



**EPCOR NATURAL GAS LIMITED PARTNERSHIP  
SOUTHERN BRUCE**

**RESPONSES TO OEB STAFF INTERROGATORIES**

**EB-2025-0178**

**RESUBMITTED: OCTOBER 31, 2025**

**EPCOR Natural Gas Limited Partnership  
 Responses to OEB Staff Interrogatories  
 EB-2025-0178**

**OEB Staff.1 – Deferral Accounts Summary**

Ref: 2026 Incentive Rate Adjustment Application, pg. 11, Table 3

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

	2024		2025 Carrying Charges				Total
	Principal	Carrying Charges	Q1 3.64%	Q2 3.16%	Q3 2.91%	Q4 2.91%	
CIACVA	\$300,025	\$0	\$2,730	\$2,370	\$2,183	\$2,183	\$309,491
ECVA	\$21,913	\$0	\$199	\$173	\$159	\$159	\$22,604
MTVA	(\$78,984)	\$13,239	(\$719)	(\$624)	(\$575)	(\$575)	(\$68,237)
ORDA	(\$28,358)	(\$615)	(\$258)	(\$224)	(\$206)	(\$206)	(\$29,868)
CVVA	\$552,604	\$15,719	\$5,029	\$4,366	\$4,020	\$4,020	\$585,757
UFGVA	(\$79,913)	(\$8,908)	(\$727)	(\$631)	(\$581)	(\$581)	(\$91,343)
	2024		2025 Carrying Charges				Total
	Principal	Carrying Charges	Q1 3.72%	Q2 3.72%	Q3 3.72%	Q4 3.72%	
S&TVA	\$3,271,747	\$308,464	\$30,427	\$30,427	\$30,427	\$30,427	\$3,701,919
TVA	\$381,952	\$48,121	\$3,552	\$3,552	\$3,552	\$3,552	\$444,282
<b>Total</b>	<b>\$3,959,033</b>	<b>\$327,898</b>	<b>\$36,682</b>	<b>\$35,857</b>	<b>\$35,427</b>	<b>\$35,427</b>	<b>\$4,430,324</b>

Questions:

- a) The sums in the “Total” row appear to not include the values from the TVA row. Please confirm if this is true,
  - a. If yes, please provide an updated table with the corrected values

**ENGLP Response:**

ENGLP confirms that this is true. An updated table has been included on the following page, which also includes the adjustment to the S&TVA balance as noted in Staff 3a and TVA balance as noted in Staff 12d.

**Table 3 - Deferral Accounts Requested for Disposition (Revised)**

	<b>2024</b>		<b>2025 Carrying Charges</b>				<b>Total</b>
	<b>Principal</b>	<b>Carrying Charges</b>	<b>Q1</b> 3.64%	<b>Q2</b> 3.16%	<b>Q3</b> 2.91%	<b>Q4</b> 2.91%	
CIACVA	\$300,025	\$0	\$2,730	\$2,370	\$2,183	\$2,183	\$309,491
ECVA	\$21,913	\$0	\$199	\$173	\$159	\$159	\$22,604
MTVA	(\$78,984)	\$13,239	(\$719)	(\$624)	(\$575)	(\$575)	(\$68,237)
ORDA	(\$28,358)	(\$615)	(\$258)	(\$224)	(\$206)	(\$206)	(\$29,868)
CVVA	\$552,604	\$15,719	\$5,029	\$4,366	\$4,020	\$4,020	\$585,757
UFGVA	(\$79,913)	(\$8,908)	(\$727)	(\$631)	(\$581)	(\$581)	(\$91,343)
	<b>2024</b>		<b>2025 Carrying Charges</b>				<b>Total</b>
	<b>Principal</b>	<b>Carrying Charges</b>	<b>Q1</b> 3.72%	<b>Q2</b> 3.72%	<b>Q3</b> 3.72%	<b>Q4</b> 3.72%	
S&TVA	\$3,304,514	\$310,285	\$30,732	\$30,732	\$30,732	\$30,732	\$3,737,727
TVA	\$405,385	\$49,864	\$3,770	\$3,770	\$3,770	\$3,770	\$470,330
<b>Total</b>	<b>\$4,397,186</b>	<b>\$379,583</b>	<b>\$40,756</b>	<b>\$39,932</b>	<b>\$39,502</b>	<b>\$39,502</b>	<b>\$4,936,461</b>

**OEB Staff.2 – Unaccounted for Gas Variance Account (UFGVA)**

Ref: 2026 Incentive Rate Adjustment Application, pg. 25-26, pg. 87, 89, 91, 93, 95 and 96

Excel file: ENGLP\_APPL\_2026 Custom IR\_SB\_DVA\_Excel\_20250801, Tabs UFGVA and Load Forecast

EPCOR proposes to allocate the UFGVA balance based on actual volumes from 2021–2024, as indicated in Table 21 of the application and cell A28 of the UFGVA tab. However, the Load Forecast tab in the DVA Excel file appears to label volumes as 2022–2024, creating a discrepancy.

Additionally, EPCOR proposes to recover the UFGVA balance from customers in Rates 1, 6, 11, and 16 based on revised forecast volumes, as shown in Table 22.

OEB staff compiled the following tables to compare between actual volumes for Rates 1 and 6 over the 2022–2024 period, as reported in EPCOR’s 2025 Annual Gas Supply Plan Update and in Table 21 of the current application.

Actual Volumes (000's M <sup>3</sup> )	R1 Residential	R1 Commercial	R1 Agriculture	Total Rate 1
2022 per 2025 Annual GSP	3,577	125	3	3,705
2023 per 2025 Annual GSP	5,395	386	4	5,784
2024 per 2025 Annual GSP	6,459	544	4	7,007
<b>Total actual volume per 2025 Annual GSP</b>	<b>15,430</b>	<b>1,055</b>	<b>12</b>	<b>16,497</b>
Per Table 21 in current application				16,497
Variance				(0)

Actual Volumes (000's M <sup>3</sup> )	R6 Medium Commercial	R6 Large Commercial	Total Rate 6
2022 per 2025 Annual GSP	208	602	811
2023 per 2025 Annual GSP	422	1,332	1,754
2024 per 2025 Annual GSP	627	1,387	2,013
<b>Total actual volume per 2025 Annual GSP</b>	<b>1,257</b>	<b>3,321</b>	<b>4,578</b>
Per Table 21 in current application			4,578
Variance			0

Actual Volumes (000's M <sup>3</sup> )	R1 Residential	R1 Commercial	R1 Agriculture	Total Rate 1
2021 per 2025 Annual GSP	1,177	30	-	1,207
2022 per 2025 Annual GSP	3,577	125	3	3,705
2023 per 2025 Annual GSP	5,395	386	4	5,784
2024 per 2025 Annual GSP	6,459	544	4	7,007
<b>Total actual volume per 2025 Annual GSP</b>	<b>16,607</b>	<b>1,085</b>	<b>12</b>	<b>17,704</b>
Per Table 21 in current application				16,497
Variance				1,207

Actual Volumes (000's M <sup>3</sup> )	R6 Medium Commercial	R6 Large Commercial	Total Rate 6
2021 per 2025 Annual GSP	35	102	138
2022 per 2025 Annual GSP	208	602	811
2023 per 2025 Annual GSP	422	1,332	1,754
2024 per 2025 Annual GSP	627	1,387	2,013
<b>Total actual volume per 2025 Annual GSP</b>	<b>1,292</b>	<b>3,423</b>	<b>4,716</b>
Per Table 21 in current application			4,578
Variance			138

In the accounting order for the UFGVA, EPCOR states that the effective date of the UFGVA is January 1, 2019 and that the audited balance in this account, along with any carrying charges, will be brought forward for approval for disposition on an annual basis.

Questions:

- a) Please confirm whether the actual volumes used for UFGVA allocation are from 2021–2024 or 2022–2024.

**ENGLP Response:**

The original application contained an error and only included 2022-2024. ENGLP intended to use 2021-2024.

With this stated, ENGLP has updated the methodology used to allocate the UFGVA balance. Please refer to Staff 2h for more information.

- b) If the correct years are 2021–2024, please revise the volumes used for rate rider calculation and any other applicable corrections.

**ENGLP Response:**

Based on the error noted above and Staff 2h, the allocation and rate rider for the UFGVA have been recalculated. An updated DVA workbook and rate model workbook have been included with this submission and a revised draft rate order included as Appendix A in this submission.

- c) Please provide the source data and supporting calculations for the actual volumes used in Table 21 for Rates 11 and 16, including whether they are based on metered consumption, billing determinants, or another source.

**ENGLP Response:**

Refer to Staff 2h.

- d) Please provide the source data and supporting calculations for the revised forecast volumes used in Table 22 for rates 11 and 16, including whether it is based on metered consumption, billing determinants, or another source.

**ENGLP Response:**

Volumes for Rates 1 & 6 are taken from ENGLP's 2025 Gas Supply Plan filing using the weather normalized throughput forecast<sup>1</sup> projected in 2026.

As it is not included in the Gas Supply Plan throughput forecast and due to the fluctuation in consumption year over year, the Rate 11 value is the 2-year billing determinants average for customers.

Rate 16 is based on current contract demand billing determinants.

- e) Please confirm the year(s) for the projected volumes in Table 22.

**ENGLP Response:**

2026 is projected.

---

<sup>1</sup> EB-2025-0140, 2025 Annual Gas Supply Plan Update, Page 82, April 30, 2025.

- f) Please confirm whether EPCOR is referring to Table 22 in line 9 on page 26, which currently cites Table 9.

**ENGLP Response:**

Confirmed.

- g) Please explain why EPCOR believes that the UFGVA should be allocated based on the following
- i. actual historical volumes
  - ii. 2021-2024

**ENGLP Response:**

Refer to Staff 2h.

- h) Please provide EPCOR's view in allocating the UFGVA balance to rate classes based on Common Infrastructure Plan (CIP) volumes (2021-2024), as per EB-2018-0264, Exhibit 3, Tab 1, Schedule 2, pg. 3 instead of actual historical volumes.

**ENGLP Response:**

In ENGLP's original<sup>2</sup> application, the methodology of using historical volumes was chosen as there was a 0% UFG allocation built into the rate design and as such, actual contributions seemed to be most appropriate.

But, given the opportunity to review further and compare the treatment of other previously approved deferral accounts, ENGLP staff have noted that with the exception of the Customer Volume Variance Account (CVVA), (which had been approved after the original<sup>3</sup> Custom IR application), all deferral accounts have been allocated based on values in the original<sup>4</sup> application.

As a result, ENGLP has modified its proposed allocation methodology used for the UFGVA to the CIP volumes noted above. But, for further consistency, ENGLP proposes to use volumes from 2020-2024, (instead of 2021-2024) to match the

---

<sup>2</sup> EB-2025-0178, Application, August 1, 2025

<sup>3</sup> EB-2018-0264, Exhibit 4, Tab 1 Schedule 1, Page 5 of 65, April 11, 2019

<sup>4</sup> EB-2018-0264, Exhibit 4, Tab 1 Schedule 1, Page 5 of 65, April 11, 2019

accumulation period of the UFGVA balance (*refer to page 114 of the original EB-2025-0178 application*).

- i) Please explain why the UFGVA, along with carrying charges, is proposed to be disposed of for the first time, in this application and has not been previously disposed of, on an annual basis, as per the accounting order.

**ENGLP Response:**

As a Greenfield utility, ENGLP Southern Bruce has, in some cases, required additional time for review and diligence for the setup and launch of new deferral accounts. Further, as this was a credit balance, which is somewhat inconsistent with the expected balance of UFGVA, ENGLP required additional time to review and have sufficient confidence in the values being brought forward.

ENGLP expects to request disposition of this account annually in the future.

### **OEB Staff.3- Storage and Transportation Variance Account (S&TVA) - General**

Ref: 2026 Incentive Rate Adjustment Application, page 27-33 and Appendix D

EPCOR states that “The S&TVA Rates 1, 6 & 11 will record ... the variance between the forecasted commodity cost for fuel and the updated reference price set through the Quarterly Rate Adjustment 15 Mechanism (GRAM) process”.

Question:

- a) Where in the breakdown for the S&TVA is “the variance between the forecasted commodity cost for fuel and the updated reference price set through the Quarterly Rate Adjustment 15 Mechanism (GRAM) process” accounted for? Please provide supporting explanation.

#### **ENGLP Response:**

This element of the deferral account was inadvertently excluded from the continuity schedule. It has been added to both the revised S&TVA and DVA workbooks with an adjustment. Refer to tab ‘Staff 3a’ of the S&TVA workbook for the supporting calculations.

To summarize, the amounts and costs that ENGLP incurs for system gas fuel are provided each month via the Enbridge M17 invoice and further in the daily transactions detail. These amounts are not included on the M17 invoice and ENGLP does not include these volumes costs in the GRAM filings as they are not directly commodity volumes that could be billed to customers. ENGLP pays these amounts during the transactional process to marketers/supplies of natural gas. This is to say, they are incremental to volumes purchased.

As a result, ENGLP has included the calculation of these amounts on Staff 4a. The calculation takes the amount of fuel, converts to m3 using the Enbridge heat value at the time of purchase<sup>5</sup> and multiplies by the GRAM reference price.

While volumes are also included for R16/Direct Purchase customers, the related costs to these purchases are not included in the calculation as ENGLP does not pay for these costs. They are paid for by the customer/marketer directly as they supply their own gas.

---

<sup>5</sup> <https://www.enbridgegas.com/storage-transportation/doing-business-with-us/unit-measure-conversion-information>

The total adjustment is as follows: (Refer to excel for detailed calculations)

**System Gas Fuel Amounts 2020-2024**

	<b>2020 Total</b>	<b>2021 Total</b>	<b>2022 Total</b>	<b>2023 Total</b>	<b>2024 Total</b>	<b>Grand Total</b>
<b>Fuel Amounts (GJ)</b>						
<b>System Gas Fuel (GJ)</b>	<b>0</b>	<b>434</b>	<b>1,359</b>	<b>2,551</b>	<b>2,767</b>	<b>7,111</b>
System Gas Fuel (m3)	0	11,040	34,651	65,160	70,707	181,558
Total Fuel Cost	<b>\$0</b>	<b>\$1,544</b>	<b>\$8,745</b>	<b>\$12,831</b>	<b>\$9,646</b>	<b>\$32,766</b>

The volumes per individual month (system and Rate 16/direct purchase) can be verified with the amounts included on the M17 invoice. Using December 2024 as the continued example (Appendix B), there are 1251 GJ of fuel included. The amounts match the combined total included on the excel spreadsheet for December 2024:

	<b>2024 December</b>
<b>Fuel Amounts (GJ)</b>	
<b>System Gas Fuel</b>	<b>593</b>
<i>R16 Fuel</i>	<u><i>658</i></u>
Invoice Total	1,251

As a result of this updated calculation, ENGLP has revised the amount included in the S&TVA deferral account by the amounts above. This has also adjusted the S&TVA rate rider, which is calculated on the DVA workbook. Updated bill impacts can be found in Appendix C of this submission.

Per October 1, 2020 QRAM filing<sup>6</sup>, EPCOR was requested to maintain detailed tracking and records to support amount that have been recorded, with respect to administrative costs, also referred to as “Gas Supply” costs in the current filing, accrued on the S&TVA.

Question:

- b) Please provide specific details and further breakdown for the costs identified as Gas Supply costs.

<sup>6</sup> EB-2020-0206 Decision & Interim Rate Order, September 24, 2020, pages 3-4

**ENGLP Response:**

	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Gas Supply</b>	\$118,785	\$199,475	\$255,603	\$251,943	\$189,003

The costs included in the 'Gas Supply' line of the S&TVA schedule reflect the actual affiliate costs incurred providing gas supply services to ENGLP Southern Bruce. The portfolio is better served by consistent staff oversight as opposed to the use of contractors where possible.

This includes costs related to:

- Daily nomination, procurement and balancing,
- Forecasting natural gas demand; cost and revenue estimation related to demand and supply of natural gas; directing and coordinating work in support of application development and regulated reporting;
- Coordinating regulated reporting and record keeping processes and providing oversight and guidance to the utility in relation to natural gas supply planning and quarterly natural gas rate adjustment;
- Coordinating and developing governance processes related to procurement of natural gas supply;
- Reviewing and approving invoices related to gas supply and gas transportation;
- Implementation and management of managing the Direct Purchase program;
- Interfacing with natural gas marketers
- Calculating and preparing remittances for the Federal Carbon Pricing Plan under the Greenhouse Gas Pollution Pricing Act.

EPCOR states, "Consistent with the accounting order, ENGLP proposes to bring forward the balance in this account, together with any carrying charges for disposition after the maximum balance has been reached." In Appendix D, the accounting order for the S&TVA states that the under-recovery related to upstream costs would accrue in the account and estimated that the balance would reach its maximum in 2024.

Questions:

- c) Please confirm whether the S&TVA balance reached its maximum in 2024 as projected.
- i) If not, please explain why.

**ENGLP Response:**

Based on current loading and forecasted connections, it is anticipated that the balance of this deferral account will continue to increase annually, due to lower than anticipated actual volumes in comparison with what was anticipated in the CIP and ENGLP's 10-year Custom IR rate application. (An example of this is the approval of the Customer Volume Variance Account<sup>7</sup>, which highlighted volume shortfalls.)

As the Upstream Charges times the actual volumes are not sufficient to cover the upstream costs, the balance will continue to accumulate until storage and transportation and upstream charges are updated to reflect the increase in costs along with the lower than anticipated volumes.

ENGLP anticipates requesting updates to the storage/transportation and upstream charges in next year's filing after the initial disposition has taken place.

- d) Please provide the maximum balance allowed in this account.

**ENGLP Response:**

It is ENGLP's understanding that the 'maximum balance' as referenced in the accounting order was not referring to a predetermined dollar amount. It was instead referring to the point in time where amounts recovered via the approved Transportation and Storage charge along with the Upstream Recovery charge would equal or exceed the Transportation and Storage costs along with the Deferred Upstream Charge revenue requirement amounts incurred and the balance would have reached a maximum value<sup>8</sup>.

---

<sup>7</sup> EB-2022-0184, Decision and Order (Phase 2), Various Pages, April 6, 2023.

<sup>8</sup> EB-2018-0264, Exhibit 9, Tab 1, Schedule 1, Pages 6-7, April 11, 2019.

*ENGLP notes that the reference is in regards to the originally applied stand-alone Regulatory Asset Deferral Account (“RADA”), which was ultimately combined with the Storage and Transportation Variance Account.<sup>9</sup>*

- e) Please confirm if this account is being disposed of for the first time due to the maximum balance being reached.

**ENGLP Response:**

Refer to Staff 3c and 3d. The main construction of the Southern Bruce project has concluded, load forecast and connections have stabilized, and the balance of the deferral accounts remains in a shortfall, leading to this disposition request. To articulate simply, the balance of the S&TVA will continue to accumulate based on current rates and expected loading.

---

<sup>9</sup> EB-2018-0264, Interrogatory Responses, 9.Staff.39, July 5, 2019

**OEB Staff.4- Storage and Transportation Variance Account (S&TVA) - Allocation**

Ref: 2026 Incentive Rate Adjustment Application, page 28-33

Excel file: ENGLP\_APPL\_2026 Custom IR\_SB\_STVA\_Excel\_20250801

EPCOR explains that the S&TVA consists of several components including Transportation and Storage, and Nomination/ECNG. Regarding Transportation and Storage, EPCOR states that as part of the M17 Transportation rate from Enbridge Gas, they incur costs based on the Rate 1/6/11 customers share of the overall contract demand (CD). Regarding Nomination/ECNG, EPCOR states that they pay a nomination fee for all volumes (\$0.04/GJ) along with a fee for consulting services.

In the STVA Excel file under the Allocation worksheet, EPCOR includes the following table indicating how M17 Transportation and ECNG costs are allocated between System Gas customers (R1/R6/R11) and R16 customers.

	Billing Period	2020 Total	2021 Total	2022 Total	2023 Total	2024 Total
<b>M17 Transportation</b>	System Gas	75%	64%	62%	62%	63%
	R16	25%	36%	38%	38%	37%
	Total	100%	100%	100%	100%	100%
<b>ECNG</b>	System Gas	58%	56%	59%	63%	65%
	R16	42%	44%	41%	37%	35%
	Total	100%	100%	100%	100%	100%

The 2025 Gas Supply Plan filing<sup>10</sup> indicates that the CD for R16 customers is 95,824 m<sup>3</sup>/day and for system gas (R1/R6/R11) customers, 132,075 m<sup>3</sup>/day. Also indicated is that this CD allocation has been consistent since Winter 2021/22. This means that approximately 42% of CD is assigned to system gas customers while approximately 58% is assigned to R16 customers.

In the allocation tab of the Excel file, invoice numbers for M17 transportation and ECNG costs are provided for each month.

EPCOR is disposing of the S&TVA for the first time and proposes to allocate the Upstream Costs and Revenue portion of the S&TVA based on the Enbridge CIAC allocation of rate base. EPCOR proposes to allocate the Transportation & Storage portion of the S&TVA based on CIP throughout volumes.

<sup>10</sup> EB-2025-0140, 2025 Annual Gas Supply Plan Update (2023-2025 Gas Supply Plan) Southern Bruce, page 27

Questions:

- a) Please explain why the allocation regarding M17 Transportation between rate 16 and rates 1/6/11 shown in the STVA Excel file do not align with contract demand indicated in the GSP.

**ENGLP Response:**

The allocation is not entirely based on contract demand. It is based on contract demand along with nominated volumes. Using M17 invoice 1140946 as an example (provided in Appendix B), the table below calculates the allocation between Rates 1/6/11 and Rate 16.

	<b>Total</b>	<b>System Supply</b>	<b>R16</b>
<b>Nominated Volumes (GJ)</b>	143,577	67,757	75,820
<i>Allocation</i>		47%	53%
Monthly Charge	\$2,193	\$1,035	\$1,158
Commodity	\$574	\$271	\$303
<b>Contract Demand (GJ)</b>	8,863	5,117	3,746
<i>Allocation</i>		58%	42%
Demand Charge	\$43,092	\$24,880	\$18,212
Storage		\$7,197	
<i>Allocation</i>		100%	0%
<b>Total</b>	<b>\$53,056</b>	<b>\$33,383</b>	<b>\$19,673</b>
<i>Total Allocation</i>		63%	37%

- b) Please explain the allocation between rate 16 and rate 1/6/11 with respect to ECNG costs.

**ENGLP Response:**

Amounts are allocated to Rate 16 based on the nomination fee multiplied by the GJ consumption for Rate 16 customers. The remainder of the ECNG costs are allocated to Rate 1/6/11. This includes the nomination fee for non-Rate 16 customers along with the consulting fee, which is for ongoing annual natural gas

commodity procurement strategy and execution on a cost effective and reliable basis<sup>11</sup>.

- c) Please confirm that the \$0.04/GJ nomination fee is currently being charged by ECNG or another service provider.

**ENGLP Response:**

The fee is charged by ECNG.

- d) Please confirm the source of the \$0.04/GJ rate.

**ENGLP Response:**

Refer to the ECNG invoices included in Appendix B of this submission.

- e) Please indicate whether this fee (\$0.04/GJ rate) is fixed or subject to change, and describe how it is applied to nominated volumes.

**ENGLP Response:**

Refer to the ECNG invoices included in Appendix B of this submission. This value is subject to negotiation with ECNG. It is applied to nominated volumes monthly.

- f) Please confirm whether this fee is included in the calculation of the Upstream Recovery Charge or tracked exclusively in the S&TVA and TVA accounts.

**ENGLP Response:**

It is tracked exclusively in the S&TVA and TVA accounts.

This nomination fee was included in the determination of the Storage and Transportation rate<sup>12</sup>:

*In developing the rate application (EB-2018-0264) ENGLP sought out an estimate as to the cost of nominating gas and was informed that the cost would be approximately 2.75 ¢/GJ. This amount was included as an element of the*

---

<sup>11</sup> EB-2025-0140, 2025 Annual Gas Supply Plan Update, Page 14, April 30, 2025

<sup>12</sup> EB-2020-0206, Responses to OEB Staff Questions, Page 4, September 11, 2020

*Transportation and Storage Charge in ENGLP's application and is reflected in the approved tariff. ENGLP later determined that the cost was 4.0 ¢/GJ and is currently tracking the 1.25 ¢ /GJ difference in the S&TVA Rates 1, 6 & 11 as ENGLP considers these costs to be upstream costs.*

- g) Please provide the invoices for Invoice Numbers: 1136316, 1140946, E194CC-2409-1 and E194CC-2309-1

**ENGLP Response:**

Please refer to Appendix B in this submission.

- h) Please explain why EPCOR believes that the S&TVA costs should be allocated as follows:
- i. Upstream Costs and Revenue portion of the S&TVA based on the Enbridge CIAC allocation of rate base
  - ii. Transportation & Storage portion of the S&TVA based on CIP throughout volumes.

**ENGLP Response:**

- i. The Upstream Costs and Revenue have been allocated based on the Enbridge CIAC allocation as this portion of the deferral account is intended to recover the costs related to the Enbridge CIAC, which is a capital cost, and capture any related variances (along with the deferral). It was therefore chosen as this is consistent with the original rate design of EB-2018-0264.
  - ii. For Storage and Transportation costs, ENGLP Southern Bruce has typically used an allocation to be consistent with the -10-year custom IR application (ECVA/CIACVA/MTVA etc.). ENGLP is proposing the cumulative -10-year values due to the longer accumulation and recovery of this deferral account compared to a traditional deferral account with an annual disposition.
- i) Please provide EPCOR's view in allocating the Transportation & Storage portion of the S&TVA based on the potential alternatives listed below. Please also provide revised versions of tables 27, 29 and 30 using each of these potential alternatives.

- i. Actual historical volumes
- ii. CIP throughput volumes for the period during which the S&TVA balance accumulated (2019–2024), as opposed to the currently proposed CIP throughput volumes spanning 2019–2028.

**ENGLP Response (i & ii):**

Refer to the tables below comparing the proposed allocation (Scenario 1) and the two scenarios referenced above. ENGLP has proposed the 2019-2028 CIP volumes for the reasons highlighted in in Staff 4h and notes that it would not object should the OEB determine an alternate scenario is more appropriate for this allocation.

Note that the values included in the tables below are revised from the original application based on the response to question 3a.

The calculations are included on Tab ‘Staff 4i’ on the updated DVA excel workbook

<b>Table 27</b>	<b>Unit</b>	<b>Row Sum</b>	<b>Rate 1</b>	<b>Rate 6</b>	<b>Rate 11</b>
Scenario 1: 2019-2028 CIP Volumes	000's m <sup>3</sup>	127,861	90,784	26,453	10,624
<b>S&amp;TVA Allocation</b>	<b>\$</b>	<b>\$2,628,546</b>	<b>\$1,866,333</b>	<b>\$543,814</b>	<b>\$218,399</b>
Scenario 2: Actual Historical Volumes	000's m <sup>3</sup>	26,881	17,704	4,764	4,414
<b>S&amp;TVA Allocation</b>	<b>\$</b>	<b>\$2,628,546</b>	<b>\$1,731,145</b>	<b>\$465,824</b>	<b>\$431,577</b>
Scenario 3: 2019-2024 CIP Volumes	000's m <sup>3</sup>	60,598	43,176	12,211	5,210
<b>S&amp;TVA Allocation</b>	<b>\$</b>	<b>\$2,628,546</b>	<b>\$1,872,862</b>	<b>\$529,676</b>	<b>\$226,008</b>
<b>Table 29</b>	<b>Unit</b>	<b>Row Sum</b>	<b>Rate 1</b>	<b>Rate 6</b>	<b>Rate 11</b>
Scenario 1: <b>S&amp;TVA Allocation</b>	<b>\$</b>	<b>\$3,737,727</b>	<b>\$2,556,290</b>	<b>\$963,037</b>	<b>\$218,399</b>
Scenario 2: <b>S&amp;TVA Allocation</b>	<b>\$</b>	<b>\$3,737,727</b>	<b>\$2,421,102</b>	<b>\$885,048</b>	<b>\$431,577</b>
Scenario 3: <b>S&amp;TVA Allocation</b>	<b>\$</b>	<b>\$3,737,727</b>	<b>\$2,562,819</b>	<b>\$948,900</b>	<b>\$226,008</b>
<b>Table 30</b>	<b>Unit</b>	<b>Row Sum</b>	<b>Rate 1</b>	<b>Rate 6</b>	<b>Rate 11</b>
Scenario 1: 2019-2028 CIP Volumes	\$000's	13,162	8,868	2,468	1,826
<b>Total</b>	<b>\$</b>	<b>\$150,009</b>	<b>\$102,594</b>	<b>\$38,650</b>	<b>\$8,765</b>

<b>Rate Rider</b>	<b>¢/m<sup>3</sup></b>		<b>1.1569</b>	<b>1.5659</b>	<b>0.4799</b>
Scenario 2:	000's m <sup>3</sup>	13,162	8,868	2,468	1,826
Actual Historical Volumes	%	100%	65%	24%	12%
<b>Total</b>	<b>\$</b>	<b>\$150,009</b>	<b>\$97,168</b>	<b>\$35,520</b>	<b>\$17,321</b>
<b>Rate Rider</b>	<b>¢/m<sup>3</sup></b>		<b>1.0958</b>	<b>1.4391</b>	<b>0.9484</b>
Scenario 3:	000's m <sup>3</sup>	13,162	8,868	2,468	1,826
2019-2024 CIP Volumes	%	100%	69%	25%	6%
<b>Total</b>	<b>\$</b>	<b>\$150,009</b>	<b>\$102,856</b>	<b>\$38,083</b>	<b>\$9,071</b>
<b>Rate Rider</b>	<b>¢/m<sup>3</sup></b>		<b>1.1599</b>	<b>1.5429</b>	<b>0.4967</b>

## OEB Staff.5- Storage and Transportation Variance Account (S&TVA) – Future Years

Ref: 2026 Incentive Rate Adjustment Application, page 33-34

ENGLP has calculated a rate rider for the 2024 balance based on the 2024 weather normalized volumes prorated as a portion of the remaining duration of the 30-year upstream contract.

Agreement Commence	19-Nov-20	
Agreement Conclude	19-Nov-50	(30 years)
Rate Rider Commence	1-Jan-26	
Rate Rider Conclude	19-Nov-50	
Months		299

EPCOR states “ENGLP is proposing to recover an equivalent portion of the balance annually until November 30, 2050 (12 of 119 months equaling \$148,572 in a full year).”

EPCOR states that they propose to track the recovery in a separate sub-account in the existing Approved Deferral and Variance Account Disposition Account (“**ADVADA**”).”

EPCOR states “For the remaining years, ENGLP proposes to dispose of the S&TVA on an annual basis, consistent with the basis of the accounting order. The calculation of the S&TVA balance for disposition will be the equivalent of the annual total, with the appropriate share of the initial disposition included. For example, if the December 2025 balance is \$100,000, the total disposition request will be the \$100,000 + \$148,572 calculated above for a total of \$248,572. This will compensate for changes in load/CD that will be experienced.”

Questions:

- a) Please justify using a recovery period of the remaining duration of the 30-year upstream contract
  - i. Please describe how it is appropriate to use a recovery period that exceeds the IRM period, ending December 31, 2028.

### **ENGLP Response:**

The purpose of the S&TVA, specifically the deferred recovery, was to allow ENGLP to:

“...Record costs associated with the deferred recovery of upstream charges paid to Union Gas for the transportation of gas to the Southern Bruce distribution system, storage charges and deferred recovery of costs due to the CIAC paid to Union for the Owen Sound Transmission Reinforcement and the Dornoch Meter and Regulator Station. Recovery of these costs is being partially deferred as, in order to ensure that it can provide service to a rapidly growing customer base, EPCOR is contracting for a capacity that is greater than that required to provide service initially. Deferral of a portion of those costs allows EPCOR to allocate costs more closely with the customers that will require this capacity”<sup>13</sup>.

The proposed recovery period is appropriate, as this is essentially a capital deferral, and the treatment is similar to that of a capital recovery (or rate base addition), which is recovered over a longer period of time, exceeding the timing of the IRM period.

- b) Please confirm that in the following quote from EPCOR, “119” should be replaced with “299”. “ENGLP is proposing to recover an equivalent portion of the balance annually until November 30, 12 2050 (12 of 119 months equaling \$148,572 in a full year).”

**ENGLP Response:**

Confirmed.

- c) The accounting order for the ADVADA indicates “Once the approved period for recovery/refund has ended, balances resulting from over or under collection/refund, together with any carrying charges, will be brought forward for disposition at a future proceeding”<sup>14</sup>.

Please provide the balance of the ADVADA.

- i. If balance is non-zero, please explain why it is not being disposed of this year.

**ENGLP Response:**

The balance as of December 31, 2024 was \$45,318 (principal and carrying charges) for balances approved prior to 2025, and increased to \$763,153 when including the \$725,069 approved in EB-2024-0238 as of January 1, 2025.

---

<sup>13</sup> EB-2018-0264, Exhibit 9, Tab 1, Schedule 1, Pages 6-7, April 11, 2019.

<sup>14</sup> EB-2021-0216 Decision and Order (Phase 1), December 9, 2021, Schedule B

The ADVADA includes balances from historical dispositions back to and including EB-2021-0216 (rate riders expiring December 31, 2022), so only a portion is currently eligible for disposition.

ENGLP intends to bring forward its initial ADVADA disposition in next year's custom IR update filing to ensure accuracy and completeness of the balance, as distributors may only dispose of balances once.

- d) For future years, where the S&TVA balance will be disposed of annually, what will be used as the interest rate in calculating carrying charges? Please explain rationale behind interest rate chosen.

**ENGLP Response:**

For future years, ENGLP proposes to use a hybrid approach. For the upstream recovery, ENGLP proposes to maintain the usage of approved interest rate for long term debt (3.72%) and for the transportation and storage recovery, ENGLP proposes to use the prescribed interest rates posted on the OEB's website which is approved in the generic cost of service decision and order EB-2024-0063.

While ENGLP maintains that it is appropriate to use the long-term debt rate for the initial disposition for both elements of the deferral account noted above, as the balance is planned to be disposed of annually, there is no additional deferral element of the transportation and storage amounts, and it makes sense to have similar treatment to ENGLP Aylmer's Purchased Gas Transportation Variance Account.

- e) For future years, is the allocation method proposed to be the same as currently proposed for disposition of the balance until the end of 2024? Please provide rationale for allocation methods proposed.
- i. If the proposed allocation method for the transportation and storage portion of the S&TVA is not based on actual historical volumes, please provide EPCOR's thoughts on using this allocation method instead

**ENGLP Response:**

For future years, ENGLP proposes to allocate the Storage and Transportation component of the deferral account based on actual consumption of the year of

accumulation. This is consistent with the approach used by ENGLP's Aylmer operations for allocation of the PGTVA account<sup>15</sup>. ENGLP proposes to allocate to the Upstream recovery based on the same approach used in the 2024 disposition (EB-2018-0624, Exhibit 7, Tab 1, Schedule 2, Table 7-24 - Enbridge CIAC Rate Base) as this component of the deferral account is tied to the capital investment required for upstream reinforcement and is less connected to actual consumption.

- f) EPCOR states that it recommends recalculating the rate rider annually to reflect changes in customer volumes. Please provide further details on the methodology EPCOR intends to use for this recalculation, including the timing, data sources, and whether the recalculated rate rider will be filed annually for approval.

**ENGLP Response:**

Using the 2026 Custom IR filing as an example (for rates effective Jan 1, 2027), there would actually be three components of recovery of the Storage and Transportation Variance account rate rider (assuming approval in this year's filing): Using the 2026 Custom IR filing as an example (for rates effective January 1, 2027), there would actually be three components of recovery of the Storage and Transportation Variance account rate rider (assuming approval in this year's filing):

Component 1:

Continued recovery of an additional 12/299 portion of the applied \$3,737,919 (2024 applied amount).

- Carrying charges would be calculated based on the 3.72% approved rate. ENGLP would recover all of the incremental carrying charges in 2027.
- Amounts would be allocated based on the same methodology as per the initial disposition<sup>16</sup>.

Component 2:

Recovery (or refund) of the variance of the Storage/Transportation charges accumulated offset by the Storage/Transportation revenues received from customers accumulated in 2025.

---

<sup>15</sup> EB-2025-0177, Application, Page 24, July 23, 2025.

<sup>16</sup> EB-2018-0624, Exhibit 7, Tab 1, Schedule 2, Table 7-24 - Enbridge CIAC Rate Base  
EB-2018-0624, Exhibit 3, Tab 1, Schedule 2, Table 3-9 - Throughput Volumes by Rate Class

- Carrying charges would be calculated based on OEB's prescribed interest rates.
- Amounts would be allocated based on actual volumes for the year of accumulation (2025).

### Component 3:

Recovery (or refund) of the variance the Upstream CIAC revenue requirement offset by the upstream revenue received from customers.

- Carrying charges would be calculated based on the 3.72% approved rate.
- Amounts would be allocated based on the same methodology as per the initial disposition<sup>17</sup>.

- g) Please confirm whether EPCOR intends to track the annual recovery amounts for S&TVA in sub-accounts within the ADVADA. If so, please provide the rationale for using the ADVADA for long-term recovery tracking and indicate whether this approach has been previously approved or referenced in prior proceedings.

### **ENGLP Response:**

ENGLP believes it is appropriate to use the ADVADA given the wording in the accounting order<sup>18</sup> and the nature of recovery:

*The Approved Deferral/Variance Disposal Variance Account ("ADVADA") is to record all deferral and variance account balances which have been approved for disposition/recovery. EPCOR Natural Gas Limited Partnership ("ENGLP") will account for this balance in the same manner as Account 1595 (Disposition and Recovery/Refund of Regulatory Balances Control Account) as per the Uniform Chart of Accounts for Electricity Distributors by recording a debit/credit in an appropriate sub-account (principal balances, carrying charges or carrying charges for net principal). Deferral and variance account balances which have been approved for disposition by the Board, will be transferred into the ADVADA and appropriate sub-account (categorized based on the year of disposition). Amounts recovered from or refunded to ratepayers through the associated approved rate rider(s) will be recorded against the balance in the ADVADA.*

---

<sup>17</sup> EB-2018-0624, Exhibit 7, Tab 1, Schedule 2, Table 7-24 - Enbridge CIAC Rate Base.

<sup>18</sup> EB-2021-0216, Decision and Order, Schedule B Page 25, December 9, 2021 .

As ENGLP intends to apply for a share of recovery of the 2024 balance annually, the S&TVA continuity schedule would reflect a full recovery annually to allow for the continued reduction of the balance over the remaining long-term period and the ADVADA would capture any annual variances between approved and recovered amounts.

With this stated, ENGLP recognizes the complexity of this deferral account and different components included and is open to direction from the OEB should there be a more suitable option for recovery and tracking.

## **OEB Staff.6- Transportation Variance Account (TVA)**

Ref: 2026 Incentive Rate Adjustment Application, pages 35-39

EPCOR states that “Consistent with the accounting order, ENGLP proposes to bring forward the balance in this account, together with any carrying charges for disposition after the maximum balance has been reached. The balance in this account together with any carrying charges will be collected over the remaining life of the 30-year upstream transportation contract with Enbridge Gas/Union Gas.

ENGLP has calculated a rate rider for the 2024 balance based on the current CD levels prorated as a portion of the remaining lives of the 15-year contracts with Rate 16 customers.”

EPCOR states “For remaining years, ENGLP proposes to dispose of the TVA on an annual basis, consistent with the basis of the accounting order. The calculation of the TVA balance for disposition will be the equivalent of the annual total, but the appropriate share of the initial disposition. For example, if the December 2025 balance is \$100,000, the total disposition request will be the \$100,000 + \$44,802 calculated above for a total of \$144,802. This will compensate for changes in load/CD that will be experienced.”

Questions:

- a) Please confirm if this account is being brought forward for disposal now due to the account maximum being achieved.

### **ENGLP Response:**

Refer to Staff 3c.

- b) Please provide the maximum amount allowed for this account.

### **ENGLP Response:**

Refer to Staff 3c.

- c) Please confirm that the proposed recovery period is that of the remaining duration of the 15-year contracts with Rate 16 Customers, opposed to the remaining life of the 30-year upstream transportation contract with Enbridge Gas/Union Gas, as per the accounting order
  - i. Please justify using the proposed recovery period

- ii. Please describe how it is appropriate to use a recovery period that exceeds the IRM period, ending December 31, 2028.

**ENGLP Response (i & ii):**

The purpose of the TVA, specifically the deferred recovery, was to allow ENGLP to:

“...Record costs associated with the deferred recovery of upstream charges paid to Union Gas for the transportation of gas to the Southern Bruce distribution system, storage charges and deferred recovery of costs due to the CIAC paid to Union for the Owen Sound Transmission Reinforcement and the Dornoch Meter and Regulator Station. Recovery of these costs is being partially deferred as, in order to ensure that it can provide service to a rapidly growing customer base, EPCOR is contracting for a capacity that is greater than that required to provide service initially. Deferral of a portion of those costs allows EPCOR to allocate costs more closely with the customers that will require this capacity”<sup>19</sup>.

The proposed recovery period is appropriate as this is essentially a capital deferral, and the treatment is similar to that of a capital recovery (or rate base addition), which is recovered over a longer period of time, exceeding the timing of the IRM period.

In the case of the TVA, a recovery period over the remaining contracts of the Rate 16 Customers is appropriate to ensure these customers are paying for their share of the upstream deferral. While ENGLP has no information to indicate that it would not provide natural gas to these customers beyond the -15-year contracts, recovery over the remaining contract term reduces the risk of other rate classes having to be responsible for these amounts beyond this point.

---

<sup>19</sup> EB-2018-0264, Exhibit 9, Tab 1, Schedule 1, Pages 6-7, April 11, 2019.

- d) For future years, where the TVA balance will be disposed of annually, what will be used as the interest rate in calculating carrying charges? Please explain rationale behind interest rate chosen.

**ENGLP Response:**

For future years, ENGLP proposes to use a hybrid approach similar to the S&TVA. For the upstream recovery, ENGLP proposes to maintain the usage of approved interest rate for long term debt (3.72%) and for the transportation recovery, ENGLP proposes to use the prescribed interest rates posted on the OEB's website which is approved in the generic cost of service decision and order EB-2024-0063.

While ENGLP maintains that it is appropriate to use the long-term debt rate for the initial disposition for both elements of the deferral account noted above, as the balance is planned to be disposed of annually, there is no additional deferral element of the transportation amounts, and it makes sense to have similar treatment to ENGLP Aylmer's Purchased Gas Transportation Variance Account.

## **OEB Staff.7- S&TVA and TVA Interest Rates**

Ref: 2026 Incentive Rate Adjustment Application, pages 32 and 38

Excel File: EB-2018-0264, ENGLP\_Ex9\_DeferralVarianceAccounts\_20181003.pdf, Tab 1, Schedule 1, pg. 3

Excel File: EB-2018-0264, Rate Order, January 9, 2020, Draft Rate Order Addendum, pg. 8 and 10

Excel File: EB-2006-0117, Letter on approval of Accounting Interest Rates, November 28, 2006, pg. 2

In the Rate Order dated January 9, 2020, the Board approved the use of the interest rate for long-term debt for calculating interest on deferral accounts. Specifically, the Order stated:

*Simple interest is to be calculated on the opening monthly balance of this account using the Board approved interest rate for long term debt. EPCOR is proposing to use the Board approved interest rate for long term debt as the balance of this deferral account will be financed over a long term period (i.e. remaining life of 30-year upstream transportation contract).*

In the current application, EPCOR Southern Bruce is using the interest rate for long-term debt to calculate carrying charges for the S&TVA and TVA, consistent with the interest rate approved in its last cost of service proceeding.

### **Question(s):**

- a) For each of the S&TVA and TVA, please provide a comparative calculation of the total carrying charges for 2025 using:
  - The long-term debt rate approach (3.72%)
  - The approach using the prescribed interest rates posted on the OEB's website which is approved in the generic cost of service decision and order EB-2024-0063

### **ENGLP Response:**

ENGLP has added additional tabs to the S&TVA workbook (Tabs referenced with Staff7) with this recalculation.

<b>Carrying Charges</b>	<b>Scenario 1 - LTD</b>	<b>Scenario 2 - OEB Rates</b>	<b>Variance \$</b>	<b>Variance %</b>
<b>TVA R16</b>	\$15,080	\$12,055	\$3,025	20%
<b>S&amp;TVA R16</b>	<u>\$122,928</u>	<u>\$103,265</u>	<u>\$19,663</u>	<u>16%</u>
<b>Total</b>	<b>\$138,008</b>	<b>\$115,320</b>	<b>\$22,688</b>	<b>16%</b>

<b>Total Principal</b>	\$4,070,048	\$4,070,048	\$4,070,048
<b>% of total amount</b>	3.39%	2.83%	0.56%

- b) Please quantify the difference in carrying charges between the two approaches and comment on the materiality of the impact.

**ENGLP Response:**

The difference in the two scenarios is a 16% variance in total carrying charges of 0.56% of the total balance of the account (combined).

While the balance is higher in Scenario 1 (applied) it is consistent with the rationale of the deferral account, which is a deferred capital contribution. Refer to OEB Staff 5 & 6 for additional detail and rationale.

ENGLP notes that its proposed methodology for calculating carrying charges is consistent with the Accounting Order<sup>20</sup>.

<sup>20</sup> EB-2025-0178, Application, Pages 98 & 100, August 1, 2025

## OEB Staff.8- 2026 Annual Incentive Rate Adjustment Model

Ref: 2026 Incentive Rate Adjustment Application, Appendix A

The Annual Incentive Rate Adjustment model indicates that for Delivery Bill Impacts, delivery charges and rate riders are calculated using the following annual volumes.

- Rate 1 – Residential: 1424 m<sup>3</sup>
- Rate 1 – Small Commercial: 4185.30 m<sup>3</sup>
- Rate 1 – Small Agricultural: 7493 m<sup>3</sup>
- Rate 6 – Medium Commercial: 21924.30 m<sup>3</sup>
- Rate 6 – Large Commercial: 78872.10 m<sup>3</sup>

For Rate 1 – Residential, Delivery Bill Impacts compare the current rate to the proposed rate, and both are calculated using annual volumes of 1424 m<sup>3</sup>.

Questions:

- a) OEB staff note that in last year's IRM application <sup>21</sup> under Rate 1, there were separate and different rates for "New Residential" and "Existing Residential", which aligns with the cost-of-service application<sup>22</sup>. "New Residential" and "Existing Residential" appear to have been combined into "Residential" in this application.

Please explain the reasoning behind this change.

### **ENGLP Response:**

As the Southern Bruce expansion project has been completed, ENGLP is experiencing a more consistent load profile than in its initial years of construction where customers would be signing up at various points of the year, contributing to a variable annual usage amount. As a result, the annual volumes are based on actual consumption. This is consistent with its Aylmer IRM filings.

In addition, ENGLP does not have a means to definitely determine a 'new vs. existing' categorization when setting up a customer account, reducing the accuracy and relevance of this categorization.

---

<sup>21</sup> EB-2024-0238, August 15, 2025, page 24

<sup>22</sup> EB-2018-0264, Exhibit 8, Tab 1, Schedule 9, October 2, 2018, Pages 1 of 2

- b) Regarding Rate 1 – Residential, please explain where the “current rates” originate from in the delivery bill impact calculations, seeing that Rate 1 – Residential did not exist in last year’s IRM.

**ENGLP Response:**

Rates were the same for ‘new’ and ‘existing’ residential and are consistent with all Rate 1 customers.

- c) OEB Staff note that the annual volumes used for calculating Rate classes 1 and 6 Delivery Bill Impacts differ from those used in last year’s IRM application<sup>23</sup>. It is also noted that the volumes in last year’s IRM are the same as used in the Cost of Service application<sup>24</sup>.

Please explain why these volumes are different in the current application.

**ENGLP Response:**

Refer to Staff 8a. Actuals are a more accurate representation of customer usage and as such, a more realistic estimate of what customers could anticipate as ENGLP is now in a steady state of operations, especially given the differences between values contemplated in the CIP and actual experience.

---

<sup>23</sup> EB-2024-0238, August 15, 2025, Appendix A

<sup>24</sup> EB-2018-0264, Exhibit 8, Tab 1, Schedules 9 & 10, October 2, 2018

## **OEB Staff.9- RATE 11 - Large Volume Seasonal Service**

Ref: 2026 Incentive Rate Adjustment Application, Appendices A and B

The Draft Rate Schedule for RATE 11 - Large Volume Seasonal Service indicates that the MTVA Rate Rider is (0.4372) ¢ per m<sup>3</sup> while the rate model indicates this value to be (0.1135) ¢ per m<sup>3</sup>.

Questions:

- a) Please reconcile the identified discrepancy.

### **ENGLP Response:**

This is a clerical error. The correct value is (0.1135) ¢ per m<sup>3</sup>. A revised draft rate order has been included as Appendix A.

## **OEB Staff.10- Proposed Customer Notice**

Ref: 2026 Incentive Rate Adjustment Application, Appendix C

The Proposed Customer Notice indicates an annual rate change for a “typical residential customer” using an annual volume of 1400 m<sup>3</sup>. OEB Staff note that in last year’s IRM, the Proposed Customer Notice used an annual volume of 2100 m<sup>3</sup>.

Questions:

- a) Please explain the reasoning behind this change.

### **ENGLP Response:**

Refer to Staff 8. 1400 (rounded from 1424) is a more accurate representation of an average customer’s usage and as such, a more realistic estimate of what bill impacts could be anticipated.

**OEB Staff.11- Continuity Schedule – S&TVA**

Ref:

Excel file: ENGLP\_APPL\_2026 Custom IR\_SB\_STVA\_Excel\_20250801, Tab S&TVA Continuity

OEB staff has compiled below tables based on the Continuity Schedule:

S&TVA Revenue	September 2020	October 2020	November 2020	December 2020	2020 Total
<b>TRANSPORTATION</b>	\$90	(\$357)	\$1,166	\$1,230	\$2,129
<b>UPSTREAM CHARGES</b>	\$2	(\$266)	\$23	\$69	(\$173)
<b>COMBINED</b>	\$91	(\$623)	\$1,189	\$1,299	\$1,956

S&TVA Gas Supply	September 2021	October 2021	November 2021	December 2021	2020 Total
<b>TRANSPORTATION</b>	\$18,211	\$18,211	\$18,211	(\$841)	\$53,790

<b>TRANSPORTATION (Nomination)</b>	January	February	March	April	May	June	July	August	September	October	November	December	Total
2021	\$3,133	\$3,236	\$3,209	\$3,150	\$3,117	\$3,057	\$3,077	\$3,096	\$3,133	\$3,309	\$3,723	\$3,800	\$39,042
2022	\$4,210	\$4,026	\$3,918	\$3,592	\$3,248	\$3,159	\$3,202	\$3,310	\$3,336	\$4,262	\$4,561	\$4,755	\$45,579
2023	\$4,825	\$4,800	\$4,751	\$4,017	\$3,706	\$3,365	\$3,356	\$3,730	\$3,599	\$4,428	\$6,998	\$5,715	\$53,288
2024	\$5,927	\$5,486	\$5,217	\$4,471	\$3,830	\$3,623	\$3,699	\$3,776	\$3,799	\$5,603	\$5,336	\$6,189	\$56,956

<b>UPSTREAM CHARGES (Revenue)</b>	January	February	March	April	May	June	July	August	September	October	November	December	Total
2021	\$364	\$809	\$1,671	\$1,848	\$1,524	\$1,099	\$642	\$550	\$573	\$749	\$1,697	\$4,841	\$16,368
2022	\$8,632	\$10,936	\$10,652	\$10,318	\$7,131	\$6,886	\$3,120	\$3,557	\$1,027	\$1,671	\$4,449	\$8,566	\$76,945
2023	\$16,259	\$15,189	\$16,043	\$16,213	\$10,116	\$6,262	\$2,387	\$1,617	\$2,272	\$2,400	\$6,732	\$15,503	\$110,993
2024	\$19,114	\$29,035	\$23,034	\$22,268	\$12,085	\$5,831	\$3,032	\$2,755	\$3,063	\$2,796	\$8,708	\$17,583	\$149,306

- a) Please provide an explanation for the negative revenue amounts recorded under Transportation and Upstream charges in October 2020.

**ENGLP Response:**

October 2020 includes a reversal of an incorrect transaction posted in error in July 2020. The July posting was intended to be posted in ENGLP’s test environment but was posted in the production environment in its Customer Information System.

- b) Please clarify why the Gas Supply charge for December 2021 is -\$841, while the charge in all other months of 2021 is consistently \$18,211.

**ENGLP Response:**

Amounts from January to November 2021 were booked based on a budgeted value. Amounts were trued up based on actuals a year end resulting in a credit adjustment.

- c) Please explain the reason for the higher nomination of \$6,998 reported in November 2023, compared to other months.

**ENGLP Response:**

Amounts were higher due to colder weather leading to an increased nomination volume.

	System Supply Consumption (GJ)
October 2023 volume	25,708.41
November 2023 volume	89,966.21

- d) Please explain the reason for the higher upstream charges revenue of \$29,035 reported in February 2024, compared to other months.

**ENGLP Response:**

As this is volumetric rate, amounts are higher due to increased consumption during the period. February is typically the coldest month, with the highest consumption.

## **OEB Staff.12- Continuity Schedules - Other**

Ref:

2026 Incentive Rate Adjustment Application, Appendix E

Excel file: ENGLP\_APPL\_2026 Custom IR\_SB\_STVA\_Excel\_20250801

In the Municipal Tax Variance Account (MTVA), EPCOR indicates that in November 2024, property taxes paid amounted to \$(188,241).

In the Other Revenues Deferral Account (ORDA), EPCOR indicates that in July 2024, \$4,302 was charged under miscellaneous revenue. OEB Staff note that this amount is considerably higher than it is during other months, many of which have a \$0 value.

In the Transportation Variance Account (TVA), EPCOR indicates that in April 2024, \$28,585.63 was debited under transportation. OEB staff note that the transportation amount is usually \$19,000-20,000.

In the TVA, EPCOR indicates that in December 2022, billed R16 transportation was \$40,969. OEB staff note that the billed R16 transportation is normally \$15,000-20,000.

In the S&TVA Excel file, Tab S&TVA – Continuity, the 2021–2024 CICA revenue requirement (cells O23, AB23, AO23, and BB23) only reflects the total of Depreciation and Return on Rate Base for a single year. However, the 2020 CICA revenue requirement (cell B23) appears to include amounts from both 2019 and 2020.

Questions:

- a) Please explain the \$(188,241) charge to the MTVA in November 2024.

### **ENGLP Response:**

This relates to the Tax Holiday on Municipal taxes that was negotiated as part of the Southern Bruce project from the municipality of Kincardine<sup>25</sup>. This was a refund of amounts paid for 2021-2023.

---

<sup>25</sup> EB-2018-0264, Exhibit 4, Tab 1, Schedule 1, Page 64 of 65, October 2, 2018.

- b) Please explain the \$4,302 charge to the ORDA in July 2024 and why it is substantially higher than it normally is.

**ENGLP Response:**

The amounts included in July 2024 include recoveries for a utility strike caused by a third party.

- c) Please explain the charges to the TVA in April 2024, under transportation and why the transportation charge is substantially higher than it normally is.

**ENGLP Response:**

The charges in April 2024 incurred include an additional charge from Enbridge as part of their 2023 earnings sharing mechanism. The total amount was \$24,094 and was allocated between the S&TVA and TVA based on the 2023 M17 transportation amounts (Tab Allocation, cells BB14 and BB15).

- d) Please explain why the billed R16 transportation in December 2022 is substantially higher than this normally is.

**ENGLP Response:**

After further review, it was noted that there was a reversing transaction in December 2022 that was missed from the continuity schedule. The corrected value is \$17,536. ENGLP has updated this value on the TVA schedule and DVA workbook accordingly for this adjustment.

- e) Please confirm why the 2020 CICA revenue requirement includes 2019, while the revenue requirements for 2021–2024 do not include prior year amounts.

**ENGLP Response:**

As there were no revenue/connections until 2020, there would be no offset to the amounts anticipated in the 2019 revenue requirement. As a result, these amounts were added to the 2020 balance to account for the delay in connections compared to the original revenue requirement.

Each other year is presented independently so the prior year values are not required.

- f) Please explain why revenues are negative for October 2020, as per the S&TVA Excel file.

**ENGLP Response:**

Refer to Staff 11a.

### OEB Staff.13- CNG Analysis

Ref: 2026 Incentive Rate Adjustment Application, Appendices E & F

1. Regarding Alternative option C - Installation of a Compressor Station, EPCOR states that the approximate equipment cost is \$1.8M, excluding installation and that they've attempted to validate that cost figure. However, at the time of the report, vendor pricing quotes had not been received.
2. Regarding Alternative Option E - Acquire local gas supply system ("LGSS") and tie-into ENGLP piping at Lucknow, EPCOR states that this option was eliminated as a contender for reasons including uncertainties surrounding the cost for Enbridge Reinforcement.
3. Table 5 below compares the budgeted and actual costs for CNG use in 2024.

**Table 5 – CNG Cost Analysis**

	Budget 2024	Actuals 2024	% Difference
Equipment Rental	\$162,500	\$105,583	42%
Mob/Demob	\$5,060	\$7,150	34%
TSSA Fee	\$0	\$2,120	200%
Service Callouts	\$0	\$3,300	200%
Commodity Charge	\$0.56/m <sup>3</sup>	\$0.45/m <sup>3</sup>	22%
Total Cost of CNG	\$191,008	\$130,863	37%

EPCOR states "The total gas supplied by CNG amounted to 28,586 m<sup>3</sup> while the total cost incurred for equipment rentals, service call outs, TSSA application and variable cost of gas, amounted to \$130,863.52. It should be noted that only 10% of the costs incurred were from the variable cost of gas, and the bulk of the total cost was due to equipment rentals."

The continuity schedules in Appendix E indicate that during 2024, \$127,333.18 was logged under CNG, within the S&TVA. OEB staff note that this implies commodity costs were \$3,530.4 (130,863.52-127,333.18).

4. EPCOR states "Hydraulic modelling was performed to estimate the system shortfall that would be required to be replaced with CNG, caused by significant pressure losses throughout the system from Kincardine Station during the Fall drying season. Through this analysis, it was determined that 1,117 m<sup>3</sup>/hr was required to supplement the ENGLP gas network..."
5. EPCOR indicates the CNG option has a NPV of \$4.9M

Questions:

- a) Regarding Alternative option C, Installation of a Compressor Station, has EPCOR received a vendor pricing quote as yet?
- i. If yes, please provide updated figures for this alternative option including the equipment cost, capital cost and NPV

**ENGLP Response:**

No, vendor pricing has not been received at this time.

- b) With respect to Alternative Option E, Acquire local gas supply system (“LGSS”) and tie-into ENGLP piping at Lucknow, please explain what is referred to by “Enbridge Reinforcement”

**ENGLP Response:**

Enbridge Reinforcement refers to the added cost payable to Enbridge to supply gas at the custody transfer point between Enbridge and the LGSS.

- c) Table 5 indicates the majority of the CNG costs is attributed to equipment rental. Has EPCOR investigated purchasing the equipment that is rented?
- i. If yes, please provide a financial comparison between purchasing the equipment and renting the equipment required for the CNG option.
  - ii. If no, please explain why purchasing this equipment was not examined.

**ENGLP Response:**

ENGLP has not investigated purchasing CNG related equipment that is currently rented on a short term basis as it is within the early stages of evaluating the CNG demand requirements, and system operability. Additionally, to become a CNG supplier, it is ENGLP’s understanding that it would require additional licensing license beyond that of a natural gas distributor. At this time and given the early stages of evaluating the CNG option, it was not deemed prudent to invest high

levels of capital into equipment that is only utilized for a short duration in the Fall term.

- d) Per table 5, EPCOR’s commodity costs in 2024 were approximately 9.7% (\$12,710) of the total cost (\$130,863), which aligns with EPCOR’s statement that “only 10% of the costs incurred were from the variable cost of gas”. OEB staff note that in the most recent QRAM<sup>26</sup>, the 2024 actual cost for the commodity portion of the CNG was indicated to be \$3,530, which aligns with the calculation performed in the pre-amble referencing the S&TVA.

Please provide a breakdown of the commodity costs including what the \$3,530 and what the \$12,710 values represent.

**ENGLP Response:**

See below for a table with the values by category:

<b>Cost</b>	<b>Description</b>	<b>Recovery</b>	<b>Cost (\$/m3)</b>	<b>Volumes</b>	<b>Total Cost</b>
Commodity Cost	Commodity Cost the CNG producer purchases for the natural gas based on Enbridge commodity price	QRAM	\$0.1235	28,587	<b>\$3,530</b>
M2 Delivery	M2 rate the CNG producer is charged by Enbridge	S&TVA	\$0.0411	28,587	<b>\$1,175</b>
Delivery fee / CNG fee	CNG producer cost for compressing and delivering the CNG to EPCOR system	S&TVA	\$0.2800	28,587	<b>\$8,004</b>
<b>Total Cost (\$/m3)</b>					<b>\$12,710</b>

The ‘Commodity Cost’ and ‘M2 Delivery’ costs are based on the amounts invoiced to the vendor by Enbridge Gas as an M2 customer. ENGLP will be billed costs on a ‘flow through’ basis without markup.

(Note this table is consistent with the information presented in EB-2024-0267, Responses to OEB Staff Questions, Staff 2 (page 5) on September 13, 2024, updated with actual volumes).

<sup>26</sup> EB-2025-0176, June 10, 2025, Schedule 3

- e) In the hydraulic modelling performed to determine the CNG flow rate of 1,117 m<sup>3</sup>/hr, please specify the time period of system operation used to define the input parameters.
- i. If this time period was 2025 or in the past, please explain why this modelling did not use input parameters for future planning years, where total customers and volumes are anticipated to increase.
  - ii. If this time period was 2025 or in the past, please update the hydraulic modelling to accommodate for projected customer volumes over the time period in which this analysis covers and provide updated cost figures for the CNG option

### **ENGLP Response:**

2025 was the time period used.

- i. Hydraulic modelling performed to determine the CNG flow rate of 1,117 m<sup>3</sup>/hr was provided for forecasted demand during the Fall drying season of 2025. Input parameters were not included for future planning years as at the time of modelling, the values put forth were believed to be conservative.

At the time of modelling, assumptions applied were based on operational insights and CNG consumption data gathered from the previous year.

Through climate data review, the 2024 Fall season was found to be uncharacteristically dry.

To account for this, the calculated demand from 2024 was extended for up to 30 days of CNG drying, where CNG is applied for up to 4 hours a day during the early morning hours.

The assumptions used above were based on OPEX gathered from discussions held with agricultural drying customers and observations from ENGLP gas technicians that periods of low pressure occurred during the specified time windows.

While the analysis provided attempted as best as possible, to quantify with accuracy, what the CNG demands could be, there is an understanding that results are subject to a high degree of variability as future seasonal impacts are unknown and likely to have the largest influence on CNG demand. Thus, parameters for future planning years were not included in the model as the

understanding was that this conservative approach would far outweigh accuracy attempted by inclusion of future planning years.

- ii. Hydraulic modeling was updated to account for future planning years, using growth estimates. Note that to update the NPV analysis, growth was required to be forecasted to 2065, as alternatives compared against within the previous analysis had life cycles up to 40 years.

The resulting natural gas flow through Kincardine Station increased by an average of 1.2% from years 2025-2029 and 0.08% from years 2030-2065. Hydraulic modelling indicates that the CNG forecasted for these years increases by an average 29 m<sup>3</sup>/hr from years 2025-2029 and 0.8 m<sup>3</sup>/hr from years 2030-2065. The resulting NPV was recalculated to \$5.3M for the 40-year time period and is compared against the previous value of \$4.9M which had no system growth estimate applied. In comparing the new NPV to the previously assessed alternatives, CNG remains the more cost-competitive option.

- f) Please provide an explanation and breakdown including the components that comprise the “commodity charge” in Table 5.
  - i. Please identify the portion of the “commodity charge” that is passed through the QRAM opposed to the S&TVA

**ENGLP Response:**

Refer to Staff 13d.

- g) In calculating the NPV for CNG, were projected volumes due to customer and system growth considered for future years?
  - i. If not, please provide an updated NPV that accounts for customer and system growth over the timeframe that the estimate was provided for.

**ENGLP Response:**

No, this was not considered in the modelling.

- i. Hydraulic modeling was repeated to account for customer and system growth. Note that to update the NPV analysis, growth was required to

be forecasted to 2065, as alternatives compared against within the previous analysis had life cycles up to 40 years.

The resulting natural gas flow through Kincardine Station increased by an average of 1.2% from years 2025-2029 and 0.08% from years 2030-2065. Hydraulic modelling indicates that the CNG forecasted for these years increased by an average 29 m<sup>3</sup>/hr from years 2025-2029 and 0.8 m<sup>3</sup>/hr from years 2030-2065. The resulting NPV was recalculated to \$5.3M for the 40-year time period and is compared against the previous value of \$4.9M which had no system growth estimate applied. In comparing the new NPV to the previously assessed alternatives, CNG remains the more cost-competitive option.

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

**EB-2025-0178**

*Effective: January 1, 2026*

**RATE 1 - General Firm Service**

**Applicability**

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

**Rate**

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

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

<b>Monthly Fixed Charge</b> <sup>(1)</sup>	\$29.57
<b>Delivery Charge</b>	
First 100 m <sup>3</sup> per month	30.6018 ¢ per m <sup>3</sup>
Next 400 m <sup>3</sup> per month	29.9990 ¢ per m <sup>3</sup>
Over 500 m <sup>3</sup> per month	29.1129 ¢ per m <sup>3</sup>
<b>Upstream Charges</b>	
Upstream Recovery charge	1.4740 ¢ per m <sup>3</sup>
Transportation and Storage charge	2.6982 ¢ per m <sup>3</sup>
<b>Rate Rider for Delay in Revenue Recovery</b>	1.6330 ¢ per m <sup>3</sup>
- effective for 10 years ending December 31, 2028	
<b>ECVA Rate Rider</b>	0.1794 ¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2026	
<b>CIACVA Rate Rider</b>	2.0743 ¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2026	
<b>MTVA Rate Rider</b>	(0.4139) ¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2026	
<b>ORDA Rate Rider</b>	(0.2478) ¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2026	
<b>CVVA Rate Rider</b>	\$8.53 Per month
- effective for 12 months ending December 31, 2026	
<b>UFGVA Rate Rider</b>	(0.2463) ¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2026	
<b>S&amp;TVA Rate Rider</b>	1.1569 ¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2026	

**Gas Supply Charge**

18.8887 ¢ per m<sup>3</sup>

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

**Direct Purchase Delivery**

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

**Terms and Conditions of Service**

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

Effective: January 1, 2026

Implementation: All bills rendered on or after January 1, 2026  
EB-2025-0178

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

**Applicability**

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

**Rate**

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

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

<b>Monthly Fixed Charge</b> <sup>(1)</sup>	\$117.49	
<b>Delivery Charge</b>		
First 1000 m <sup>3</sup> per month	28.2309	¢ per m <sup>3</sup>
Next 6000 m <sup>3</sup> per month	25.4079	¢ per m <sup>3</sup>
Over 7000 m <sup>3</sup> per month	24.1373	¢ per m <sup>3</sup>
<b>Upstream Charges</b>		
Upstream Recovery charge	2.9200	¢ per m <sup>3</sup>
Transportation and Storage charge	5.6413	¢ per m <sup>3</sup>
<b>Rate Rider for Delay in Revenue Recovery</b>	0.9090	¢ per m <sup>3</sup>
- effective for 10 years ending December 31, 2028		
<b>ECVA Rate Rider</b>	0.1949	¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2026		
<b>CIACVA Rate Rider</b>	2.6496	¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2026		
<b>MTVA Rate Rider</b>	(0.6861)	¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2026		
<b>ORDA Rate Rider</b>	(0.2007)	¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2026		
<b>CVVA Rate Rider</b>	\$26.03	Per month
- effective for 12 months ending December 31, 2026		
<b>UFGVA Rate Rider</b>	(0.2516)	¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2026		
<b>S&amp;TVA Rate Rider</b>	1.5659	¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2026		

**Gas Supply Charge**

18.8887 ¢ per m<sup>3</sup>

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

**Direct Purchase Delivery**

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

**Terms and Conditions of Service**

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

Effective: January 1, 2026

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

EB-2025-0178

**RATE 11 - Large Volume Seasonal Service**

**Applicability**

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

**Rate**

Rates per m3 assume an energy content of 38.89MJ/m<sup>3</sup>

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

<b>Monthly Fixed Charge</b> <sup>(1)</sup>	\$233.99
<b>Delivery Charge</b>	
All volumes delivered	17.5362 ¢ per m <sup>3</sup>
<b>Upstream Charges</b>	
Upstream Recovery charge	0.0352 ¢ per m <sup>3</sup>
Transportation and Storage charge	1.8166 ¢ per m <sup>3</sup>
<b>Rate Rider for Delay in Revenue Recovery</b>	0.5524 ¢ per m <sup>3</sup>
- effective for 10 years ending December 31, 2028	
<b>ECVA Rate Rider</b>	0.1031 ¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2026	
<b>CIACVA Rate Rider</b>	0.4372 ¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2026	
<b>MTVA Rate Rider</b>	(0.1135) ¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2026	
<b>ORDA Rate Rider</b>	(0.0662) ¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2026	
<b>UFGVA Rate Rider</b>	(0.1433) ¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2026	
<b>S&amp;TVA Rate Rider</b>	0.4799 ¢ per m <sup>3</sup>
- effective for 12 months ending December 31, 2026	
<b>Gas Supply Charge</b>	18.8887 ¢ per m <sup>3</sup>

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

**Unaccounted for Gas (UFG):**

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

**Forecasted Unaccounted for Gas Percentage** 0.00 %

**Overrun Charges:**

Any volume of gas taken during the period of December 16 through April 30 inclusive shall constitute "Overrun Gas" and must be authorized in advance by EPCOR. Delivery of these volumes is available at the Authorized Overrun Charge in addition to applicable Upstream Charges and Gas Supply Charges. EPCOR will not unreasonably withhold authorization.

**Authorized Overrun Charge** 17.9151 ¢ per m<sup>3</sup>

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

**Unauthorized Overrun Charge** 429.0039 ¢ per m<sup>3</sup>

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

**Nominations:**

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

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

The nomination calculation shall equal:

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

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

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

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

**Load Balancing:**

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

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

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

**Direct Purchase Delivery:**

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

**Terms and Conditions of Service**

1. In any year, during the period of May 1 through December 15 inclusive, the customers shall receive continuous ("**Firm**") service from EPCOR, except where impacted by events as specified in EPCOR Natural Gas Limited Partnership Southern Bruce Natural Gas Operations Conditions of Service including force majeure. During the period of December 16 through April 30 inclusive, any authorized overrun service shall be interruptible at the sole discretion of EPCOR. All service during the period December 16 through April 30 inclusive shall be subject to EPCOR's prior authorization under the daily nomination procedures outlined in this Rate Schedule and shall constitute Overrun Gas.
2. To the extent that EPCOR's Upstream Service Provider provides any seasonal or day-to-day balancing rights for EPCOR, the customer shall be entitled to a reasonable proportion of such balancing rights as determined by EPCOR from time to time. If the customer utilizes

any of EPCOR's seasonal or day-to-day balancing services or any other services available from the Upstream Service Provider, the customer agrees to comply with all balancing requirements imposed by the Upstream Service Provider. The customer also agrees to be liable for its share of any such usage limitations or restrictions, fees, costs or penalties associated with the usage of such services, including but not limited to any associated storage fees, daily or cumulative balancing fees or penalties, and gas commodity costs as determined by EPCOR, acting reasonably.

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

Effective: January 1, 2026

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

EB-2025-0178

**RATE 16 – Contracted Firm Service**

**Applicability**

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

**Rate**

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

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

<b>Monthly Fixed Charge</b> <sup>(1)</sup>	\$1,713.12	
Delivery Charge		
Per m <sup>3</sup> of Contract Demand	116.8506	¢ per m <sup>3</sup>
 <b>Upstream Charges</b>		
Upstream Recovery charge per m <sup>3</sup> of Contract Demand	14.2434	¢ per m <sup>3</sup>
Transportation charge per m <sup>3</sup> of Contract Demand		
Transportation from Dawn	18.2999	¢ per m <sup>3</sup>
Transportation from Kirkwall	11.8480	¢ per m <sup>3</sup>
Transportation from Parkway	11.8480	¢ per m <sup>3</sup>
 <b>Rate Rider for Delay in Revenue Recovery</b>	0.0601	¢ per m <sup>3</sup>
- effective for 10 years ending December 31, 2028		
<b>CIACVA Rate Rider</b>	4.5364	Per m <sup>3</sup> of Contract Demand per month
- effective for 12 months ending December 31, 2026		
<b>MTVA Rate Rider</b>	(1.0891)	Per m <sup>3</sup> of Contract Demand per month
- effective for 12 months ending December 31, 2026		
<b>ORDA Rate Rider</b>	(0.1501)	Per m <sup>3</sup> of Contract Demand per month
- effective for 12 months ending December 31, 2026		
<b>UFGVA Rate Rider</b>	(5.2768)	Per m <sup>3</sup> of Contract Demand per month
- effective for 12 months ending December 31, 2026		
<b>TVA Rate Rider</b>	4.1246	Per m <sup>3</sup> of Contract Demand per month
- effective for 12 months ending December 31, 2026		

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

### **Unaccounted for Gas:**

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

**Forecasted Unaccounted for Gas Percentage** 0.00 %

### **Overrun Charges:**

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

**Authorized Overrun Charge** 5.5982 ¢ per m<sup>3</sup>

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

**Unauthorized Overrun Charge** 429.1142 ¢ per m<sup>3</sup>

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

### **Nominations:**

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

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

The nomination calculation shall equal:

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

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

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

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

**Load Balancing:**

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

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

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

**Gas Supply:**

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

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

The Gas Supply calculation shall equal:

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

**Terms and Conditions of Service**

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

Effective: January 1, 2026

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

EB-2025-0178

## **RATE T1 – Direct Purchase Contract Rate**

### **Availability**

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

### **Eligibility**

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

### **Rate**

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

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

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

### **Unaccounted for Gas:**

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

<b>Forecasted Unaccounted for Gas Percentage</b>	0.00 %
--	--------

### **Gas Supply:**

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

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

The Gas Supply calculation shall equal:

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

**Terms and Conditions of Service**

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

Effective: January 1, 2026

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

EB-2025-0178

**EPCOR NATURAL GAS LIMITED PARTNERSHIP**

**Schedule of Miscellaneous and Service Charges**

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

Note: Applicable taxes will be added to the above charges

<sup>1</sup> No Charge for initial connection

**Appendix B - Invoices - Staff 4G**



Enbridge Gas Inc.  
 PO Box 2001, 50 Keil Drive North  
 Chatham, ON N7M 5M1

**Invoice Summary: 1136316**  
 Billing Period November 2024  
 Due Date December 20, 2024  
 Account # [REDACTED]  
 Currency \$CAD  
**Invoice Inquiries Please Call: 519-436-5315**

**EPCOR Natural Gas Limited Partnership**  
 39 BEECH ST E  
 AYLMER ON N5H 3J6

Contract #	Contract Name	Service	Total
------------	---------------	---------	-------

**Current Month Charges**

SA - 31721	LST115	Long Term Storage	\$7,112.13
SA - 31801	LBA001	Limited Balancing Agreement	\$0.00
SA - 32650	M17001	M17 Firm Transportation	\$45,719.93
		Harmonized Sales Tax (105205140RT0001)	\$6,868.17
<b>Total Amount Due : (\$CAD)</b>			<b>\$59,700.23</b>



Enbridge Gas Inc.  
 PO Box 2001, 50 Keil Drive North  
 Chatham, ON N7M 5M1

**Invoice #**



**1136316**

Billing Period

November 2024

Date Rendered

December 03, 2024

Account #

[REDACTED]

Currency

SCAD

**Invoice Inquiries Please Call: 519-436-5315**

**EPCOR Natural Gas Limited Partnership**  
 39 BEECH ST E  
 AYLMER ON N5H 3J6

	Quantity	UOM	Rate (\$)	Currency	HST	Billed Charge (SCAD)
--	----------	-----	-----------	----------	-----	----------------------

**Current Month Charges**

**Contract SA 31721 - LST115**

**Long Term Storage**

Demand Charge				SCAD	*	\$7,083.33
Firm Withdrawal Commodity Charge (Dawn Storage to Dawn Facilities)	4,800	GJ	\$0.0060000	SCAD	*	\$28.80
Firm Withdrawal Customer Supplied Fuel (4,800 GJ @ 0.6 %)	28	GJ				
<b>Subtotal</b>						<b>\$7,112.13</b>

**Contract SA 31801 - LBA001**

**Limited Balancing Agreement**

Limited Balancing Agreement				SCAD	*	\$0.00
<b>Subtotal</b>						<b>\$0.00</b>

**Contract SA 32650 - M17001**

**M17 Firm Transportation**

Monthly Charge - South Bruce		STN	\$2192.9300000	SCAD	*	\$2,192.93
Demand Charge (Dawn Facilities to Epcor South Bruce Franchise )	8,863	GJ	\$4.8620000	SCAD	*	\$43,091.91
Firm Commodity Charge (Dawn Facilities to Epcor South Bruce Franchise )	108,772	GJ	\$0.0040000	SCAD	*	\$435.09
Firm Customer Supplied Fuel (108,772 GJ @ 0.869 %)	944	GJ				
<b>Subtotal</b>						<b>\$45,719.93</b>

**Contract SA 30785 - HUB847**

**Subtotal** **\$0.00**

**Total Charges This Month**

**\$52,832.06**

**Harmonized Sales Tax (105205140RT0001)**

**\$6,868.17**

Previous Amount Payable \$59,708.88	Payments Received By Due Date \$59,708.88	Late Payment Charge \$0.00
Previous Due Date Nov 20, 2024	Payments Received After Due Date \$0.00	Balance Forward ** \$0.00

**Amount Payable by Due Date : (\$CAD) **\$59,700.23****  
**Due Date : **December 20, 2024****



Enbridge Gas Inc.  
PO Box 2001, 50 Keil Drive North  
Chatham, ON N7M 5M1

**Payment Options:**

Payment can be made by cheque or by wire.

**If paying by cheque:**

Make your cheque payable to Enbridge Gas Inc. and include the invoice number(s) and account number(s) with your cheque.

Mail your payment to:

PAYMENT PROCESSING  
Enbridge Gas Inc.  
P.O. Box 2001  
Chatham, Ontario N7M 5M1  
Canada

**If paying by wire:**

**When wiring funds to the bank, please e-mail or fax remittance information including invoice number(s) and amount paid for each invoice to:**

Enbridge Gas Inc.  
Attention: Payment Processing  
E-mail: [remittanceadvice@enbridge.com](mailto:remittanceadvice@enbridge.com)  
Fax Number: 800-799-0039 or 519-436-5401

**EPCOR Natural Gas Limited Partnership - LST115**

**Long Term Storage**

		Start	Term	End	Balance Between	Start	End
Maximum Storage Balance	100,000 GJ						
Maximum Daily Interruptible Withdrawal Storage Right	100,000 GJ	01-APR		31-MAY			
Maximum Daily Interruptible Injection Storage Right	100,000 GJ	01-OCT		30-NOV			
Maximum Daily Firm Withdrawal Storage Right	800 GJ	01-JUN		31-MAR	0 GJ	24,999 GJ	
Maximum Daily Firm Withdrawal Storage Right	1,200 GJ	01-JUN		31-MAR	25,000 GJ	100,000 GJ	
Maximum Daily Firm Injection Storage Right	750 GJ	01-DEC		30-SEP	0 GJ	74,999 GJ	
Maximum Daily Firm Injection Storage Right	500 GJ	01-DEC		30-SEP	75,000 GJ	100,000 GJ	

Compressor Fuel Provider Holder

**Opening Balance 99,998**

Day	Injections			Withdrawals			Storage Balance	Shipper Provided Fuel		Shipper Provided Fuel Overrun		Cycle
	Firm	Interruptible	Overrun	Firm	Interruptible	Overrun		Injections	Withdrawals	Injections	Withdrawals	
01	0	0	0	0	0	0	99,998	0	0	0	0	0
02	0	0	0	0	0	0	99,998	0	0	0	0	0
03	0	0	0	0	0	0	99,998	0	0	0	0	0
04	0	0	0	0	0	0	99,998	0	0	0	0	0
05	0	0	0	0	0	0	99,998	0	0	0	0	0
06	0	0	0	0	0	0	99,998	0	0	0	0	0
07	0	0	0	0	0	0	99,998	0	0	0	0	0
08	0	0	0	0	0	0	99,998	0	0	0	0	0
09	0	0	0	0	0	0	99,998	0	0	0	0	0
10	0	0	0	0	0	0	99,998	0	0	0	0	0
11	0	0	0	0	0	0	99,998	0	0	0	0	0
12	0	0	0	0	0	0	99,998	0	0	0	0	0
13	0	0	0	0	0	0	99,998	0	0	0	0	0
14	0	0	0	0	0	0	99,998	0	0	0	0	0
15	0	0	0	0	0	0	99,998	0	0	0	0	0
16	0	0	0	0	0	0	99,998	0	0	0	0	0
17	0	0	0	0	0	0	99,998	0	0	0	0	0
18	0	0	0	0	0	0	99,998	0	0	0	0	0
19	0	0	0	0	0	0	99,998	0	0	0	0	0
20	0	0	0	0	0	0	99,998	0	0	0	0	0
21	0	0	0	0	0	0	99,998	0	0	0	0	0
22	0	0	0	0	0	0	99,998	0	0	0	0	0
23	0	0	0	0	0	0	99,998	0	0	0	0	0
24	0	0	0	0	0	0	99,998	0	0	0	0	0
25	0	0	0	0	0	0	99,998	0	0	0	0	0
26	0	0	0	0	0	0	99,998	0	0	0	0	0
27	0	0	0	1,200	0	0	98,791	0	7	0	0	0
28	0	0	0	1,200	0	0	97,584	0	7	0	0	0
29	0	0	0	1,200	0	0	96,377	0	7	0	0	0
30	0	0	0	1,200	0	0	95,170	0	7	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,800</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>28</b>	<b>0</b>	<b>0</b>	



Enbridge Gas Inc.  
 PO Box 2001, 50 Keil Drive North  
 Chatham, ON N7M 5M1

**EPCOR Natural Gas Limited Partnership - M17001**

**M17 Firm Transportation**

Maximum Daily Firm Quantity 8,863 GJ  
 Delivery Point Epcor South Bruce Franchise  
 Receipt Point Dawn Facilities  
 Compressor Fuel Provider

Day	Transportation			Shipper Provided Fuel		
	Firm	Interruptible	Overrun	Firm	Interruptible	Overrun
01	4,435	0	0	38	0	0
02	3,246	0	0	28	0	0
03	3,270	0	0	29	0	0
04	3,270	0	0	29	0	0
05	3,301	0	0	28	0	0
06	3,370	0	0	30	0	0
07	3,246	0	0	28	0	0
08	3,246	0	0	28	0	0
09	3,147	0	0	27	0	0
10	3,147	0	0	27	0	0
11	3,147	0	0	27	0	0
12	3,147	0	0	27	0	0
13	4,287	0	0	37	0	0
14	4,187	0	0	37	0	0
15	3,494	0	0	30	0	0
16	3,464	0	0	30	0	0
17	3,464	0	0	30	0	0
18	3,464	0	0	30	0	0
19	3,146	0	0	27	0	0
20	3,245	0	0	28	0	0
21	3,792	0	0	33	0	0
22	3,792	0	0	32	0	0
23	3,663	0	0	32	0	0
24	3,663	0	0	32	0	0
25	3,663	0	0	32	0	0
26	4,120	0	0	36	0	0
27	4,339	0	0	38	0	0
28	4,339	0	0	38	0	0
29	4,339	0	0	38	0	0
30	4,339	0	0	38	0	0
<b>Total (GJ):</b>	<b>108,772</b>	<b>0</b>	<b>0</b>	<b>944</b>	<b>0</b>	<b>0</b>



Enbridge Gas Inc.  
PO Box 2001, 50 Keil Drive North  
Chatham, ON N7M 5M1

**Invoice Summary:**

**1140946**

Billing Period

December 2024

Due Date

January 20, 2025

Account #

Currency

SCAD

**Invoice Inquiries Please Call: 519-436-5315**

**EPCOR Natural Gas Limited Partnership**  
39 BEECH ST E  
AYLMER ON N5H 3J6

Contract #	Contract Name	Service	Total
------------	---------------	---------	-------

**Current Month Charges**

SA - 31721	LST115	Long Term Storage	\$7,197.33
SA - 31801	LBA001	Limited Balancing Agreement	\$0.00
SA - 32650	M17001	M17 Firm Transportation	\$45,859.15
		Harmonized Sales Tax (105205140RT0001)	\$6,897.34
		<b>Total Amount Due : (\$CAD)</b>	<b>\$59,953.82</b>



Enbridge Gas Inc.  
 PO Box 2001, 50 Keil Drive North  
 Chatham, ON N7M 5M1

**Invoice #**



**1140946**

Billing Period

December 2024

Date Rendered

January 06, 2025

Account #

Currency

SCAD

**Invoice Inquiries Please Call: 519-436-5315**

**EPCOR Natural Gas Limited Partnership**  
 39 BEECH ST E  
 AYLMER ON N5H 3J6

	Quantity	UOM	Rate (\$)	Currency	HST	Billed Charge (SCAD)
--	----------	-----	-----------	----------	-----	-------------------------

**Current Month Charges**

**Contract SA 31721 - LST115**

**Long Term Storage**

Demand Charge				\$CAD	*	\$7,083.33
Firm Withdrawal Commodity Charge (Dawn Storage to Dawn Facilities)	19,000	GJ	\$0.0060000	\$CAD	*	\$114.00
Firm Withdrawal Customer Supplied Fuel (19,000 GJ @ 0.6 %)	112	GJ				
<b>Subtotal</b>						<b>\$7,197.33</b>

**Contract SA 31801 - LBA001**

**Limited Balancing Agreement**

Limited Balancing Agreement				\$CAD	*	\$0.00
<b>Subtotal</b>						<b>\$0.00</b>

**Contract SA 32650 - M17001**

**M17 Firm Transportation**

Monthly Charge - South Bruce		STN	\$2192.9300000	\$CAD	*	\$2,192.93
Demand Charge (Dawn Facilities to Epcor South Bruce Franchise )	8,863	GJ	\$4.8620000	\$CAD	*	\$43,091.91
Firm Commodity Charge (Dawn Facilities to Epcor South Bruce Franchise )	143,577	GJ	\$0.0040000	\$CAD	*	\$574.31
Firm Customer Supplied Fuel (143,577 GJ @ 0.869 %)	1,251	GJ				
<b>Subtotal</b>						<b>\$45,859.15</b>

**Contract SA 30785 - HUB847**

**Subtotal** **\$0.00**

**Total Charges This Month**

**\$53,056.48**

**Harmonized Sales Tax (105205140RT0001)**

**\$6,897.34**

Previous Amount Payable \$59,700.23	Payments Received By Due Date \$59,700.23	Late Payment Charge \$0.00
Previous Due Date Dec 20, 2024	Payments Received After Due Date \$0.00	Balance Forward ** \$0.00

**Amount Payable by Due Date : (\$CAD)**  
**Due Date :**

**\$59,953.82**  
**January 20, 2025**



Enbridge Gas Inc.  
PO Box 2001, 50 Keil Drive North  
Chatham, ON N7M 5M1

**Payment Options:**

Payment can be made by cheque or by wire.

**If paying by cheque:**

Make your cheque payable to Enbridge Gas Inc. and include the invoice number(s) and account number(s) with your cheque.

Mail your payment to:

PAYMENT PROCESSING  
Enbridge Gas Inc.  
P.O. Box 2001  
Chatham, Ontario N7M 5M1  
Canada

**If paying by wire:**

[Redacted wire transfer information]

**When wiring funds to the bank, please e-mail or fax remittance information including invoice number(s) and amount paid for each invoice to:**

Enbridge Gas Inc.  
Attention: Payment Processing  
E-mail: [remittanceadvice@enbridge.com](mailto:remittanceadvice@enbridge.com)  
Fax Number: 800-799-0039 or 519-436-5401

**EPCOR Natural Gas Limited Partnership - LST115**

**Long Term Storage**

		Term		Balance Between	
		Start	End	Start	End
Maximum Storage Balance	100,000 GJ				
Maximum Daily Interruptible Withdrawal Storage Right	100,000 GJ	01-APR	31-MAY		
Maximum Daily Interruptible Injection Storage Right	100,000 GJ	01-OCT	30-NOV		
Maximum Daily Firm Withdrawal Storage Right	800 GJ	01-JUN	31-MAR	0 GJ	24,999 GJ
Maximum Daily Firm Withdrawal Storage Right	1,200 GJ	01-JUN	31-MAR	25,000 GJ	100,000 GJ
Maximum Daily Firm Injection Storage Right	750 GJ	01-DEC	30-SEP	0 GJ	74,999 GJ
Maximum Daily Firm Injection Storage Right	500 GJ	01-DEC	30-SEP	75,000 GJ	100,000 GJ
Compressor Fuel Provider	Holder				
<b>Opening Balance</b>	<b>95,170</b>				

Day	Injections			Withdrawals			Storage Balance	Shipper Provided Fuel		Shipper Provided Fuel Overrun		Cycle
	Firm	Interruptible	Overrun	Firm	Interruptible	Overrun		Injections	Withdrawals	Injections	Withdrawals	
01	0	0	0	1,200	0	0	93,963	0	7	0	0	
02	0	0	0	1,200	0	0	92,756	0	7	0	0	
03	0	0	0	900	0	0	91,851	0	5	0	0	
04	0	0	0	700	0	0	91,147	0	4	0	0	
05	0	0	0	700	0	0	90,443	0	4	0	0	
06	0	0	0	700	0	0	89,739	0	4	0	0	
07	0	0	0	300	0	0	89,437	0	2	0	0	
08	0	0	0	300	0	0	89,135	0	2	0	0	
09	0	0	0	300	0	0	88,833	0	2	0	0	
10	0	0	0	300	0	0	88,531	0	2	0	0	
11	0	0	0	500	0	0	88,028	0	3	0	0	
12	0	0	0	800	0	0	87,223	0	5	0	0	
13	0	0	0	800	0	0	86,418	0	5	0	0	
14	0	0	0	400	0	0	86,016	0	2	0	0	
15	0	0	0	400	0	0	85,614	0	2	0	0	
16	0	0	0	400	0	0	85,212	0	2	0	0	
17	0	0	0	800	0	0	84,407	0	5	0	0	
18	0	0	0	500	0	0	83,904	0	3	0	0	
19	0	0	0	900	0	0	82,999	0	5	0	0	
20	0	0	0	1,000	0	0	81,993	0	6	0	0	
21	0	0	0	1,200	0	0	80,786	0	7	0	0	
22	0	0	0	1,200	0	0	79,579	0	7	0	0	
23	0	0	0	1,200	0	0	78,372	0	7	0	0	
24	0	0	0	700	0	0	77,668	0	4	0	0	
25	0	0	0	300	0	0	77,366	0	2	0	0	
26	0	0	0	300	0	0	77,064	0	2	0	0	
27	0	0	0	300	0	0	76,762	0	2	0	0	
28	0	0	0	200	0	0	76,561	0	1	0	0	
29	0	0	0	200	0	0	76,360	0	1	0	0	
30	0	0	0	200	0	0	76,159	0	1	0	0	
31	0	0	0	100	0	0	76,058	0	1	0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>112</b>	<b>0</b>	<b>0</b>	



Enbridge Gas Inc.  
 PO Box 2001, 50 Keil Drive North  
 Chatham, ON N7M 5M1

**EPCOR Natural Gas Limited Partnership - M17001**

**M17 Firm Transportation**

Maximum Daily Firm Quantity 8,863 GJ  
 Delivery Point Epcor South Bruce Franchise  
 Receipt Point Dawn Facilities  
 Compressor Fuel Provider

Day	Transportation			Shipper Provided Fuel		
	Firm	Interruptible	Overrun	Firm	Interruptible	Overrun
01	4,712	0	0	41	0	0
02	4,712	0	0	41	0	0
03	5,129	0	0	44	0	0
04	4,534	0	0	39	0	0
05	4,732	0	0	41	0	0
06	4,956	0	0	44	0	0
07	4,509	0	0	40	0	0
08	4,509	0	0	40	0	0
09	4,509	0	0	40	0	0
10	4,584	0	0	40	0	0
11	4,732	0	0	42	0	0
12	4,880	0	0	42	0	0
13	5,028	0	0	44	0	0
14	4,512	0	0	39	0	0
15	4,512	0	0	39	0	0
16	3,312	0	0	29	0	0
17	3,629	0	0	32	0	0
18	4,531	0	0	40	0	0
19	4,963	0	0	43	0	0
20	5,037	0	0	44	0	0
21	5,309	0	0	47	0	0
22	5,309	0	0	47	0	0
23	5,309	0	0	47	0	0
24	4,929	0	0	42	0	0
25	4,512	0	0	39	0	0
26	4,512	0	0	39	0	0
27	4,512	0	0	39	0	0
28	4,323	0	0	37	0	0
29	4,323	0	0	37	0	0
30	4,323	0	0	37	0	0
31	4,194	0	0	36	0	0
<b>Total (GJ):</b>	<b>143,577</b>	<b>0</b>	<b>0</b>	<b>1,251</b>	<b>0</b>	<b>0</b>



# INVOICE

EPCOR Natural Gas Limited Partnership  
 27th Floor EPOCR Tower  
 2000, 10423 101 Street NW  
 Edmonton, ON T5H 0E8

**Attention:** Accounts Payable  
 Fax:

**Invoice#:** E194CC-2409-1  
**Invoice Date:** 07-Oct-24  
**Client ID:** [REDACTED]  
**Contract Type:** Consulting  
**Purchase Order#:** 760947  
**Account Executive:** Angelo Fantuz

**Previous Outstanding Balance**

**CAD** \$6,862.52

	<u>GJ</u>	<u>Price</u>	<u>Amount</u>
<b>September 2024</b>			
Gas Nominated for Gas Execution Services	62,091	0.0400	2,483.64
Gas Consulting Service			3,532.10

\$6,015.74

**Current Charges:** \$6,015.74

**GST (# 850393349RT0001):** \$0.00

**HST (# 850393349RT0001):** \$782.05

**Total Current Charges:** \$6,797.79

**Amount Payable by Due Date:** **\$13,660.31**

**Due Date:** **06-Nov-2024**

Amount Payable After Due Date: \$13,865.21

[REDACTED]



# INVOICE

EPCOR Natural Gas Limited Partnership  
 27th Floor EPOCR Tower  
 2000, 10423 101 Street NW  
 Edmonton, ON T5H 0E8

**Attention:** Accounts Payable  
 Fax:

**Invoice#:** E194CC-2309-1  
**Invoice Date:** 05-Oct-23  
**Client ID:** [REDACTED]  
**Contract Type:** Consulting  
**Purchase Order#:** 760947  
**Account Executive:** Angelo Fantuz

### Previous Outstanding Balance

**CAD** \$6,809.25

	<u>GJ</u>	<u>Price</u>	<u>Amount</u>	
<b>September 2023</b>				
Gas Nominated for Gas Execution Services	58,647	0.0400	2,345.88	
Gas Consulting Service			3,399.52	
				\$5,745.40
				<b>Current Charges:</b> \$5,745.40
				<b>GST (# 850393349RT0001):</b> \$0.00
				<b>HST (# 850393349RT0001):</b> \$746.90
				<b>Total Current Charges:</b> \$6,492.30

**Amount Payable by Due Date: \$13,301.55**  
**Due Date: 04-Nov-2023**  
 Amount Payable After Due Date: \$13,501.07

### How To Pay Your Invoice

[REDACTED PAYMENT INFORMATION]

**Appendix C - Updated Bill Impacts**

### Bill Impacts (Applied)

Rate Class		Fixed Charge (\$/year)	Fixed Charge (%)	Volumetric Charge (\$/year)	Volumetric Charge (%)	Rate Riders (\$/year)	Rate Riders (%)	Total (\$/year)	Total (%)
Rate 1	Residential	\$6.83	2%	\$8.61	2%	\$28.90	23%	\$44.34	4%
Rate 1	Small Commercial	\$6.83	2%	\$25.02	2%	\$11.30	5%	\$43.14	2%
Rate 1	Small Agricultural	\$6.83	2%	\$44.42	2%	(\$9.79)	-2%	\$41.46	1%
Rate 6	Medium Commercial	\$27.85	2%	\$116.52	2%	\$606.36	111%	\$750.73	5%
Rate 6	Large Commercial	\$27.85	2%	\$399.41	2%	\$15.43	0%	\$442.70	1%
Rate 11	Sample Dryer 1	\$55.71	2%	\$354.65	2%	(\$967.52)	-68%	(\$557.16)	-1%
Rate 11	Sample Dryer 2	\$55.71	2%	\$1,182.17	2%	(\$3,225.07)	-68%	(\$1,987.20)	-1%
Rate 16	Contracted Demand	\$409.61	2%	\$13,969.57	2%	\$4,418.52	13%	\$18,797.70	2%

### Bill Impacts (Revised)

Rate Class		Fixed Charge (\$/year)	Fixed Charge (%)	Volumetric Charge (\$/year)	Volumetric Charge (%)	Rate Riders (\$/year)	Rate Riders (%)	Total (\$/year)	Total (%)
Rate 1	Residential	\$6.83	2%	\$8.61	2%	\$33.91	27%	\$49.35	4%
Rate 1	Small Commercial	\$6.83	2%	\$25.02	2%	\$26.02	10%	\$57.87	2%
Rate 1	Small Agricultural	\$6.83	2%	\$44.42	2%	\$16.57	4%	\$67.82	1%
Rate 6	Medium Commercial	\$27.85	2%	\$116.52	2%	\$682.06	125%	\$826.43	6%
Rate 6	Large Commercial	\$27.85	2%	\$399.41	2%	\$287.76	9%	\$715.02	2%
Rate 11	Sample Dryer 1	\$55.71	2%	\$354.65	2%	(\$146.25)	-10%	\$264.10	1%
Rate 11	Sample Dryer 2	\$55.71	2%	\$1,182.17	2%	(\$487.52)	-10%	\$750.36	0%
Rate 16	Contracted Demand	\$409.61	2%	\$13,969.57	2%	(\$21,895.08)	-62%	(\$7,515.90)	-1%