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September 24, 2026

Sent by EMAIL, RESS e-filing

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

Dear Mr. Murray:

Re: EB-2026-0149 EPCOR Natural Gas Limited Partnership's ("ENGLP")
2027 Custom IR Update Application (Southern Bruce) – Phase 1
Updated Bill Impacts & Rate Schedules

In Procedural Order No.1 received September 18, 2026, ENGLP was directed to:

File updated bill impacts, draft rate schedules, proposed customer notice and associated Excel workbooks, scoped to Phase 1 by September 24, 2026. If still applicable, details on a rate mitigation option shall also be included along with the associated updated bill impacts, draft rate schedules, proposed customer notice and Excel workbooks.

In response, ENGLP has prepared the enclosed summary, along relevant excel workbooks. Note that a rate mitigation proposal remains and has been included in the submission.

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

Sincerely,

Digitally signed by Hesselink, Tim
Date: 2026.09.24 10:50:35 -04'00'

Tim Hesselink
Associate Director, Regulatory Affairs
EPCOR Natural Gas Limited Partnership
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Summary

1. Consistent with Procedural Order No. 1, this Phase 1 submission has recalculated bill impacts removing the impacts of the COVID-19 deferral account (which will be contemplated in Phase 2).

   There have been no changes to the Incentive Rate Adjustment, proposed distribution rates, DVA balances, or rate rider calculation compared to the July 31, 2026 application submission.

   A rate mitigation option remains, although the number of rate riders proposed to be mitigated has been reduced, compared to the July 31 submission.

   Draft rate orders and customer notices have been included for both mitigated and non-mitigated options.

2. ENGLP's annual Incentive Rate Adjustment remains:

   IR = [(1.0 – 0.314) x 0.0127] + [0.314 x 0.0300] = 0.0181

3. The IR of 1.81% has been used in the 2027 Annual Incentive Rate Adjustment model to determine the proposed distribution rates. The IR has been applied to the Monthly Fixed Charge and Delivery Charge in each rate class. It has also been applied to the Authorized and Unauthorized Overrun Charges for Rate 11 and 16 Customers. For comparison purposes, the following Tables 1 and 2 provide the current and proposed distribution rates:

Table 1
Current Distribution Rates

Rate Class	Fixed	Delivery Charge								
	Monthly Base	Tier 1	Tier 2	Tier 3	Contract Demand	Upstream Recovery Charge	Transp & Storage	Transport – Dawn	Transport – Kirkwall	Transport – Parkway
	$/month	¢ / m3	¢ / m3	¢ / m3	¢ /CD/m3	(A)	¢ / m3	¢ /CD/m3	¢ /CD/m3	¢ /CD/m3
Rate 1	28.57	30.6018	29.9990	29.1129		1.4740	2.6982			
Rate 6	116.49	28.2309	25.4079	24.1373		2.9200	5.6413			
Rate 11	232.99	17.5362	17.5362	17.5362		0.0352	1.8166			
Rate 16	1,713.12				116.8506	14.2434		18.2999	11.8480	11.8480

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

Table 2
Proposed Distribution Rates

Rate Class	Fixed	Delivery Charge								
	Monthly Base	Tier 1	Tier 2	Tier 3	Contract Demand	Upstream Recovery Charge	Transp & Storage	Transport – Dawn	Transport – Kirkwall	Transport – Parkway
	$/month	¢ / m3	¢ / m3	¢ / m3	¢ /CD/m3	(A)	¢ / m3	¢ /CD/m3	¢ /CD/m3	¢ /CD/m3
Rate 1	29.08	31.1567	30.5429	29.6407		1.4740	2.6982			
Rate 6	118.61	28.7428	25.8686	24.5750		2.9200	5.6413			
Rate 11	237.21	17.8541	17.8541	17.8541		0.0352	1.8166			
Rate 16	1,744.18				118.9694	14.2434		18.2999	11.8480	11.8480

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

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

Bill Impacts

4. The following table provides an updated summary of bill impacts for each rate class, assuming the average consumption level of the rate class based on the 2025 weather normalized volumes and year-end customer connections. The bill impact provided assumes a full 12 months of distribution service and consumption.

5. Table 3 does not include any additional rate mitigation.

6. Further details on the bill impacts as summarized below are provided in the 2027 Incentive Rate Adjustment Model.

Table 3
Illustrative Bill Impact Summary – No Mitigation

Rate Class		Fixed Charge ($/year)	Fixed Charge (%)	Volumetric Charge ($/year)	Volumetric Charge (%)	Rate Riders ($/year)	Rate Riders (%)	Total ($/year)	Total (%)
Rate 1	Residential	$6.22	2%	$8.52	2%	$83.63	50%	$98.36	8%
Rate 1	Small Commercial	$6.22	2%	$20.19	2%	$208.33	81%	$234.74	9%
Rate 1	Small Agricultural	$6.22	2%	$28.79	2%	$301.03	92%	$336.03	10%
Rate 6	Medium Commercial	$25.35	2%	$96.72	2%	$862.41	74%	$984.48	8%
Rate 6	Large Commercial	$25.35	2%	$436.01	2%	$4,828.86	110%	$5,290.22	10%
Rate 11	Sample Dryer 1	$50.69	2%	$484.33	2%	$8,342.48	458%	$8,877.50	15%
Rate 11	Sample Dryer 2	$50.69	2%	$968.65	2%	$16,684.95	458%	$17,704.30	12%
Rate 16	Contracted Demand	$372.75	2%	$8,123.72	2%	$78,683.81	1419%	$87,180.28	15%

Note that the bill impacts for Rate 16 customers do not include commodity costs as those amounts do not appear on the bills rendered by ENGLP. Commodity amounts are instead billed directly by marketers to Rate 16 customers.

Rate Mitigation

7. ENGLP has included an updated option for rate mitigation due to the level of proposed bill increases. All rate riders include a 12-month disposition recovery request. For mitigation purposes, ENGLP is proposing a 24-month disposition for:

- The Unaccounted For Gas Variance Account (UFGVA),
- The Storage and Transportation Variance Account – R1,6,11 (S&TVA) and The Transportation Variance Account – R16 (TVA).

This mitigation has adjusted bill impacts to the amounts below:

Table 4
Mitigated Bill Impacts

Rate Class		Fixed Charge ($/year)	Fixed Charge (%)	Volumetric Charge ($/year)	Volumetric Charge (%)	Rate Riders ($/year)	Rate Riders (%)	Total ($/year)	Total (%)
Rate 1	Residential	$6.22	2%	$8.52	2%	$33.14	20%	$47.87	3.7%
Rate 1	Small Commercial	$6.22	2%	$20.19	2%	$87.65	34%	$114.06	4.6%
Rate 1	Small Agricultural	$6.22	2%	$28.79	2%	$128.17	39%	$163.18	4.9%
Rate 6	Medium Commercial	$25.35	2%	$96.72	2%	$186.52	16%	$308.59	2.4%
Rate 6	Large Commercial	$25.35	2%	$436.01	2%	$1,607.83	37%	$2,069.19	3.9%
Rate 11	Sample Dryer 1	$50.69	2%	$484.33	2%	$4,018.74	221%	$4,553.76	7.8%
Rate 11	Sample Dryer 2	$50.69	2%	$968.65	2%	$8,037.48	221%	$9,056.83	6.0%
Rate 16	Contracted Demand	$372.75	2%	$8,123.72	2%	$43,906.50	792%	$52,402.97	8.7%

Table 5
Bill Impact Comparison

Rate Class		Mitigated (%)	Application (%)	Variance (%)
Rate 1	Residential	3.7%	7.5%	-3.9%
Rate 1	Small Commercial	4.6%	9.5%	-4.9%
Rate 1	Small Agricultural	4.9%	10.1%	-5.2%
Rate 6	Medium Commercial	2.4%	7.7%	-5.3%
Rate 6	Large Commercial	3.9%	10.0%	-6.1%
Rate 11	Sample Dryer 1	7.8%	15.2%	-7.4%
Rate 11	Sample Dryer 2	6.0%	11.6%	-5.7%
Rate 16	Contracted Demand	8.7%	14.6%	-5.8%

Table 6
Rate Rider Comparison

Rate Rider Comparison - Mitigation	Mitigated	Applied	Variance	Recovery
Delay in Revenue Recovery Rate Rider				
Rate 1 | General Firm Service	1.6330	1.6330	0.0000	Cents/m3
Rate 6 | Large Volume General Firm Service	0.9090	0.9090	0.0000	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.5524	0.5524	0.0000	Cents/m3
Rate 16 | Contracted Firm Service	0.0601	0.0601	0.0000	Cents/contracted demand m3/month
Energy Content Variance Account (ECVA)				
Rate 1 | General Firm Service	0.1241	0.1241	0.0000	Cents/m3
Rate 6 | Large Volume General Firm Service	0.1114	0.1114	0.0000	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.0737	0.0737	0.0000	Cents/m3
Rate 16 | Contracted Firm Service	0.0000	0.0000	0.0000	Cents/contracted demand m3
Contribution in Aid of Construction Variance Account CIACVA)				
Rate 1 | General Firm Service	2.0760	2.0760	0.0000	Cents/m3
Rate 6 | Large Volume General Firm Service	2.1908	2.1908	0.0000	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.4660	0.4660	0.0000	Cents/m3
Rate 16 | Contracted Firm Service	4.4338	4.4338	0.0000	Cents/contracted demand m3/month
Municipal Tax Variance Account (MTVA)				
Rate 1 | General Firm Service	-0.5250	-0.5250	0.0000	Cents/m3
Rate 6 | Large Volume General Firm Service	-0.7190	-0.7190	0.0000	Cents/m3
Rate 11 | Large Volume Seasonal Service	-0.1533	-0.1533	0.0000	Cents/m3
Rate 16 | Contracted Firm Service	-1.3491	-1.3491	0.0000	Cents/contracted demand m3/month
Other Revenue Deferral Account (ORDA)				
Rate 1 | General Firm Service	-0.2733	-0.2733	0.0000	Cents/m3
Rate 6 | Large Volume General Firm Service	-0.1829	-0.1829	0.0000	Cents/m3
Rate 11 | Large Volume Seasonal Service	-0.0777	-0.0777	0.0000	Cents/m3
Rate 16 | Contracted Firm Service	-0.1617	-0.1617	0.0000	Cents/contracted demand m3/month
Customer Volume Variance Account (CVVA)				
Rate 1 | General Firm Service	8.03	8.03	0.0000	$/Month
Rate 6 | Large Volume General Firm Service	10.12	10.12	0.0000	$/Month
Unaccounted for Gas Variance Account (UFGVA)				
Rate 1 | General Firm Service	0.2474	0.4948	-0.2474	Cents/m3
Rate 6 | Large Volume General Firm Service	0.2490	0.4980	-0.2490	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.2448	0.4895	-0.2448	Cents/m3
Rate 16 | Contracted Firm Service	4.1876	8.3751	-4.1876	Cents/contracted demand m3/month
Transportation Variance Account (TVA)				
Rate 1 | General Firm Service	0.0000	0.0000	0.0000	Cents/m3
Rate 6 | Large Volume General Firm Service	0.0000	0.0000	0.0000	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.0000	0.0000	0.0000	Cents/m3
Rate 16 | Contracted Firm Service	4.8828	9.7655	-4.8828	Cents/contracted demand m3/month
Storage and Transportation Variance Account (S&TVA)				
Rate 1 | General Firm Service	3.0122	6.0244	-3.0122	Cents/m3
Rate 6 | Large Volume General Firm Service	3.1403	6.2806	-3.1403	Cents/m3
Rate 11 | Large Volume Seasonal Service	2.5938	5.1877	-2.5938	Cents/m3
Rate 16 | Contracted Firm Service	0.0000	0.0000	0.0000	Cents/contracted demand m3/month
Approved Deferral/Variance Disposal Account (ADVADA)				
Rate 1 | General Firm Service	0.4562	0.4562	0.0000	Cents/m3
Rate 6 | Large Volume General Firm Service	0.4692	0.4692	0.0000	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.1344	0.1344	0.0000	Cents/m3
Rate 16 | Contracted Firm Service	0.8443	0.8443	0.0000	Cents/contracted demand m3/month

Appendix A - 2027 Rate Model - Phase 1

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit A - 2027 Custom Incentive Application

Distributor Information

Distributor Name	EPCOR Natural Gas Limited Partnership
OEB Application Number	EB-2026-0149 - Exhibit A - 2027 Custom Incentive Application
Rates Effective	January 1, 2027

A1.1 Distributor Information

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit A - 2027 Custom Incentive Application

Current Distribution Tariff Sheet Rates

Rate Class		Fixed	Delivery Charge			Delivery Charge					
		Monthly Base	Tier 1	Tier 2	Tier 3	Contract Demand	Upstream Recovery Charge	Transportation & Storage Charge	Transportation Charge From Dawn	Transportation Charge From Kirkwall	Transportation Charge From Parkway
		$/month	¢ / m3	¢ / m3	¢ / m3	¢ /contracted m3	(A)	¢ / m3	¢ /contracted m3	¢ /contracted m3	¢ /contracted m3
Rate 1	General Firm Service	28.57	30.6018	29.9990	29.1129		1.4740	2.6982			
Rate 6	Large Volume General Firm Service	116.49	28.2309	25.4079	24.1373		2.9200	5.6413			
Rate 11	Large Volume Seasonal Service	232.99	17.5362	17.5362	17.5362		0.0352	1.8166			
Rate 16	Contracted Firm Service	1,713.12				116.8506	14.2434		18.2999	11.8480	11.8480

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

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit A - 2027 Custom Incentive Application

Billing Determinants

Rate Class		Fixed Monthly Base	Delivery Charge Tier 1	Delivery Charge Tier 2	Delivery Charge Tier 3	Delivery Charge Contract Demand
Rate 1	General Firm Service	5,454	4,627,667	3,995,858	75,713	8,699,237
Rate 6	Large Volume General Firm Service	78	778,870	1,507,702	644,182	2,930,754
Rate 11	Large Volume Seasonal Service	11			1,675,507	1,675,507
Rate 16	Contracted Firm Service	3				95,855

Source: EB-2026-0086 Gas Supply Plan Load Forecast/EB-2026-0149 CVVA Workbook - 2025 NAC for R1/6. 2025 actuals for R11/R16

B1.2 Billing Determinants

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit A - 2027 Custom Incentive Application

Forecasted Revenue from Current Rates

Months / Year 12

EB-2026-0149 - Exhibit A - 2027 Custom Incentive Application

Rate Class		Fixed Monthly Base	Delivery Charge Tier 1	Delivery Charge Tier 2	Delivery Charge Tier 3	Delivery Charge Contract Demand	Upstream Recovery Charge	Transportation & Storage Charge (A)	Total
Rate 1	General Firm Service	1,869,632	1,416,151	1,198,716	22,042	0	121,909	223,158	6,174,286
Rate 6	Large Volume General Firm Service	109,038	219,882	383,076	155,488	0	65,062	125,697	1,414,582
Rate 11	Large Volume Seasonal Service	30,754	0	0	293,820	0	504	26,012	580,087
Rate 16	Contracted Firm Service	61,672	0	0	0	1,344,081	163,836	210,496	1,780,084
Total Revenue		2,071,097	1,636,033	1,581,792	471,350	1,344,081	351,311	585,362	9,949,039

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

B1.3 Current Rev From Rates

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit A - 2027 Custom Incentive Application

Current Rate Riders

Delay in Revenue Recovery Rate Rider

Rate 1 | General Firm Service	1.6330	Cents/m3
Rate 6 | Large Volume General Firm Service	0.9090	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.5524	Cents/m3
Rate 16 | Contracted Firm Service	0.0601	$/contracted demand m3

Energy Content Variance Account (ECVA)

Rate 1 | General Firm Service	0.1794	Cents/m3
Rate 6 | Large Volume General Firm Service	0.1949	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.1031	Cents/m3
Rate 16 | Contracted Firm Service	0.0000	Cents/contracted demand m3

Contribution in Aid of Construction Variance Account (CIACVA)

Rate 1 | General Firm Service	2.0743	Cents/m3
Rate 6 | Large Volume General Firm Service	2.6496	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.4372	Cents/m3
Rate 16 | Contracted Firm Service	4.5364	Cents/contracted demand m3

Municipal Tax Variance Account (MTVA)

Rate 1 | General Firm Service	(0.4139)	Cents/m3
Rate 6 | Large Volume General Firm Service	(0.6861)	Cents/m3
Rate 11 | Large Volume Seasonal Service	(0.1135)	Cents/m3
Rate 16 | Contracted Firm Service	(1.0891)	Cents/contracted demand m3

Other Revenue Deferral Account (ORDA)

Rate 1 | General Firm Service	(0.2478)	Cents/m3
Rate 6 | Large Volume General Firm Service	(0.2007)	Cents/m3
Rate 11 | Large Volume Seasonal Service	(0.0662)	Cents/m3
Rate 16 | Contracted Firm Service	(0.1501)	Cents/contracted demand m3/month

Customer Volume Variance Account (CVVA)

Rate 1 | General Firm Service	8.5345	$/Month
Rate 6 | Large Volume General Firm Service	26.0283	$/Month

Unaccounted for Gas Variance Account (UFGVA)

Rate 1 | General Firm Service	(0.1630)	Cents/m3
Rate 6 | Large Volume General Firm Service	(0.1575)	Cents/m3
Rate 11 | Large Volume Seasonal Service	(0.1973)	Cents/m3
Rate 16 | Contracted Firm Service	(6.0355)	Cents/contracted demand m3/month

Transportation Variance Account (TVA)

Rate 1 | General Firm Service	0.0000	Cents/m3
Rate 6 | Large Volume General Firm Service	0.0000	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.0000	Cents/m3
Rate 16 | Contracted Firm Service	4.1246	Cents/contracted demand m3/month

Storage and Transportation Variance Account (S&TVA)

Rate 1 | General Firm Service	1.1569	Cents/m3
Rate 6 | Large Volume General Firm Service	1.5659	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.4799	Cents/m3
Rate 16 | Contracted Firm Service	0.0000	Cents/contracted demand m3/month

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit A - 2027 Custom Incentive Application

2027 OEB Inflation Factor	**3.00%**

Incentive Rate Adjustment (IR) = [(1.0 – 0.314) x 0.0127] + [0.314 x Inflation (I)]

1.00	-0.314	0.0127	+	0.3140
	0.69	0.0127		0.0094
		0.0087		0.0094

2027 IR Used in Application	**1.81%**

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit A - 2027 Custom Incentive Application

Rate 1 Incentive Rate Adjustment

D1.1 Rate 1 Adjustment

Incentive Rate Adjustment	1.81%
Months / Year	12

	Unit	Current Rate	Price Cap	Adjusted Rates	Billing Determinants	Revenue
Monthly Base	$/month	28.57	1.81%	29.08	5,454	1,903,533
Tier 1	cents / m3	30.6018	1.81%	31.1567	4,627,667	1,441,829
Tier 2	cents / m3	29.9990	1.81%	30.5429	3,995,858	1,220,451
Tier 3	cents / m3	29.1129	1.81%	29.6407	75,713	22,442
Upstream Recovery Charge	cents / m3	1.4740	0.00%	1.4740	8,270,620	121,909
Transportation & Storage Charge	cents / m3	2.6982	0.00%	2.6982	8,270,620	223,158
						6,321,448

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit A - 2027 Custom Incentive Application

Rate 6 Incentive Rate Adjustment

D1.2 Rate 6 Adjustment

Incentive Rate Adjustment	1.81%
Months / Year	12

	Unit	Current Rate	Price Cap	Adjusted Rates	Billing Determinants	Revenue
Monthly Base	$/month	116.49	1.81%	118.61	78	111,015
Tier 1	cents / m3	28.2309	1.81%	28.7428	778,870	223,869
Tier 2	cents / m3	25.4079	1.81%	25.8686	1,507,702	390,022
Tier 3	cents / m3	24.1373	1.81%	24.5750	644,182	158,308
Upstream Recovery Charge	cents / m3	2.9200	0.00%	2.9200	2,228,157	65,062
Transportation & Storage Charge	cents / m3	5.6413	0.00%	5.6413	2,228,157	125,697
						1,431,247

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit A - 2027 Custom Incentive Application

Rate 11 Incentive Rate Adjustment

D1.3 Rate 11 Adjustment

Incentive Rate Adjustment	1.81%
Months / Year	12

	Unit	Current Rate	Price Cap	Adjusted Rates	Billing Determinants	Revenue
Monthly Base	$/month	232.99	1.81%	237.21	11	31,312
Tier 1	cents / m3	17.5362	1.81%	17.8541	0	0
Tier 2	cents / m3	17.5362	1.81%	17.8541	0	0
Tier 3	cents / m3	17.5362	1.81%	17.8541	1,675,507	299,147
Upstream Recovery Charge	cents / m3	0.0352	0.00%	0.0352	1,431,902	504
Transportation & Storage Charge	cents / m3	1.8166	0.00%	1.8166	1,431,902	26,012
						586,104

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit A - 2027 Custom Incentive Application

Rate 16 Incentive Rate Adjustment

D1.4 Rate 16 Adjustment

Incentive Rate Adjustment	1.81%
Months / Year	12

	Unit	Current Rate	Price Cap	Adjusted Rates	Billing Determinants	Revenue
Monthly Base	$/month	1,713.12	1.81%	1,744.18	3	62,790
Tier 1	cents / m3	0.0000	1.81%	0.0000	0	0
Tier 2	cents / m3	0.0000	1.81%	0.0000	0	0
Tier 3	cents / m3	0.0000	1.81%	0.0000	0	0
Contract Demand	Cents/contracted demand m3	116.8506	1.81%	118.9694	95,855	1,368,452
Upstream Recovery Charge	Cents/contracted demand m3	14.2434	0.00%	14.2434	95,855	163,836
Transportation Charge From Dawn	Cents/contracted demand m3	18.2999	0.00%	18.2999	95,855	210,496
						1,805,610

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit A - 2027 Custom Incentive Application

Proposed Distribution Tariff Sheet Rates

E1.1 Proposed Dist Rates

Rate Class		Monthly Base	Tier 1	Tier 2	Tier 3	Contract Demand	Upstream Recovery Charge	Transportation & Storage Charge	Transportation Charge From Dawn	Transportation Charge From Kirkwall	Transportation Charge From Parkway
		$/month	¢ / m3	¢ / m3	¢ / m3	¢/contracted m3	(A)	¢ / m3	¢ /contracted m3	¢ /contracted m3	¢ /contracted m3
Rate 1	General Firm Service	29.08	31.1567	30.5429	29.6407		1.4740	2.6982			
Rate 6	Large Volume General Firm Service	118.61	28.7428	25.8686	24.5750		2.9200	5.6413			
Rate 11	Large Volume Seasonal Service	237.21	17.8541	17.8541	17.8541		0.0352	1.8166			
Rate 16	Contracted Firm Service	1,744.18				118.9694	14.2434		18.2999	11.8480	11.8480

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

E1.1 Proposed Dist Rates

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit A - 2027 Custom Incentive Application

Billing Determinants

E1.2 Billing Determinants

Rate Class	Description	Base cx's	Tier 1 m3	Tier 2 m3	Tier 3 m3	Firm Demand Contracted m3	Gas Supply m3
Rate 1	General Firm Service	5,454	4,627,667	3,995,858	75,713		8,270,620
Rate 6	Large Volume General Firm Service	78	778,870	1,507,702	644,182		2,228,157
Rate 11	Large Volume Seasonal Service	11			1,675,507		1,431,902
Rate 16	Contracted Firm Service	3				95,855	

E1.2 Billing Determinants

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit A - 2027 Custom Incentive Application

Proposed Revenue from Rates

Months / Year 12

Rate Class		Monthly Base	Tier 1	Tier 2	Tier 3	Contracted Demand	Upstream Recovery Charge	Transportation & Storage Charge (A)	Total
Rate 1	General Firm Service	1,903,533	1,441,829	1,220,451	22,442	0	121,909	223,158	6,256,000
Rate 6	Large Volume General Firm Service	111,015	223,869	390,022	158,308	0	65,062	125,697	1,430,311
Rate 11	Large Volume Seasonal Service	31,312	0	0	299,147	0	504	26,012	585,972
Rate 16	Contracted Firm Service	62,790	0	0	0	1,368,452	163,836	210,496	1,805,574

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

Proposed Revenue	10,077,857
Current Revenue	9,949,039
Change	128,818
% Change	1.29%

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F1.3 Rate Riders

Delay in Revenue Recovery Rate Rider

Rate 1 | General Firm Service	1.6330	Cents/m3
Rate 6 | Large Volume General Firm Service	0.9090	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.5524	Cents/m3
Rate 16 | Contracted Firm Service	0.0601	Cents/contracted demand m3/month

Energy Content Variance Account (ECVA)

Rate 1 | General Firm Service	0.1241	Cents/m3
Rate 6 | Large Volume General Firm Service	0.1114	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.0737	Cents/m3
Rate 16 | Contracted Firm Service	0.0000	Cents/contracted demand m3

Contribution in Aid of Construction Variance Account (CIACVA)

Rate 1 | General Firm Service	2.0760	Cents/m3
Rate 6 | Large Volume General Firm Service	2.1908	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.4660	Cents/m3
Rate 16 | Contracted Firm Service	4.4338	Cents/contracted demand m3/month

Municipal Tax Variance Account (MTVA)

Rate 1 | General Firm Service	-0.5250	Cents/m3
Rate 6 | Large Volume General Firm Service	-0.7190	Cents/m3
Rate 11 | Large Volume Seasonal Service	-0.1533	Cents/m3
Rate 16 | Contracted Firm Service	-1.3491	Cents/contracted demand m3/month

Other Revenue Deferral Account (ORDA)

Rate 1 | General Firm Service	-0.2733	Cents/m3
Rate 6 | Large Volume General Firm Service	-0.1829	Cents/m3
Rate 11 | Large Volume Seasonal Service	-0.0777	Cents/m3
Rate 16 | Contracted Firm Service	-0.1617	Cents/contracted demand m3/month

Customer Volume Variance Account (CVVA)

Rate 1 | General Firm Service	8.03	$/Month
Rate 6 | Large Volume General Firm Service	10.12	$/Month

Unaccounted for Gas Variance Account (UFGVA)

Rate 1 | General Firm Service	0.4948	Cents/m3
Rate 6 | Large Volume General Firm Service	0.4980	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.4895	Cents/m3
Rate 16 | Contracted Firm Service	8.3751	Cents/contracted demand m3/month

Transportation Variance Account (TVA)

Rate 1 | General Firm Service	0.0000	Cents/m3
Rate 6 | Large Volume General Firm Service	0.0000	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.0000	Cents/m3
Rate 16 | Contracted Firm Service	9.7655	Cents/contracted demand m3/month

Storage and Transportation Variance Account (S&TVA)

Rate 1 | General Firm Service	6.0244	Cents/m3
Rate 6 | Large Volume General Firm Service	6.2806	Cents/m3
Rate 11 | Large Volume Seasonal Service	5.1877	Cents/m3
Rate 16 | Contracted Firm Service	0.0000	Cents/contracted demand m3/month

Approved Deferral/Variance Disposal Account (ADVADA)

Rate 1 | General Firm Service	0.4562	Cents/m3
Rate 6 | Large Volume General Firm Service	0.4692	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.1344	Cents/m3
Rate 16 | Contracted Firm Service	0.8443	Cents/contracted demand m3/month

COVID-19 Deferral Account (COVID)

Rate 1 | General Firm Service		Cents/m3
Rate 6 | Large Volume General Firm Service		Cents/m3
Rate 11 | Large Volume Seasonal Service		Cents/m3
Rate 16 | Contracted Firm Service		Cents/contracted demand m3/month

F1.3 Proposed Rate Riders

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Rate 1 Delivery Bill Impact

Rate 1 - Residential

Customer	$/month	28.57	29.08
Bill 32 Rate	$/month	1.00	1.00
First 100 m3	¢/m3	30.6018	31.1567
Next 400 m3	¢/m3	29.9990	30.5429
GT 500m3	¢/m3	29.1129	29.6407
Gas Supply	¢/m3	15.9925	15.9925
Upstream Recovery Charge	¢/m3	1.4740	1.4740
Transportation & Storage Charge	¢/m3	2.6982	2.6982
Rate Riders			
Delay in Revenue Recovery Rate Rider	¢/m3	1.6330	1.6330
ECVA Rate Rider	¢/m3	0.1794	0.1241
CIACVA Rate Rider	¢/m3	2.0743	2.0760
MTVA Rate Rider	¢/m3	(0.4139)	(0.5250)
ORDA Rate Rider	¢/m3	(0.2478)	(0.2733)
CVVA Rate Rider	$/month	8.53	8.03
UFG Rate Rider	¢/m3	(0.1630)	0.4948
TVA Rate Rider	¢/m3	0.0000	0.0000
S&TVA Rate Rider	¢/m3	1.1569	6.0244
ADVADA Rate Rider	¢/m3	-	0.4562
COVID Rate Rider	¢/m3	-	-

Delivery	Metric	Current Rate	Proposed Rate	Change $	Change %
Customer	12	342.80	349.02	6.22	1.81%
Bill 32 Rate	12	12.00	12.00	0.00	0.00%
First 100 m3	855	261.54	266.29	4.74	1.81%
Next 400 m3	694	208.30	212.07	3.78	1.81%
GT 500m3	-	0.00	0.00	0.00	#DIV/0!
Gas Supply	1,549	247.73	247.73	0.00	0.00%
Upstream Recovery Charge	1,549	22.83	22.83	0.00	0.00%
Transportation & Storage Charge	1,549	41.80	41.80	0.00	0.00%
Total Delivery		1,136.99	1,151.73	14.73	1.30%

Rate Riders	Metric	Current Rate	Proposed Rate	Change $	Change %
Delay in Revenue Recovery Rate Rider	1,549	25.30	25.30	0.00	0.00%
ECVA Rate Rider	1,549	2.78	1.92	-0.86	-30.83%
CIACVA Rate Rider	1,549	32.13	32.16	0.03	0.08%
MTVA Rate Rider	1,549	-6.41	-8.13	-1.72	26.84%
ORDA Rate Rider	1,549	-3.84	-4.23	-0.39	10.28%
CVVA Rate Rider	12	102.41	96.34	-6.08	-5.93%
UFG Rate Rider	1,549	-2.52	7.67	10.19	-403.67%
TVA Rate Rider	1,549	0.00	0.00	0.00	#DIV/0!
S&TVA Rate Rider	1,549	17.92	93.32	75.40	420.72%
ADVADA Rate Rider	1,549	0.00	7.07	7.07	#DIV/0!
COVID Rate Rider	1,549	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		167.77	251.39	83.63	49.85%
Total Bill Impact		1,304.76	1,403.12	98.36	7.5%

EPCOR Natural Gas Limited Partnership
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Rate 1 Delivery Bill Impact

Rate 1 - Small Commercial

Customer	$/month	28.57	29.08
Bill 32 Rate	$/month	1.00	1.00
First 100 m3	¢/m3	30.6018	31.1567
Next 400 m3	¢/m3	29.9990	30.5429
GT 500m3	¢/m3	29.1129	29.6407
Gas Supply	¢/m3	15.9925	15.9925
Upstream Recovery Charge	¢/m3	1.4740	1.4740
Transportation & Storage Charge	¢/m3	2.6982	2.6982
Rate Riders			
Delay in Revenue Recovery Rate Rider	¢/m3	1.6330	1.6330
ECVA Rate Rider	¢/m3	0.1794	0.1241
CIACVA Rate Rider	¢/m3	2.0743	2.0760
MTVA Rate Rider	¢/m3	(0.4139)	(0.5250)
ORDA Rate Rider	¢/m3	(0.2478)	(0.2733)
CVVA Rate Rider	$/month	8.5345	8.0280
UFG Rate Rider	¢/m3	(0.1630)	0.4948
TVA Rate Rider	¢/m3	0.0000	0.0000
S&TVA Rate Rider	¢/m3	1.1569	6.0244
ADVADA Rate Rider	¢/m3	-	0.4562
COVID Rate Rider	¢/m3	-	-

Delivery	Metric	Current Rate	Proposed Rate	Change $	Change %
Customer	12	342.80	349.02	6.22	1.81%
Bill 32 Rate	12	12.00	12.00	0.00	0.00%
First 100 m3	1,101	336.89	343.00	6.11	1.81%
Next 400 m3	2,193	657.91	669.84	11.93	1.81%
GT 500m3	408	118.86	121.01	2.16	1.81%
Gas Supply	3,702.27	592.09	592.09	0.00	0.00%
Upstream Recovery Charge	3,702.27	54.57	54.57	0.00	0.00%
Transportation & Storage Charge	3,702.27	99.89	99.89	0.00	0.00%
Total Delivery		2,215.01	2,241.42	26.41	1.19%

Rate Riders	Metric	Current Rate	Proposed Rate	Change $	Change %
Delay in Revenue Recovery Rate Rider	3,702.27	60.46	60.46	0.00	0.00%
ECVA Rate Rider	3,702.27	6.64	4.59	-2.05	-30.83%
CIACVA Rate Rider	3,702.27	76.80	76.86	0.06	0.08%
MTVA Rate Rider	3,702.27	-15.32	-19.44	-4.11	26.84%
ORDA Rate Rider	3,702.27	-9.18	-10.12	-0.94	10.28%
CVVA Rate Rider	12.00	102.41	96.34	-6.08	-5.93%
UFG Rate Rider	3,702.27	-6.03	18.32	24.35	-403.67%
TVA Rate Rider	3,702.27	0.00	0.00	0.00	#DIV/0!
S&TVA Rate Rider	3,702.27	42.83	223.04	180.21	420.72%
ADVADA Rate Rider	3,702.27	0.00	16.89	16.89	#DIV/0!
COVID Rate Rider	3,702.27	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		258.61	466.94	208.33	80.56%
Total Bill Impact		2,473.62	2,708.36	234.74	9.5%

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Rate 1 Delivery Bill Impact

Rate 1 - Small Agricultural

Customer	$/month	28.57	29.08
Bill 32 Rate	$/month	1.00	1.00
First 100 m3	¢/m3	30.6018	31.1567
Next 400 m3	¢/m3	29.9990	30.5429
GT 500m3	¢/m3	29.1129	29.6407
Gas Supply	¢/m3	15.9925	15.9925
Upstream Recovery Charge	¢/m3	1.4740	1.4740
Transportation & Storage Charge	¢/m3	2.6982	2.6982
Rate Riders			
Delay in Revenue Recovery Rate Rider	¢/m3	1.6330	1.6330
ECVA Rate Rider	¢/m3	0.1794	0.1241
CIACVA Rate Rider	¢/m3	2.0743	2.0760
MTVA Rate Rider	¢/m3	(0.4139)	(0.5250)
ORDA Rate Rider	¢/m3	(0.2478)	(0.2733)
CVVA Rate Rider	$/month	8.5345	8.0280
UFG Rate Rider	¢/m3	(0.1630)	0.4948
TVA Rate Rider	¢/m3	0.0000	0.0000
S&TVA Rate Rider	¢/m3	1.1569	6.0244
ADVADA Rate Rider	¢/m3	-	0.4562
COVID Rate Rider	¢/m3	-	-

Delivery	Metric	Current Rate	Proposed Rate	Change $	Change %
Customer	12	342.80	349.02	6.22	1.81%
Bill 32 Rate	12	12.00	12.00	0.00	0.00%
First 100 m3	1,200	367.22	373.88	6.66	1.81%
Next 400 m3	2,943	882.80	898.81	16.01	1.81%
GT 500m3	1,160	337.77	343.89	6.12	1.81%
Commodity	5,302.97	848.08	848.08	0.00	0.00%
Upstream Recovery Charge	5,302.97	78.17	78.17	0.00	0.00%
Transportation & Storage Charge	5,302.97	143.08	143.08	0.00	0.00%
Total Delivery		3,011.92	3,046.92	35.01	1.16%

Rate Riders	Metric	Current Rate	Proposed Rate	Change $	Change %
Delay in Revenue Recovery Rate Rider	5,302.97	86.60	86.60	0.00	0.00%
ECVA Rate Rider	5,302.97	9.51	6.58	-2.93	-30.83%
CIACVA Rate Rider	5,302.97	110.00	110.09	0.09	0.08%
MTVA Rate Rider	5,302.97	-21.95	-27.84	-5.89	26.84%
ORDA Rate Rider	5,302.97	-13.14	-14.49	-1.35	10.28%
CVVA Rate Rider	12.00	102.41	96.34	-6.08	-5.93%
UFG Rate Rider	5,302.97	-8.64	26.24	34.88	-403.67%
TVA Rate Rider	5,302.97	0.00	0.00	0.00	#DIV/0!
S&TVA Rate Rider	5,302.97	61.35	319.47	258.12	420.72%
ADVADA Rate Rider	5,302.97	0.00	24.19	24.19	#DIV/0!
COVID Rate Rider	5,302.97	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		326.14	627.17	301.03	92.30%
Total Bill Impact		3,338.06	3,674.09	336.03	10.1%

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Rate 6 Delivery Bill Impact

G1.2 Rate 6 Bill Impact

Rate 6 - Medium Commercial	Units	Current Rate	Proposed Rate
Customer	$/month	116.49	118.61
Bill 32 Rate	$/month	1.00	1.00
First 1000 m3	¢/m3	28.2309	28.7428
Next 6000 m3	¢/m3	25.4079	25.8686
GT 7000m3	¢/m3	24.1373	24.5750
Contracted Demand	¢ / contracted m3	-	-
Gas Supply	¢/m3	15.9925	15.9925
Upstream Recovery Charge	¢/m3	2.9200	2.9200
Transportation & Storage Charge	¢/m3	5.6413	5.6413
Rate Riders			
Delay in Revenue Recovery Rate Rider	¢/m3	0.9090	0.9090
ECVA Rate Rider	¢/m3	0.1949	0.1114
CIACVA Rate Rider	¢/m3	2.6496	2.1908
MTVA Rate Rider	¢/m3	(0.6861)	(0.7190)
ORDA Rate Rider	¢/m3	(0.2007)	(0.1829)
CVVA Rate Rider	$/month	26.0283	10.1182
UFG Rate Rider	¢/m3	(0.1575)	0.4980
TVA Rate Rider	¢/m3	-	-
S&TVA Rate Rider	¢/m3	1.5659	6.2806
ADVADA Rate Rider	¢/m3	-	0.4692
COVID Rate Rider	¢/m3	-	-

Delivery	Metric	Current Rate	Proposed Rate	Change $	Change %
Customer	12	1,397.92	1,423.27	25.35	1.81%
Bill 32 Rate	12	12.00	12.00	0.00	0.00%
First 1000 m3	9,464	2,671.68	2,720.13	48.44	1.81%
Next 6000 m3	10,478	2,662.30	2,710.58	48.27	1.81%
GT 7000m3	-	0.00	0.00	0.00	#DIV/0!
Contracted Demand	-	0.00	0.00	0.00	#DIV/0!
Gas Supply	19,941.91	3,189.21	3,189.21	0.00	0.00%
Upstream Recovery Charge	19,941.91	582.30	582.30	0.00	0.00%
Transportation & Storage Charge	19,941.91	1,124.98	1,124.98	0.00	0.00%
Total Delivery		11,640.41	11,762.47	122.06	1.05%

Rate Riders	Metric	Current Rate	Proposed Rate	Change $	Change %
Delay in Revenue Recovery Rate Rider	19,941.91	181.27	181.27	0.00	0.00%
ECVA Rate Rider	19,941.91	38.87	22.21	-16.66	-42.86%
CIACVA Rate Rider	19,941.91	528.39	436.88	-91.50	-17.32%
MTVA Rate Rider	19,941.91	-136.83	-143.38	-6.55	4.79%
ORDA Rate Rider	19,941.91	-40.03	-36.47	3.56	-8.89%
CVVA Rate Rider	12.00	312.34	121.42	-190.92	-61.13%
UFG Rate Rider	19,941.91	-31.42	99.32	130.73	-416.14%
TVA Rate Rider	19,941.91	0.00	0.00	0.00	#DIV/0!
S&TVA Rate Rider	19,941.91	312.28	1,252.46	940.19	301.07%
ADVADA Rate Rider	19,941.91	0.00	93.57	93.57	#DIV/0!
COVID Rate Rider	19,941.91	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		1,164.87	2,027.28	862.41	74.04%
Total Bill Impact		12,805.27	13,789.75	984.48	7.69%

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Rate 6 Delivery Bill Impact

Rate 6 - Large Commercial	Units	Current Rate	Proposed Rate
Customer	$/month	116.49	118.61
Bill 32 Rate	$/month	1.00	1.00
First 1000 m3	¢/m3	28.2309	28.7428
Next 6000 m3	¢/m3	25.4079	25.8686
GT 7000m3	¢/m3	24.1373	24.5750
Contracted Demand	¢ / contracted m3	-	-
Gas Supply	¢/m3	15.9925	15.9925
Upstream Recovery Charge	¢/m3	2.9200	2.9200
Transportation & Storage Charge	¢/m3	5.6413	5.6413
Rate Riders			
Delay in Revenue Recovery Rate Rider	¢/m3	0.9090	0.9090
ECVA Rate Rider	¢/m3	0.1949	0.1114
CIACVA Rate Rider	¢/m3	2.6496	2.1908
MTVA Rate Rider	¢/m3	(0.6861)	(0.7190)
ORDA Rate Rider	¢/m3	(0.2007)	(0.1829)
CVVA Rate Rider	$/month	26.0283	10.1182
UFG Rate Rider	¢/m3	(0.1575)	0.4980
TVA Rate Rider	¢/m3	-	-
S&TVA Rate Rider	¢/m3	1.5659	6.2806
ADVADA Rate Rider	¢/m3	-	0.4692
COVID Rate Rider	¢/m3	-	-

Delivery	Metric	Current Rate	Proposed Rate	Change $	Change %
Customer	12	1,397.92	1,423.27	25.35	1.81%
Bill 32 Rate	12	12.00	12.00	0.00	0.00%
First 1000 m3	12,000	3,387.71	3,449.14	61.43	1.81%
Next 6000 m3	48,479	12,317.45	12,540.80	223.34	1.81%
GT 7000m3	34,557	8,341.05	8,492.29	151.24	1.81%
Contracted Demand	-	0.00	0.00	0.00	#DIV/0!
Gas Supply	95,035.46	15,198.55	15,198.55	0.00	0.00%
Upstream Recovery Charge	95,035.46	2,775.04	2,775.04	0.00	0.00%
Transportation & Storage Charge	95,035.46	5,361.24	5,361.24	0.00	0.00%
Total Delivery		48,790.96	49,252.32	461.36	0.95%

Rate Riders	Metric	Current Rate	Proposed Rate	Change $	Change %
Delay in Revenue Recovery Rate Rider	95,035.46	863.87	863.87	0.00	0.00%
ECVA Rate Rider	95,035.46	185.22	105.84	-79.39	-42.86%
CIACVA Rate Rider	95,035.46	2,518.08	2,082.02	-436.07	-17.32%
MTVA Rate Rider	95,035.46	-652.06	-683.29	-31.23	4.79%
ORDA Rate Rider	95,035.46	-190.77	-173.81	16.96	-8.89%
CVVA Rate Rider	12.00	312.34	121.42	-190.92	-61.13%
UFG Rate Rider	95,035.46	-149.71	473.30	623.02	-416.14%
TVA Rate Rider	95,035.46	0.00	0.00	0.00	#DIV/0!
S&TVA Rate Rider	95,035.46	1,488.19	5,968.76	4,480.57	301.07%
ADVADA Rate Rider	95,035.46	0.00	445.92	445.92	#DIV/0!
COVID Rate Rider	95,035.46	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		4,375.16	9,204.02	4,828.86	110.37%
Total Bill Impact		53,166.12	58,456.33	5,290.22	9.95%

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Rate 11 Delivery Bill Impact

G1.3 Rate 11 Bill Impact

Rate 11 - Large Seasonal Service Sample Dryer 1	Units	Current Rate	Proposed Rate
Customer	$/month	232.99	237.21
Bill 32 Rate	$/month	1.00	1.00
All Volumes	¢/m3	17.5362	17.8541
Tier 2	¢/m3	17.5362	17.8541
Tier 3	¢/m3	17.5362	17.8541
Contracted Demand	¢ / contracted m3	-	-
Gas Supply	¢/m3	15.9925	15.9925
Upstream Recovery Charge	¢/m3	0.0352	0.0352
Rate Riders			
Delay in Revenue Recovery Rate Rider	¢/m3	0.5524	0.5524
ECVA Rate Rider	¢/m3	0.1031	0.0737
CIACVA Rate Rider	¢/m3	0.4372	0.4660
MTVA Rate Rider	¢/m3	(0.1135)	(0.1533)
ORDA Rate Rider	¢/m3	(0.0662)	(0.0777)
CVVA Rate Rider	$/month	-	-
UFG Rate Rider	¢/m3	(0.1973)	0.4895
TVA Rate Rider	¢/m3	-	-
S&TVA Rate Rider	¢/m3	0.4799	5.1877
ADVADA Rate Rider	¢/m3	-	0.1344
COVID Rate Rider	¢/m3	-	-

Delivery	Metric	Current Rate	Proposed Rate	Change $	Change %
Customer	12	2,795.85	2,846.54	50.69	1.81%
Bill 32 Rate	12	12.00	12.00	0.00	0.00%
All Volumes	152,319	26,710.88	27,195.21	484.33	1.81%
Tier 2	-	0.00	0.00	0.00	#DIV/0!
Tier 3	-	0.00	0.00	0.00	#DIV/0!
Contracted Demand	-	0.00	0.00	0.00	#DIV/0!
Gas Supply	152,318.79	24,359.58	24,359.58	0.00	0.00%
Upstream Recovery Charge	152,318.79	53.62	53.62	0.00	0.00%
Transportation & Storage Charge	152,318.79	2,767.02	2,767.02	0.00	0.00%
Total Delivery		56,698.95	57,233.97	535.02	0.94%

Rate Riders	Metric	Current Rate	Proposed Rate	Change $	Change %
Delay in Revenue Recovery Rate Rider	152,318.79	841.41	841.41	0.00	0.00%
ECVA Rate Rider	152,318.79	157.04	112.31	-44.73	-28.48%
CIACVA Rate Rider	152,318.79	665.99	709.74	43.75	6.57%
MTVA Rate Rider	152,318.79	-172.90	-233.52	-60.62	35.06%
ORDA Rate Rider	152,318.79	-100.83	-118.41	-17.58	17.43%
CVVA Rate Rider	12.00	0.00	0.00	0.00	#DIV/0!
UFG Rate Rider	152,318.79	-300.46	745.64	1,046.10	-348.17%
TVA Rate Rider	152,318.79	0.00	0.00	0.00	#DIV/0!
S&TVA Rate Rider	152,318.79	731.05	7,901.83	7,170.78	980.89%
ADVADA Rate Rider	152,318.79	0.00	204.77	204.77	#DIV/0!
COVID Rate Rider	152,318.79	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		1,821.30	10,163.78	8,342.48	458.05%
Total Bill Impact		58,520.25	67,397.75	8,877.50	15.17%

Rate 11 - Large Seasonal Service Sample Dryer 2	Units	Current Rate	Proposed Rate
Customer	$/month	232.99	237.21
Bill 32 Rate	$/month	1.00	1.00
All Volumes	¢/m3	17.5362	17.8541
Tier 2	¢/m3	17.5362	17.8541
Tier 3	¢/m3	17.5362	17.8541
Contracted Demand	¢ / contracted m3	-	-
Gas Supply	¢/m3	15.9925	15.9925
Upstream Recovery Charge	¢/m3	0.0352	0.0352
Transportation & Storage Charge	¢/m3	1.8166	1.8166
Rate Riders			
Delay in Revenue Recovery Rate Rider	¢/m3	0.5524	0.5524
ECVA Rate Rider	¢/m3	0.1031	0.0737
CIACVA Rate Rider	¢/m3	0.4372	0.4660
MTVA Rate Rider	¢/m3	(0.1135)	(0.1533)
ORDA Rate Rider	¢/m3	(0.0662)	(0.0777)
CVVA Rate Rider	$/month	-	-
UFG Rate Rider	¢/m3	(0.1973)	0.4895
TVA Rate Rider	¢/m3	-	-
S&TVA Rate Rider	¢/m3	0.4799	5.1877
ADVADA Rate Rider	¢/m3	-	0.1344
COVID Rate Rider	¢/m3	-	-

Delivery	Metric	Current Rate	Proposed Rate	Change $	Change %
Customer	12	2,795.85	2,846.54	50.69	1.81%
Bill 32 Rate	12	12.00	12.00	0.00	0.00%
All Volumes	304,638	53,421.76	54,390.42	968.65	1.81%
Tier 2	-	0.00	0.00	0.00	#DIV/0!
Tier 3	-	0.00	0.00	0.00	#DIV/0!
Contracted Demand	-	0.00	0.00	0.00	#DIV/0!
Gas Supply	304,637.58	48,719.17	48,719.17	0.00	0.00%
Upstream Recovery Charge	304,637.58	107.23	107.23	0.00	0.00%
Transportation & Storage Charge	304,637.58	5,534.05	5,534.05	0.00	0.00%
Total Delivery		148,334.65	149,354.00	1,019.35	0.69%

Rate Riders	Metric	Current Rate	Proposed Rate	Change $	Change %
Delay in Revenue Recovery Rate Rider	304,637.58	1,682.82	1,682.82	0.00	0.00%
ECVA Rate Rider	304,637.58	314.08	224.62	-89.46	-28.48%
CIACVA Rate Rider	304,637.58	1,331.98	1,419.48	87.50	6.57%
MTVA Rate Rider	304,637.58	-345.79	-467.04	-121.24	35.06%
ORDA Rate Rider	304,637.58	-201.67	-236.82	-35.15	17.43%
CVVA Rate Rider	12.00	0.00	0.00	0.00	#DIV/0!
UFG Rate Rider	304,637.58	-600.91	1,491.28	2,092.20	-348.17%
TVA Rate Rider	304,637.58	0.00	0.00	0.00	#DIV/0!
S&TVA Rate Rider	304,637.58	1,462.10	15,803.67	14,341.57	980.89%
ADVADA Rate Rider	304,637.58	0.00	409.54	409.54	#DIV/0!
COVID Rate Rider	304,637.58	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		3,642.61	20,327.56	16,684.95	458.05%
Total Bill Impact		151,977.26	169,681.56	17,704.30	11.65%

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit A - 2027 Custom Incentive Application

Rate 16 Delivery Bill Impact

G1.4 Rate 16 Bill Impact

Rate 16 - Contracted Demand	Units	Current Rate	Proposed Rate
Customer	$/month	1,713.12	1,744.18
Bill 32 Rate	$/month	1.00	1.00
Contracted Demand	¢ / contracted m3	116.8506	118.9694
Gas Supply	¢/m3	-	-
Upstream Recovery Charge	¢ / contracted m3	14.2434	14.2434
Transportation Charge From Dawn	¢ / contracted m3	18.2999	18.2999
Transportation Charge From Kirkwall	¢ / contracted m3	11.8480	11.8480
Transportation Charge From Parkway	¢ / contracted m3	11.85	11.85
Rate Riders			
Delay in Revenue Recovery Rate Rider	¢ / contracted m3	0.0601	0.0601
ECVA Rate Rider	¢ / contracted m3	0.0000	0.0000
CIACVA Rate Rider	¢ / contracted m3	4.5364	4.4338
MTVA Rate Rider	¢ / contracted m3	-1.0891	-1.3491
ORDA Rate Rider	¢ / contracted m3	(0.1501)	(0.1617)
CVVA Rate Rider	$/month	-	-
UFG Rate Rider	¢ / contracted m3	-6.0355	8.3751
TVA Rate Rider	¢ / contracted m3	4.1246	9.7655
S&TVA Rate Rider	¢ / contracted m3	-	-
ADVADA Rate Rider	¢ / contracted m3	-	0.84
COVID Rate Rider	¢ / contracted m3	-	-

Delivery	Metric	Current Rate	Proposed Rate	Change $	Change %
Customer	12	20,557.40	20,930.15	372.75	1.81%
Bill 32 Rate	12	12.00	12.00	0.00	0.00%
Contracted Demand	31,952	448,027.00	456,150.72	8,123.72	1.81%
Gas Supply	0.00	0.00	0.00	0.00	#DIV/0!
Upstream Recovery Charge	31,951.55	54,611.85	54,611.85	0.00	0.00%
Transportation Charge From Dawn	31,951.55	70,165.23	70,165.23	0.00	0.00%
Federal Carbon Charge	31,951.55	0.00	0.00	0.00	#DIV/0!
Total Delivery		593,373.47	601,869.94	8,496.47	1.43%

Rate Riders	Metric	Current Rate	Proposed Rate	Change $	Change %
Delay in Revenue Recovery Rate Rider	12.00	230.43	230.43	0.00	0.00%
ECVA Rate Rider	12.00	0.00	0.00	0.00	#DIV/0!
CIACVA Rate Rider	12.00	17,393.40	17,000.02	-393.39	-2.26%
MTVA Rate Rider	12.00	-4,175.81	-5,172.70	-996.89	23.87%
ORDA Rate Rider	12.00	-575.51	-619.99	-44.48	7.73%
CVVA Rate Rider	12.00	0.00	0.00	0.00	#DIV/0!
UFG Rate Rider	12.00	-23,141.23	32,111.69	55,252.92	-238.76%
TVA Rate Rider	12.00	15,814.48	37,442.92	21,628.44	136.76%
S&TVA Rate Rider	12.00	0.00	0.00	0.00	#DIV/0!
ADVADA Rate Rider	12.00	0.00	3,237.20	3,237.20	#DIV/0!
	12.00	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		5,545.77	84,229.58	78,683.81	1418.81%
Total Bill Impact		598,919.24	686,099.52	87,180.28	14.56%

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit A - 2027 Custom Incentive Application

Summary of Bill Impacts

G1.7 Summary of Bill Impacts

Rate Class		Fixed Charge ($/year)	Fixed Charge (%)	Volumetric Charge ($/year)	Volumetric Charge (%)	Rate Riders ($/year)	Rate Riders (%)	Total ($/year)	Total (%)
Rate 1	Residential	$6.22	2%	$8.52	2%	$83.63	50%	$98.36	8%
Rate 1	Small Commercial	$6.22	2%	$20.19	2%	$208.33	81%	$234.74	9%
Rate 1	Small Agricultural	$6.22	2%	$28.79	2%	$301.03	92%	$336.03	10%
Rate 6	Medium Commercial	$25.35	2%	$96.72	2%	$862.41	74%	$984.48	8%
Rate 6	Large Commercial	$25.35	2%	$436.01	2%	$4,828.86	110%	$5,290.22	10%
Rate 11	Sample Dryer 1	$50.69	2%	$484.33	2%	$8,342.48	458%	$8,877.50	15%
Rate 11	Sample Dryer 2	$50.69	2%	$968.65	2%	$16,684.95	458%	$17,704.30	12%
Rate 16	Contracted Demand	$372.75	2%	$8,123.72	2%	$78,683.81	1419%	$87,180.28	15%

Overrun Charges

Rate 11	Current	Updated
Authorized Overrun Charge	17.9151	18.2399
Unauthorized Overrun Charge	429.0039	436.7827

Rate 16	Current	Updated
Authorized Overrun Charge	5.5982	5.6997
Unauthorized Overrun Charge	429.1142	436.8950

Appendix B - Draft Rate Schedules - Phase 1

EB-2026-0149

Effective: January 1, 2027

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^3 per year.

Rate

Rates per m3 assume an energy content of 38.89MJ/m^3

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

Monthly Fixed Charge [(1)]	$30.08	
Delivery Charge		
First 100 m^3 per month	31.1567	¢ per m^3
Next 400 m^3 per month	30.5429	¢ per m^3
Over 500 m^3 per month	29.6407	¢ per m^3
Upstream Charges		
Upstream Recovery charge	1.4740	¢ per m^3
Transportation and Storage charge	2.6982	¢ per m^3
Rate Rider for Delay in Revenue Recovery - effective for 10 years ending December 31, 2028	1.6330	¢ per m^3
ECVA Rate Rider - effective for 12 months ending December 31, 2027	0.1241	¢ per m^3
CIACVA Rate Rider - effective for 12 months ending December 31, 2027	2.0760	¢ per m^3
MTVA Rate Rider - effective for 12 months ending December 31, 2027	(0.5250)	¢ per m^3
ORDA Rate Rider - effective for 12 months ending December 31, 2027	(0.2733)	¢ per m^3
CVVA Rate Rider - effective for 12 months ending December 31, 2027	$8.03	Per month
UFGVA Rate Rider - effective for 12 months ending December 31, 2027	0.4948	¢ per m^3
S&TVA Rate Rider - effective for 12 months ending December 31, 2027	6.0244	¢ per m^3

ADVADA Rate Rider	0.4562 ¢ per m^3
- effective for 12 months ending December 31, 2027	
Gas Supply Charge	15.9925 ¢ per m^3

(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 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, 2027
Implementation: All bills rendered on or after January 1, 2027
EB-2026-0149

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^3 per year.

Rate

Rates per m^3 assume an energy content of 38.89MJ/m^3

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

Monthly Fixed Charge [(1)]	$119.61	
Delivery Charge		
First 1000 m^3 per month	28.7428	¢ per m^3
Next 6000 m^3 per month	25.8686	¢ per m^3
Over 7000 m^3 per month	24.5750	¢ per m^3
Upstream Charges		
Upstream Recovery charge	2.9200	¢ per m^3
Transportation and Storage charge	5.6413	¢ per m^3
Rate Rider for Delay in Revenue Recovery - effective for 10 years ending December 31, 2028	0.9090	¢ per m^3
ECVA Rate Rider - effective for 12 months ending December 31, 2027	0.1114	¢ per m^3
CIACVA Rate Rider - effective for 12 months ending December 31, 2027	2.1908	¢ per m^3
MTVA Rate Rider - effective for 12 months ending December 31, 2027	(0.7190)	¢ per m^3
ORDA Rate Rider - effective for 12 months ending December 31, 2027	(0.1829)	¢ per m^3
CVVA Rate Rider - effective for 12 months ending December 31, 2027	$10.12	Per month
UFGVA Rate Rider - effective for 12 months ending December 31, 2027	0.4980	¢ per m^3
S&TVA Rate Rider - effective for 12 months ending December 31, 2027	6.2806	¢ per m^3

ADVADA Rate Rider	0.4692 ¢ per m^3
- effective for 12 months ending December 31, 2027	
Gas Supply Charge	15.9925 ¢ per m^3

(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, 2027
Implementation: All bills rendered on or after January 1, 2027
EB-2026-0149

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^3.

Rate

Rates per m3 assume an energy content of 38.89MJ/m^3

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

Monthly Fixed Charge [(1)]	$238.21	
Delivery Charge		
All volumes delivered	17.8541	¢ per m^3
Upstream Charges		
Upstream Recovery charge	0.0352	¢ per m^3
Transportation and Storage charge	1.8166	¢ per m^3
Rate Rider for Delay in Revenue Recovery - effective for 10 years ending December 31, 2028	0.5524	¢ per m^3
ECVA Rate Rider - effective for 12 months ending December 31, 2027	0.0737	¢ per m^3
CIACVA Rate Rider - effective for 12 months ending December 31, 2027	0.4660	¢ per m^3
MTVA Rate Rider - effective for 12 months ending December 31, 2027	(0.1533)	¢ per m^3
ORDA Rate Rider - effective for 12 months ending December 31, 2027	(0.0777)	¢ per m^3
UFGVA Rate Rider - effective for 12 months ending December 31, 2027	0.4895	¢ per m^3
S&TVA Rate Rider - effective for 12 months ending December 31, 2027	5.1877	¢ per m^3
ADVADA Rate Rider - effective for 12 months ending December 31, 2027	0.1344	¢ per m^3
Gas Supply Charge	15.9925	¢ per m^3

[1]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	18.2399 ¢ per m^3

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	436.7827 ¢ per m^3

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:

[(Daily volume of gas to be delivered) * (1 + 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.
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, 2027
Implementation: All bills rendered on or after January 1, 2027
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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^3.

Rate

Rates per m^3 assume an energy content of 38.89MJ/m^3

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

Monthly Fixed Charge [(1)]	$1,745.18	
Delivery Charge		
Per m^3 of Contract Demand	118.9694	¢ per m^3
Upstream Charges		
Upstream Recovery charge per m^3 of Contract Demand	14.2434	¢ per m^3
Transportation charge per m^3 of Contract Demand		
Transportation from Dawn	18.2999	¢ per m^3
Transportation from Kirkwall	11.8480	¢ per m^3
Transportation from Parkway	11.8480	¢ per m^3
Rate Rider for Delay in Revenue Recovery	0.0601	¢ per m^3
- effective for 10 years ending December 31, 2028		
CIACVA Rate Rider	4.4338	Per m^3 of Contract Demand per month
- effective for 12 months ending December 31, 2027		
MTVA Rate Rider	(1.3491)	Per m^3 of Contract Demand per month
- effective for 12 months ending December 31, 2027		
ORDA Rate Rider	(0.1617)	Per m^3 of Contract Demand per month
- effective for 12 months ending December 31, 2027		
UFGVA Rate Rider	8.3751	Per m^3 of Contract Demand per month
- effective for 12 months ending December 31, 2027		
TVA Rate Rider	9.7655	Per m^3 of Contract Demand per month
- effective for 12 months ending December 31, 2027		

ADVADA Rate Rider	0.8443	Per m^3 of Contract Demand per month
- effective for 12 months ending December 31, 2027		

(1) 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	5.6997 ¢ per m^3

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	436.8950 ¢ per m^3

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:

[(Daily volume of gas to be delivered) * (1 + Forecasted UFG) * (1 + 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:

[(Daily volume of gas to be delivered) * (1 + Forecasted UFG) * (1 + 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.
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, 2027
Implementation: All bills rendered on or after January 1, 2027
EB-2026-0149

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:

Forecasted Unaccounted for Gas Percentage	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, 2027
Implementation: All bills rendered on or after January 1, 2027
EB-2026-0149

EPCOR NATURAL GAS LIMITED PARTNERSHIP

Schedule of Miscellaneous and Service Charges

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

Note: Applicable taxes will be added to the above charges

[1] No Charge for initial connection

Appendix C - Proposed Customer Notice - Phase 1

IMPORTANT INFORMATION ABOUT YOUR NATURAL GAS BILL

On **XXX**, 2026, the OEB approved EPCOR's gas distribution rates effective January 1, 2027.

For a typical residential customer who consumes about 1,550 cubic meters of gas annually, the rate change will increase the bill by $8 per month. Commercial, industrial and seasonal rate customers will also be impacted by the change. Please refer to epcor.com or visit OEB.ca for information on the current approved rates.

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

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

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

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

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

Appendix D - 2027 Rate Model - Phase 1 - Rate Mitigation

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit D - 2027 Custom Incentive Application - Rate Mitigation

Distributor Information

Distributor Name	EPCOR Natural Gas Limited Partnership
OEB Application Number	EB-2026-0149 - Exhibit D - 2027 Custom Incentive Application - Rate Mitigation
Rates Effective	January 1, 2027

A1.1 Distributor Information

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit D - 2027 Custom Incentive Application - Rate Mitigation

Current Distribution Tariff Sheet Rates

Rate Class		Fixed	Delivery Charge			Delivery Charge					
		Monthly Base	Tier 1	Tier 2	Tier 3	Contract Demand	Upstream Recovery Charge	Transportation & Storage Charge	Transportation Charge From Dawn	Transportation Charge From Kirkwall	Transportation Charge From Parkway
		$/month	¢ / m3	¢ / m3	¢ / m3	¢ /contracted m3	(A)	¢ / m3	¢ /contracted m3	¢ /contracted m3	¢ /contracted m3
Rate 1	General Firm Service	28.57	30.6018	29.9990	29.1129		1.4740	2.6982			
Rate 6	Large Volume General Firm Service	116.49	28.2309	25.4079	24.1373		2.9200	5.6413			
Rate 11	Large Volume Seasonal Service	232.99	17.5362	17.5362	17.5362		0.0352	1.8166			
Rate 16	Contracted Firm Service	1,713.12				116.8506	14.2434		18.2999	11.8480	11.8480

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

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit D - 2027 Custom Incentive Application - Rate Mitigation

Billing Determinants

Rate Class		Fixed Monthly Base	Delivery Charge Tier 1	Delivery Charge Tier 2	Delivery Charge Tier 3	Delivery Charge Contract Demand
Rate 1	General Firm Service	5,454	4,627,667	3,995,858	75,713	8,699,237
Rate 6	Large Volume General Firm Service	78	778,870	1,507,702	644,182	2,930,754
Rate 11	Large Volume Seasonal Service	11			1,675,507	1,675,507
Rate 16	Contracted Firm Service	3				95,855

Source: EB-2026-0086 Gas Supply Plan Load Forecast/EB-2026-0149 CVVA Workbook - 2025 NAC for R1/6. 2025 actuals for R11/R16

B1.2 Billing Determinants

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit D - 2027 Custom Incentive Application - Rate Mitigation

Forecasted Revenue from Current Rates

Months / Year 12

EB-2026-0149 - Exhibit D - 2027 Custom Incentive Application - Rate Mitigation

Rate Class		Fixed Monthly Base	Delivery Charge Tier 1	Delivery Charge Tier 2	Delivery Charge Tier 3	Delivery Charge Contract Demand	Upstream Recovery Charge	Transportation & Storage Charge (A)	Total
Rate 1	General Firm Service	1,869,632	1,416,151	1,198,716	22,042	0	121,909	223,158	6,174,286
Rate 6	Large Volume General Firm Service	109,038	219,882	383,076	155,488	0	65,062	125,697	1,414,582
Rate 11	Large Volume Seasonal Service	30,754	0	0	293,820	0	504	26,012	580,087
Rate 16	Contracted Firm Service	61,672	0	0	0	1,344,081	163,836	210,496	1,780,084
Total Revenue		2,071,097	1,636,033	1,581,792	471,350	1,344,081	351,311	585,362	9,949,039

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

B1.3 Current Rev From Rates

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit D - 2027 Custom Incentive Application - Rate Mitigation

Current Rate Riders

Delay in Revenue Recovery Rate Rider

Rate 1 | General Firm Service	1.6330	Cents/m3
Rate 6 | Large Volume General Firm Service	0.9090	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.5524	Cents/m3
Rate 16 | Contracted Firm Service	0.0601	$/contracted demand m3

Energy Content Variance Account (ECVA)

Rate 1 | General Firm Service	0.1794	Cents/m3
Rate 6 | Large Volume General Firm Service	0.1949	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.1031	Cents/m3
Rate 16 | Contracted Firm Service	0.0000	Cents/contracted demand m3

Contribution in Aid of Construction Variance Account (CIACVA)

Rate 1 | General Firm Service	2.0743	Cents/m3
Rate 6 | Large Volume General Firm Service	2.6496	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.4372	Cents/m3
Rate 16 | Contracted Firm Service	4.5364	Cents/contracted demand m3

Municipal Tax Variance Account (MTVA)

Rate 1 | General Firm Service	(0.4139)	Cents/m3
Rate 6 | Large Volume General Firm Service	(0.6861)	Cents/m3
Rate 11 | Large Volume Seasonal Service	(0.1135)	Cents/m3
Rate 16 | Contracted Firm Service	(1.0891)	Cents/contracted demand m3

Other Revenue Deferral Account (ORDA)

Rate 1 | General Firm Service	(0.2478)	Cents/m3
Rate 6 | Large Volume General Firm Service	(0.2007)	Cents/m3
Rate 11 | Large Volume Seasonal Service	(0.0662)	Cents/m3
Rate 16 | Contracted Firm Service	(0.1501)	Cents/contracted demand m3/month

Customer Volume Variance Account (CVVA)

Rate 1 | General Firm Service	8.5345	$/Month
Rate 6 | Large Volume General Firm Service	26.0283	$/Month

Unaccounted for Gas Variance Account (UFGVA)

Rate 1 | General Firm Service	(0.1630)	Cents/m3
Rate 6 | Large Volume General Firm Service	(0.1575)	Cents/m3
Rate 11 | Large Volume Seasonal Service	(0.1973)	Cents/m3
Rate 16 | Contracted Firm Service	(6.0355)	Cents/contracted demand m3/month

Transportation Variance Account (TVA)

Rate 1 | General Firm Service	0.0000	Cents/m3
Rate 6 | Large Volume General Firm Service	0.0000	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.0000	Cents/m3
Rate 16 | Contracted Firm Service	4.1246	Cents/contracted demand m3/month

Storage and Transportation Variance Account (S&TVA)

Rate 1 | General Firm Service	1.1569	Cents/m3
Rate 6 | Large Volume General Firm Service	1.5659	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.4799	Cents/m3
Rate 16 | Contracted Firm Service	0.0000	Cents/contracted demand m3/month

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit D - 2027 Custom Incentive Application - Rate Mitigation

2027 OEB Inflation Factor	**3.00%**

Incentive Rate Adjustment (IR) = [(1.0 – 0.314) x 0.0127] + [0.314 x Inflation (I)]

1.00	-0.314	0.0127	+	0.3140
	0.69	0.0127		0.0094
		0.0087		0.0094

2027 IR Used in Application	**1.81%**

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit D - 2027 Custom Incentive Application - Rate Mitigation

Rate 1 Incentive Rate Adjustment

D1.1 Rate 1 Adjustment

Incentive Rate Adjustment	1.81%
Months / Year	12

	Unit	Current Rate	Price Cap	Adjusted Rates	Billing Determinants	Revenue
Monthly Base	$/month	28.57	1.81%	29.08	5,454	1,903,533
Tier 1	cents / m3	30.6018	1.81%	31.1567	4,627,667	1,441,829
Tier 2	cents / m3	29.9990	1.81%	30.5429	3,995,858	1,220,451
Tier 3	cents / m3	29.1129	1.81%	29.6407	75,713	22,442
Upstream Recovery Charge	cents / m3	1.4740	0.00%	1.4740	8,270,620	121,909
Transportation & Storage Charge	cents / m3	2.6982	0.00%	2.6982	8,270,620	223,158
						6,321,448

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit D - 2027 Custom Incentive Application - Rate Mitigation

Rate 6 Incentive Rate Adjustment

D1.2 Rate 6 Adjustment

Incentive Rate Adjustment	1.81%
Months / Year	12

	Unit	Current Rate	Price Cap	Adjusted Rates	Billing Determinants	Revenue
Monthly Base	$/month	116.49	1.81%	118.61	78	111,015
Tier 1	cents / m3	28.2309	1.81%	28.7428	778,870	223,869
Tier 2	cents / m3	25.4079	1.81%	25.8686	1,507,702	390,022
Tier 3	cents / m3	24.1373	1.81%	24.5750	644,182	158,308
Upstream Recovery Charge	cents / m3	2.9200	0.00%	2.9200	2,228,157	65,062
Transportation & Storage Charge	cents / m3	5.6413	0.00%	5.6413	2,228,157	125,697
						1,431,247

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit D - 2027 Custom Incentive Application - Rate Mitigation

Rate 11 Incentive Rate Adjustment

D1.3 Rate 11 Adjustment

Incentive Rate Adjustment	1.81%
Months / Year	12

	Unit	Current Rate	Price Cap	Adjusted Rates	Billing Determinants	Revenue
Monthly Base	$/month	232.99	1.81%	237.21	11	31,312
Tier 1	cents / m3	17.5362	1.81%	17.8541	0	0
Tier 2	cents / m3	17.5362	1.81%	17.8541	0	0
Tier 3	cents / m3	17.5362	1.81%	17.8541	1,675,507	299,147
Upstream Recovery Charge	cents / m3	0.0352	0.00%	0.0352	1,431,902	504
Transportation & Storage Charge	cents / m3	1.8166	0.00%	1.8166	1,431,902	26,012
						586,104

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit D - 2027 Custom Incentive Application - Rate Mitigation

Rate 16 Incentive Rate Adjustment

D1.4 Rate 16 Adjustment

Incentive Rate Adjustment	1.81%
Months / Year	12

	Unit	Current Rate	Price Cap	Adjusted Rates	Billing Determinants	Revenue
Monthly Base	$/month	1,713.12	1.81%	1,744.18	3	62,790
Tier 1	cents / m3	0.0000	1.81%	0.0000	0	0
Tier 2	cents / m3	0.0000	1.81%	0.0000	0	0
Tier 3	cents / m3	0.0000	1.81%	0.0000	0	0
Contract Demand	Cents/contracted demand m3	116.8506	1.81%	118.9694	95,855	1,368,452
Upstream Recovery Charge	Cents/contracted demand m3	14.2434	0.00%	14.2434	95,855	163,836
Transportation Charge From Dawn	Cents/contracted demand m3	18.2999	0.00%	18.2999	95,855	210,496
						1,805,610

EPCOR Natural Gas Limited Partnership

EB-2026-0149 - Exhibit D - 2027 Custom Incentive Application - Rate Mitigation

Proposed Distribution Tariff Sheet Rates

E1.1 Proposed Dist Rates

Rate Class		Monthly Base	Tier 1	Tier 2	Tier 3	Contract Demand	Upstream Recovery Charge	Transportation & Storage Charge	Transportation Charge From Dawn	Transportation Charge From Kirkwall	Transportation Charge From Parkway
		$/month	¢ / m3	¢ / m3	¢ / m3	¢/contracted m3	(A)	¢ / m3	¢ /contracted m3	¢ /contracted m3	¢ /contracted m3
Rate 1	General Firm Service	29.08	31.1567	30.5429	29.6407		1.4740	2.6982			
Rate 6	Large Volume General Firm Service	118.61	28.7428	25.8686	24.5750		2.9200	5.6413			
Rate 11	Large Volume Seasonal Service	237.21	17.8541	17.8541	17.8541		0.0352	1.8166			
Rate 16	Contracted Firm Service	1,744.18				118.9694	14.2434		18.2999	11.8480	11.8480

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

E1.1 Proposed Dist Rates

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit D - 2027 Custom Incentive Application - Rate Mitigation

Billing Determinants

E1.2 Billing Determinants

Rate Class	Description	Base cx's	Tier 1 m3	Tier 2 m3	Tier 3 m3	Firm Demand Contracted m3	Gas Supply m3
Rate 1	General Firm Service	5,454	4,627,667	3,995,858	75,713		8,270,620
Rate 6	Large Volume General Firm Service	78	778,870	1,507,702	644,182		2,228,157
Rate 11	Large Volume Seasonal Service	11			1,675,507		1,431,902
Rate 16	Contracted Firm Service	3				95,855	

E1.2 Billing Determinants

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit D - 2027 Custom Incentive Application - Rate Mitigation

Proposed Revenue from Rates

Months / Year 12

Rate Class		Monthly Base	Tier 1	Tier 2	Tier 3	Contracted Demand	Upstream Recovery Charge	Transportation & Storage Charge (A)	Total
Rate 1	General Firm Service	1,903,533	1,441,829	1,220,451	22,442	0	121,909	223,158	6,256,000
Rate 6	Large Volume General Firm Service	111,015	223,869	390,022	158,308	0	65,062	125,697	1,430,311
Rate 11	Large Volume Seasonal Service	31,312	0	0	299,147	0	504	26,012	585,972
Rate 16	Contracted Firm Service	62,790	0	0	0	1,368,452	163,836	210,496	1,805,574

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

Proposed Revenue	10,077,857
Current Revenue	9,949,039
Change	128,818
% Change	1.29%

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit D - 2027 Custom Incentive Application - Rate Mitigation
F1.3 Rate Riders

Delay in Revenue Recovery Rate Rider

Rate 1 | General Firm Service	1.6330	Cents/m3
Rate 6 | Large Volume General Firm Service	0.9090	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.5524	Cents/m3
Rate 16 | Contracted Firm Service	0.0601	Cents/contracted demand m3/month

Energy Content Variance Account (ECVA)

Rate 1 | General Firm Service	0.1241	Cents/m3
Rate 6 | Large Volume General Firm Service	0.1114	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.0737	Cents/m3
Rate 16 | Contracted Firm Service	0.0000	Cents/contracted demand m3

Contribution in Aid of Construction Variance Account (CIACVA)

Rate 1 | General Firm Service	2.0760	Cents/m3
Rate 6 | Large Volume General Firm Service	2.1908	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.4660	Cents/m3
Rate 16 | Contracted Firm Service	4.4338	Cents/contracted demand m3/month

Municipal Tax Variance Account (MTVA)

Rate 1 | General Firm Service	-0.5250	Cents/m3
Rate 6 | Large Volume General Firm Service	-0.7190	Cents/m3
Rate 11 | Large Volume Seasonal Service	-0.1533	Cents/m3
Rate 16 | Contracted Firm Service	-1.3491	Cents/contracted demand m3/month

Other Revenue Deferral Account (ORDA)

Rate 1 | General Firm Service	-0.2733	Cents/m3
Rate 6 | Large Volume General Firm Service	-0.1829	Cents/m3
Rate 11 | Large Volume Seasonal Service	-0.0777	Cents/m3
Rate 16 | Contracted Firm Service	-0.1617	Cents/contracted demand m3/month

Customer Volume Variance Account (CVVA)

Rate 1 | General Firm Service	8.03	$/Month
Rate 6 | Large Volume General Firm Service	10.12	$/Month

Unaccounted for Gas Variance Account (UFGVA)

Rate 1 | General Firm Service	0.2474	Cents/m3
Rate 6 | Large Volume General Firm Service	0.2490	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.2448	Cents/m3
Rate 16 | Contracted Firm Service	4.1876	Cents/contracted demand m3/month

Transportation Variance Account (TVA)

Rate 1 | General Firm Service	0.0000	Cents/m3
Rate 6 | Large Volume General Firm Service	0.0000	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.0000	Cents/m3
Rate 16 | Contracted Firm Service	4.8828	Cents/contracted demand m3/month

Storage and Transportation Variance Account (S&TVA)

Rate 1 | General Firm Service	3.0122	Cents/m3
Rate 6 | Large Volume General Firm Service	3.1403	Cents/m3
Rate 11 | Large Volume Seasonal Service	2.5938	Cents/m3
Rate 16 | Contracted Firm Service	0.0000	Cents/contracted demand m3/month

Approved Deferral/Variance Disposal Account (ADVADA)

Rate 1 | General Firm Service	0.4562	Cents/m3
Rate 6 | Large Volume General Firm Service	0.4692	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.1344	Cents/m3
Rate 16 | Contracted Firm Service	0.8443	Cents/contracted demand m3/month

COVID-19 Deferral Account (COVID)

Rate 1 | General Firm Service		Cents/m3
Rate 6 | Large Volume General Firm Service		Cents/m3
Rate 11 | Large Volume Seasonal Service		Cents/m3
Rate 16 | Contracted Firm Service		Cents/contracted demand m3/month

F1.3 Proposed Rate Riders

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit D - 2027 Custom Incentive Application - Rate Mitigation

Rate 1 Delivery Bill Impact

Rate 1 - Residential

Customer	$/month	28.57	29.08
Bill 32 Rate	$/month	1.00	1.00
First 100 m3	¢/m3	30.6018	31.1567
Next 400 m3	¢/m3	29.9990	30.5429
GT 500m3	¢/m3	29.1129	29.6407
Gas Supply	¢/m3	15.9925	15.9925
Upstream Recovery Charge	¢/m3	1.4740	1.4740
Transportation & Storage Charge	¢/m3	2.6982	2.6982
Rate Riders			
Delay in Revenue Recovery Rate Rider	¢/m3	1.6330	1.6330
ECVA Rate Rider	¢/m3	0.1794	0.1241
CIACVA Rate Rider	¢/m3	2.0743	2.0760
MTVA Rate Rider	¢/m3	(0.4139)	(0.5250)
ORDA Rate Rider	¢/m3	(0.2478)	(0.2733)
CVVA Rate Rider	$/month	8.53	8.03
UFG Rate Rider	¢/m3	(0.1630)	0.2474
TVA Rate Rider	¢/m3	0.0000	0.0000
S&TVA Rate Rider	¢/m3	1.1569	3.0122
ADVADA Rate Rider	¢/m3	-	0.4562
COVID Rate Rider	¢/m3	-	-

Delivery	Metric	Current Rate	Proposed Rate	Change $	Change %
Customer	12	342.80	349.02	6.22	1.81%
Bill 32 Rate	12	12.00	12.00	0.00	0.00%
First 100 m3	855	261.54	266.29	4.74	1.81%
Next 400 m3	694	208.30	212.07	3.78	1.81%
GT 500m3	-	0.00	0.00	0.00	#DIV/0!
Gas Supply	1,549	247.73	247.73	0.00	0.00%
Upstream Recovery Charge	1,549	22.83	22.83	0.00	0.00%
Transportation & Storage Charge	1,549	41.80	41.80	0.00	0.00%
Total Delivery		1,136.99	1,151.73	14.73	1.30%

Rate Riders	Metric	Current Rate	Proposed Rate	Change $	Change %
Delay in Revenue Recovery Rate Rider	1,549	25.30	25.30	0.00	0.00%
ECVA Rate Rider	1,549	2.78	1.92	-0.86	-30.83%
CIACVA Rate Rider	1,549	32.13	32.16	0.03	0.08%
MTVA Rate Rider	1,549	-6.41	-8.13	-1.72	26.84%
ORDA Rate Rider	1,549	-3.84	-4.23	-0.39	10.28%
CVVA Rate Rider	12	102.41	96.34	-6.08	-5.93%
UFG Rate Rider	1,549	-2.52	3.83	6.36	-251.84%
TVA Rate Rider	1,549	0.00	0.00	0.00	#DIV/0!
S&TVA Rate Rider	1,549	17.92	46.66	28.74	160.36%
ADVADA Rate Rider	1,549	0.00	7.07	7.07	#DIV/0!
COVID Rate Rider	1,549	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		167.77	200.90	33.14	19.75%
Total Bill Impact		1,304.76	1,352.63	47.87	3.7%

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit D - 2027 Custom Incentive Application - Rate Mitigation

Rate 1 Delivery Bill Impact

Rate 1 - Small Commercial

Customer	$/month	28.57	29.08
Bill 32 Rate	$/month	1.00	1.00
First 100 m3	¢/m3	30.6018	31.1567
Next 400 m3	¢/m3	29.9990	30.5429
GT 500m3	¢/m3	29.1129	29.6407
Gas Supply	¢/m3	15.9925	15.9925
Upstream Recovery Charge	¢/m3	1.4740	1.4740
Transportation & Storage Charge	¢/m3	2.6982	2.6982
Rate Riders			
Delay in Revenue Recovery Rate Rider	¢/m3	1.6330	1.6330
ECVA Rate Rider	¢/m3	0.1794	0.1241
CIACVA Rate Rider	¢/m3	2.0743	2.0760
MTVA Rate Rider	¢/m3	(0.4139)	(0.5250)
ORDA Rate Rider	¢/m3	(0.2478)	(0.2733)
CVVA Rate Rider	$/month	8.5345	8.0280
UFG Rate Rider	¢/m3	(0.1630)	0.2474
TVA Rate Rider	¢/m3	0.0000	0.0000
S&TVA Rate Rider	¢/m3	1.1569	3.0122
ADVADA Rate Rider	¢/m3	-	0.4562
COVID Rate Rider	¢/m3	-	-

Delivery	Metric	Current Rate	Proposed Rate	Change $	Change %
Customer	12	342.80	349.02	6.22	1.81%
Bill 32 Rate	12	12.00	12.00	0.00	0.00%
First 100 m3	1,101	336.89	343.00	6.11	1.81%
Next 400 m3	2,193	657.91	669.84	11.93	1.81%
GT 500m3	408	118.86	121.01	2.16	1.81%
Gas Supply	3,702.27	592.09	592.09	0.00	0.00%
Upstream Recovery Charge	3,702.27	54.57	54.57	0.00	0.00%
Transportation & Storage Charge	3,702.27	99.89	99.89	0.00	0.00%
Total Delivery		2,215.01	2,241.42	26.41	1.19%

Rate Riders	Metric	Current Rate	Proposed Rate	Change $	Change %
Delay in Revenue Recovery Rate Rider	3,702.27	60.46	60.46	0.00	0.00%
ECVA Rate Rider	3,702.27	6.64	4.59	-2.05	-30.83%
CIACVA Rate Rider	3,702.27	76.80	76.86	0.06	0.08%
MTVA Rate Rider	3,702.27	-15.32	-19.44	-4.11	26.84%
ORDA Rate Rider	3,702.27	-9.18	-10.12	-0.94	10.28%
CVVA Rate Rider	12.00	102.41	96.34	-6.08	-5.93%
UFG Rate Rider	3,702.27	-6.03	9.16	15.19	-251.84%
TVA Rate Rider	3,702.27	0.00	0.00	0.00	#DIV/0!
S&TVA Rate Rider	3,702.27	42.83	111.52	68.69	160.36%
ADVADA Rate Rider	3,702.27	0.00	16.89	16.89	#DIV/0!
COVID Rate Rider	3,702.27	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		258.61	346.26	87.65	33.89%
Total Bill Impact		2,473.62	2,587.68	114.06	4.6%

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Rate 1 Delivery Bill Impact

Rate 1 - Small Agricultural

Customer	$/month	28.57	29.08
Bill 32 Rate	$/month	1.00	1.00
First 100 m3	¢/m3	30.6018	31.1567
Next 400 m3	¢/m3	29.9990	30.5429
GT 500m3	¢/m3	29.1129	29.6407
Gas Supply	¢/m3	15.9925	15.9925
Upstream Recovery Charge	¢/m3	1.4740	1.4740
Transportation & Storage Charge	¢/m3	2.6982	2.6982
Rate Riders			
Delay in Revenue Recovery Rate Rider	¢/m3	1.6330	1.6330
ECVA Rate Rider	¢/m3	0.1794	0.1241
CIACVA Rate Rider	¢/m3	2.0743	2.0760
MTVA Rate Rider	¢/m3	(0.4139)	(0.5250)
ORDA Rate Rider	¢/m3	(0.2478)	(0.2733)
CVVA Rate Rider	$/month	8.5345	8.0280
UFG Rate Rider	¢/m3	(0.1630)	0.2474
TVA Rate Rider	¢/m3	0.0000	0.0000
S&TVA Rate Rider	¢/m3	1.1569	3.0122
ADVADA Rate Rider	¢/m3	-	0.4562
COVID Rate Rider	¢/m3	-	-

Delivery	Metric	Current Rate	Proposed Rate	Change $	Change %
Customer	12	342.80	349.02	6.22	1.81%
Bill 32 Rate	12	12.00	12.00	0.00	0.00%
First 100 m3	1,200	367.22	373.88	6.66	1.81%
Next 400 m3	2,943	882.80	898.81	16.01	1.81%
GT 500m3	1,160	337.77	343.89	6.12	1.81%
Commodity	5,302.97	848.08	848.08	0.00	0.00%
Upstream Recovery Charge	5,302.97	78.17	78.17	0.00	0.00%
Transportation & Storage Charge	5,302.97	143.08	143.08	0.00	0.00%
Total Delivery		3,011.92	3,046.92	35.01	1.16%

Rate Riders	Metric	Current Rate	Proposed Rate	Change $	Change %
Delay in Revenue Recovery Rate Rider	5,302.97	86.60	86.60	0.00	0.00%
ECVA Rate Rider	5,302.97	9.51	6.58	-2.93	-30.83%
CIACVA Rate Rider	5,302.97	110.00	110.09	0.09	0.08%
MTVA Rate Rider	5,302.97	-21.95	-27.84	-5.89	26.84%
ORDA Rate Rider	5,302.97	-13.14	-14.49	-1.35	10.28%
CVVA Rate Rider	12.00	102.41	96.34	-6.08	-5.93%
UFG Rate Rider	5,302.97	-8.64	13.12	21.76	-251.84%
TVA Rate Rider	5,302.97	0.00	0.00	0.00	#DIV/0!
S&TVA Rate Rider	5,302.97	61.35	159.73	98.38	160.36%
ADVADA Rate Rider	5,302.97	0.00	24.19	24.19	#DIV/0!
COVID Rate Rider	5,302.97	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		326.14	454.31	128.17	39.30%
Total Bill Impact		3,338.06	3,501.23	163.18	4.9%

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Rate 6 Delivery Bill Impact

G1.2 Rate 6 Bill Impact

Rate 6 - Medium Commercial	Units	Current Rate	Proposed Rate
Customer	$/month	116.49	118.61
Bill 32 Rate	$/month	1.00	1.00
First 1000 m3	¢/m3	28.2309	28.7428
Next 6000 m3	¢/m3	25.4079	25.8686
GT 7000m3	¢/m3	24.1373	24.5750
Contracted Demand	¢ / contracted m3	-	-
Gas Supply	¢/m3	15.9925	15.9925
Upstream Recovery Charge	¢/m3	2.9200	2.9200
Transportation & Storage Charge	¢/m3	5.6413	5.6413
Rate Riders			
Delay in Revenue Recovery Rate Rider	¢/m3	0.9090	0.9090
ECVA Rate Rider	¢/m3	0.1949	0.1114
CIACVA Rate Rider	¢/m3	2.6496	2.1908
MTVA Rate Rider	¢/m3	(0.6861)	(0.7190)
ORDA Rate Rider	¢/m3	(0.2007)	(0.1829)
CVVA Rate Rider	$/month	26.0283	10.1182
UFG Rate Rider	¢/m3	(0.1575)	0.2490
TVA Rate Rider	¢/m3	-	-
S&TVA Rate Rider	¢/m3	1.5659	3.1403
ADVADA Rate Rider	¢/m3	-	0.4692
COVID Rate Rider	¢/m3	-	-

Delivery	Metric	Current Rate	Proposed Rate	Change $	Change %
Customer	12	1,397.92	1,423.27	25.35	1.81%
Bill 32 Rate	12	12.00	12.00	0.00	0.00%
First 1000 m3	9,464	2,671.68	2,720.13	48.44	1.81%
Next 6000 m3	10,478	2,662.30	2,710.58	48.27	1.81%
GT 7000m3	-	0.00	0.00	0.00	#DIV/0!
Contracted Demand	-	0.00	0.00	0.00	#DIV/0!
Gas Supply	19,941.91	3,189.21	3,189.21	0.00	0.00%
Upstream Recovery Charge	19,941.91	582.30	582.30	0.00	0.00%
Transportation & Storage Charge	19,941.91	1,124.98	1,124.98	0.00	0.00%
Total Delivery		11,640.41	11,762.47	122.06	1.05%

Rate Riders	Metric	Current Rate	Proposed Rate	Change $	Change %
Delay in Revenue Recovery Rate Rider	19,941.91	181.27	181.27	0.00	0.00%
ECVA Rate Rider	19,941.91	38.87	22.21	-16.66	-42.86%
CIACVA Rate Rider	19,941.91	528.39	436.88	-91.50	-17.32%
MTVA Rate Rider	19,941.91	-136.83	-143.38	-6.55	4.79%
ORDA Rate Rider	19,941.91	-40.03	-36.47	3.56	-8.89%
CVVA Rate Rider	12.00	312.34	121.42	-190.92	-61.13%
UFG Rate Rider	19,941.91	-31.42	49.66	81.07	-258.07%
TVA Rate Rider	19,941.91	0.00	0.00	0.00	#DIV/0!
S&TVA Rate Rider	19,941.91	312.28	626.23	313.95	100.54%
ADVADA Rate Rider	19,941.91	0.00	93.57	93.57	#DIV/0!
COVID Rate Rider	19,941.91	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		1,164.87	1,351.39	186.52	16.01%
Total Bill Impact		12,805.27	13,113.86	308.59	2.41%

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Rate 6 Delivery Bill Impact

Rate 6 - Large Commercial	Units	Current Rate	Proposed Rate
Customer	$/month	116.49	118.61
Bill 32 Rate	$/month	1.00	1.00
First 1000 m3	¢/m3	28.2309	28.7428
Next 6000 m3	¢/m3	25.4079	25.8686
GT 7000m3	¢/m3	24.1373	24.5750
Contracted Demand	¢ / contracted m3	-	-
Gas Supply	¢/m3	15.9925	15.9925
Upstream Recovery Charge	¢/m3	2.9200	2.9200
Transportation & Storage Charge	¢/m3	5.6413	5.6413
Rate Riders			
Delay in Revenue Recovery Rate Rider	¢/m3	0.9090	0.9090
ECVA Rate Rider	¢/m3	0.1949	0.1114
CIACVA Rate Rider	¢/m3	2.6496	2.1908
MTVA Rate Rider	¢/m3	(0.6861)	(0.7190)
ORDA Rate Rider	¢/m3	(0.2007)	(0.1829)
CVVA Rate Rider	$/month	26.0283	10.1182
UFG Rate Rider	¢/m3	(0.1575)	0.2490
TVA Rate Rider	¢/m3	-	-
S&TVA Rate Rider	¢/m3	1.5659	3.1403
ADVADA Rate Rider	¢/m3	-	0.4692
COVID Rate Rider	¢/m3	-	-

Delivery	Metric	Current Rate	Proposed Rate	Change $	Change %
Customer	12	1,397.92	1,423.27	25.35	1.81%
Bill 32 Rate	12	12.00	12.00	0.00	0.00%
First 1000 m3	12,000	3,387.71	3,449.14	61.43	1.81%
Next 6000 m3	48,479	12,317.45	12,540.80	223.34	1.81%
GT 7000m3	34,557	8,341.05	8,492.29	151.24	1.81%
Contracted Demand	-	0.00	0.00	0.00	#DIV/0!
Gas Supply	95,035.46	15,198.55	15,198.55	0.00	0.00%
Upstream Recovery Charge	95,035.46	2,775.04	2,775.04	0.00	0.00%
Transportation & Storage Charge	95,035.46	5,361.24	5,361.24	0.00	0.00%
Total Delivery		48,790.96	49,252.32	461.36	0.95%

Rate Riders	Metric	Current Rate	Proposed Rate	Change $	Change %
Delay in Revenue Recovery Rate Rider	95,035.46	863.87	863.87	0.00	0.00%
ECVA Rate Rider	95,035.46	185.22	105.84	-79.39	-42.86%
CIACVA Rate Rider	95,035.46	2,518.08	2,082.02	-436.07	-17.32%
MTVA Rate Rider	95,035.46	-652.06	-683.29	-31.23	4.79%
ORDA Rate Rider	95,035.46	-190.77	-173.81	16.96	-8.89%
CVVA Rate Rider	12.00	312.34	121.42	-190.92	-61.13%
UFG Rate Rider	95,035.46	-149.71	236.65	386.37	-258.07%
TVA Rate Rider	95,035.46	0.00	0.00	0.00	#DIV/0!
S&TVA Rate Rider	95,035.46	1,488.19	2,984.38	1,496.19	100.54%
ADVADA Rate Rider	95,035.46	0.00	445.92	445.92	#DIV/0!
COVID Rate Rider	95,035.46	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		4,375.16	5,982.99	1,607.83	36.75%
Total Bill Impact		53,166.12	55,235.30	2,069.19	3.89%

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Rate 11 Delivery Bill Impact

G1.3 Rate 11 Bill Impact

Rate 11 - Large Seasonal Service Sample Dryer 1	Units	Current Rate	Proposed Rate
Customer	$/month	232.99	237.21
Bill 32 Rate	$/month	1.00	1.00
All Volumes	¢/m3	17.5362	17.8541
Tier 2	¢/m3	17.5362	17.8541
Tier 3	¢/m3	17.5362	17.8541
Contracted Demand	¢ / contracted m3	-	-
Gas Supply	¢/m3	15.9925	15.9925
Upstream Recovery Charge	¢/m3	0.0352	0.0352
Rate Riders			
Delay in Revenue Recovery Rate Rider	¢/m3	0.5524	0.5524
ECVA Rate Rider	¢/m3	0.1031	0.0737
CIACVA Rate Rider	¢/m3	0.4372	0.4660
MTVA Rate Rider	¢/m3	(0.1135)	(0.1533)
ORDA Rate Rider	¢/m3	(0.0662)	(0.0777)
CVVA Rate Rider	$/month	-	-
UFG Rate Rider	¢/m3	(0.1973)	0.2448
TVA Rate Rider	¢/m3	-	-
S&TVA Rate Rider	¢/m3	0.4799	2.5938
ADVADA Rate Rider	¢/m3	-	0.1344
COVID Rate Rider	¢/m3	-	-

Delivery	Metric	Current Rate	Proposed Rate	Change $	Change %
Customer	12	2,795.85	2,846.54	50.69	1.81%
Bill 32 Rate	12	12.00	12.00	0.00	0.00%
All Volumes	152,319	26,710.88	27,195.21	484.33	1.81%
Tier 2	-	0.00	0.00	0.00	#DIV/0!
Tier 3	-	0.00	0.00	0.00	#DIV/0!
Contracted Demand	-	0.00	0.00	0.00	#DIV/0!
Gas Supply	152,318.79	24,359.58	24,359.58	0.00	0.00%
Upstream Recovery Charge	152,318.79	53.62	53.62	0.00	0.00%
Transportation & Storage Charge	152,318.79	2,767.02	2,767.02	0.00	0.00%
Total Delivery		56,698.95	57,233.97	535.02	0.94%

Rate Riders	Metric	Current Rate	Proposed Rate	Change $	Change %
Delay in Revenue Recovery Rate Rider	152,318.79	841.41	841.41	0.00	0.00%
ECVA Rate Rider	152,318.79	157.04	112.31	-44.73	-28.48%
CIACVA Rate Rider	152,318.79	665.99	709.74	43.75	6.57%
MTVA Rate Rider	152,318.79	-172.90	-233.52	-60.62	35.06%
ORDA Rate Rider	152,318.79	-100.83	-118.41	-17.58	17.43%
CVVA Rate Rider	12.00	0.00	0.00	0.00	#DIV/0!
UFG Rate Rider	152,318.79	-300.46	372.82	673.28	-224.08%
TVA Rate Rider	152,318.79	0.00	0.00	0.00	#DIV/0!
S&TVA Rate Rider	152,318.79	731.05	3,950.92	3,219.87	440.45%
ADVADA Rate Rider	152,318.79	0.00	204.77	204.77	#DIV/0!
COVID Rate Rider	152,318.79	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		1,821.30	5,840.04	4,018.74	220.65%
Total Bill Impact		58,520.25	63,074.01	4,553.76	7.78%

Rate 11 - Large Seasonal Service Sample Dryer 2	Units	Current Rate	Proposed Rate
Customer	$/month	232.99	237.21
Bill 32 Rate	$/month	1.00	1.00
All Volumes	¢/m3	17.5362	17.8541
Tier 2	¢/m3	17.5362	17.8541
Tier 3	¢/m3	17.5362	17.8541
Contracted Demand	¢ / contracted m3	-	-
Gas Supply	¢/m3	15.9925	15.9925
Upstream Recovery Charge	¢/m3	0.0352	0.0352
Transportation & Storage Charge	¢/m3	1.8166	1.8166
Rate Riders			
Delay in Revenue Recovery Rate Rider	¢/m3	0.5524	0.5524
ECVA Rate Rider	¢/m3	0.1031	0.0737
CIACVA Rate Rider	¢/m3	0.4372	0.4660
MTVA Rate Rider	¢/m3	(0.1135)	(0.1533)
ORDA Rate Rider	¢/m3	(0.0662)	(0.0777)
CVVA Rate Rider	$/month	-	-
UFG Rate Rider	¢/m3	(0.1973)	0.2448
TVA Rate Rider	¢/m3	-	-
S&TVA Rate Rider	¢/m3	0.4799	2.5938
ADVADA Rate Rider	¢/m3	-	0.1344
COVID Rate Rider	¢/m3	-	-

Delivery	Metric	Current Rate	Proposed Rate	Change $	Change %
Customer	12	2,795.85	2,846.54	50.69	1.81%
Bill 32 Rate	12	12.00	12.00	0.00	0.00%
All Volumes	304,638	53,421.76	54,390.42	968.65	1.81%
Tier 2	-	0.00	0.00	0.00	#DIV/0!
Tier 3	-	0.00	0.00	0.00	#DIV/0!
Contracted Demand	-	0.00	0.00	0.00	#DIV/0!
Gas Supply	304,637.58	48,719.17	48,719.17	0.00	0.00%
Upstream Recovery Charge	304,637.58	107.23	107.23	0.00	0.00%
Transportation & Storage Charge	304,637.58	5,534.05	5,534.05	0.00	0.00%
Total Delivery		148,334.65	149,354.00	1,019.35	0.69%

Rate Riders	Metric	Current Rate	Proposed Rate	Change $	Change %
Delay in Revenue Recovery Rate Rider	304,637.58	1,682.82	1,682.82	0.00	0.00%
ECVA Rate Rider	304,637.58	314.08	224.62	-89.46	-28.48%
CIACVA Rate Rider	304,637.58	1,331.98	1,419.48	87.50	6.57%
MTVA Rate Rider	304,637.58	-345.79	-467.04	-121.24	35.06%
ORDA Rate Rider	304,637.58	-201.67	-236.82	-35.15	17.43%
CVVA Rate Rider	12.00	0.00	0.00	0.00	#DIV/0!
UFG Rate Rider	304,637.58	-600.91	745.64	1,346.55	-224.08%
TVA Rate Rider	304,637.58	0.00	0.00	0.00	#DIV/0!
S&TVA Rate Rider	304,637.58	1,462.10	7,901.83	6,439.74	440.45%
ADVADA Rate Rider	304,637.58	0.00	409.54	409.54	#DIV/0!
COVID Rate Rider	304,637.58	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		3,642.61	11,680.09	8,037.48	220.65%
Total Bill Impact		151,977.26	161,034.08	9,056.83	5.96%

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Rate 16 Delivery Bill Impact

G1.4 Rate 16 Bill Impact

Rate 16 - Contracted Demand	Units	Current Rate	Proposed Rate
Customer	$/month	1,713.12	1,744.18
Bill 32 Rate	$/month	1.00	1.00
Contracted Demand	¢ / contracted m3	116.8506	118.9694
Gas Supply	¢/m3	-	-
Upstream Recovery Charge	¢ / contracted m3	14.2434	14.2434
Transportation Charge From Dawn	¢ / contracted m3	18.2999	18.2999
Transportation Charge From Kirkwall	¢ / contracted m3	11.8480	11.8480
Transportation Charge From Parkway	¢ / contracted m3	11.85	11.85
Rate Riders			
Delay in Revenue Recovery Rate Rider	¢ / contracted m3	0.0601	0.0601
ECVA Rate Rider	¢ / contracted m3	0.0000	0.0000
CIACVA Rate Rider	¢ / contracted m3	4.5364	4.4338
MTVA Rate Rider	¢ / contracted m3	-1.0891	-1.3491
ORDA Rate Rider	¢ / contracted m3	(0.1501)	(0.1617)
CVVA Rate Rider	$/month	-	-
UFG Rate Rider	¢ / contracted m3	-6.0355	4.1876
TVA Rate Rider	¢ / contracted m3	4.1246	4.8828
S&TVA Rate Rider	¢ / contracted m3	-	-
ADVADA Rate Rider	¢ / contracted m3	-	0.84
COVID Rate Rider	¢ / contracted m3	-	-

Delivery	Metric	Current Rate	Proposed Rate	Change $	Change %
Customer	12	20,557.40	20,930.15	372.75	1.81%
Bill 32 Rate	12	12.00	12.00	0.00	0.00%
Contracted Demand	31,952	448,027.00	456,150.72	8,123.72	1.81%
Gas Supply	0.00	0.00	0.00	0.00	#DIV/0!
Upstream Recovery Charge	31,951.55	54,611.85	54,611.85	0.00	0.00%
Transportation Charge From Dawn	31,951.55	70,165.23	70,165.23	0.00	0.00%
Federal Carbon Charge	31,951.55	0.00	0.00	0.00	#DIV/0!
Total Delivery		593,373.47	601,869.94	8,496.47	1.43%

Rate Riders	Metric	Current Rate	Proposed Rate	Change $	Change %
Delay in Revenue Recovery Rate Rider	12.00	230.43	230.43	0.00	0.00%
ECVA Rate Rider	12.00	0.00	0.00	0.00	#DIV/0!
CIACVA Rate Rider	12.00	17,393.40	17,000.02	-393.39	-2.26%
MTVA Rate Rider	12.00	-4,175.81	-5,172.70	-996.89	23.87%
ORDA Rate Rider	12.00	-575.51	-619.99	-44.48	7.73%
CVVA Rate Rider	12.00	0.00	0.00	0.00	#DIV/0!
UFG Rate Rider	12.00	-23,141.23	16,055.85	39,197.08	-169.38%
TVA Rate Rider	12.00	15,814.48	18,721.46	2,906.98	18.38%
S&TVA Rate Rider	12.00	0.00	0.00	0.00	#DIV/0!
ADVADA Rate Rider	12.00	0.00	3,237.20	3,237.20	#DIV/0!
	12.00	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		5,545.77	49,452.27	43,906.50	791.71%
Total Bill Impact		598,919.24	651,322.21	52,402.97	8.75%

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Summary of Bill Impacts

G1.5 Summary of Bill Impacts

Rate Class		Fixed Charge ($/year)	Fixed Charge (%)	Volumetric Charge ($/year)	Volumetric Charge (%)	Rate Riders ($/year)	Rate Riders (%)	Total ($/year)	Total (%)
Rate 1	Residential	$6.22	2%	$8.52	2%	$33.14	20%	$47.87	3.7%
Rate 1	Small Commercial	$6.22	2%	$20.19	2%	$87.65	34%	$114.06	4.6%
Rate 1	Small Agricultural	$6.22	2%	$28.79	2%	$128.17	39%	$163.18	4.9%
Rate 6	Medium Commercial	$25.35	2%	$96.72	2%	$186.52	16%	$308.59	2.4%
Rate 6	Large Commercial	$25.35	2%	$436.01	2%	$1,607.83	37%	$2,069.19	3.9%
Rate 11	Sample Dryer 1	$50.69	2%	$484.33	2%	$4,018.74	221%	$4,553.76	7.8%
Rate 11	Sample Dryer 2	$50.69	2%	$968.65	2%	$8,037.48	221%	$9,056.83	6.0%
Rate 16	Contracted Demand	$372.75	2%	$8,123.72	2%	$43,906.50	792%	$52,402.97	8.7%

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit D - 2027 Custom Incentive Application - Rate Mitigation

Bill Impacts Comparison - Mitigation

G1.8 Bill Impact Comparison

Rate Class		Mitigated (%)	Application (%)	Variance (%)
Rate 1	Residential	3.7%	7.5%	-3.9%
Rate 1	Small Commercial	4.6%	9.5%	-4.9%
Rate 1	Small Agricultural	4.9%	10.1%	-5.2%
Rate 6	Medium Commercial	2.4%	7.7%	-5.3%
Rate 6	Large Commercial	3.9%	10.0%	-6.1%
Rate 11	Sample Dryer 1	7.8%	15.2%	-7.4%
Rate 11	Sample Dryer 2	6.0%	11.6%	-5.7%
Rate 16	Contracted Demand	8.7%	14.6%	-5.8%

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit A - 2027 Custom Incentive Application
F1.3 Rate Riders

Rate Rider Comparison - Mitigation

	Mitigated	Applied	Variance	Recovery
Delay in Revenue Recovery Rate Rider				
Rate 1 | General Firm Service	1.6330	1.6330	0.0000	Cents/m3
Rate 6 | Large Volume General Firm Service	0.9090	0.9090	0.0000	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.5524	0.5524	0.0000	Cents/m3
Rate 16 | Contracted Firm Service	0.0601	0.0601	0.0000	Cents/contracted demand m3/month
Energy Content Variance Account (ECVA)				
Rate 1 | General Firm Service	0.1241	0.1241	0.0000	Cents/m3
Rate 6 | Large Volume General Firm Service	0.1114	0.1114	0.0000	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.0737	0.0737	0.0000	Cents/m3
Rate 16 | Contracted Firm Service	0.0000	0.0000	0.0000	Cents/contracted demand m3
Contribution in Aid of Construction Variance Account (CIACVA)				
Rate 1 | General Firm Service	2.0760	2.0760	0.0000	Cents/m3
Rate 6 | Large Volume General Firm Service	2.1908	2.1908	0.0000	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.4660	0.4660	0.0000	Cents/m3
Rate 16 | Contracted Firm Service	4.4338	4.4338	0.0000	Cents/contracted demand m3/month
Municipal Tax Variance Account (MTVA)				
Rate 1 | General Firm Service	-0.5250	-0.5250	0.0000	Cents/m3
Rate 6 | Large Volume General Firm Service	-0.7190	-0.7190	0.0000	Cents/m3
Rate 11 | Large Volume Seasonal Service	-0.1533	-0.1533	0.0000	Cents/m3
Rate 16 | Contracted Firm Service	-1.3491	-1.3491	0.0000	Cents/contracted demand m3/month
Other Revenue Deferral Account (ORDA)				
Rate 1 | General Firm Service	-0.2733	-0.2733	0.0000	Cents/m3
Rate 6 | Large Volume General Firm Service	-0.1829	-0.1829	0.0000	Cents/m3
Rate 11 | Large Volume Seasonal Service	-0.0777	-0.0777	0.0000	Cents/m3
Rate 16 | Contracted Firm Service	-0.1617	-0.1617	0.0000	Cents/contracted demand m3/month
Customer Volume Variance Account (CVVA)				
Rate 1 | General Firm Service	8.03	8.03	0.0000	$/Month
Rate 6 | Large Volume General Firm Service	10.12	10.12	0.0000	$/Month
Unaccounted for Gas Variance Account (UFGVA)				
Rate 1 | General Firm Service	0.2474	0.4948	-0.2474	Cents/m3
Rate 6 | Large Volume General Firm Service	0.2490	0.4980	-0.2490	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.2448	0.4895	-0.2448	Cents/m3
Rate 16 | Contracted Firm Service	4.1876	8.3751	-4.1876	Cents/contracted demand m3/month
Transportation Variance Account (TVA)				
Rate 1 | General Firm Service	0.0000	0.0000	0.0000	Cents/m3
Rate 6 | Large Volume General Firm Service	0.0000	0.0000	0.0000	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.0000	0.0000	0.0000	Cents/m3
Rate 16 | Contracted Firm Service	4.8828	9.7655	-4.8828	Cents/contracted demand m3/month
Storage and Transportation Variance Account (S&TVA)				
Rate 1 | General Firm Service	3.0122	6.0244	-3.0122	Cents/m3
Rate 6 | Large Volume General Firm Service	3.1403	6.2806	-3.1403	Cents/m3
Rate 11 | Large Volume Seasonal Service	2.5938	5.1877	-2.5938	Cents/m3
Rate 16 | Contracted Firm Service	0.0000	0.0000	0.0000	Cents/contracted demand m3/month
Approved Deferral/Variance Disposal Account (ADVADA)				
Rate 1 | General Firm Service	0.4562	0.4562	0.0000	Cents/m3
Rate 6 | Large Volume General Firm Service	0.4692	0.4692	0.0000	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.1344	0.1344	0.0000	Cents/m3
Rate 16 | Contracted Firm Service	0.8443	0.8443	0.0000	Cents/contracted demand m3/month

Overrun Charges

Rate 11	Current	Updated
Authorized Overrun Charge	17.9151	18.2399
Unauthorized Overrun Charge	429.0039	436.7827

Rate 16	Current	Updated
Authorized Overrun Charge	5.5982	5.6997
Unauthorized Overrun Charge	429.1142	436.8950

Appendix E - Draft Rate Schedules - Phase 1 - Rate Mitigation

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^3 per year.

Rate

Rates per m3 assume an energy content of 38.89MJ/m^3

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

Monthly Fixed Charge [(1)]	$30.08	
Delivery Charge		
First 100 m^3 per month	31.1567	¢ per m^3
Next 400 m^3 per month	30.5429	¢ per m^3
Over 500 m^3 per month	29.6407	¢ per m^3
Upstream Charges		
Upstream Recovery charge	1.4740	¢ per m^3
Transportation and Storage charge	2.6982	¢ per m^3
Rate Rider for Delay in Revenue Recovery - effective for 10 years ending December 31, 2028	1.6330	¢ per m^3
ECVA Rate Rider - effective for 12 months ending December 31, 2027	0.1241	¢ per m^3
CIACVA Rate Rider - effective for 12 months ending December 31, 2027	2.0760	¢ per m^3
MTVA Rate Rider - effective for 12 months ending December 31, 2027	(0.5250)	¢ per m^3
ORDA Rate Rider - effective for 12 months ending December 31, 2027	(0.2733)	¢ per m^3
CVVA Rate Rider - effective for 12 months ending December 31, 2027	$8.03	Per month
UFGVA Rate Rider - effective for 24 months ending December 31, 2028	0.2474	¢ per m^3
S&TVA Rate Rider - effective for 24 months ending December 31, 2028	3.0122	¢ per m^3

ADVADA Rate Rider	0.4562 ¢ per m^3
- effective for 12 months ending December 31, 2027	
Gas Supply Charge	15.9925 ¢ per m^3

(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 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, 2027
Implementation: All bills rendered on or after January 1, 2027
EB-2026-0149

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^3 per year.

Rate

Rates per m^3 assume an energy content of 38.89MJ/m^3

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

Monthly Fixed Charge [(1)]	$119.61	
Delivery Charge		
First 1000 m^3 per month	28.7428	¢ per m^3
Next 6000 m^3 per month	25.8686	¢ per m^3
Over 7000 m^3 per month	24.5750	¢ per m^3
Upstream Charges		
Upstream Recovery charge	2.9200	¢ per m^3
Transportation and Storage charge	5.6413	¢ per m^3
Rate Rider for Delay in Revenue Recovery - effective for 10 years ending December 31, 2028	0.9090	¢ per m^3
ECVA Rate Rider - effective for 12 months ending December 31, 2027	0.1114	¢ per m^3
CIACVA Rate Rider - effective for 12 months ending December 31, 2027	2.1908	¢ per m^3
MTVA Rate Rider - effective for 12 months ending December 31, 2027	(0.7190)	¢ per m^3
ORDA Rate Rider - effective for 12 months ending December 31, 2027	(0.1829)	¢ per m^3
CVVA Rate Rider - effective for 12 months ending December 31, 2027	$10.12	Per month
UFGVA Rate Rider - effective for 24 months ending December 31, 2028	0.2490	¢ per m^3
S&TVA Rate Rider - effective for 24 months ending December 31, 2028	3.1403	¢ per m^3

ADVADA Rate Rider	0.4692 ¢ per m^3
- effective for 12 months ending December 31, 2027	
Gas Supply Charge	15.9925 ¢ per m^3

(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, 2027
Implementation: All bills rendered on or after January 1, 2027
EB-2026-0149

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^3.

Rate

Rates per m3 assume an energy content of 38.89MJ/m^3

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

Monthly Fixed Charge [(1)]	$238.21	
Delivery Charge		
All volumes delivered	17.8541	¢ per m^3
Upstream Charges		
Upstream Recovery charge	0.0352	¢ per m^3
Transportation and Storage charge	1.8166	¢ per m^3
Rate Rider for Delay in Revenue Recovery	0.5524	¢ per m^3
- effective for 10 years ending December 31, 2028		
ECVA Rate Rider	0.0737	¢ per m^3
- effective for 12 months ending December 31, 2027		
CIACVA Rate Rider	0.4660	¢ per m^3
- effective for 12 months ending December 31, 2027		
MTVA Rate Rider	(0.1533)	¢ per m^3
- effective for 12 months ending December 31, 2027		
ORDA Rate Rider	(0.0777)	¢ per m^3
- effective for 12 months ending December 31, 2027		
UFGVA Rate Rider	0.2448	¢ per m^3
- effective for 24 months ending December 31, 2028		
S&TVA Rate Rider	2.5938	¢ per m^3
- effective for 24 months ending December 31, 2028		
ADVADA Rate Rider	0.1344	¢ per m^3
- effective for 12 months ending December 31, 2027		

Gas Supply Charge 15.9925 ¢ per m^3

(1)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 18.2399 ¢ per m^3

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 436.7827 ¢ per m^3

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:

[(Daily volume of gas to be delivered) * (1 + 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

5. 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.

6. 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.

7. 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.
8. 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, 2027
Implementation: All bills rendered on or after January 1, 2027
EB-2026-0149

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^3.

Rate

Rates per m^3 assume an energy content of 38.89MJ/m^3

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

Monthly Fixed Charge [(1)]	$1,745.18	
Delivery Charge		
Per m^3 of Contract Demand	118.9694	¢ per m^3
Upstream Charges		
Upstream Recovery charge per m^3 of Contract Demand	14.2434	¢ per m^3
Transportation charge per m^3 of Contract Demand		
Transportation from Dawn	18.2999	¢ per m^3
Transportation from Kirkwall	11.8480	¢ per m^3
Transportation from Parkway	11.8480	¢ per m^3
Rate Rider for Delay in Revenue Recovery	0.0601	¢ per m^3
- effective for 10 years ending December 31, 2028		
CIACVA Rate Rider	4.4338	Per m^3 of Contract Demand per month
- effective for 12 months ending December 31, 2027		
MTVA Rate Rider	(1.3491)	Per m^3 of Contract Demand per month
- effective for 12 months ending December 31, 2027		
ORDA Rate Rider	(0.1617)	Per m^3 of Contract Demand per month
- effective for 12 months ending December 31, 2027		
UFGVA Rate Rider	4.1876	Per m^3 of Contract Demand per month
- effective for 24 months ending December 31, 2028		
TVA Rate Rider	4.8828	Per m^3 of Contract Demand per month
- effective for 24 months ending December 31, 2028		

ADVADA Rate Rider	0.8443	Per m^3 of Contract Demand per month
- effective for 12 months ending December 31, 2027		

(1) 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	5.6997 ¢ per m^3

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	436.8950 ¢ per m^3

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:

[(Daily volume of gas to be delivered) * (1 + Forecasted UFG) * (1 + 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:

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

Terms and Conditions of Service

3. 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.
4. 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, 2027
Implementation: All bills rendered on or after January 1, 2027
EB-2026-0149

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:

Forecasted Unaccounted for Gas Percentage	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, 2027
Implementation: All bills rendered on or after January 1, 2027
EB-2026-0149

EPCOR NATURAL GAS LIMITED PARTNERSHIP

Schedule of Miscellaneous and Service Charges

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

Note: Applicable taxes will be added to the above charges

[1] No Charge for initial connection

Appendix F - Proposed Customer Notice - Phase 1 - Rate Mitigation

IMPORTANT INFORMATION ABOUT YOUR NATURAL GAS BILL

On **XXX**, 2026, the OEB approved EPCOR's gas distribution rates effective January 1, 2027.

For a typical residential customer who consumes about 1,550 cubic meters of gas annually, the rate change will increase the bill by $4 per month. Commercial, industrial and seasonal rate customers will also be impacted by the change. Please refer to epcor.com or visit OEB.ca for information on the current approved rates.

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

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

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

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

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