EPCOR Natural Gas Limited Partnership

Southern Bruce

2027 Custom Incentive Rate Adjustment Application

Interrogatory Responses

EB-2026-0149

Filed: October 26, 2026

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EPCOR Natural Gas Limited Partnership
EB-2026-0149 – Phase 1

Responses to OEB Staff Questions

OEB Staff.1 - Minor Potential Typographical Errors and Confirmations

Ref: ENGLP_APPL_2027 Custom IR Update_SB_20260731, pg. 15

EPCOR states "As per EB-2018-0264, Exhibit 3, Tab 1, Schedule 2, pg. 3, the CIP volumes for 2025 are:…."

a) Please confirm if this reference should be to page 2 instead of 3.

ENGLP Response: Confirmed.

Ref: 2027 Incentive Rate Adjustment Application, p. 30

EPCOR states "The calculation of the projected total amount proposed for disposal is summarized below and further details of these balances are provided in the continuity schedule in Appendix E, along with the ENGLP_AYLMER_IRM_DVA Workbook included with this submission."

b) Please confirm if this should say "SB" instead of "AYLMER".

ENGLP Response: Confirmed.

Ref 1: ENGLP_APPL_2027 Custom IR_SB_DVA_20260731 , TVA Tab, Cell A66
Ref 2: 2027 Incentive Rate Adjustment Application, p. 38

Ref 1 indicates that TVA Account Balance Recovery is Based on 2026 Forecast Demand Values while Ref 2 states that the TVA Account balance recovery is based on current contract demand.

c) Please clarify the discrepancy.

ENGLP Response: It is the same value, but the intention was to allocate based on the current contract demand.

Ref: 2027 Incentive Rate Adjustment Application, p. 34

	EB-2025-0178	2026 Balance	Combined
Principal	$610,802	$150,009	**$760,811**
Carrying Charges	$25,717	$5,580	**$31,298**
Total	**$636,519**	**$155,589**	**$792,108**

d) Please confirm if the column headers "EB-2025-0178" and "2026 Balance" should be swapped.

ENGLP Response: Confirmed.

Ref: 2027 Incentive Rate Adjustment Application, p. 38

EB-2025-0178	
S&TVA Approved Balance	$470,330
Approved Rate Rider	($47,428)
Principal Balance	**$422,901**
2026 Carrying Charges (3.72%)	$15,732
Updated Balance	**$438,633**

e) Please confirm if the second row of the table above should say "TVA" instead of S&TVA

ENGLP Response: Confirmed.

Ref: 2027 Incentive Rate Adjustment Application, p. 38

	EB-2025-0178	2026 Balance	Combined
Principal	$59,880	$47,428	**$107,309**
Carrying Charges	$3,256	$1,764	**$5,020**
Total	**$63,136**	**$49,193**	**$112,329**

f) Please confirm if the column headers "EB-2025-0178" and "2026 Balance" should be swapped.

ENGLP Response: Confirmed.

OEB Staff.2 – Deferral Accounts Summary

Ref 1: ENGLP_APPL_2027 Custom IR Update_SB_20260731, p. 12, Table D1
Ref 2: ENGLP_APPL_2027 Custom IR_SB_DVA_20260731 Excel Workbook, TVA Tab, Cells B33 and C34

Deferral Accounts Requested for Disposition (Excluding COVID)

	2025		2026 Carrying Charges				Total
	Principal	Carrying Charges	Q1 2.55%	Q2 2.55%	Q3 2.55%	Q4 2.55%	
ECVA	$14,857	$0	$95	$95	$95	$95	$15,236
CIACVA	$295,068	$0	$1,881	$1,881	$1,881	$1,881	$302,592
MTVA	($92,463)	$10,267	($589)	($589)	($589)	($589)	($84,553)
ORDA	($30,971)	($418)	($197)	($197)	($197)	($197)	($32,179)
CVVA	$511,908	$9,924	$3,263	$3,263	$3,263	$3,263	$534,886
UFGVA	$157,619	$302	$1,005	$1,005	$1,005	$1,005	$161,940
ADVADA	$53,758	$10,046	$343	$343	$343	$343	$65,174
	2025		2026 Carrying Charges				Total
	Principal	Carrying Charges	Q1 3.72%	Q2 3.72%	Q3 3.72%	Q4 3.72%	
S&TVA	$610,802	$2,995	$5,680	$5,680	$5,680	$5,680	$636,519
TVA	$63,136	$1,028	$587	$587	$587	$587	$66,513
Total	**$1,583,714**	**$34,144**	**$12,067**	**$12,067**	**$12,067**	**$12,067**	**$1,666,128**

Table D1 above indicates the 2026 carrying charges to be $2,348 (4 x 587).

Ref 2 indicates the TVA 2025 balance principal to be $59,880 and associated 2026 carrying charges to be $2,284.

Questions:

a) Please confirm whether the TVA 2025 balance principal is $59,880 or $63,136.

ENGLP Response: $59,880.

b) Please confirm the 2026 carrying charges amount.

ENGLP Response: $2,228

c) Please provide updated material (Table D1, DVA Excel Workbook etc.) as needed to reflect the correct values

ENGLP Response: See below for an updated Table D1. There are no impacts to the DVA schedule or rate rider calculations, as they were calculated using the correct values.

Table D1

	2025		2026 Carrying Charges				Total
	Principal	Carrying Charges	Q1 2.55%	Q2 2.55%	Q3 2.55%	Q4 2.55%	
ECVA	$14,857	$0	$95	$95	$95	$95	$15,236
CIACVA	$295,068	$0	$1,881	$1,881	$1,881	$1,881	$302,592
MTVA	($92,463)	$10,267	($589)	($589)	($589)	($589)	($84,553)
ORDA	($30,971)	($418)	($197)	($197)	($197)	($197)	($32,179)
CVVA	$511,908	$9,924	$3,263	$3,263	$3,263	$3,263	$534,886
UFGVA	$157,619	$302	$1,005	$1,005	$1,005	$1,005	$161,940
ADVADA	$53,758	$10,046	$343	$343	$343	$343	$65,174
	2025		2026 Carrying Charges				Total
	Principal	Carrying Charges	Q1 3.72%	Q2 3.72%	Q3 3.72%	Q4 3.72%	
S&TVA	$610,802	$2,995	$5,680	$5,680	$5,680	$5,680	$636,519
TVA	$59,880	$1,028	$557	$557	$557	$557	$63,136
Total	**$1,580,458**	**$34,144**	**$12,037**	**$12,037**	**$12,037**	**$12,037**	**$1,662,751**

OEB Staff.3 – Change in Implementation Methodology

Ref: ENGLP_APPL_2027 Custom IR Update_SB_20260731, pg. 15, 17, 19, 21, 25, 29, 36

The table below indicates for several accounts, the proposed basis for calculating the rate rider in the current application and the approved basis for calculating the rate rider in EB-2025-0178.

Account	Current Application	Approved method in EB-2025-0178
ECVA	2025 normalized annual consumption (Rates 1, 6) and 2025 billed volumes (Rate 11)	Rate classes 1, 6 and 11 based on revised forecast volumes. The revised forecast volumes for rates 1 and 6 were based ENGLP's 2025 Gas Supply Plan filing and for rate 11, based on the 2-year billing determinants average for customers.
CIACVA	2025 normalized annual consumption (Rates 1, 6), 2025 billed volumes (Rate 11) and current contract demand (Rate 16)	Rate classes 1, 6 and 11 based on revised forecast volumes and from Rate 16 based on contract demand. The revised forecast volumes for rates 1 and 6 were based on ENGLP's 2025 Gas Supply Plan filing and for rate 11, based on the 2-year billing determinants average for customers.
MTVA	2025 normalized annual consumption (Rates 1, 6), 2025 billed volumes (Rate 11) and current contract demand (Rate 16)	Rate classes 1, 6 and 11 based on revised forecast volumes and from Rate 16 based on contract demand. The revised forecast volumes for rates 1 and 6 were based on ENGLP's 2025 Gas Supply Plan filing and for rate 11, based on the 2-

		year billing determinants average for customers.
ORDA	2025 normalized annual consumption (Rates 1, 6), 2025 billed volumes (Rate 11)	Rate classes 1, 6 and 11 based on revised forecast volumes and from Rate 16 based on contract demand. The revised forecast volumes for rates 1 and 6 were based on ENGLP's 2025 Gas Supply Plan filing and for rate 11, based on the 2-year billing determinants average for customers.
CVVA	2025 year-end customer counts	Rate classes 1 and 6 based on forecasted customer accounts
UFGVA	2025 normalized annual consumption (Rates 1, 6), 2025 billed volumes (Rate 11) and current contract demand (Rate 16)	Rate classes 1, 6 and 11 based on revised forecast volumes and from Rate 16 based on contract demand. The revised forecast volumes for rates 1 and 6 were based on ENGLP's 2025 Gas Supply Plan filing and for rate 11, based on the 2-year billing determinants average for customers.
S&TVA	2025 normalized annual consumption (Rates 1, 6) and 2025 billed volumes (Rate 11)	Rate classes 1, 6 and 11 based on 2026 forecast volumes

OEB Staff notes that the basis for calculating the seven rate riders above, in the current application, are proposed to differ from what was approved and used in EB-2025-0178.

Questions:

a) For each account listed in the preamble, please explain why EPCOR believes the proposed basis for calculating the rate rider should be used.
   i. For each account, please explain if and why EPCOR believes the proposed basis for calculation of the rate rider to be beneficial, relative to the basis for calculation of the associated rate rider, approved in EB-2025-0178.

ENGLP Response: The rationale is the same in all cases: As a greenfield utility, ENGLP relied on forecast volumes/customer count data during the construction phase of the project. This was largely due to significant changes in connections year over year, which limited the use of historical actuals for such purpose.

As the Southern Bruce construction project has been completed and the annual customer load is not changing significantly, ENGLP Southern Bruce has aligned with both its Aylmer operations, along with electricity distributors, which use the prior year actuals as the basis for the calculation of rate riders.

The forecast values made better sense in the earlier years of the custom IR as the load was changing so much year over year but given the steady state of 2024-2025, it is an appropriate time to align the methodologies.

ENGLP also notes that the ADVADA deferral account will continue to collect variances, which will result in neither an over nor under collection of balances over time.

Refer to CCC-1 for a similar question.

b) For each account listed in the preamble, please identify what the rate rider values would be if the bases for calculation approved in EB-2025-0178 were used instead (with 2027 forecast volumes).
   i. Please provide a comparison between these rate riders and the currently proposed rate riders, indicating the difference both numerically and as a percentage

ENGLP Response: Refer to the table below.

Note 1: 2-year averages for R11 and R16 CD were used in the original application (despite the note that only the 2025 volumes were used).

Note 2: For consistency and to use the most current information, the recalculated S&TVA rate rider has been used as the basis for comparison (outcomes of Staff.13).

	Application	Staff 3	Variance	Variance %
ECVA				
Rate 1 | General Firm Service	0.1241	0.1162	(0.0079)	-6%
Rate 6 | Large Volume General Firm Service	0.1114	0.1174	0.0061	5%
Rate 11 | Large Volume Seasonal Service	0.0737	0.0737	0.0000	0%
CIACVA				
Rate 1 | General Firm Service	2.0760	1.9447	(0.1314)	-6%
Rate 6 | Large Volume General Firm Service	2.1908	2.3104	0.1196	5%
Rate 11 | Large Volume Seasonal Service	0.4660	0.4660	0.0000	0%
Rate 16 | Contracted Firm Service	4.4338	4.4338	0.0000	0%
MTVA				
Rate 1 | General Firm Service	(0.5250)	(0.4918)	0.0332	-6%
Rate 6 | Large Volume General Firm Service	(0.7190)	(0.7583)	(0.0393)	5%
Rate 11 | Large Volume Seasonal Service	(0.1533)	(0.1533)	0.0000	0%
Rate 16 | Contracted Firm Service	(1.3491)	(1.3491)	0.0000	0%
ORDA				
Rate 1 | General Firm Service	(0.2733)	(0.2560)	0.0173	-6%
Rate 6 | Large Volume General Firm Service	(0.1829)	(0.1929)	(0.0100)	5%
Rate 11 | Large Volume Seasonal Service	(0.0777)	(0.0777)	0.0000	0%
Rate 16 | Contracted Firm Service	(0.1617)	(0.1617)	0.0000	0%
CVVA				
Rate 1 | General Firm Service	8.03	7.70	(0.33)	-4%
Rate 6 | Large Volume General Firm Service	10.12	9.51	(0.61)	-6%
UFGVA				
Rate 1 | General Firm Service	0.4948	0.4635	(0.0313)	-6%
Rate 6 | Large Volume General Firm Service	0.4980	0.5252	0.0272	5%
Rate 11 | Large Volume Seasonal Service	0.4895	0.4895	0.0000	0%
Rate 16 | Contracted Firm Service	8.3751	8.3751	0.0000	0%
S&TVA				
Rate 1 | General Firm Service	7.0560	6.6095	(0.4465)	-6%
Rate 6 | Large Volume General Firm Service	7.4341	7.8401	0.4060	5%
Rate 11 | Large Volume Seasonal Service	5.6434	5.6434	0.0000	0%

OEB Staff-4 – CVVA Rate Base

Ref 1: ENGLP_APPL_2027 Custom IR Update_SB_20260731, pg. 24

	Without CVVA	With CVVA
Regulatory Net Income	($173,507)	$338,401
Regulated Equity		
Opening Rate base	$94,223,330	$94,223,330
Closing Rate base	$92,779,960	$92,779,960
Mid-Year Rate base	$93,501,645	$93,501,645
Equity Component	36%	36%
	$33,660,592	$33,660,592
ROE %	**(0.5%)**	**1.0%**

Ref 2: EB-2018-0264, Application and Evidence, Exhibit 2, April 12, 2019, Table 2-1

Table 2-1 Summary of Projected Utility Rate Base
(Thousands of Dollars)

		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10
	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Row 1											
Row 2	**Fixed Assets**										
Row 3	Gross Book Value	24,730	55,334	62,740	65,183	66,891	68,133	68,785	69,169	69,769	70,294
Row 4	Accumulated Depreciation	-346	-1,355	-2,873	-4,617	-6,419	-8,262	-10,132	-12,015	-13,922	-15,852
Row 5	Net Book Value	24,385	53,979	59,868	60,566	60,472	59,871	58,653	57,154	55,847	54,442
Row 6											
Row 7	**Allowance for Working Capital**										
Row 8	Working Capital	93	244	326	381	419	454	467	473	479	504
Row 9											
Row 10	**Rate Base**										
Row 11	Rate Base	24,477	54,223	60,193	60,947	60,891	60,325	59,120	57,627	56,326	54,946

Questions:

a) Please explain why the rate base values in Ref 1 are approximately 30-35 million dollars higher than that listed in Ref 2.

ENGLP Response: The rate base values used to calculate the ROE was ENGLP's actual rate base, including project costs, overages[1], incremental connections (those not contemplated in the original application) along with COVID[2] related costs. Including these costs in the calculation should be not understood as altering the regulatory treatment of any amounts subject to OEB review or disposition.

ENGLP notes that while using the actual rate base/ROE is consistent with the accounting order[3], using either dataset referenced above, results in an ROE value below the deadband.

[1] EB-2023-0140, Argument in Chief, July 6, 2023, Page 20 of 32.
[2] EB-2026-0149, Application, July 31, 2026, Page 43.
[3] EB-2026-0149, Appendix D, July 31, 2026, Page 128.

OEB Staff-5 – UFGVA November 2025 Variance

Ref 1: ENGLP_APPL_2027 Custom IR Update_SB_20260731, pp. 26-29, Unaccounted for Gas Variance Account
Ref 2: ENGLP_APPL_2027 Custom IR_SB_DVA_20260731, Tab UFGVA

Ref 2 shows a November 2025 UFGVA debit of $128,778, which appears to account for the majority of the 2025 UFGVA principal balance of $157,619. Ref 1 states that EPCOR's 2025 UFG percentage occurred primarily in November 2025 and describes an investigation into the variance. OEB staff notes that EPCOR investigated the significant UFG recorded in November 2025. While the evidence describes the investigative steps undertaken, it does not identify a definitive cause for the November 2025 UFG, which was significantly higher than the UFG recorded in the other months of 2025.

a) Please explain why the November 2025 UFG was significantly higher than the UFG recorded in the other months of 2025.

ENGLP Response: ENGLP's investigation did not identify a definitive cause. Based on the information reviewed to date, one potential contributing factor is that the increased demand during November 2025 (exemplified by the higher use of CNG) led to a decrease in the overall pipeline-pack during the month. Under sustained peak demand conditions, gas can be drawn from system line pack faster than it is replenished, resulting in a temporary reduction in gas inventory within the distribution system. Because line pack is not separately measured, changes in line pack can appear as UFG within a given period.

As the elevated UFG was largely isolated to November 2025 and coincided with this unusually high-demand operating period, ENGLP considers temporary line pack depletion and subsequent replenishment to be the most likely explanation for the variance. ENGLP's investigation did not identify any measurement errors, leak events, or other operational anomalies that would account for the magnitude of the variance. As demand levels normalized, system line pack returned to expected operating levels.

(ENGLP notes that the lifetime UFG % is only 0.2% (See also: CCC-2a))

While the cause of the UFG was not conclusive, ENGLP is also undertaking the following steps and measures to improve tracking and monitoring of its systems:

- Lower tolerance levels of monthly exception reports to identify any meters that may not be reading correctly;
- A comprehensive review of large meters and pressures (multipliers) to ensure billing data is accurate;
- Continued wholesale reconciliations and monthly review of data;
- A physical review of large customer meters by Operations staff to ensure proper operations;
- Reducing EPCOR at fault line strikes to <2 per year by improving GIS accuracy;
- Regularly attending public/contractor safety events through municipalities and the Ontario Regional Common Ground Alliance dig safe events to promote damage prevention;
- Continued annual leak surveys of the entire plastic distribution system with plans to mitigate Class A and B leaks immediately; and
- Staggered deployment of improved communications devices (BrightLync technology) to provide real-time asset health monitoring.

b) Please explain with calculations and using November 2025 as an example, how the unaccounted for gas volume for each month is calculated.
   i. Are CNG volumes included in this calculation?

      ENGLP Response: Yes, CNG volumes are included. Refer to part c) for an example of how UFG is calculated.

   ii. If yes, could a difference in heat value for the CNG relative to EGI's heat value contribute to this large unaccounted for gas volume in November 2025?

      ENGLP Response: Not likely. The CNG injection metering devices are temperature and pressure compensated and share the same calorific values as the natural gas being delivered from the Dornoch transfer station, also temperature and pressure compensated. (Both Dornoch and CNG gas come from the same Enbridge distribution network with the same elevation factors).

c) Please provide the detailed calculation supporting the November 2025 UFGVA debit amount of $128,778, including: i. actual UFG volume; ii. approved UFG volume; iii. variance volume; and iv. the commodity cost and any other inputs used in calculating the debit amount.

ENGLP Response: This information is partially available on page 158 of the application (Appendix E - Auditor's report – UFG deferral), but a further expanded calculation is included in the table below:

Item	Description	Unit	Value
	Enbridge LBA	GJ	172.221
	Enbridge Heat Value		0.03902
	Enbridge LBA	m3	4,416,202
	CNG	m3	425,348
	Total Delivered Volumes	m3	4,841,550
	Billed Volumes	m3	4,059,364
i.	Actual UFG Volumes	m3	782,186
ii.	Approved UFG Volumes (0%)	m3	-
iii.	Volume Variance	m3	782,186
iv.	PGCVA Reference Price (EB-2025-0264)	$	0.164638
	UFG	$	128,778

- Delivered volumes are based on actual invoices received.
- Enbridge values are converted based on their published heat value (consistent with the QRAM filing).
- Billed volumes are based on calendarized consumption.
- ENGLP currently has a 0% UFG baseline.
- The approved PGCVA reference price for the month is used to calculate the UFG.

OEB Staff.6 – S&TVA Discrepancy

Ref: ENGLP_APPL_2027 Custom IR Update_SB_20260731, p. 35

Table D28
S&TVA Allocation - Upstream Recovery

	Unit	Row Sum	Rate 1	Rate 6	Rate 11
Volume	$000's	2,538	1,579	959	0
Allocation	%	100%	62%	38%	0%
Total	**$**	**$1,109,181**	**$689,957**	**$419,224**	**$0**

ENGLP_APPL_2027 Custom IR_SB_DVA_20260731, S&TVA Tab

S&TVA Account Balance Allocation - Upstream Recovery Costs (EB-2018-0624, Exhibit 7, Tab 1, Schedule 2, Table 7-24 - Enbridge CIAC Rate Base)

	Unit	Row Sum	Rate 1	Rate 6	Rate 11
Volume	$000's	2,538	1,579	959	0
Allocation	%	100%	62%	38%	0%
Total	**$**	**$13,997**	**$8,707**	**$5,290**	**$0**

OEB staff note there is a discrepancy between upstream recovery costs indicated between the two reference above.

Questions:

a) Please confirm the correct upstream costs and their allocations. Please provide updated Excel workbooks and other material, as necessary, due to any corrections.

ENGLP Response: The table on page 35 incorrectly included the table from the prior years application related to the December 2024 balance[4]. The values on the DVA schedule are correct, so no further calculations are required.

[4] EB-2025-0178, Application, August 1, 2025, Page 33, Table 28.

OEB Staff.7 – Deferral Accounts Summary

Ref: ENGLP_APPL_2027 Custom IR Update_SB_20260731, p. 36

Table D30
S&TVA Allocation - Combined

	Unit	Row Sum	Rate 1	Rate 6	Rate 11
Allocation	%	100%	66%	23%	11%
Total	**$**	**$792,108**	**$521,883**	**$183,305**	**$86,920**

Table D31
Calculation of Proposed S&TVA Rate Rider

	Unit	Row Sum	Rate 1	Rate 6	Rate 11
Volume	000's m^3	13,257	8,663	2,919	1,676
Allocation	%	100%	65%	23%	12%
Total	**$**	**$792,108**	**$521,883**	**$183,305**	**$86,920**
Rate Rider	**¢/m^3**		**6.0244**	**6.2806**	**5.1877**

OEB staff note that although the allocated amounts are consistent between the two tables above, the allocation percentages vary for Rates 1 and 11.

Questions:

a) Please explain the discrepancy and update any associated Excel worksheets or other material, as necessary.

ENGLP Response:

Table D30 is correct. Table D31 contains a formula error that calculated the percentage incorrectly, but there is no corresponding change to the rate rider calculation, as the percentage was calculated independently. An updated D31 table is included below:

	Unit	Row Sum	Rate 1	Rate 6	Rate 11
Volume	000's m^3	13,257	8,663	2,919	1,676
Allocation	%	100%	66%	23%	11%
Total	**$**	**$792,108**	**$521,883**	**$183,305**	**$86,920**
Rate Rider	**¢/m^3**		**6.0244**	**6.2806**	**5.1877**

With this stated, ENGLP would refer to the reader to Staff.13 where the S&TVA rate rider has been recalculated.

OEB Staff.8 - Continuity Schedules

Ref 1: ENGLP_APPL_2027 Custom IR Update_SB_20260731, Appendix E
Ref 2: ENGLP_APPL_2027 Custom IR_SB_DVA_20260731

In the Municipal Tax Variance Account (MTVA), EPCOR indicates that in October 2025, property taxes paid amounted to $(37,224).

In the Other Revenues Deferral Account (ORDA), EPCOR indicates that in January, April and December of 2025, late payment charges resulted in positive amounts to the account.

On the S&TVA tab of the referenced workbook, for ECNG/Nomination December 2025 and for Gas Supply October to December 2025, there are negative values recorded in the continuity schedule.

Questions:

a) Please explain the $(188,241) charge to the MTVA.

ENGLP Response: This amount was a refund paid in 2025 related to the holiday on municipal taxes that was negotiated as part of the Southern Bruce project with the municipality of Kincardine. This refund includes adjusted amounts for 2021-2023.

2021 - $33,515.23
2022 - $57,258.16
2023 - $97,467.88
Total - $188,241.27

b) Please explain how late payment charges resulted in positive amounts to the ORDA for the months listed above.

ENGLP Response: The positive balances were mostly due to adjustments/ corrections for incorrect charges to customers in prior periods being greater than late payment charges in those months.

c) Please explain the negative values in the S&TVA tab as referenced above

ENGLP Response:

ECNG – The negative balance is due to Gas Consulting Services credit for overcharges in prior periods.

Gas Supply- Q1-Q3 values were booked based on forecasted Gas Analyst Costs. Q4 represents a true up to actual, as actual costs were lower than budget.

OEB Staff.9 – ADVADA Continuity and Reconciliation

Ref 1: ENGLP 2022 IRM Application, EB-2021-0216, Decision and Order (Phase 1) December, 9, 2021, pp. 26-27, Accounting Order Approved Deferral/Variance Disposal Variance Account
Ref 2: ENGLP_APPL_2027 Custom IR Update_SB_20260731, pp. 30-32
Ref 3: ENGLP_APPL_2027 Custom IR_SB_DVA_20260731, Tab ADVADA
In Ref 1, the OEB-approved accounting order for the Approved Deferral/Variance Disposal Account (ADVADA) states that:

"Deferral and variance account balances which have been approved for disposition by the Board, will be transferred into the ADVADA and appropriate sub-account (categorized based on the year of disposition). Amounts recovered from or refunded to ratepayers through the associated approved rate rider(s) will be recorded against the balance in the ADVADA."

The accounting order further states that ENGLP will account for ADVADA in the same manner as Account 1595 (Disposition and Recovery/Refund of Regulatory Balances Control Account).

Table D21 in Ref 2 identifies OEB-approved disposition amounts of $132,700[5] and $50,786[6]. However, OEB staff notes that Ref 3 shows a debit balance of $131,892 in December 2021 and a credit balance of $8,789 in December 2022 for ADVADA 2022, and a debit balance of $50,356 in December 2022 and a credit balance of $8,582 in December 2023 for ADVADA 2023.

Questions:

a) Please explain how the debit balances of $131,892 and $50,356 and credit balances of $8,789 and $8,582 shown in Ref 3 were derived.

ENGLP Response: The values are the principal balances that were approved, with the removal of carrying charges.

EB-2021-0216	ECVA	CIACVA	EFVA	Balance	Proportions
Principal	$14,107	$61,509	$56,276	$131,892	99%
Carrying Charge	$92	($168)	$884	$808	1%
Totals	$14,199	$61,341	$57,160	$132,700	100%

[5] EB-2021-0216
[6] EB-2022-0184

EB-2022-0184	ECVA	CIACVA	MTVA	Balance	Proportions
Principal	$26,734	$304,568	($280,946)	$50,356	99%
Carrying Charge	$400	$4,561	($4,531)	$430	1%
Totals	$27,134	$309,129	($285,477)	$50,786	100%

The recoveries are allocated between principal and carrying charges using the same proportional percentages, as per the approved allocations.

	Proportions	Totals
Recoveries in December 2022		($8,843)
Principal	99%	($8,789)
Carrying Charge	1%	($54)

	Proportions	Totals
Recoveries in December 2023		($8,656)
Principal	99%	($8,582)
Carrying Charge	1%	($73)

b) Please identify where in Ref 3 the transfer of the OEB-approved disposition amounts into ADVADA and the corresponding recoveries/refunds through approved rate riders are recorded.

ENGLP Response: The transfer appears in December of the year prior to recovery. It appears that the ability to ungroup the cells was blocked on the Excel sheet. This has been unblocked on the revised workbook included with this submission should readers wish to review further.

c) Please provide a detailed continuity schedule for ADVADA, separately for the balances arising from EB-2021-0216 and EB-2022-0184, showing:
- the OEB-approved disposition amount transferred into ADVADA;
- amounts recovered from or refunded to ratepayers through approved rate riders;
- any adjustments recorded to ADVADA;
- carrying charges; and
- the resulting ending balance.

ENGLP Response: Please see the tables below:

EB-2021-0216

Date	***Disposition***	***Proportion***	**22-Jan**	**22-Feb**	**22-Mar**	**22-Apr**	**22-May**	**22-Jun**	**22-Jul**	**22-Aug**	**22-Sep**	**22-Oct**	**22-Nov**	**22-Dec**	**23-Jan**	***Ending Balance***
Recoveries			($5,965)	($9,319)	($8,912)	($8,493)	($6,199)	($4,013)	($3,007)	($2,656)	($2,724)	($3,016)	($5,963)	($8,843)	($14,133)	
Principal	$131,892	99%	($5,928)	($9,262)	($8,858)	($8,441)	($6,161)	($3,988)	($2,989)	($2,640)	($2,707)	($2,998)	($5,926)	($8,789)	($14,047)	$49,158
Carrying Charge	$808	1%	($36)	($57)	($54)	($52)	($38)	($24)	($18)	($16)	($17)	($18)	($36)	($54)	($86)	$301

EB-2022-0184

Date	***Disposition***	***Proportion***	**23-Jan**	**23-Feb**	**23-Mar**	**23-Apr**	**23-May**	**23-Jun**	**23-Jul**	**23-Aug**	**23-Sep**	**23-Oct**	**23-Nov**	**23-Dec**	**24-Jan**	***Ending Balance***
Recoveries			($1)	($7,414)	($7,741)	($7,792)	($3,716)	($3,068)	($1,163)	($764)	($1,028)	($996)	($3,688)	($8,656)		
Principal	$50,356	99%	($1)	($7,351)	($7,675)	($7,726)	($3,685)	($3,042)	($1,153)	($758)	($1,019)	($988)	($3,656)	($8,582)	$0	$4,721
Carrying Charge	$430	1%	($0)	($63)	($66)	($66)	($31)	($26)	($10)	($6)	($9)	($8)	($31)	($73)	$0	$40

OEB Staff.10 – ADVADA Clarifications

Ref 1: ENGLP_APPL_2027 Custom IR Update_SB_20260731, p.30
Ref 2: ENGLP_APPL_2027 Custom IR_SB_DVA_20260731, Load Forecast Tab, ADVADA Allocations

The ADVADA includes balances due to rate riders approved in EB-2021-0216, with a rate rider sunset of December 31, 2022 and balances due to rate riders approved in EB-2022-0184, with a rate rider sunset of December 31, 2023.

EPCOR indicates the two-year adjustment window to have been achieved 20-Dec-24 and 20-Dec-25 for the ADVADA sub-accounts related to EB-2021-0216 and EB-2022-0184, respectively.

EPCOR proposed to allocate the ADVADA balance based on approved DVA allocations included in EB-2021-0216 and EB-2022-0184.

ENGLP proposes to recover the ADVADA balance from customers by implementing a 12-month variable-rate rate rider commencing January 1, 2027, using 2025 normalized annual consumption (Rates 1, 6), 2025 billed volumes (Rate 11) and current contract demand (Rate 16) as the basis for calculation.

Ref 2 indicates that for ADVADA allocations, the ECVA and CIACVA allocations were used from EB-2022-0184. OEB staff note that in EB-2022-0184, a rate rider regarding the Municipal Tax Variance Account (MTVA) was also approved, in addition to the ECVA and CIACVA.

Questions:

a) Please confirm if the two-year adjustment window was instead met on December 31, 2024, and December 31, 2025 for the ADVADA sub-accounts related to EB-2021-0216 and EB-2022-0184

ENGLP Response: Confirmed.

Hearing	Amount	Rate Rider Sunset	Two-Year Adjustment Window
EB-2021-0216	$132,700	31-Dec-22	31-Dec-24
EB-2022-0184	$50,786	31-Dec-23	31-Dec-25

b) Please explain if disposition of the ADVADA with regards to its sub-account regarding rate-riders from EB-2021-0216 was possible in EPCOR's 2026 custom IR application, filed in 2025.

i. If yes, why is the ADVADA being requested for disposition for the first time this year, instead of last year?

ENGLP Response: As the expectation is that ADVADA residual balances can only be disposed of one time (similar to 1595 - Disposition and Recovery/Refund of Regulatory Balances Control Account used by Electricity Distributors), ENGLP had to ensure the data was complete and accurate before requesting disposition.

ii. Please explain why EPCOR believes it is appropriate to accrue and request disposition of additional carrying charges over one additional year for the EB-2021-0216 sub-account.

ENGLP Response: This is a consistent treatment with all disposition requests and there is no expressed wording in the accounting order regarding timing. Carrying charges are not intended to be punitive to either party, but instead represent the value of holding the asset/liability over a specific period. Should the balance have been a credit to customers, interest to the customers would have accrued accordingly.

c) Please provide calculations detailing the carrying charges for the ADVADA requested in the current application compared to what the carrying charges would have been, were this account requested and approved for disposition in the 2026 custom IR application. Please include the numeric values along with percentages in the comparison.

ENGLP Response: Please see the tables below:

Application			Recalculated			Variance	
2025 Balance	**2026 Carrying Charges**	**2026 Balance**	**2025 Balance**	**2026 Carrying Charges**	**2026 Balance**	**$**	**%**
$53,758		$53,758	$53,758		$53,758	$0	0%
$10,046	$1,371	$11,416	$10,046	$120	$10,166	($1,250)	-11%
$63,803	$1,371	$65,174	$63,803	$120	$63,924	($1,250)	-2%

d) Please explain why for the EB-2022-0184 ADVADA allocations, the allocations pertaining to the MTVA were not included.

ENGLP Response: This was an oversight and should have been included. The ADVADA rate rider has been revised as a result. Refer to the supporting appendixes and workbooks for recalculated values. The table below compares the two calculations:

ADVADA	Application	Staff 10d	Variance	Variance %
Rate 1 | General Firm Service	0.4562	0.4702	0.0140	3%
Rate 6 | Large Volume General Firm Service	0.4692	0.4651	(0.0041)	-1%
Rate 11 | Large Volume Seasonal Service	0.1344	0.1875	0.0530	39%
Rate 16 | Contracted Firm Service	0.8443	0.6720	(0.1723)	-20%

e) Please explain why EPCOR believes that the ADVADA should be allocated based on approved DVA allocations included in EB-2021-0216 and EB-2022-0184. Please include any relevant reference cases where a similar account may have been included.

ENGLP Response: The primary rationale is consistency, but part f) also provides rationale. Electricity Distributors 1595 accounts are typically allocated based on either consumption in the year of approval or DVA allocation. Refer to EB-2024-0020 for an example.[7] This disposition was approved based on the historical DVA allocation.

f) Please provide EPCOR's view in allocating the ADVADA balance based on actual volumes for the period in which the balance of the account accumulated.
   i. Please calculate the rate riders using this allocation methodology and include updated Excel workbooks or supporting material, as needed.

ENGLP Response: In ENGLP's view, this would be punitive to rate classes that would have consumed more than the volumes used to determine the rate rider. As an example, if Rate 1 customers were expected to consume 5 million m^3 but actually consumed 7 million m^3, they would receive a higher allocation of the remaining ADVADA balance, even though they would have contributed more to

[7] EB-2024-0020, IRM Application, August 15, 2024, Page 17.

the balance recovery. As a result, ENGLP does not recommend using the actual volumes in this case.

g) Please explain why EPCOR believes that the ADVADA rate rider should use 2025 normalized annual consumption (Rates 1, 6), 2025 billed volumes (Rate 11), and current contract demand (Rate 16) as a basis for calculation.

ENGLP Response: Refer to Staff 3a.

h) Please provide EPCOR's view in using 2027 forecasted volumes from the current gas supply plan as the basis for calculating the ADVADA rate rider for rate classes, 1, 6 and 11, instead of the proposed basis for calculation.
   i. Please provide a comparison between these rate riders (using 2027 forecasted volumes) and the currently proposed rate riders, indicating the difference both numerically and as a percentage

ENGLP Response: Consistent with the response to Staff 3a, ENGLP believes the historical volumes are a more consistent measure for allocation. ENGLP also notes that the ADVADA deferral account will continue to collect variances which will result in neither an over nor under collection of balances over time.

ADVADA	Application (revised)*	Staff 10h	Variance	Variance %
Rate 1 | General Firm Service	0.4702	0.4404	(0.0298)	-6%
Rate 6 | Large Volume General Firm Service	0.4651	0.4905	0.0254	5%
Rate 11 | Large Volume Seasonal Service	0.1875	0.1875	0.0000	0%
Rate 16 | Contracted Firm Service	0.6720	0.6720	0.0000	0%

**Application (revised) values are consistent with Staff.10d.*

OEB Staff.11 – Update Tariffs

Ref 1: ENGLP_SB_Custom IR Update_Ph1_20260924, Appendix B and Appendix E
Ref 2: EB-2026-0226, Decision and Order, September 24, 2026

The gas supply charge was recently updated per Ref 2.

Questions:

a) Please provide updated tariffs for both unmitigated and mitigated options using the most recent gas supply charge.

ENGLP Response: Refer to Appendixes C and E of this submission for the updated tariff schedules (non-mitigated and mitigated options) which contain the value approved in EB-2026-0226.

ENGLP notes that the EB-2026-0226 gas supply charge is expected to be revised one additional time before implementation in January 2027, which would require a further update to the rate order.

Historically, this has been completed in the Q1 QRAM filing expected in December 2026 (should a decision in this hearing be issued in time).

OEB Staff-12 – Billing Determinants

Ref 1: ENGLP_APPL_2027 Custom IR_SB_Ph1_Rate Model_20260924.xlsm
Ref 2: ENGLP_APPL_2027 Custom IR_SB_Ph1_Rate Model_mitigation_20260924.xlsm
Ref 3: EB-2025-0178, ENGLP_REPLYSUB_2026 CustomIR_SB_RateModel_20251119
Ref 4: ENGLP_SB_Custom IR Update_Ph1_20260924, Appendix C and Appendix F
Ref 5: EB-2025-0178, Application, Appendix C

On the *B1.2 Billing Determinants* Tab of Ref 1 and Ref 2, cell C13 states "Source: EB-2026-0086 Gas Supply Plan Load Forecast/EB-2026-0149 CVVA Workbook - 2025 NAC for R1/6. 2025 actuals for R11/R16" with regards to the billing determinants.

In Ref 3, cell C13 or the B1.2 Billing Determinants Tab indicates the source was "EB-2025-0140 Gas Supply Plan Load Forecast - 2026 Forecast" for the billing determinants in EB-2025-0178.

In Ref 1 and 2, in the *B1.2 Billing Determinan*ts tab, column J appears to be values other than the sums of the delivery charges for tier 1-3 (columns F-H). In Ref 1 and Ref 2, tab *B1.3 Current Rev From Rates*, the Upstream Recovery, and Transportation & Storage charges appear to be referencing column J from the B1.2 Billing Determinants tab.

In Ref 1 and 2, tabs *B1.2 Billing Determinants* and *E1.2 Billing Determinants* differ with the right most column in each labeled "Delivery Charge Contract Demand" and "Gas Supply m3", respectively. These columns also have different values from each other.

In tabs G1.1-G1.4 of Ref 1 and 2, and in Ref 4, OEB staff noted the annual consumption volumes used in calculating bill impacts differ from the annual consumption volumes used in Ref 3 (tabs G1.1-G1.4) and Ref 5.

Questions:

a) Please confirm whether the billing determinants in the current application are actual 2025 volumes.
    i. If so, please explain why the billing determinants are determined differently than in EPCOR's 2026 Southern Bruce IRM application (EB-2025-0178)

ENGLP Response: Confirmed. Consistent with the approach referenced in OEB Staff.3, the model is using prior year (2025) actuals. Refer to OEB Staff.3 for the rationale.

With the above stated, during the review of the data in response to this question, ENGLP has noted that the model was using an incorrect value for the total commodity values seen on tab E1.2 Billing Determinants, column J and Tab B1.2 Billing Determinants, column I.

This value in column J had not been updated in the rate model, causing a discrepancy between the two datasets. Columns I and columns J were intended to be the same.

ii. Please explain why EPCOR proposes to use 2025 actuals instead of forecasted volumes for the year the rates application is for (2027), as done in EPCOR's 2026 rates application[8], where 2026 forecasted volumes were used.

ENGLP Response: Refer to OEB Staff.3.

iii. If this interrogatory response generates changes, please provide updated worksheets as applicable and explain the effect on bill impacts including how any updates flow-through

ENGLP Response: The model has been updated. There are no changes to the rates or bill impacts. Refer to part c) below for additional information on flow-through impacts.

b) Please explain what columns I and J represent on tab *B1.2 Billing Determinants* of Refs 1 and 2.

ENGLP Response: Column I was designed to show total volumes for all customers. Column J was included to differentiate system gas vs. total volumes (with the delta being direct purchase volumes) for the purposes of calculating projected commodity revenue.

[8] EB-2025-0178

This functionality is not currently used in the custom IR updates, as commodity revenues are out of scope for the purposes of this application (beyond the gas supply charges for the purposes of total bill impacts).

To summarize, the values in columns I and J should have been the same, but column J was not updated, so they were different. This has been corrected in the revised submission.

c) Please confirm if the Upstream Recovery, and Transportation & Storage charges on *Tab B1.3 Current Rev from Rates* reference the correct billing determinants.
   i. If this interrogatory generates changes, please provide updated worksheets as applicable and explain the effect on bill impacts including how any updates flow-through

ENGLP Response: The rate model has been updated on this submission.

This has revised only the projected Upstream Recovery and Transportation and Storage Charge revenues included on Tabs B1.3 and E1.3.

These total revenue values are for reference only and do not have any bearing on the calculation of bill impacts or rates.

Please explain why the billing determinants shown in tab B1.2 differ from that of tab E1.2.
   ii. If this interrogatory generates changes, please provide updated worksheets as applicable and explain the effect on bill impacts including how any updates flow-through

ENGLP Response: Refer to parts a) and b) above.

d) Please explain the source of the annual consumption volumes used in Refs 1,2 and 4.
    i. Please explain why these values were changed from those used in EB-2025-0178 and how the new values are more appropriate.

ENGLP Response:

Source: EB-2026-0086 Gas Supply Plan Load Forecast/EB-2026-0149 CVVA Workbook - 2025 NAC for R1/6. 2024-2025 actuals for R11/R16.

Refer to OEB-Staff 3. for the rationale.

ii. Does EPCOR believe that the residential annual consumption volume of 1,549 m^3 used in the current application should be used in future QRAM applications when calculating residential bill impacts?

ENGLP Response:

The rationale for the change from the EB-2018-0264 Common Infrastructure Plan ("CIP") value[9] of 2,149 m^3 compared to the current value of 1,424 m^3[10] used on the more recent QRAM filings was due to a material change in consumption between what was assumed to be consumed and what was actually consumed.

The difference between 1,424 m^3 and 1,549 m^3 is less significant, reducing the need to update.

Either value could be used as a reasonable proxy and is practical to implement. ENGLP would benefit from OEB Staff's view should there be a preferred approach. In the absence of this, ENGLP proposes to remain with the 1,424 m^3 currently used in the QRAM until its next rebasing.

[9] Example: EB-2024-0267, Schedule 9, Annual Bill Impact.
[10] Example: EB-2026-0226, Schedule 9, Annual Bill Impact.

OEB Staff.13 – S&TVA Carrying Charges

Ref 1: ENGLP_APPL_2027 Custom IR_SB_DVA_20260731, S&TVA Tab
Ref 2: ENGLP_APPL_2027 Custom IR Update_SB_20260731 , p. 34

OEB staff notes that the following table appears in both Ref 1 and Ref 2:

Combined Balance:

	EB-2025-0178	2026 Balance	Combined
Principal	$610,802	$150,009	**$760,811**
Carrying Charges	$25,717	$5,580	**$31,298**
Total	**$636,519**	**$155,589**	**$792,108**

OEB staff further notes that the approved balance at January 1, 2026 is $3,737,727. After deducting the annual recovery amount of $150,009, cells B70:M70 of the S&TVA Tab in Ref 1 show a balance of $3,587,718 for each month of 2026. Cells B71:M71 show monthly carrying charges of approximately $11,122, resulting in total carrying charges of $133,463 for 2026.

Based on OEB staff's review, the carrying charges shown in cells B71:M71 appear to be calculated using the balance of $3,587,718. OEB staff further notes that the monthly balance used to calculate carrying charges remains unchanged throughout 2026, despite carrying charges being added to the account balance each month.

OEB staff observes that:

- the opening balance used to calculate monthly carrying charges does not appear to reflect the previous month's ending balance; and
- the carrying charge amount of $5,580 shown in the table above does not appear to reconcile to the annual carrying charges of $133,463 reflected in the continuity schedule.

Questions:

a) Please confirm whether OEB staff's observations are correct.

i. If confirmed, please provide:

- the corrected principal and carrying charge amounts proposed for disposition in the current application;
- updated S&TVA continuity schedules;
- updated rate rider calculations;
- updated draft rate schedules; and
- any other evidence, models, or workpapers affected by the correction.

ii. If not confirmed, please explain in detail why.

ENGLP Response: ENGLP has reviewed the information provided above, along with the calculations used in the deferral account/rate rider schedule and completed a revised calculation based on the findings. ENGLP has addressed OEB Staff's observations below.

Re: the opening balance used to calculate monthly carrying charges does not appear to reflect the previous month's ending balance;

OEB Staff's observations are correct. The carrying charges were based solely on the closing balance for the year. To correct this, ENGLP has recalculated the carrying charges using the mid-year point instead of the opening balance. This calculation can be seen in the response to part b) below.

Re: the carrying charge amount of $5,580 shown in the table above does not appear to reconcile to the annual carrying charges of $133,463 reflected in the continuity schedule.

OEB Staff's observations are also correct here. The carrying charges expected to be recovered in 2027 were incorrectly prorated a second time by the number of remaining months in the recovery period, which is incorrect.

The S&TVA rate rider has been recalculated as a result and has been updated on the supporting Appendixes/Excel included in this submission. The results and comparisons to the values filed in the application are below.

Application:

	Unit	Row Sum	Rate 1	Rate 6	Rate 11
Volume	000's m^3	13,257	8,663	2,919	1,676
Allocation	%	100%	66%	23%	11%
Total	**$**	**$792,108**	**$521,883**	**$183,305**	**$86,920**
Rate Rider	**¢/m^3**		**6.0244**	**6.2806**	**5.1877**

Updated:

	Unit	Row Sum	Rate 1	Rate 6	Rate 11
Volume	000's m^3	13,257	8,663	2,919	1,676
Allocation	%	100%	66%	24%	10%
Total	**$**	**$922,781**	**$611,252**	**$216,973**	**$94,556**
Rate Rider	**¢/m^3**		**7.0560**	**7.4341**	**5.6434**

Variance:

	Unit	Row Sum	Rate 1	Rate 6	Rate 11
Volume	000's m^3	0	0	0	0
Allocation	%	0%	1%	1%	-2%
Total	**$**	**$130,673**	**$89,369**	**$33,668**	**$7,635**
Rate Rider	**¢/m^3**		**1.0316**	**1.1536**	**0.4557**

Variance %:

	Unit	Row Sum	Rate 1	Rate 6	Rate 11
Volume	000's m^3	0	0	0	0
Allocation	%	0%	1%	5%	-16%
Total	**$**	**16%**	**17%**	**18%**	**9%**
Rate Rider	**¢/m^3**		**17%**	**18%**	**9%**

b) Given that the balance approved in EB-2025-0178 is being recovered over a 299-month period, please provide a continuity schedule for each year of the approved recovery period and the final 11-month period showing:

i. opening principal balance;
ii. annual principal amount recovered;
iii. carrying charges for the year;
iv. total annual recovery amount; and
v. closing principal balance.

ENGLP Response: Please refer to the table below. Note that the revised carrying charges are calculated based on the mid-year point of the prior year balance. The calculations for this table are included in the updated DVA excel workbook under tab 'S&TVA'.

Year	Opening Balance (i)	Closing Balance (v)	Principal Recovery (ii)	Carrying Charges (iii)	Total Recovery (iv)	Months	Months Remaining
2025	$0	$3,737,727	$0	$0	$0		299
2026	$3,737,727	$3,587,718	($150,009)	($136,253)	($286,262)	12	287
2027	$3,587,718	$3,437,709	($150,009)	($130,673)	($280,682)	12	275
2028	$3,437,709	$3,287,700	($150,009)	($125,093)	($275,102)	12	263
2029	$3,287,700	$3,137,691	($150,009)	($119,512)	($269,521)	12	251
2030	$3,137,691	$2,987,681	($150,009)	($113,932)	($263,941)	12	239
2031	$2,987,681	$2,837,672	($150,009)	($108,352)	($258,361)	12	227
2032	$2,837,672	$2,687,663	($150,009)	($102,771)	($252,780)	12	215
2033	$2,687,663	$2,537,654	($150,009)	($97,191)	($247,200)	12	203
2034	$2,537,654	$2,387,645	($150,009)	($91,611)	($241,620)	12	191
2035	$2,387,645	$2,237,636	($150,009)	($86,030)	($236,039)	12	179
2036	$2,237,636	$2,087,627	($150,009)	($80,450)	($230,459)	12	167
2037	$2,087,627	$1,937,618	($150,009)	($74,870)	($224,879)	12	155
2038	$1,937,618	$1,787,609	($150,009)	($69,289)	($219,298)	12	143
2039	$1,787,609	$1,637,599	($150,009)	($63,709)	($213,718)	12	131
2040	$1,637,599	$1,487,590	($150,009)	($58,129)	($208,138)	12	119
2041	$1,487,590	$1,337,581	($150,009)	($52,548)	($202,557)	12	107
2042	$1,337,581	$1,187,572	($150,009)	($46,968)	($196,977)	12	95
2043	$1,187,572	$1,037,563	($150,009)	($41,388)	($191,397)	12	83
2044	$1,037,563	$887,554	($150,009)	($35,807)	($185,816)	12	71
2045	$887,554	$737,545	($150,009)	($30,227)	($180,236)	12	59
2046	$737,545	$587,536	($150,009)	($24,646)	($174,656)	12	47
2047	$587,536	$437,527	($150,009)	($19,066)	($169,075)	12	35
2048	$437,527	$287,517	($150,009)	($13,486)	($163,495)	12	23
2049	$287,517	$137,508	($150,009)	($7,905)	($157,915)	12	11
2050	$137,508	$0	($137,508)	($2,558)	($140,066)	11	0
Total	$0	$0	($3,737,727)	($1,732,463)	($5,470,190)	299	

OEB Staff.14 – TVA Carrying Charges

Ref 1: ENGLP_APPL_2027 Custom IR_SB_DVA_20260731,TVA Tab
Ref 2: ENGLP_APPL_2027 Custom IR Update_SB_20260731 , p. 38

OEB staff notes that the following table appears in both Ref 1 and Ref 2:

	EB-2025-0178	2026 Balance	Combined
Principal	$59,880	$47,428	**$107,309**
Carrying Charges	$3,256	$1,764	**$5,020**
Total	**$63,136**	**$49,193**	**$112,329**

OEB staff further notes that the approved balance at January 1, 2026 is $470,330. After deducting the annual recovery amount of $47,428, cells B49:M49 of the TVA Tab in Ref 1 show a balance of $422,901 for each month of 2026. Cells B50:M50 show monthly carrying charges of approximately $1,311, resulting in total carrying charges of $15,732 for 2026.

Based on OEB staff's review, the carrying charges shown in cells B71:M71 appear to be calculated using the balance of $422,901. OEB staff further notes that the monthly balance used to calculate carrying charges remains unchanged throughout 2026, despite carrying charges being added to the account balance each month.

OEB staff observes that:

- the opening balance used to calculate monthly carrying charges does not appear to reflect the previous month's ending balance; and
- the carrying charge amount of $1,764 shown in the table above does not appear to reconcile to the annual carrying charges of $15,732 reflected in the continuity schedule.

Questions:

a) Please confirm whether OEB staff's observations are correct.
    i. If confirmed, please provide:
    - the corrected principal and carrying charge amounts proposed for disposition in the current application;
    - updated TVA continuity schedules;
    - updated rate rider calculations;

- updated draft rate schedules; and
- any other evidence, models, or workpapers affected by the correction.

ii. If not confirmed, please explain in detail why.

ENGLP Response: ENGLP has reviewed the information provided above, along with the calculations used in the deferral account/rate rider schedule and completed a revised calculation based on the findings. This is the same outcome as noted in Staff.13 above.

Re: the opening balance used to calculate monthly carrying charges does not appear to reflect the previous month's ending balance;

OEB Staff's observations are correct. The carrying charges were based solely on the opening balance for the year. To correct this, ENGLP has recalculated the carrying charges using the mid-year point instead of the opening balance. This calculation can be seen in the response to part b) below.

Re: the carrying charge amount of $1,764 shown in the table above does not appear to reconcile to the annual carrying charges of $15,732 reflected in the continuity schedule.

OEB Staff's observations are also correct here. The carrying charges expected to be recovered in 2027 were incorrectly prorated a second time by the number of remaining months in the recovery period, which is incorrect.

The TVA rate rider has been recalculated as a result and has been updated on the supporting Appendixes/excel included in this submission. The results and comparisons to the values filed in the application are below.

Application:

	Unit	Row Sum	Rate 16
Volume	CD	95,855	95,855
Allocation	%	100%	100%
Total	**$**	**$112,329**	**$112,329**
Rate Rider	**¢/CD/month**		**9.7655**

Updated:

	Unit	Row Sum	Rate 16
Volume	000's m^3	95,855	95,855
Allocation	%	100%	100%
Total	**$**	**$127,179**	**$127,179**
Rate Rider	**¢/CD/month**	**0.0000**	**11.0565**

Variance:

	Unit	Row Sum	Rate 16
Volume	000's m^3	0	0
Allocation	%	0%	0%
Total	**$**	**$14,850**	**$14,850**
Rate Rider	**¢/CD/month**		**1.2910**

Variance %:

	Unit	Row Sum	Rate 16
Volume	000's m^3	0	0
Allocation	%	0%	0%
Total	**$**	**13%**	**13%**
Rate Rider	**¢/CD/month**		**13%**

b) Given that the balance approved in EB-2025-0178 is being recovered over a 119-month period, please provide a continuity schedule for each year of the approved recovery period and the final 11-month period showing:
   i. opening principal balance;
   ii. annual principal amount recovered;
   iii. carrying charges for the year;
   iv. total annual recovery amount; and
   v. closing principal balance.

ENGLP Response: Please refer to the table below. Note that the revised carrying charges are calculated based on the mid-year point of the prior year balance (consistent with the revised S&TVA amounts included in question Staff.13 above). This table is included in the updated DVA Excel workbook under tab 'TVA'.

Year	Opening Balance (i)	Closing Balance (v)	Principal Recovery) (ii)	Carrying Charges (iii)	Total Recovery (v)	Months	Months
2025	$0	$470,330	$0		$0	0	119
2026	$470,330	$422,901	($47,428)	($16,614)	($64,042)	12	107
2027	$422,901	$375,473	($47,428)	($14,850)	($62,278)	12	95
2028	$375,473	$328,045	($47,428)	($13,085)	($60,514)	12	83
2029	$328,045	$280,617	($47,428)	($11,321)	($58,749)	12	71
2030	$280,617	$233,189	($47,428)	($9,557)	($56,985)	12	59
2031	$233,189	$185,760	($47,428)	($7,792)	($55,221)	12	47
2032	$185,760	$138,332	($47,428)	($6,028)	($53,456)	12	35
2033	$138,332	$90,904	($47,428)	($4,264)	($51,692)	12	23
2034	$90,904	$43,476	($47,428)	($2,499)	($49,928)	12	11
2035	$43,476	$0	($43,476)	($809)	($44,285)	11	0
Total	$0	$0	($470,330)	($86,820)	($557,149)	119	

EPCOR Natural Gas Limited Partnership
EB-2026-0149

Responses to Consumers Council of Canada Questions

CCC-1

Ref: Application, July 31, 2026, p. 15

Preamble:

For a number of the DVAs, EPCOR proposes to recover the balance from customers through the implementation of a 12-month variable-rate rate rider commencing January 1, 2027, using 2025 normalized annual consumption (Rates 1, 6) and 2025 billed volumes (Rate 11) as the basis for calculation.

Question(s):

Please explain why EPCOR proposes to use 2025 normalized annual consumption as opposed to 2027 forecast consumption as the basis for determining certain rate riders. As part of the response, please advise whether this is a change from prior practice.

ENGLP Response:

As a greenfield utility, ENGLP relied on forecast volumes/customer count data during the construction phase of the project. This was largely due to significant changes in connections year over year, which limited the use of historical actuals.

As the Southern Bruce construction project has been completed and the annual customer load is not changing significantly, ENGLP has aligned the allocations of deferral account balances/rate riders with both its Aylmer operations, along with electricity distributors, which use the prior year actuals as the basis for the calculation of rate riders.

The forecast values made better sense in the earlier years of the custom IR as the load was changing so much year over year but given the steady state of 2024-2025, it is an appropriate time to align the methodologies.

ENGLP also notes that the ADVADA deferral account will continue to collect variances, which will result in neither an over or under collection of balances over time.

Refer to OEB Staff-3 for a similar question.

CCC-2

Ref: Application, July 31, 2026, pp. 26-29

Question(s):

a) Please provide a single table that shows the following for each year that the UFGVA was disposed (e.g., 2019-2025):

i. Total annual volumes
ii. Total UFG
iii. UFG as a percent of total annual volumes

ENGLP Response: Refer to the table below:

	EB-2025-0178					*EB-2026-0149*	Total
000 m3	2020	2021	2022	2023	2024	2025	
Total Annual Volumes	7,684	21,385	25,363	28,572	29,409	34,102	146,516
Total UFG	-265	10	-409	335	-244	919	346
UFG as a %	-3.5%	0.0%	-1.6%	1.2%	-0.8%	2.7%	0.2%

b) Please provide the overall conclusion (and any related recommendations) resulting from the assessment that was undertaken to determine the cause of UFG.

ENGLP Response: Refer to Staff 5a).

c) Please further explain the CNG volume validation and provide the result of the "cross-check" that was completed with respect to trailer counts and invoiced volumes.

ENGLP Response: The daily volumes of CNG deliveries were compared with the number of trailers delivered by its CNG vendor over the 2025 season. There were 65 trailers delivered in 2025 (including the 2 installed during project setup). There is estimated to be approximately 8200 m^3 per trailer. Below is the volume calculation:

65 trucks X 8200 m^3 = 533,000 m^3
Actual CNG used = 544,891 m^3
Variance = 2%

CCC-3

Ref: Application, July 31, 2026, pp. 33-36
Application, July 31, 2026, S&TVA Supporting Excel Spreadsheet
Application, July 31, 2026, p. 17
EB-2025-0178, Interrogatory Responses, OEB Staff-3c, p.12
EB-2025-0178, Interrogatory Responses, OEB Staff-5(d), p. 21

Preamble:

In response to OEB Staff-3(c) in EB-2025-0178, EPCOR stated:

As the Upstream Charges times the actual volumes are not sufficient to cover the upstream costs, the balance will continue to accumulate until storage and transportation and upstream charges are updated to reflect the increase in costs along with the lower than anticipated volumes. ENGLP anticipates requesting updates to the storage/transportation and upstream charges in next year's filing after the initial disposition has taken place.

In response to OEB Staff-3(d) in EB-2025-0178, EPCOR stated:

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

Question(s):

a) Please advise whether EPCOR is seeking changes to its storage/transportation rate and upstream charges in the current proceeding.

ENGLP Response: ENGLP has not included a rate change in this proceeding. While this was considered, an update was deferred due to the expected bill impacts and existing need for mitigation.

b) Please confirm that, in the absence of updating the storage/transportation rate, the outcome will likely be to record material debit balances in the 2027 S&TVA (and later years), which attract interest at EPCOR's long-term debt rate.

ENGLP Response: In the absence of updating the rates, a consistent outcome is expected. Potential mitigating variables include higher revenue due to additional customer consumption (weather-related usage) and lower CNG volumes (more aligned with 2024 usage).

c) Please provide the revised balance for disposition in the S&TVA (along with a comparison to the proposed balance) based on the "hybrid approach" for the interest calculation that EPCOR proposed in EB-2025-0178.

ENGLP Response: Refer to the table below. Note: this comparison only includes the 2025 balance, and excludes the amounts previously approved in EB-2025-0178.

S&TVA	Original	IRR	Variance
2025 Balance	$610,802	$610,802	$0
2025 Carrying Charges	$2,995	$2,121	($874)
2026 Carrying Charges	$22,722	$16,064	($6,658)
Total	**$636,519**	**$628,987**	**($7,532)**

2026 Carrying Charges	Original	IRR
Q1	3.72%	2.55%
Q2	3.72%	2.55%
Q3	3.72%	2.55%
Q4	3.72%	2.87%
Average	3.72%	2.63%

d) Please explain the basis for applying different allocators to each of the CIACVA and the upstream recovery portion of the S&TVA and the TVA. More specifically, the CIACVA is allocated based on "CIP distribution and non-distribution rate base," while the upstream recovery portion of the S&TVA and the TVA is allocated based on the CIP rate base associated with the Enbridge CIAC. As part of the response, please advise whether EPCOR agrees that the Enbridge CIAC allocator is more closely aligned with the cost variances being tracked in both accounts.

ENGLP Response:

For background, the CIACVA has been requested and approved for disposition in five applications since its inception (the first in EB-2021-0216 for 2022 rates). The S&TVA accumulated over an initial period and was disposed of for the first time in EB-2025-0178 for 2026 rates.

The CIACVA selected a more general rate base allocator, which took into account the direct CIAC costs along with other operating rate base amounts. This was kept more general as the 10-year custom IR was still in its early stages, and considered the overall rate balancing that would have occurred in the original rate design. In the absence of additional information, this seemed appropriate and the same methodology continues to be used.

The S&TVA upstream deferral variance instead selected the rate base associated with the Enbridge CIAC directly, rather than using the more general rate base. While this was selected without directly considering the CIAC, the intention of choosing this allocation was to differentiate the costs from the more general/generic upstream charges.

ENGLP submits that either option is appropriate, (supported by historical OEB decisions as both have been approved in previous filings).

e) Please provide the allocation of the CIACVA balance using the CIP rate base associated with the Enbridge CIAC (for all rate classes).

ENGLP Response: Refer to the tables below:

Enbridge CIAC Allocation:

	Unit	Sum	Rate 1	Rate 6	Rate 11	Rate 16
Rate Base – ENG CIAC	$000's	4,186	1,579	959	0	1,648
Allocation	%	100%	38%	23%	0%	39%
CIACVA Allocation	**$**	**$302,592**	**$114,134**	**$69,349**	**$0**	**$119,109**

Rate Base Application:

	Unit	Sum	Rate 1	Rate 6	Rate 11	Rate 16
Rate Base	$000's	$54,946	$32,657	$11,611	$1,418	$9,261
Allocation	%	100%	59%	21%	3%	17%
CIACVA Allocation	**$**	**$302,592**	**$179,844**	**$63,940**	**$7,807**	**$51,000**

Variance:

	Unit	Sum	Rate 1	Rate 6	Rate 11	Rate 16
Allocation	%	100%	21%	-2%	3%	-22%
CIACVA Allocation	**$**	**$0**	**$65,710**	**($5,409)**	**$7,807**	**($68,109)**

f) With respect to the CNG costs incurred, please provide table(s) showing:

i. The monthly and annual CNG costs incurred in each year since CNG was initially acquired.

ii. The monthly and annual CNG volumes purchased in each year since CNG was initially acquired.

iii. The annual breakdown of CNG costs between rental, commodity, etc. for each year since CNG was initially acquired. Please include a description of each category of costs.

ENGLP Response: Refer to the tables below:

2024 & 2025 CNG Cost Breakdown

Variable Cost	Description	Recovery	2024 September	2024 October	2024 November	2024 Total	2025 October	2025 November	2025 December	2025 Total
Commodity Cost	Commodity Cost the CNG producer purchases for the natural gas based on Enbridge commodity price	QRAM	**$0**	**$3,509**	**$21**	**$3,530**	**$9,014**	**$71,512**	**$5,778**	**$86,305**
M2 Delivery	M2 rate the CNG producer is charged by Enbridge	S&TVA	[redacted]							
Delivery fee / CNG fee	CNG producer cost for compressing and delivering the CNG to EPCOR system	S&TVA								
Total Variable Cost ($/m3)										

Fixed Cost	Description	Recovery	2024 September	2024 October	2024 November	2024 Total	2025 October	2025 November	2025 December	2025 Total
Trailer Setup	Mobilization/Demobilization Fee	S&TVA	[redacted]							
Station	Equipment Charge	S&TVA								
Trailer Rental/Other	Equipment Charge	S&TVA								
Total Fixed Cost										

		2024 September	2024 October	2024 November	2024 Total	2025 October	2025 November	2025 December	2025 Total
Total	**QRAM**	**$0**	**$3,509**	**$21**	**$3,530**	**$9,014**	**$71,512**	**$5,778**	**$86,305**
Total	**S&TVA**	**$13,604**	**$77,424**	**$36,305**	**$127,333**	**$78,721**	**$222,070**	**$70,967**	**$371,758**
	HST	*$1,768*	*$10,521*	*$4,722*	*$17,012*	*$11,406*	*$38,166*	*$9,977*	*$59,548*
Total Invoice		**$15,372**	**$91,455**	**$41,049**	**$147,876**	**$99,141**	**$331,748**	**$86,722**	**$517,611**
	Volumes	0	28,415	172	28,587	53,617	425,348	66,016	544,981
	Unit Cost QRAM	N/A	$0.12350	$0.12350	$0.12350	$0.16813	$0.16813	$0.08752	$0.15836
	Unit Cost S&TVA	N/A	$2.72478	$211.07703	$4.45426	$1.46820	$0.52209	$1.07501	$0.68215

g) Please provide detailed reasons for the increased CNG costs incurred in 2025 relative to 2024.

ENGLP Response: The 2025 Fall grain drying season was materially higher than historical norms due to a combination of increased agricultural demand, wetter-than-normal harvest conditions, and cooler temperatures across the service territory. Elevated agricultural activity increased baseline natural gas consumption, while persistent rainfall throughout the harvest period significantly reduced the ability of crops to dry naturally in the field. Further, below-normal temperatures in late October and through November further increased drying requirements and overall heating demand.

As a result, corn was harvested at substantially higher moisture levels than typically experienced which required longer drying cycles and increased heat input resulting in continuous, elevated natural gas consumption. These factors contributed to sustained and significantly higher natural gas demand, including increased CNG injection requirements, throughout much of November. The prolonged duration and intensity of grain drying activity were key drivers of the higher-than-normal system demand observed during the 2025 fall season.

h) Please explain why CNG purchases are required only between October and December. As part of the response, please discuss whether customers in a specific rate class are driving the requirement for CNG purchases.

ENGLP Response:

Refer to this excerpt from the EB-2025-0178 Appendix F, CNG Analysis:

During the Fall drying season of 2023, the southern-most sections of ENGLP's natural gas supply system experienced low pressure, causing high-volume, seasonal grain drying customers to experience periods of reduced gas supply. Immediate action was taken by Operations to limit the impact to customers; this included modifications to two high-volume grain drying customer's pressure regulating stations to add secondary regulator runs.

As hydraulic modelling indicated, with increased growth of system gas (residential, commercial) connections as well as the addition of another large grain dryer at the end of the Ripley line, the southern part of the South Bruce system was poised to see unacceptably low pressures.

CNG purchases are required between October and December to support system reliability during the fall grain drying season. CNG is utilized to supplement system supply and maintain adequate operating pressures in the southern part of the distribution system during peak grain drying periods.

During this period, grain dryers (Rate 11 customers), create significant incremental demand in the southern portion of the distribution system. These large-volume customers are geographically concentrated, resulting in localized peak demand that can create lower system pressures during periods of intensive drying activity.

South of Kincardine, rates 1 and 6 connections are exceeding the CIP projections by approximately 60%, further contributing to the low pressure issues experienced by the system in general.

This is exacerbated during the drying season but should be noted that the system North of Kincardine is not experiencing low pressure issue despite incremental dryer load in comparison to the CIP. This indicates that the low pressure system issues experienced south of the Kincardine station are not attributed to a single rate class.

i) With respect to the existing storage and transportation rate, please advise what cost categories (i.e., storage, transportation, nomination, gas supply, CNG) were reflected in the derivation of those rates. As part of the response, please further explain what costs are reflected in the nomination and gas supply categories.

ENGLP Response:

Built into rates:

- Storage
- Transportation
- Fuel

Not built into rates:

- Nomination
- Gas Supply
- CNG

Nomination/ECNG[11]: ENGLP also pays a nomination fee for all volumes ($0.04/GJ) along with a fee for consulting services including:

- A strategy to acquire the necessary services to meet the 5-year Demand Forecast (under a variety of weather and operating conditions), taking into account varying usage patterns due to variations in weather, average use per customer and growth rates;
- Levels of seasonal storage needed to manage system supply requirements (including injection, withdrawal and space parameters);
- Level of Hub Services to manage variations in load; and
- Amount of upstream transportation required on Enbridge to meet projected design day hourly demands.

Gas Supply[12]: ENGLP has included incremental internal costs related to gas supply administration costs, consistent with the October 1, 2020 QRAM filing[13] (which also refers to the incremental ECNG costs included in the previous

[11] EB-2025-0178 Application, August 1, 2025, Page 28.
[12] EB-2025-0178 Application, August 1, 2025, Page 28-29.
[13] EB-2020-0206 Decision & Interim Rate Order, September 24, 2020, pages 3-4.

category). In that filing, the OEB held the following:

In response to questions from OEB staff regarding the use of S&TVA Rates 1, 6 &11 to track the incremental administrative costs associated with the procurement of gas supply, ENGLP indicated that the purpose of the S&TVA Rate 1, 6, & 11 is to record the difference between upstream costs and Upstream Charges collected to ensure that upstream costs are treated as a flow-through to customers. ENGLP opined that it considers the gas supply administration costs as an integral component of providing upstream services. ENGLP stated that with the exception of the ECNG nomination fee, the incremental gas supply administrative costs were not included as part of the existing Upstream Recovery charge at the time of its Customer IR application as the decision on whether ENGLP is to operate under the Rate M17 was not approved by the OEB until April 2020.4 As the Rate M17 is a point-to-point transportation service agreement, ENGLP stated that it is responsible to administer the gas supply function, which also includes procurement. ENGLP agreed to separately track the gas supply administration costs in the S&TVA Rate 1, 6 & 11.

The OEB agrees with ENGLP that the incremental costs to administer the gas supply function would not have been known by ENGLP at the time of its Custom IR application as it preceded the approval of the Rate M17 which applies to ENGLP. The OEB also agrees that reasonable administrative costs associated with the gas supply function ought to be recoverable in rates or in a similar manner as proposed by ENGLP as they are necessary to provide upstream services. While the OEB is not making a determination in this application on the prudence of the costs incurred, the OEB will approve the inclusion of the incremental gas supply administrative costs in the S&TVA Rates 1, 6 & 11 for future disposition. ENGLP is requested to maintain detailed tracking and records to support amounts that have been recorded, for the OEB's future consideration. ENGLP may seek disposition of the balance in the variance account in a future IRM application where the prudence of these incremental administrative costs would be examined.

j) Please provide a table showing the 2025 actual monthly volumes for each of Rate 1, 6 and 11.

ENGLP Response: Please refer to the table below:

000's m3	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
R1	1,761	1,397	1,012	706	430	148	117	134	136	447	914	1,621	8,823
R6	443	617	387	253	132	57	44	60	64	196	325	508	3,085
R11	0	0	0	0	0	0	11	1	3	168	1,057	134	1,374
Total	2,204	2,014	1,399	958	562	205	172	195	203	811	2,296	2,263	13,282

CCC-4

Ref: Updated Application, September 24, 2026, p. 7

Question(s):

Please advise whether EPCOR intends to apply interest charges to the UFGVA, S&TVA, and TVA as part of the proposal to dispose of these accounts over 24 months instead of 12 months. If so, please advise whether the Company's calculations of the relevant rate riders and related bill impacts reflect the inclusion of those additional carrying charges.

ENGLP Response: ENGLP has not included additional carrying charges over a 24-month disposition period instead of 12.

There would be a carrying charge impact reflected in the ADVADA account, which is consistent with the treatment of all dispositions.

As a result, there would be no recalculation of rate riders or bill impacts necessary.

Appendix A – Updated Bill Impacts & Rate Mitigation

1. 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.

2. Further details on the bill impacts as summarized below are provided in the revised 2027 Incentive Rate Adjustment Model_IRR.

Appendix A – Table 1
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%	$99.83	60%	$114.56	9%
Rate 1	Small Commercial	$6.22	2%	$20.19	2%	$247.04	96%	$273.45	11%
Rate 1	Small Agricultural	$6.22	2%	$28.79	2%	$356.48	109%	$391.48	12%
Rate 6	Medium Commercial	$25.35	2%	$96.72	2%	$1,091.63	94%	$1,213.70	9%
Rate 6	Large Commercial	$25.35	2%	$436.01	2%	$5,921.24	135%	$6,382.59	12%
Rate 11	Sample Dryer 1	$50.69	2%	$484.33	2%	$9,117.35	501%	$9,652.37	16%
Rate 11	Sample Dryer 2	$50.69	2%	$968.65	2%	$18,234.70	501%	$19,254.05	13%
Rate 16	Contracted Demand	$372.75	2%	$8,123.72	2%	$82,973.10	1496%	$91,469.57	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

3. 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:

Appendix A – Table 2
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%	$41.34	25%	$56.08	4%
Rate 1	Small Commercial	$6.22	2%	$20.19	2%	$107.26	41%	$133.67	5%
Rate 1	Small Agricultural	$6.22	2%	$28.79	2%	$156.27	48%	$191.27	6%
Rate 6	Medium Commercial	$25.35	2%	$96.72	2%	$300.72	26%	$422.78	3%
Rate 6	Large Commercial	$25.35	2%	$436.01	2%	$2,152.05	49%	$2,613.41	5%
Rate 11	Sample Dryer 1	$50.69	2%	$484.33	2%	$4,446.55	244%	$4,981.58	9%
Rate 11	Sample Dryer 2	$50.69	2%	$968.65	2%	$8,893.11	244%	$9,912.46	7%
Rate 16	Contracted Demand	$372.75	2%	$8,123.72	2%	$45,720.84	824%	$54,217.30	9%

Appendix A – Table 3
Bill Impact Comparison

Rate Class		Mitigated (%)	Application (%)	Variance (%)
Rate 1	Residential	4.3%	8.8%	-4.5%
Rate 1	Small Commercial	5.4%	11.1%	-5.7%
Rate 1	Small Agricultural	5.7%	11.7%	-6.0%
Rate 6	Medium Commercial	3.3%	9.5%	-6.2%
Rate 6	Large Commercial	4.9%	12.0%	-7.1%
Rate 11	Sample Dryer 1	8.5%	16.5%	-8.0%
Rate 11	Sample Dryer 2	6.5%	12.7%	-6.1%
Rate 16	Contracted Demand	9.1%	15.3%	-6.2%

Appendix A – Table 4
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
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 16 | Contracted Firm Service	5.5283	11.0565	-5.5283	Cents/contracted demand m3/month
Storage and Transportation Variance Account (S&TVA)				
Rate 1 | General Firm Service	3.5280	7.0560	-3.5280	Cents/m3
Rate 6 | Large Volume General Firm Service	3.7171	7.4341	-3.7171	Cents/m3
Rate 11 | Large Volume Seasonal Service	2.8217	5.6434	-2.8217	Cents/m3
Approved Deferral/Variance Disposal Account (ADVADA)				
Rate 1 | General Firm Service	0.4702	0.4702	0.0000	Cents/m3
Rate 6 | Large Volume General Firm Service	0.4651	0.4651	0.0000	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.1875	0.1875	0.0000	Cents/m3
Rate 16 | Contracted Firm Service	0.6720	0.6720	0.0000	Cents/contracted demand m3/month

Appendix B – Rate Model

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

Distributor Information

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

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

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 - IRR

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 - IRR

Forecasted Revenue from Current Rates

Months / Year 12

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

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	128,227	234,723	6,260,715
Rate 6	Large Volume General Firm Service	109,038	219,882	383,076	155,488	0	85,578	165,333	1,587,096
Rate 11	Large Volume Seasonal Service	30,754	0	0	293,820	0	590	30,437	623,556
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	378,230	640,988	10,251,452

(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 - IRR

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 - IRR

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 - IRR

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	8,699,237	128,227
Transportation & Storage Charge	cents / m3	2.6982	0.00%	2.6982	8,699,237	234,723
						6,407,877

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

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	2,930,754	85,578
Transportation & Storage Charge	cents / m3	5.6413	0.00%	5.6413	2,930,754	165,333
						1,603,762

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

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	1,675,507	590
Transportation & Storage Charge	cents / m3	1.8166	0.00%	1.8166	1,675,507	30,437
						629,574

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

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 - IRR

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 - IRR

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	Volumes m3
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	

E1.2 Billing Determinants

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

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	128,227	234,723	6,342,429
Rate 6	Large Volume General Firm Service	111,015	223,869	390,022	158,308	0	85,578	165,333	1,602,826
Rate 11	Large Volume Seasonal Service	31,312	0	0	299,147	0	590	30,437	629,442
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	10,380,270
Current Revenue	10,251,452
Change	128,818
% Change	1.26%

EPCOR Natural Gas Limited Partnership
EB-2026-0149 - Exhibit A - 2027 Custom Incentive Application - IRR
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	11.0565	Cents/contracted demand m3/month

Storage and Transportation Variance Account (S&TVA)

Rate 1 | General Firm Service	7.0560	Cents/m3
Rate 6 | Large Volume General Firm Service	7.4341	Cents/m3
Rate 11 | Large Volume Seasonal Service	5.6434	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	0.4702	Cents/m3
Rate 6 | Large Volume General Firm Service	0.4651	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.1875	Cents/m3
Rate 16 | Contracted Firm Service	0.6720	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 A - 2027 Custom Incentive Application - IRR

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	7.0560
ADVADA Rate Rider	¢/m3	-	0.4702
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	109.30	91.38	509.89%
ADVADA Rate Rider	1,549	0.00	7.28	7.28	#DIV/0!
COVID Rate Rider	1,549	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		167.77	267.59	99.83	59.50%
Total Bill Impact		1,304.76	1,419.32	114.56	8.8%

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

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	7.0560
ADVADA Rate Rider	¢/m3	-	0.4702
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	261.23	218.40	509.89%
ADVADA Rate Rider	3,702.27	0.00	17.41	17.41	#DIV/0!
COVID Rate Rider	3,702.27	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		258.61	505.65	247.04	95.53%
Total Bill Impact		2,473.62	2,747.07	273.45	11.1%

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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	7.0560
ADVADA Rate Rider	¢/m3	-	0.4702
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	374.18	312.82	509.89%
ADVADA Rate Rider	5,302.97	0.00	24.93	24.93	#DIV/0!
COVID Rate Rider	5,302.97	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		326.14	682.62	356.48	109.30%
Total Bill Impact		3,338.06	3,729.54	391.48	11.7%

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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	7.4341
ADVADA Rate Rider	¢/m3	-	0.4651
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	1,482.51	1,170.23	374.74%
ADVADA Rate Rider	19,941.91	0.00	92.75	92.75	#DIV/0!
COVID Rate Rider	19,941.91	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		1,164.87	2,256.50	1,091.63	93.71%
Total Bill Impact		12,805.27	14,018.97	1,213.70	9.48%

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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	7.4341
ADVADA Rate Rider	¢/m3	-	0.4651
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	7,065.06	5,576.87	374.74%
ADVADA Rate Rider	95,035.46	0.00	441.99	441.99	#DIV/0!
COVID Rate Rider	95,035.46	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		4,375.16	10,296.40	5,921.24	135.34%
Total Bill Impact		53,166.12	59,548.71	6,382.59	12.01%

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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	5.6434
ADVADA Rate Rider	¢/m3	-	0.1875
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	8,595.96	7,864.91	1075.84%
ADVADA Rate Rider	152,318.79	0.00	285.52	285.52	#DIV/0!
COVID Rate Rider	152,318.79	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		1,821.30	10,938.65	9,117.35	500.60%
Total Bill Impact		58,520.25	68,172.63	9,652.37	16.49%

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	5.6434
ADVADA Rate Rider	¢/m3	-	0.1875
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	17,191.91	15,729.81	1075.84%
ADVADA Rate Rider	304,637.58	0.00	571.05	571.05	#DIV/0!
COVID Rate Rider	304,637.58	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		3,642.61	21,877.31	18,234.70	500.60%
Total Bill Impact		151,977.26	171,231.31	19,254.05	12.67%

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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	11.8480	11.8480
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	11.0565
S&TVA Rate Rider	¢ / contracted m3	-	-
ADVADA Rate Rider	¢ / contracted m3	-	0.67
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	42,392.84	26,578.36	168.06%
S&TVA Rate Rider	12.00	0.00	0.00	0.00	#DIV/0!
ADVADA Rate Rider	12.00	0.00	2,576.57	2,576.57	#DIV/0!
	12.00	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		5,545.77	88,518.87	82,973.10	1496.15%
Total Bill Impact		598,919.24	690,388.81	91,469.57	15.27%

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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%	$99.83	60%	$114.56	9%
Rate 1	Small Commercial	$6.22	2%	$20.19	2%	$247.04	96%	$273.45	11%
Rate 1	Small Agricultural	$6.22	2%	$28.79	2%	$356.48	109%	$391.48	12%
Rate 6	Medium Commercial	$25.35	2%	$96.72	2%	$1,091.63	94%	$1,213.70	9%
Rate 6	Large Commercial	$25.35	2%	$436.01	2%	$5,921.24	135%	$6,382.59	12%
Rate 11	Sample Dryer 1	$50.69	2%	$484.33	2%	$9,117.35	501%	$9,652.37	16%
Rate 11	Sample Dryer 2	$50.69	2%	$968.65	2%	$18,234.70	501%	$19,254.05	13%
Rate 16	Contracted Demand	$372.75	2%	$8,123.72	2%	$82,973.10	1496%	$91,469.57	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 C – Updated Draft Tariff Schedule

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	7.0560	¢ per m^3

ADVADA Rate Rider	0.4702	¢ per m^3
- effective for 12 months ending December 31, 2027		
Gas Supply Charge	15.1554	¢ 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	7.4341	¢ per m^3

ADVADA Rate Rider	0.4651	¢ per m^3
- effective for 12 months ending December 31, 2027		
Gas Supply Charge	15.1554	¢ 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	0.4895	¢ per m^3
- effective for 12 months ending December 31, 2027		
S&TVA Rate Rider	5.6434	¢ per m^3
- effective for 12 months ending December 31, 2027		
ADVADA Rate Rider	0.1875	¢ per m^3
- effective for 12 months ending December 31, 2027		
Gas Supply Charge	15.1554	¢ 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
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	8.3751	¢ per m^3 of Contract Demand per month
- effective for 12 months ending December 31, 2027		
TVA Rate Rider	11.0565	¢ per m^3 of Contract Demand per month
- effective for 12 months ending December 31, 2027		

ADVADA Rate Rider	0.6720	¢ 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 D – Rate Model – Rate Mitigation

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

Distributor Information

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

A1.1 Distributor Information

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

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 - IRR

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 - IRR

Forecasted Revenue from Current Rates

Months / Year 12

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

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	128,227	234,723	6,260,715
Rate 6	Large Volume General Firm Service	109,038	219,882	383,076	155,488	0	85,578	165,333	1,587,096
Rate 11	Large Volume Seasonal Service	30,754	0	0	293,820	0	590	30,437	623,556
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	378,230	640,988	10,251,452

(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 - IRR

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 - IRR

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 - IRR

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	8,699,237	128,227
Transportation & Storage Charge	cents / m3	2.6982	0.00%	2.6982	8,699,237	234,723
						6,407,877

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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	2,930,754	85,578
Transportation & Storage Charge	cents / m3	5.6413	0.00%	5.6413	2,930,754	165,333
						1,603,762

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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	1,675,507	590
Transportation & Storage Charge	cents / m3	1.8166	0.00%	1.8166	1,675,507	30,437
						629,574

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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

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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

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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	Volumes m3
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	

E1.2 Billing Determinants

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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	128,227	234,723	6,342,429
Rate 6	Large Volume General Firm Service	111,015	223,869	390,022	158,308	0	85,578	165,333	1,602,826
Rate 11	Large Volume Seasonal Service	31,312	0	0	299,147	0	590	30,437	629,442
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	10,380,270
Current Revenue	10,251,452
Change	128,818
% Change	1.26%

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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	0.2474	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	5.5283	Cents/contracted demand m3/month

Storage and Transportation Variance Account (S&TVA)

Rate 1 | General Firm Service	3.5280	Cents/m3
Rate 6 | Large Volume General Firm Service	3.7171	Cents/m3
Rate 11 | Large Volume Seasonal Service	2.8217	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	0.4702	Cents/m3
Rate 6 | Large Volume General Firm Service	0.4651	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.1875	Cents/m3
Rate 16 | Contracted Firm Service	0.6720	Cents/contracted demand m3/month

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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)	0.2474
TVA Rate Rider	¢/m3	0.0000	0.0000
S&TVA Rate Rider	¢/m3	1.1569	3.5280
ADVADA Rate Rider	¢/m3	-	0.4702
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	54.65	36.73	204.94%
ADVADA Rate Rider	1,549	0.00	7.28	7.28	#DIV/0!
COVID Rate Rider	1,549	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		167.77	209.11	41.34	24.64%
Total Bill Impact		1,304.76	1,360.84	56.08	4.3%

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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)	0.2474
TVA Rate Rider	¢/m3	0.0000	0.0000
S&TVA Rate Rider	¢/m3	1.1569	3.5280
ADVADA Rate Rider	¢/m3	-	0.4702
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	130.62	87.78	204.94%
ADVADA Rate Rider	3,702.27	0.00	17.41	17.41	#DIV/0!
COVID Rate Rider	3,702.27	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		258.61	365.87	107.26	41.48%
Total Bill Impact		2,473.62	2,607.30	133.67	5.4%

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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	3.5280
ADVADA Rate Rider	¢/m3	-	0.4702
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	187.09	125.74	204.94%
ADVADA Rate Rider	5,302.97	0.00	24.93	24.93	#DIV/0!
COVID Rate Rider	5,302.97	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		326.14	482.41	156.27	47.91%
Total Bill Impact		3,338.06	3,529.33	191.27	5.7%

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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	3.7171
ADVADA Rate Rider	¢/m3	-	0.4651
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	741.25	428.98	137.37%
ADVADA Rate Rider	19,941.91	0.00	92.75	92.75	#DIV/0!
COVID Rate Rider	19,941.91	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		1,164.87	1,465.59	300.72	25.82%
Total Bill Impact		12,805.27	13,228.06	422.78	3.30%

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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	3.7171
ADVADA Rate Rider	¢/m3	-	0.4651
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	3,532.53	2,044.34	137.37%
ADVADA Rate Rider	95,035.46	0.00	441.99	441.99	#DIV/0!
COVID Rate Rider	95,035.46	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		4,375.16	6,527.21	2,152.05	49.19%
Total Bill Impact		53,166.12	55,779.53	2,613.41	4.92%

EPCOR Natural Gas Limited Partnership
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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	2.8217
ADVADA Rate Rider	¢/m3	-	0.1875
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	4,297.98	3,566.93	487.92%
ADVADA Rate Rider	152,318.79	0.00	285.52	285.52	#DIV/0!
COVID Rate Rider	152,318.79	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		1,821.30	6,267.86	4,446.55	244.14%
Total Bill Impact		58,520.25	63,501.83	4,981.58	8.51%

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	2.8217
ADVADA Rate Rider	¢/m3	-	0.1875
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	8,595.96	7,133.86	487.92%
ADVADA Rate Rider	304,637.58	0.00	571.05	571.05	#DIV/0!
COVID Rate Rider	304,637.58	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		3,642.61	12,535.71	8,893.11	244.14%
Total Bill Impact		151,977.26	161,889.71	9,912.46	6.52%

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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	5.5283
S&TVA Rate Rider	¢ / contracted m3	-	-
ADVADA Rate Rider	¢ / contracted m3	-	0.67
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	21,196.42	5,381.94	34.03%
S&TVA Rate Rider	12.00	0.00	0.00	0.00	#DIV/0!
ADVADA Rate Rider	12.00	0.00	2,576.57	2,576.57	#DIV/0!
	12.00	0.00	0.00	0.00	#DIV/0!
Total Rate Riders		5,545.77	51,266.60	45,720.84	824.43%
Total Bill Impact		598,919.24	653,136.54	54,217.30	9.05%

EPCOR Natural Gas Limited Partnership
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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%	$41.34	25%	$56.08	4%
Rate 1	Small Commercial	$6.22	2%	$20.19	2%	$107.26	41%	$133.67	5%
Rate 1	Small Agricultural	$6.22	2%	$28.79	2%	$156.27	48%	$191.27	6%
Rate 6	Medium Commercial	$25.35	2%	$96.72	2%	$300.72	26%	$422.78	3%
Rate 6	Large Commercial	$25.35	2%	$436.01	2%	$2,152.05	49%	$2,613.41	5%
Rate 11	Sample Dryer 1	$50.69	2%	$484.33	2%	$4,446.55	244%	$4,981.58	9%
Rate 11	Sample Dryer 2	$50.69	2%	$968.65	2%	$8,893.11	244%	$9,912.46	7%
Rate 16	Contracted Demand	$372.75	2%	$8,123.72	2%	$45,720.84	824%	$54,217.30	9%

EPCOR Natural Gas Limited Partnership
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Bill Impacts Comparison - Mitigation

G1.8 Bill Impact Comparison

Rate Class		Mitigated (%)	Application (%)	Variance (%)
Rate 1	Residential	4.3%	8.8%	-4.5%
Rate 1	Small Commercial	5.4%	11.1%	-5.7%
Rate 1	Small Agricultural	5.7%	11.7%	-6.0%
Rate 6	Medium Commercial	3.3%	9.5%	-6.2%
Rate 6	Large Commercial	4.9%	12.0%	-7.1%
Rate 11	Sample Dryer 1	8.5%	16.5%	-8.0%
Rate 11	Sample Dryer 2	6.5%	12.7%	-6.1%
Rate 16	Contracted Demand	9.1%	15.3%	-6.2%

EPCOR Natural Gas Limited Partnership
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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	5.5283	11.0565	-5.5283	Cents/contracted demand m3/month
Storage and Transportation Variance Account (S&TVA)				
Rate 1 | General Firm Service	3.5280	7.0560	-3.5280	Cents/m3
Rate 6 | Large Volume General Firm Service	3.7171	7.4341	-3.7171	Cents/m3
Rate 11 | Large Volume Seasonal Service	2.8217	5.6434	-2.8217	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	0.4702	0.4702	0.0000	Cents/m3
Rate 6 | Large Volume General Firm Service	0.4651	0.4651	0.0000	Cents/m3
Rate 11 | Large Volume Seasonal Service	0.1875	0.1875	0.0000	Cents/m3
Rate 16 | Contracted Firm Service	0.6720	0.6720	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 – Updated Draft Tariff Schedule – 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 12 months ending December 31, 2027	0.2474	¢ per m^3
S&TVA Rate Rider - effective for 12 months ending December 31, 2027	3.5280	¢ per m^3

ADVADA Rate Rider	0.4702	¢ per m^3
- effective for 12 months ending December 31, 2027		
Gas Supply Charge	15.1554	¢ 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	0.2490	¢ per m^3
S&TVA Rate Rider - effective for 12 months ending December 31, 2027	3.7171	¢ per m^3

ADVADA Rate Rider	0.4651	¢ per m^3
- effective for 12 months ending December 31, 2027		
Gas Supply Charge	15.1554	¢ 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 12 months ending December 31, 2027		
S&TVA Rate Rider	2.8217	¢ per m^3
- effective for 12 months ending December 31, 2027		
ADVADA Rate Rider	0.1875	¢ per m^3
- effective for 12 months ending December 31, 2027		
Gas Supply Charge	15.1554	¢ 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 12 months ending December 31, 2027		
TVA Rate Rider	5.5283	¢ per m^3 of Contract Demand per month
- effective for 12 months ending December 31, 2027		

ADVADA Rate Rider	0.6720	¢ 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