.72	\$0.72	
PGTVA	\$10.03	\$5.17	(\$4.86)	-48.5%
UFGVA	\$20.99	\$6.81	(\$14.18)	-67.6%
Total Rate Riders	\$31.01	\$12.69	(\$18.32)	-59.07%
Total Bill	851.85	883.56	31.71	3.7%

EPCOR Natural Gas Limited Partnership
EB-2025-0177
G2. R2 Bill Impact

R2 - Seasonal - Apr to Oct

Rates	Current	Proposed	Bill Determinant	Calculation
Commodity	18.0770	18.0770	15,646	cents / m3
Monthly Service Charge	23.48	24.09	7	\$ / month
Block 1 (First 1,000 m3 per month)	17.0039	17.4482	1,429	cents / m3
Block 2 (Next 24,000 m3 per month)	7.6087	7.8075	11,937	cents / m3
Block 3 (Over 25,000 m3 per month)	5.5016	5.6454	2,280	cents / m3
Transportation	2.9161	2.9161	15,646	cents / m3
REDA	-	0.06	7	\$ / month
PGTVA	0.7158	0.3241	15,646	cents / m3
UFGVA	1.4575	0.4270	15,646	cents / m3

Annual Billings	Current	Proposed	Variance \$	Variance %
Commodity	\$2,828.32	\$2,828.32	\$0.00	0.0%
Distribution				
Monthly Service Charge	\$164.36	\$168.65	\$4.29	2.6%
Block 1 (First 1,000 m3 per month)	\$242.99	\$249.34	\$6.35	2.6%
Block 2 (Next 24,000 m3 per month)	\$908.21	\$931.95	\$23.73	2.6%
Block 3 (Over 25,000 m3 per month)	<u>\$125.46</u>	<u>\$128.73</u>	<u>\$3.28</u>	<u>2.6%</u>
Total Distribution	\$1,441.02	\$1,478.68	\$37.65	2.6%
Bill 32	\$7.00	\$7.00	\$0.00	0.0%
Transportation	\$456.25	\$456.25	\$0.00	0.0%
Rate Riders				
REDA	\$0.00	\$0.42	\$0.42	
PGTVA	\$111.99	\$50.71	(\$61.28)	-54.7%
UFGVA	<u>\$228.04</u>	<u>\$66.81</u>	<u>(\$161.23)</u>	<u>-70.7%</u>
Total Rate Riders	\$340.02	\$117.93	(\$222.09)	-65.3%
Total Bill	5,072.61	4,888.17	- 184.44	-3.6%

EPCOR Natural Gas Limited Partnership
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G2. R2 Bill Impact

R2 - Seasonal - Nov to Mar

Rates	Current	Proposed	Bill Determinant	Calculation
Commodity	18.0770	18.0770	5,817	cents / m3
Monthly Service Charge	23.48	24.09	5	\$ / month
Block 1 (First 1,000 m3 per month)	22.0752	22.6520	1,109	cents / m3
Block 2 (Next 24,000 m3 per month)	14.2095	14.5808	4,416	cents / m3
Block 3 (Over 25,000 m3 per month)	15.4831	15.8877	292	cents / m3
Transportation	2.9161	2.9161	5,817	cents / m3
REDA	-	0.06	5	\$ / month
PGTVA	0.7158	0.3241	5,817	cents / m3
UFGVA	1.4575	0.4270	5,817	cents / m3

Annual Billings	Current	Proposed	Variance \$	Variance %
Commodity	\$1,051.54	\$1,051.54	\$0.00	0.0%
Distribution				
Monthly Service Charge	\$117.40	\$120.47	\$3.07	2.6%
Block 1 (First 1,000 m3 per month)	\$244.82	\$251.21	\$6.40	2.6%
Block 2 (Next 24,000 m3 per month)	\$627.51	\$643.90	\$16.40	2.6%
Block 3 (Over 25,000 m3 per month)	<u>\$45.19</u>	<u>\$46.38</u>	<u>\$1.18</u>	<u>2.6%</u>
Total Distribution	\$989.72	\$1,015.58	\$25.86	2.6%
Bill 32	\$5.00	\$5.00	\$0.00	0.0%
Transportation	\$169.63	\$169.63	\$0.00	0.0%
Rate Riders				
REDA	\$0.00	\$0.30	\$0.30	
PGTVA	\$41.64	\$18.85	(\$22.78)	-54.7%
UFGVA	<u>\$84.78</u>	<u>\$24.84</u>	<u>(\$59.94)</u>	<u>-70.7%</u>
Total Rate Riders	\$126.42	\$43.99	(\$82.43)	-65.20%
Total Bill	2,342.31	2,285.74	- 56.57	-2.4%

EPCOR Natural Gas Limited Partnership
EB-2025-0177
G2. R2 Bill Impact

R2 - Seasonal - Full Year

Annual Billings	Current	Proposed	Variance \$	Variance %
Commodity	\$3,879.85	\$3,879.85	\$0.00	0.0%
Distribution				
Monthly Service Charge	\$281.76	\$289.12	\$7.36	2.6%
Block 1 (First 1,000 m3 per month)	\$487.81	\$500.55	\$12.75	2.6%
Block 2 (Next 24,000 m3 per month)	\$1,535.72	\$1,575.85	\$40.13	2.6%
Block 3 (Over 25,000 m3 per month)	<u>\$170.65</u>	<u>\$175.11</u>	<u>\$4.46</u>	<u>2.6%</u>
Total Distribution	\$2,475.94	\$2,540.64	\$64.70	2.6%
Bill 32	\$12.00	\$12.00	\$0.00	0.0%
Transportation	\$625.88	\$625.88	\$0.00	0.0%
Rate Riders				
REDA	\$0.00	\$0.72	\$0.72	
PGTVA	\$153.62	\$69.56	(\$84.06)	-54.7%
UFGVA	<u>\$312.82</u>	<u>\$91.64</u>	<u>(\$221.18)</u>	<u>-70.7%</u>
Total Rate Riders	\$466.44	\$161.92	(\$304.52)	-65.29%
Total Bill	7,460.11	7,220.29	- 239.82	-3.2%

EPCOR Natural Gas Limited Partnership
EB-2025-0177
G3. R3 Bill Impact

R3 - Large Volume Contract

Rates	Current	Proposed	Bill Determinant	Calculation
Commodity	18.0770	18.0770	575,020	cents / m3
Monthly Service Charge	233.68	239.79	12	\$ / month
Delivery - Firm	1.7539	1.7997	575,020	cents / m3
Demand - Firm	33.9977	34.8861	116,293	cents / m3
		-		
Transportation	2.9161	2.9161	575,020	cents / m3
REDA	-	0.06	12	\$ / month
PGTVA	0.2336	0.3241	575,020	cents / m3
UFGVA	0.5277	0.4270	575,020	cents / m3

Annual Billings	Current	Proposed	Variance \$	Variance %
Commodity	\$103,946.30	\$103,946.30	\$0.00	0.0%
Distribution				
Monthly Service Charge	\$2,804.16	\$2,877.43	\$73.27	2.6%
Delivery - Firm	\$10,085.27	\$10,348.80	\$263.53	2.6%
Demand - Firm	\$39,537.09	\$40,570.20	\$1,033.11	2.6%
Total Distribution	\$52,426.52	\$53,796.43	\$1,369.91	2.61%
Bill 32	\$12.00	\$12.00	\$0.00	0.0%
Transportation	\$16,768.03	\$16,768.03	\$0.00	0.0%
Rate Riders				
REDA	\$0.00	\$0.72	\$0.72	
PGTVA	\$1,343.52	\$1,863.61	\$520.08	38.7%
UFGVA	<u>\$3,034.23</u>	<u>\$2,455.22</u>	<u>(\$579.01)</u>	<u>-19.1%</u>
Total Rate Riders	\$4,377.75	\$4,319.55	(\$58.20)	-1.33%
Total Bill	177,530.60	178,842.31	1,311.71	0.7%

EPCOR Natural Gas Limited Partnership
EB-2025-0177
G4. R4 Bill Impact

R4 - Peaking - Apr to Dec

Rates	Current	Proposed	Bill Determinant	Calculation
Commodity	18.0770	18.0770	33,190	cents / m3
Monthly Service Charge	23.83	24.45	9	\$ / month
Block 1 (First 1,000 m3 per month)	19.2608	19.7641	2,776	cents / m3
Block 2 (Over 1,000 m3 per month)	10.8506	11.1341	30,413	cents / m3
Transportation	2.9161	2.9161	33,190	cents / m3
REDA	-	0.06	9	\$ / month
PGTVA	0.6539	0.3241	33,190	cents / m3
UFGVA	1.1178	0.4270	33,190	cents / m3

Annual Billings	Current	Proposed	Variance \$	Variance %
Commodity	\$5,999.70	\$5,999.70	\$0.00	0.0%
Distribution				
Monthly Service Charge	\$214.47	\$220.07	\$5.60	2.6%
Block 1 (First 1,000 m3 per month)	\$534.74	\$548.71	\$13.97	2.6%
Block 2 (Over 1,000 m3 per month)	<u>\$3,300.04</u>	<u>\$3,386.27</u>	<u>\$86.23</u>	<u>2.6%</u>
Total Distribution	\$4,049.24	\$4,155.05	\$105.81	2.6%
Bill 32	\$9.00	\$9.00	\$0.00	0.0%
Transportation	\$967.84	\$967.84	\$0.00	0.0%
Rate Riders				
REDA	\$0.00	\$0.54	\$0.54	
PGTVA	\$217.03	\$107.57	(\$109.46)	-50.4%
UFGVA	<u>\$371.00</u>	<u>\$141.71</u>	<u>(\$229.28)</u>	<u>-61.8%</u>
Total Rate Riders	\$588.03	\$249.82	(\$338.21)	-57.5%
Total Bill	11,613.81	11,381.41	- 232.40	-2.0%

EPCOR Natural Gas Limited Partnership
EB-2025-0177
G4. R4 Bill Impact

R4 - Peaking - Jan to Mar

Rates	Current	Proposed	Bill Determinant	Calculation
Commodity	18.0770	18.0770	637	cents / m3
Monthly Service Charge	23.83	24.45	3	\$ / month
Block 1 (First 1,000 m3 per month)	25.2614	25.9215	530	cents / m3
Block 2 (Over 1,000 m3 per month)	18.9517	19.4469	107	cents / m3
Transportation	2.9161	2.9161	637	cents / m3
REDA	-	0.06	3	\$ / month
PGTVA	0.6539	0.3241	637	cents / m3
UFGVA	1.1178	0.4270	637	cents / m3

Annual Billings	Current	Proposed	Variance \$	Variance %
Commodity	\$115.21	\$115.21	\$0.00	0.0%
Distribution				
Monthly Service Charge	\$71.49	\$73.36	\$1.87	2.6%
Block 1 (First 1,000 m3 per month)	\$133.89	\$137.39	\$3.50	2.6%
Block 2 (Over 1,000 m3 per month)	<u>\$20.34</u>	<u>\$20.87</u>	<u>\$0.53</u>	<u>2.6%</u>
Total Distribution	\$225.72	\$231.61	\$5.90	2.6%
Bill 32	\$3.00	\$3.00	\$0.00	0.0%
Transportation	\$18.58	\$18.58	\$0.00	0.0%
Rate Riders				
REDA	\$0.00	\$0.18	\$0.18	
PGTVA	\$4.17	\$2.07	(\$2.10)	-50.4%
UFGVA	<u>\$7.12</u>	<u>\$2.72</u>	<u>(\$4.40)</u>	<u>-61.8%</u>
Total Rate Riders	\$11.29	\$4.97	(\$6.32)	-56.01%
Total Bill	373.80	373.37	- 0.43	-0.1%

EPCOR Natural Gas Limited Partnership
EB-2025-0177
G4. R4 Bill Impact

R4 - Peaking - Full Year

Annual Billings	Current	Proposed	Variance \$	Variance %
Commodity	\$6,114.91	\$6,114.91	\$0.00	0.0%
Distribution				
Monthly Service Charge	\$285.96	\$293.43	\$7.47	2.6%
Block 1 (First 1,000 m3 per month)	\$668.63	\$686.10	\$17.47	2.6%
Block 2 (Over 1,000 m3 per month)	<u>\$3,320.37</u>	<u>\$3,407.13</u>	<u>\$86.76</u>	<u>2.6%</u>
Total Distribution	\$4,274.96	\$4,386.66	\$111.71	2.6%
Bill 32	\$12.00	\$12.00	\$0.00	0.0%
Transportation	\$986.42	\$986.42	\$0.00	0.0%
Rate Riders				
REDA	\$0.00	\$0.72	\$0.72	
PGTVA	\$221.20	\$109.63	(\$111.57)	-50.4%
UFGVA	<u>\$378.12</u>	<u>\$144.43</u>	<u>(\$233.69)</u>	<u>-61.8%</u>
Total Rate Riders	\$599.32	\$254.79	(\$344.53)	-57.49%
Total Bill	11,987.61	11,754.78	- 232.83	-1.9%

EPCOR Natural Gas Limited Partnership
EB-2025-0177
G5. R5 Bill Impact

R5 - Interruptible Peaking

Rates	Current	Proposed	Bill Determinant	Calculation
Commodity	18.0770	18.0770	125,991	cents / m3
Monthly Service Charge	196.22	201.35	12	\$ / month
Delivery - Firm	5.7033	5.8523	125,991	cents / m3
Transportation	2.9161	2.9161	125,991	cents / m3
REDA	-	0.06	12	\$ / month
PGTVA	1.0374	0.3241	125,991	cents / m3
UFGVA	1.5934	0.4270	125,991	cents / m3

Annual Billings	Current	Proposed	Variance \$	Variance %
Commodity	\$22,775.32	\$22,775.32	\$0.00	0.0%
Distribution				
Monthly Service Charge	\$2,354.64	\$2,416.17	\$61.53	2.6%
Delivery - Firm	<u>\$7,185.62</u>	<u>\$7,373.38</u>	<u>\$187.76</u>	<u>2.6%</u>
Total Distribution	\$9,540.26	\$9,789.55	\$249.29	2.6%
Bill 32	\$12.00	\$12.00	\$0.00	0.0%
Transportation	\$3,673.99	\$3,673.99	\$0.00	0.0%
Rate Riders				
REDA	\$0.00	\$0.72	\$0.72	
PGTVA	\$1,307.03	\$408.33	(\$898.70)	-68.8%
UFGVA	<u>\$2,007.51</u>	<u>\$537.96</u>	<u>(\$1,469.55)</u>	<u>-73.2%</u>
Total Rate Riders	\$3,314.54	\$947.00	(\$2,367.54)	-71.43%
Total Bill	39,316.10	37,197.85	- 2,118.25	-5.4%

EPCOR Natural Gas Limited Partnership
EB-2025-0177
G6. R6 Bill Impact

R6 - Alco Energy (IGPC)

Rates	Current	Proposed	Bill Determinant	Calculation
Monthly Service Charge	71,540.35	73,409.71	12	\$ / month

Annual Billings	Current	Proposed	Variance \$	Variance %
Distribution				
Monthly Service Charge	<u>\$858,484.20</u>	<u>\$880,916.48</u>	<u>\$22,432.28</u>	2.6%
Total Distribution	\$858,484.20	\$880,916.48	\$22,432.28	2.6%
Bill 32	\$12.00	\$12.00	\$0.00	0.0%
Total Bill	858,496.20	880,928.48	22,432.28	2.6%

EPCOR Natural Gas Limited Partnership
EB-2025-0177
H1. Distribution Revenue

Total Distribution Revenue

Rate Class	Current Rates	Proposed Rates	Variance (\$)	Variance (%)
R1 - Residential	\$4,596,764	\$4,716,873	\$120,109	2.61%
R1 - General Service	\$1,293,301	\$1,327,095	\$33,794	2.61%
R2 - Seasonal	\$126,273	\$129,572	\$3,300	2.61%
R3 - Large Volume Contract	\$262,133	\$268,982	\$6,850	2.61%
R4 - Peaking	\$188,098	\$193,013	\$4,915	2.61%
R5 - Interruptible Peaking	\$38,161	\$39,158	\$997	2.61%
R6 - Alco Energy (IGPC)	\$858,484	\$880,916	\$22,432	2.61%
Total Revenue	\$7,363,214	\$7,555,611	\$192,397	2.61%

% of Fixed Distribution Revenue

Rate Class	Current Rates	Proposed Rates	Variance
R1 - Residential	59%	68%	9%
R1 - General Service	16%	19%	2%
R2 - Seasonal	11%	11%	0%
R3 - Large Volume Contract	5%	5%	0%
R4 - Peaking	7%	7%	0%
R5 - Interruptible Peaking	25%	25%	0%
R6 - Alco Energy (IGPC)	100%	100%	0%
Total Revenue	52%	58%	6%

EPCOR Natural Gas Limited Partnership

EB-2025-0177

H2. Bill Impacts Summary

Rate Class	Change in Commodity		Change in Distribution		Change in Transportation		Change in Rate Riders		Total Change	
	\$	%	\$	%	\$	%	\$	%	\$	%
R1 - Residential	\$0	0%	\$13	3%	\$0	0%	(\$21)	-59%	(\$8)	-1%
<i>R1 - Residential - Bottom 10 Percentile</i>	<i>\$0</i>	<i>0%</i>	<i>\$39</i>	<i>11%</i>	<i>\$0</i>	<i>0%</i>	<i>(\$7)</i>	<i>-55%</i>	\$32	6%
R1 - General Service	\$0	0%	\$45	3%	\$0	0%	(\$163)	-61%	(\$118)	-2%
<i>R1 - General Service - Bottom 10 Percentile</i>	<i>\$0</i>	<i>0%</i>	<i>\$50</i>	<i>11%</i>	<i>\$0</i>	<i>0%</i>	<i>(\$18)</i>	<i>-59%</i>	\$32	4%
R2 - Seasonal - Full Year	\$0	0%	\$65	3%	\$0	0%	(\$305)	-65%	(\$240)	-3%
R3 - Large Volume Contract	\$0	0%	\$1,370	3%	\$0	0%	(\$58)	-1%	\$1,312	1%
R4 - Peaking - Full Year	\$0	0%	\$112	3%	\$0	0%	(\$345)	-57%	(\$233)	-2%
R5 - Interruptible Peaking	\$0	0%	\$249	3%	\$0	0%	(\$2,368)	-71%	(\$2,118)	-5%
R6 - Alco Energy (IGPC)	\$0	0%	\$22,432	3%	\$0	0%	\$0	0%	\$22,432	3%

EPCOR Natural Gas Limited Partnership**EB-2025-0177****H3. Bill Impacts Comparison**

Rate Class	Applied		Staff IR		Variance	
	Total Change		Total Change		Total Change	
	\$	%	\$	%	\$	%
R1 - Residential	(\$7.64)	-1%	(\$8.25)	-1%	(\$0.61)	-0.1%
<i>R1 - Residential - Bottom 10 Percentile</i>	\$32.67	6%	\$32.18	6%	(\$0.48)	-0.1%
R1 - General Service	(\$115.72)	-2%	(\$117.90)	-2%	(\$2.18)	0.0%
<i>R1 - General Service - Bottom 10 Percentile</i>	\$32.36	4%	\$31.71	4%	(\$0.65)	-0.1%
R2 - Seasonal - Full Year	(\$236.69)	-3%	(\$239.82)	-3%	(\$3.13)	0.0%
R3 - Large Volume Contract	\$1,377.96	1%	\$1,311.71	1%	(\$66.25)	0.0%
R4 - Peaking - Full Year	(\$227.43)	-2%	(\$232.83)	-2%	(\$5.40)	0.0%
R5 - Interruptible Peaking	(\$2,106)	-5%	(\$2,118.25)	-5%	(\$12.06)	0.0%
R6 - Alco Energy (IGPC)	\$23,517	3%	\$22,432.28	3%	(\$1,084.82)	-0.1%

Appendix B - Proposed Draft Rate Schedules Revised

**EPCOR Natural Gas Limited Partnership - Aylmer
EB-2025-0177**

Effective: January 1, 2026

EPCOR Natural Gas Limited Partnership

RATE 1 - Residential Rate

Rate Availability

The entire service area of the Company.

Eligibility

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

Rate

a)	Monthly Fixed Charge ⁽¹⁾	\$29.32
b)	Delivery Charge	
	All volumes per month	8.7763 cents per m ³
	Rate Rider for REDA recovery – effective for 12 months ending December 31, 2026	\$0.06 per month
	Rate Rider for PGTVA recovery – effective for 12 months ending December 31, 2026	0.3241 cents per m ³
	Rate Rider for UFGVA recovery – effective for 12 months ending December 31, 2026	0.4270 cents per m ³
c)	Transportation Charge	2.9161 cents per m ³
d)	Gas Supply Charge (if applicable)	Schedule A

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

Meter Readings

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

Terms and Conditions of Service

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

Bundled Direct Purchase Delivery

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

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

Effective: January 1, 2026

Implementation: All bills rendered on or after January 1, 2026

EB-2025-0177

EPCOR Natural Gas Limited Partnership

RATE 1 – General Service Rate

Rate Availability

The entire service area of the Company.

Eligibility

A customer who has not entered into a contract with EPCOR with the company for the purchase or transportation of gas and does not meet the eligibility of the Rate 1 – Residential rate class.

Rate

a)	Monthly Fixed Charge ⁽¹⁾	\$28.73
b)	Delivery Charge	
	First 1,000 m ³ per month	12.0116 cents per m ³
	All over 1,000 m ³ per month	9.5904 cents per m ³
	Rate Rider for REDA recovery – effective for 12 months ending December 31, 2026	\$0.06 per month
	Rate Rider for PGTVA recovery – effective for 12 months ending December 31, 2026	0.3241 cents per m ³
	Rate Rider for UFGVA recovery – effective for 12 months ending December 31, 2026	0.4270 cents per m ³
c)	Transportation Charge	2.9161 cents per m ³
d)	Gas Supply Charge (if applicable)	Schedule A

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

Meter Readings

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

Terms and Conditions of Service

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

Bundled Direct Purchase Delivery

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

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

Effective: January 1, 2026

Implementation: All bills rendered on or after January 1, 2026

EB-2025-0177

EPCOR Natural Gas Limited Partnership

RATE 2 - Seasonal Service

Rate Availability

The entire service area of the company.

Eligibility

All customers.

Rate

For all gas consumed from:		April 1 - Oct 31	Nov 1 - Mar
a)	Monthly Fixed Charge ⁽¹⁾	\$25.09	\$25.09
b)	Delivery Charge		
	First 1,000 m ³ per month	17.4482 cents per m ³	22.6520 cents per m ³
	Next 24,000 m ³ per month	7.8075 cents per m ³	14.5808 cents per m ³
	All over 25,000 m ³ per month	5.6454 cents per m ³	15.8877 cents per m ³
	Rate Rider for REDA Recovery – effective for 12 months ending December 31, 2026	\$0.06 per month	\$0.06 per month
	Rate Rider for PGTVA Recovery – effective for 12 months ending December 31, 2026	0.3241 cents per m ³	0.3241 cents per m ³
	Rate Rider for UFGVA Recovery – effective for 12 months ending December 31, 2026	0.4270 cents per m ³	0.4270 cents per m ³
c)	Transportation Charge	2.9161 cents per m ³	2.9161 cents per m ³
d)	Gas Supply Charge (if applicable)		Schedule A

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

Meter Readings

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

Terms and Conditions of Service

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

Bundled Direct Purchase Delivery

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

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

Effective: January 1, 2026

Implementation: All bills rendered on or after January 1, 2026

EB-2025-0177

EPCOR Natural Gas Limited Partnership

RATE 3 - Special Large Volume Contract Rate

Rate Availability

The entire service area of the company.

Eligibility

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

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

Rate

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

- a) A Monthly Customer Charge⁽¹⁾:

A Monthly Customer Charge of \$240.79 for firm or interruptible customers; or
A Monthly Customer Charge of \$267.20 for combined (firm and interruptible) customers.

- b) A Monthly Demand Charge:

A Monthly Demand Charge of 34.8861 cents per m³ for each m³ of daily contracted firm demand.

- c) A Monthly Delivery Charge:

- (i) A Monthly Firm Delivery Charge for all firm volumes of 1.7997 cents per m³,
- (ii) A Monthly Interruptible Delivery Charge for all interruptible volumes to be negotiated between the company and the customer not to exceed 10.0852 cents per m³ and not to be less than 6.6129 per m³.

	Rate Rider for REDA recovery – effective for 12 months ending December 31, 2026	\$0.06 per month
	Rate Rider for PGTVA recovery – effective for 12 months ending December 31, 2026	0.3241 cents per m ³
	Rate Rider for UFGVA recovery – effective for 12 months ending December 31, 2026	0.4270 cents per m ³
d)	Transportation Charge	2.9161 cents per m ³
e)	Gas Supply Charge (if applicable)	Schedule A
f)	Overrun Gas Charges:	

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

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

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

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

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

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

For any unauthorized overrun gas taken, the customer shall, in addition, indemnify the company in respect of any penalties or additional costs imposed on the company

by the company's suppliers, any additional gas cost incurred or any sales margins lost as a consequence of the customer taking the unauthorized overrun volume.

2. In negotiating the Monthly Interruptible Commodity Charge referred to in 1(c)(ii) above, the matters to be considered include:
 - a) The volume of gas for which the customer is willing to contract;
 - b) The load factor of the customer's anticipated gas consumption, the pattern of annual use, and the minimum annual quantity of gas which the customer is willing to contract to take or in any event pay for;
 - c) Interruptible or curtailment provisions; and
 - d) Competition.
3. In each contract year, the customer shall take delivery from the company, or in any event pay for it if available and not accepted by the customer, a minimum volume of gas as specified in the contract between the parties. Overrun volumes will not contribute to the minimum volume. The rate applicable to the shortfall from this minimum shall be 3.6078 cents per m3 for firm gas and 6.2261 cents per m3 for interruptible gas.
4. The contract may provide that the Monthly Demand Charge specified in Rate Section 1 above shall not apply on all or part of the daily contracted firm demand used by the customer during the testing, commissioning, phasing in, decommissioning and phasing out of gas-using equipment for a period not to exceed one year (the transition period). In such event, the contract will provide for a Monthly Firm Delivery Commodity Charge to be applied on such volume during the transition of 6.3319 cents per m3 and a gas supply commodity charge as set out in Schedule A, if applicable. Gas purchased under this clause will not contribute to the minimum volume.

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

Bundled Direct Purchase Delivery

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

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

Terms and Conditions of Service

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

Effective: January 1, 2026

Implementation: All bills rendered on or after January 1, 2026

EB-2025-0177

EPCOR Natural Gas Limited Partnership

RATE 4 - General Service Peaking

Rate Availability

The entire service area of the company.

Eligibility

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

Rate

For all gas consumed from:		April 1 - Dec 31	Jan 1 - Mar 31
a)	Monthly Fixed Charge ⁽¹⁾	\$25.45	\$25.45
b)	Delivery Charge		
	First 1,000 m ³ per month	19.7641 cents per m ³	25.9215 cents per m ³
	All over 1,000 m ³ per month	11.1341 cents per m ³	19.4469 cents per m ³
	Rate Rider for REDA Recovery – effective for 12 months ending December 31, 2026	\$0.06 per month	\$0.06 per month
	Rate Rider for PGTVA Recovery – effective for 12 months ending December 31, 2026	0.3241 cents per m ³	0.3241 cents per m ³
	Rate Rider for UFGVA Recovery – effective for 12 months ending December 31, 2026	0.4270 cents per m ³	0.4270 cents per m ³
c)	Transportation Charge	2.9161 cents per m ³	2.9161 cents per m ³
d)	Gas Supply Charge	Schedule A	

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

Meter Readings

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

Terms and Conditions of Service

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

Bundled Direct Purchase Delivery

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

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

Effective: January 1, 2026

Implementation: All bills rendered on or after January 1, 2026

EB-2025-0177

EPCOR Natural Gas Limited Partnership

RATE 5 - Interruptible Peaking Contract Rate

Rate Availability

The entire service area of the company.

Eligibility

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

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

Rate

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

- a) Monthly Fixed Charge⁽¹⁾ \$202.35

- b) A Monthly Delivery Charge:

A Monthly Delivery Charge for all interruptible volumes to be negotiated between the company and the customer not to exceed 7.5930 cents per m³ and not to be less than 4.1116 cents per m³.

Rate Rider for REDA recovery	\$0.06 per month
– effective for 12 months ending December 31, 2026	

Rate Rider for PGTVA recovery	0.3241 cents per m ³
– effective for 12 months ending December 31, 2026	

Rate Rider for UFGVA recovery	0.4270 cents per m ³
– effective for 12 months ending December 31, 2026	

- c) Transportation Charge 2.9161 cents per m³

- d) Gas Supply Charge and System Gas Refund Rate Rider (if applicable) Schedule A

- e) Overrun Gas Charge:

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

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

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

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

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

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

2. In negotiating the Monthly Interruptible Commodity Charge referred to in 1(b) above, the matters to be considered include:
 - a) The volume of gas for which the customer is willing to contract;
 - b) The load factor of the customer's anticipated gas consumption and the pattern of annual use and the minimum annual quantity of gas which the customer is willing to contract to take or in any event pay for;
 - c) Interruptible or curtailment provisions; and
 - d) Competition.
3. In each contract year, the customer shall take delivery from the company, or in any event pay for it if available and not accepted by the customer, a minimum volume of gas of 50,000 m³. Overrun volumes will not contribute to the minimum volume. The rate applicable to the shortfall from this annual minimum shall be 5.9761 cents per m³ for interruptible gas.

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

Bundled Direct Purchase Delivery

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

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

Terms and Conditions of Service

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

Effective: January 1, 2026

Implementation: All bills rendered on or after January 1, 2026

EB-2025-0177

EPCOR Natural Gas Limited Partnership

RATE 6 – ALCO Energy Canada Aylmer Ethanol Production Facility

Rate Availability

Rate 6 is available to the ALCO Energy Canada, (formerly IGPC) Aylmer ethanol production facility only.

Eligibility

ALCO Energy Canada (“ALCO Energy”) ethanol production facility located in the Town of Aylmer

Rate

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

a) Fixed Monthly Charge⁽¹⁾ for firm services \$73,410.71

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

Purchased Gas Transportation Charges

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

Bundled Direct Purchase Delivery

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

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

Terms and Conditions of Service

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

Effective: January 1, 2026

Implementation: All bills rendered on or after January 1, 2026

EB-2025-0177

EPCOR Natural Gas Limited Partnership

SCHEDULE A – Gas Supply Charges

Rate Availability

The entire service area of the company.

Eligibility

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

Rate

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

PGCVA Reference Price	(EB-2025-0263)	16.6755 cents per m ³
GPRA Recovery Rate	(EB-2025-0263)	<u>0.1381</u> cents per m ³
Total Gas Supply Charge		<u>16.8136</u> cents per m ³

Note:

PGCVA means Purchased Gas Commodity Variance Account

GPRA means Gas Purchase Rebalancing Account

Effective: January 1, 2026

Implementation: All bills rendered on or after January 1, 2026

EB-2025-0177

EPCOR Natural Gas Limited Partnership

RATE BT1 – Bundled Direct Purchase Contract Rate

Rate Availability

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

Eligibility

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

Rate

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

Note:

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

Effective: January 1, 2026

Implementation: All bills rendered on or after January 1, 2026

EB-2025-0177

EPCOR Natural Gas Limited Partnership

Transmission Service

Availability

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

Eligibility

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

Rate

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

Effective: January 1, 2026

Implementation: All bills rendered on or after January 1, 2026

EB-2025-0177

EPCOR Natural Gas Limited Partnership

Schedule of Miscellaneous and Service Charges

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

Note: Applicable taxes will be added to the above charges