



EPCOR Natural Gas Limited Partnership

2024 Incentive Rate Adjustment Application

Aylmer

EB-2023-0160

Rates Effective: January 1, 2024

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CERTIFICATION OF EVIDENCE

The undersigned, being EPCOR Ontario Utilities Inc.'s Vice-President, Ontario, Susannah Robinson hereby certifies for and on behalf of EPCOR Natural Gas Limited Partnership (EPCOR), as general partner of EPCOR that:

1. I am a senior officer of EPCOR Ontario Utilities Inc., which is the general partner of EPCOR;
2. EPCOR confirms that the documents filed in support of this application do not include any personal information (as that phrase is defined in the Freedom of Information and Protection of Privacy Act), that is not otherwise redacted in accordance with rule 9A of the OEB's Rules of Practice and Procedure;
3. This certificate is given pursuant to Chapter 1 of the Ontario Energy Board's (the "**Board**") Filing Requirements for Natural Gas Rate Applications dated February 16, 2017; and
4. The evidence submitted in support of EPCOR's 2024 Incentive Rate Adjustment Application for its Aylmer operations is accurate consistent and complete to the best of my knowledge.

DATED this 7th day of July, 2023.



Susannah Robinson
Vice-President, EPCOR Ontario Utilities Inc.

ONTARIO ENERGY BOARD

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

AND IN THE MATTER OF an application by EPCOR Natural Gas Limited Partnership pursuant to section 36(1) of the OEB Act for an order or orders approving or fixing just and reasonable rates and other charges for the sale and distribution of gas to be effective January 1, 2024 for the EPCOR Natural Gas Limited Partnership gas distribution system to serve Aylmer and surrounding areas with its service territory.

APPLICATION

Background:

1. The Applicant is EPCOR Natural Gas Limited Partnership (“EPCOR”), an Ontario limited partnership with offices in the Town of Aylmer and Kincardine. It carries on the business of selling and distributing natural gas within the province of Ontario. EPCOR is a wholly owned indirect subsidiary of EPCOR Utilities Inc. (“EUI”). The general partner of EPCOR is EPCOR Ontario Utilities Inc., an Ontario corporation, which is a subsidiary of EUI and the sole limited partner is EPCOR Commercial Services Inc., an Alberta corporation. EPCOR was formed pursuant to a limited partnership agreement which provides that EPCOR Ontario Utilities Inc., as general partner, will control and have the full and exclusive power, authority and responsibility for the management and day-to-day operations of EPCOR. In accordance with the limited partnership agreement, EPCOR Commercial Services Inc., as limited partner, has an economic interest in the partnership but does not control or otherwise play a role in the day-to-day operations and management of EPCOR.
2. EPCOR provides natural gas distribution services to over 9,000 customers in the Aylmer area in the Townships of Malahide and South-West Oxford; Municipalities of Bayham, Thames Centre and Central Elgin; and Norfolk County. EPCOR is also developing a greenfield natural gas distribution utility (“Southern Bruce”) to service the Municipality of Arran-Elderslie, the Municipality of Kincardine and the Township of Huron-Kinloss.

Southern Bruce, which is a division of EPCOR, connected its first customers in the third quarter of 2020.

3. EPCOR's current tariffs for its Aylmer operations were approved in its most recent cost of service application, which set rates for the period January 1, 2020 to December 31, 2024.¹ Furthermore, in the same proceeding, the Ontario Energy Board (the "Board") issued its Decision and Interim Rate Order dated July 4, 2019 (the "Decision") wherein it approved the settlement proposal submitted by the parties (the "Settlement Proposal"). The Settlement Proposal included the establishment, continuance or closure of certain deferral and variance accounts and the agreed upon Incentive Regulation ("IR) Plan for the period 2021 to 2024 ("IR Term").
4. As per the Settlement Proposal, EPCOR must file an annual IR Adjustment application to adjust rates for its natural gas distribution service for the Aylmer area, in accordance with the IR Plan approved as part of proceeding EB-2018-0336. The approved IR Plan includes (a) an annual Price Cap Adjustment; (b) specified Y-factors recovered through associated deferral and variance accounts; (c) use of Z-factor adjustments; (d) adjustment for future tax changes; (e) use of an incremental capital module; (f) an earnings dead band off-ramp; and, (g) an asymmetrical Earnings Sharing Mechanism.
5. In order to ensure timely disposition of its approved deferral and variance accounts, EPCOR is to bring forward for disposition the audited balances of such accounts on an annual basis.
6. Through this 2024 Incentive Rate Adjustment application (the "Application") EPCOR is seeking to make adjustments to its rates and charges for its natural gas distribution service for the Aylmer service area effective January 1, 2024 to reflect the elements of its approved IR Plan, and dispose of specific deferral and variance account balances.

¹ See Board Proceeding EB-2018-0336, Rate Order dated November 14, 2019.

Order Requested:

7. In this Application, EPCOR is applying for an order or orders granting that:
- a. Distribution rates for its natural gas distribution service for the Aylmer area be adjusted and updated effective January 1, 2024 in accordance with the settlement proposal and IR Plan approved in the Decision, including:
 - i. Increasing the monthly fixed charge for Rate 1 by \$1.00;
 - ii. Increasing the volumetric charges for Rate Class 1 to achieve a total projected revenue for 2024 for Rate Class 1 equivalent to the prior year OEB approved revenue for Rate Class 1 increased by the approved Price Cap Adjustment formula; and,
 - iii. Increasing the monthly fixed charges and volumetric charges for all other rate classes using the approved Price Cap Adjustment formula, including an adjustment of the fixed/variable proportions to align with the settlement agreement.
 - b. Approval for the disposition of the audited December 31, 2022 balances for the following approved deferral and variance accounts associated with its natural gas distribution service for the Aylmer area through the implementation of the proposed rate riders for twelve months commencing January 1, 2024:
 - Regulatory Expense Deferral Account ("REDA");
 - Purchased Gas Transportation Variance Account ("PGTVA");
 - Approved Deferral/Variance Disposal Variance Account ("ADVADA")
 - c. Such further Order or Orders as ENGLP may request and the Board may deem appropriate or necessary.

Additional Considerations and Regulatory Framework:

8. Impacts to EPCOR's rates related to the Federal Carbon Pricing Program are not included in this Application (including related deferral and variance accounts). EPCOR intends to bring forward a separate combined application for Aylmer and Southern Bruce operations to update its rates effective April 1, 2024 for the 2024 Federal Carbon Pricing Program. This is consistent with the previous year's filing.
9. EPCOR has prepared an Excel based 2024 Annual Incentive Rate Adjustment Model to support the calculation of the rates and rate riders in the Application. A live working version of this model has been filed as supporting material. A hard copy of the model is provided in Appendix A.
10. EPCOR respectfully requests issuance of a decision and order in this proceeding by December 1, 2023, to ensure the implementation of the 2024 rates in advance of the effective date. In the event that the Board does not issue a decision and rate order by December 1, 2023, EPCOR requests that the Board issue an interim rate order declaring the current distribution rates as interim until the decided implementation date of the approved 2024 distribution rates.
11. In the event that the Board's implementation date for 2024 distribution rates is later than the effective date, EPCOR requests permission to recover the incremental revenue from the effective date of January 1, 2024 to the implementation date through the implementation of fixed-term volumetric rate riders for each Rate Class.
12. EPCOR requests that, pursuant to Section 34.01 of the OEB's Rules of Practice and Procedure, this proceeding be conducted by way of written hearing.
13. The persons affected by this Application are the ratepayers of EPCOR's Aylmer service territory.
14. EPCOR confirms that the Application and related documents will be published on its website (EPCOR.com).

Address for Service:

EPCOR requests that copies of all documents filed with the Board in connection with this proceeding be served as follows:

Tim Hesselink
Senior Manager, Regulatory Affairs, Ontario
EPCOR Utilities Inc.

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Dated at Collingwood, Ontario this 7th day of July, 2023.

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

Tim Hesselink
Senior Manager, Regulatory Affairs

1 ANNUAL INCENTIVE RATE ADJUSTMENT SUMMARY

2
3 In its most recent cost of service rate application (EB-2018-0336) EPCOR proposed that its rates
4 for 2020 through 2024 for its natural gas distribution service for the Aylmer area be adjusted
5 annually by applying the elements of its proposed IR Plan. In the Decision, the Board approved
6 the elements of EPCOR's IR Plan as: (a) an annual Price Cap Adjustment; (b) specified Y-factors
7 recovered through associated deferral and variance accounts; (c) use of Z-factor adjustments; (d)
8 adjustment for future tax changes; (e) use of an incremental capital module; (f) an earnings dead
9 band off-ramp; and, (g) an asymmetrical Earnings Sharing Mechanism. These elements and their
10 impact on this 2024 IR Adjustment are described in the sections below.

11 12 **Price Cap Adjustment**

13
14 The annual price cap adjustment ("PCA") is defined as the annual percentage change in the
15 inflation factor less a productivity factor and a stretch factor.

16 17 **Inflation Factor**

18
19 EPCOR's approved IR Plan for setting rates for 2020 through 2024 utilizes the 2-factor Input Price
20 Index ("IPI") methodology adopted by the Board for electricity distributors per EB-2010-0379 as
21 the inflation factor for the calculation of the annual PCA. The Board uses the year-over-year
22 change in the GDP-IPI (FDD), and the AWE ("Average Weekly Earnings") All Employees-Ontario,
23 to calculate the 2- factor IPI. The percentage change is calculated as the weighted sum of 70%
24 of the annual percentage change in the GDP-IPI (FDD) for the prior year relative to the index
25 value for two years prior and 30% of the annual percentage change in the AWE for the prior year
26 relative to the data for years prior.

27
28 For the purposes of this Application, EPCOR has used an inflation factor of 4.8%, which is the IPI
29 issued by the Board for the year 2024². EPCOR proposes to update the PCA and rates as part
30 of this proceeding once the 2023 value is announced.

31 32 **Productivity Factor**

33
34 The productivity factor approved as part of EPCOR's IR Plan for setting rates for 2020 through
35 2024 is zero.

² OEB Letter: 2024 Inflation Parameters, June 29, 2023.

1 **Stretch Factor**

2

3 As per the EB-2018-0336 Settlement Proposal³, EPCOR will employ a stretch factor of 0.4% for
4 the calculation of the PCA for its Aylmer business unit over the IR Term.

5

6 **Implementation of the PCA**

7

8 Based on the above factors, the PCA for 2024 is as follows:

9

- Inflation = 4.8%

10

- Productivity = 0.0%

11

- Stretch = (0.4%)

12

- Total PCA for 2024 Rates = 4.4%

13

14 The PCA of 4.4% has been used in the 2024 IRM Adjustment Model to determine the proposed
15 distribution rates.

16

17 In accordance with the Decision, for Rate Class 1, EPCOR is to increase the fixed monthly charge
18 annually by \$1.00 and to correspondingly adjust the volumetric charges to achieve a total
19 projected revenue for the IR year for Rate Class 1 equivalent to the prior year Board approved
20 revenue for Rate Class 1 increased by the PCA.⁴

21

22 **Specified Y-Factors**

23

24 EPCOR's approved IR Plan for setting rates for 2021 through 2024 includes the following Y-
25 factors which are tracked in associated deferral and variance accounts:

26

27

- Costs related to unaccounted for gas; and,

28

- Costs associated with participating in generic and other Board hearings that impact the
29 utility, including Enbridge Gas (and formerly Union Gas) proceedings.

30

31 EPCOR is applying for disposition of costs related participation and other Board hearing via the
32 Regulatory Expense Deferral Account (REDA) which is covered further in this application.

³ EB-2018-0336, Decision and Interim Order, July 4, 2019, page 43

⁴ EB-2018-0336, Decision and Interim Order, July 4, 2019, page 39

1 **Z-Factor Adjustments**

2
3 EPCOR's approved IR Plan for setting rates for 2020 through 2024 includes a Z-factor adjustment
4 to address material cost increases or decreases associated with unforeseen events that are
5 outside the control of management. The approved materiality threshold for the Z-factor
6 adjustments is \$50,000 per individual event.

7
8 EPCOR's approved process for Z-factor claims under its IR Plan is as follows:

- 9 • EPCOR will notify the Board of any Z-factor events within six months of the occurrence of
10 the event. At such time, EPCOR will request the establishment of a deferral account to
11 record the costs related to the Z-factor event;
- 12 • EPCOR will record amounts sought to be claimed as a Z-factor in the deferral account
13 established for the event;
- 14 • Monthly carrying charges will be recorded on the deferral account balance (calculated
15 using simple interest applied to the monthly opening balances in the account and recorded
16 in a separate sub-account of the deferral account). The rate of interest will be the Board-
17 prescribed rate for deferral and variance accounts for the respective quarterly period as
18 published on the Board's website; and,
- 19 • As part of a subsequent IR Adjustment application, EPCOR will apply to the Board for
20 recovery of amounts recorded in the Z-factor deferral account. The application will outline
21 the manner proposed to allocate the Z-factor amount to the various rate classes, the
22 proposed disposition period, and the rationale for the selected approach. The application
23 will also provide details on the calculated event cost and include evidence that the costs
24 incurred meets the Board's four eligibility criteria of causation, materiality, prudence and
25 management control.

26 As of the date of this Application, no events have occurred for which EPCOR intends to file a Z-
27 factor claim.

28

1 **Tax Changes**

2
3 EPCOR's approved IR Plan for setting rates for 2020 through 2024 includes an adjustment for
4 future tax changes. Legislated tax changes that occur over the IR Term as compared to the tax
5 rates known at the time of EPCOR most recent cost of service application (EB-2018-0336) and
6 embedded in the base rates are to be shared 50/50 between customers and EPCOR. Amounts
7 to be recovered from or refunded to customers shall be done so through the use of a fixed monthly
8 rate rider (calculated annually as applicable) implemented for a 12-month period.

9
10 No change has been made to the income tax rates embedded in the rates approved in EB-2018-
11 0336 and therefore no tax changes are being requested in this Application.

12

13 **Incremental Capital Module**

14
15 EPCOR's approved IR Plan for setting rates for 2020 through 2024 includes an Incremental
16 Capital Module ("ICM") to address the treatment of capital investment needs that arise during the
17 IR Term. EPCOR shall apply for rate adjustments through an ICM for qualifying incremental
18 capital investment beyond what is normally funded through approved rates consistent with the
19 Board-established policies on ICM for electricity distributors.

20
21 Qualifying capital investments may be discretionary or non-discretionary and are discrete projects
22 that satisfy the eligibility criteria of materiality, need and prudence as defined by the Board in its
23 filing requirements. In conjunction with the criteria, EPCOR must pass the Means Test established
24 by the Board to be eligible for incremental funding and the ICM will not be available if EPCOR's
25 regulated return exceeds 300 basis points above the deemed return on equity embedded in the
26 rates.

27
28 The materiality criterion represents a level of capital expenditures that can be funded through
29 EPCOR's current approved rates. EPCOR is therefore eligible to identify projects for ICM if its
30 proposed capital budget for the year exceeds the Board-defined materiality threshold value. The
31 amount eligible for incremental funding will be calculated by subtracting the materiality threshold
32 value in dollars from the proposed capital budget for the year.

33

1 EPCOR is to request approval of a rate adjustment for forecasted qualifying incremental capital
2 projects as part of its annual IR Adjustment application, following the ICM filing requirements as
3 defined by the Board in Chapter 3: Incentive Rate Setting Applications⁵ and as outlined in the
4 Board's ACM Report⁶.

5
6 EPCOR is not requesting approval of an ICM related rate adjustment in this Application.

7

8 **Earnings Dead Band Off-Ramp**

9

10 EPCOR's approved IR Plan for setting rates for 2020 through 2024 includes the earnings dead
11 band off-ramp mechanism consistent with the off-ramp outlined in the Board's Chapter 3:
12 Incentive Rate Setting Applications for electricity distributors.

13

14 Under this mechanism, a regulatory review may be triggered if a distributor's earnings are outside
15 of a dead band of +/- 300 basis points from the Board-approved return on equity. The Board will
16 monitor the results filed by EPCOR as part of the reporting and record-keeping requirements and
17 will determine if a regulatory review is warranted. EPCOR is to refrain from seeking an adjustment
18 to its base rates through IR Plan if cumulative earnings are in excess of the dead band during the
19 IR Term unless it has reason to believe that such an adjustment can be substantiated in
20 consideration of the excess earnings. EPCOR's 2022 regulated return on equity (ROE) was
21 4.24%, which is below the +/- 300 basis points dead band of the approved deemed return on
22 equity of 8.98%.

23

24 **Earnings Sharing Mechanism**

25

26 EPCOR's approved IR Plan for setting rates for 2020 through 2024 includes an asymmetrical
27 Earnings Sharing Mechanism ("ESM") based on an assessment of earnings over the cost of
28 service term. In the event that the utility's cumulative ROE at the end of the period 2020 through
29 2024 exceeds the Board-approved ROE by more than 150 basis points, EPCOR is required to
30 share with ratepayers 50% of the earnings which are in excess of the 150 basis points threshold.
31 For additional clarity, the cumulative ROE will be calculated as the sum of actual regulated net

⁵ Board's Filing Requirements for Electricity Distribution Rate Applications – 2018 Edition for 2019 Rate Applications, Chapter 3 Incentive Rate-setting Applications dated July 12, 2018, Section 3.3.2.1.

⁶ EB-2014-0219, Report of the Board, New Options for the Funding of Capital Investments: The Advanced Capital Module dated September 18, 2014, Section 7

1 income over the term, taking into account any necessary adjustments, divided by the sum of the
2 actual regulated equity balances for the same term (i.e. considers rate base growth).

3
4 The Decision included the establishment of the Earnings Share Mechanism Deferral Account
5 (“ESMDA”) is to record the annual earnings sharing mechanism (ESM) impact over the term. An
6 entry will be made to the ESMDA annually to record the amount that is equal to the cumulative
7 earnings to be shared, as if the balance were to be settled on the date it was recorded. The
8 balance in this account will be reflective of the ratepayers’ share of utility earnings (i.e. recorded
9 at 50% of earnings eligible to be shared). As the ESM is asymmetrical the ESMDA balance will
10 be either a credit balance or zero.

11
12 As of December 31, 2022, EPCOR’s cumulative ROE 345 basis points below the Board-approved
13 ROE, and as a result there is currently no balance of earnings to share with ratepayers.

14

	2020	2021	2022	Cumulative
Deemed	8.98%	8.98%	8.98%	8.98%
Actual	5.42%	7.03%	4.24%	5.53%
Variance	-3.56%	-1.95%	-4.74%	-3.45%

15
16

17 **Proposed Distribution Rates**

18
19 The rates resulting from the application of the elements of EPCOR’s approved IR Plan as
20 described above are provided in Table 6 below. For comparison purposes, EPCOR current
21 distribution rates for the Aylmer area are provided in Table 5.

Table 5 - Current Aylmer Distribution Rates

Rate Class	Monthly Service Charge	Delivery First 1,000 m ³	Delivery Over 1,000 m ³	Delivery Next 24,000 m ³	Delivery Over 25,000 m ³	Delivery - Firm	Demand - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper
RATE 1 - General Service Rate - Residential	19.50	13.9823	11.2376					0.0435		
RATE 1 - General Service Rate - Commercial	19.50	13.9823	11.2376					0.0435		
RATE 1 - General Service Rate - Industrial	19.50	13.9823	11.2376					0.0435		
RATE 2 - Seasonal Service - Apr to Oct	21.64	17.9469		9.2863	7.3439			0.0435		
RATE 2 - Seasonal Service - Nov to Mar	21.64	22.6217		15.3710	16.5451			0.0435		
RATE 3 - Special Large Volume Contract Rate	216.42					3.8967	31.4860	0.0435	8.2408	11.3747
RATE 4 - General Service Peaking - Apr to Dec	21.64	19.7626	12.1256					0.0435		
RATE 4 - General Service Peaking - Jan to Mar	21.64	25.2116	19.4820					0.0435		
RATE 5 - Interruptible Peaking Contract Rate	205.60							0.0435	6.4708	10.0256
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	66,255.30					-	-		-	-

Table 6 - Proposed Aylmer Distribution Rates

Rate Class	Monthly Service Charge	Delivery First 1,000 m ³	Delivery Over 1,000 m ³	Delivery Next 24,000 m ³	Delivery Over 25,000 m ³	Delivery - Firm	Demand - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper
RATE 1 - General Service Rate - Residential	20.50	14.5341	11.6811					0.0435		
RATE 1 - General Service Rate - Commercial	20.50	14.5341	11.6811					0.0435		
RATE 1 - General Service Rate - Industrial	20.50	14.5341	11.6811					0.0435		
RATE 2 - Seasonal Service - Apr to Oct	22.59	18.7366		9.6949	7.6671			0.0435		
RATE 2 - Seasonal Service - Nov to Mar	22.59	23.6171		16.0473	17.2730			0.0435		
RATE 3 - Special Large Volume Contract Rate	225.94					4.0682	32.8714	0.0435	8.6034	11.8752
RATE 4 - General Service Peaking - Apr to Dec	22.59	20.6322	12.6591					0.0435		
RATE 4 - General Service Peaking - Jan to Mar	22.59	26.3209	20.3392					0.0435		
RATE 5 - Interruptible Peaking Contract Rate	214.64					8.6111		0.0435	6.7555	10.4667
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	69,170.53					-	-		-	-

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

1 **DISPOSAL OF DEFERRAL AND VARIANCE ACCOUNTS**

2
 3 EPCOR is requesting to dispose of the December 31, 2022 audited balances for following four
 4 approved deferral and variance accounts as part of this Application:

- 5 • Regulatory Expense Deferral Account ("REDA");
- 6 • Purchased Gas Transportation Variance Account ("PGTVA");
- 7 • Approved Deferral/Variance Disposal Variance Account ("ADVADA")

8
 9 The auditor’s report on the December 31, 2022 balances for each of the three accounts above
 10 has been included as part of this Application in Appendix D.

11
 12 A summary of the account balances can be seen below in Table 7:

13
 14 **Table 7 - Deferral & Variance Account Amounts:**

15

Account	Balance Dec 31, 2022	2022 Carrying Charges	2023 Carrying Charges	Balance Dec 31, 2023
REDA	\$ 2,066	\$ 29	\$ 102	\$ 2,196
PGTVA	\$ 237,179	\$ 3,443	\$ 11,663	\$ 252,285
ADVADA	\$ (9,381)	\$ 585	\$ (461)	\$ (9,258)
Total	\$ 239,244	\$ 3,472	\$ 11,765	\$ 254,481

16
 17 *Q1 2023 - Q3 2023 carrying charges have been calculated using the OEB’s prescribed rates.*
 18 *Q4 2023 have been forecasted using the Q3 2023 rate as a proxy.*

19
 20 **The Regulatory Expense Deferral Account ("REDA")**

21 The purpose of the REDA is to record costs associated with participating in generic hearings and
 22 in Enbridge Gas (and formerly Union Gas) proceedings, including if applicable a main rates case
 23 for Enbridge Gas. The REDA was established for use by the utility prior to EPCOR’s ownership
 24 of the utility and the continuation of the account for use through to the end of 2024 was approved
 25 by the Board in the Decision.

26
 27 EPCOR is proposing in this Application to dispose of the REDA balances as of December 31,
 28 2022 and all associated carrying charges recorded up to the date of implementation of the
 29 proposed rate rider. The REDA balances as of December 31, 2023 relate to the following

1 proceedings:

Case number	Description
EB-2015-0245	Demand Side Management Evaluation Process

2

3 The calculation of the projected total amount proposed for disposal is summarized in Table 8
4 below and further details of the specific items making up these balances are provided in the
5 continuity schedule in Appendix D.

6

7

Table 8 - Projected Total REDA Amount for Disposal

REDA	Balance 31-Dec-22	Q1 2023 4.73%	Q2 2023 4.98%	Q3 2023 4.98%	Q4 2023 4.98%	Balance 31-Dec-23
Principal	\$2,066					\$2,066
Carrying Charges	<u>\$29</u>	<u>\$24</u>	<u>\$26</u>	<u>\$26</u>	<u>\$26</u>	<u>\$130</u>
Total	\$2,094	\$24	\$26	\$26	\$26	\$2,196

8

9 EPCOR proposes to recover the costs related to the above proceeding from customers in rates
10 1-5. Consistent with previous dispositions (EB-2021-0215 & EB-2022-0183), Rate 6 has been
11 excluded from this recovery as the amounts requested for disposition relate to a hearing that does
12 not impact this rate class.

13

14 The REDA balances are proposed to be recovered through the implementation of a twelve-month
15 fixed-rate rate rider commencing on January 1, 2024. The calculation of the proposed rate rider
16 is shown in Table 9 below.

17

18

Table 9 - Calculation of Proposed REDA Rate Rider

		A Unit	B Row Sum	C Rate 1	D Rate 2	E Rate 3	F Rate 4	G Rate 5
1	Connections	m3	9,878	9,776	52	5	41	4
2	Allocation	%	100%	99.0%	0.5%	0.1%	0.4%	0.0%
3	Sum	\$	\$2,196	\$2,173	\$12	\$1	\$9	\$1
4	Rate Rider	\$ / month		\$0.02	\$0.02	\$0.02	\$0.02	\$0.02

19

20 The resulting bill impacts of the proposed REDA rate rider is reflected in Table 14b below.

21

1 **Purchased Gas Transportation Variance Account ("PGTVA")**

2 The purpose of the PGTVA is to record differences between the average forecasted transportation
 3 costs per m³ included in EPCOR's approved rates for recovery from customers via the PGTVA
 4 reference price in Rate Classes 1 through 5, and the actual transportation costs per m³ incurred
 5 by EPCOR under its M9 and Bundled T contracts with Enbridge Gas for the volumes required to
 6 serve the customers in these rate classes. As the transportation costs are a flow-through to
 7 customers, this deferral account is to ensure that ratepayers pay the actual cost of transportation
 8 and that the utility does not incur a profit or loss on these costs. The PGTVA was established for
 9 use by the utility prior to EPCOR's ownership of the utility and the continuation of the account for
 10 use through to the end of 2024 was approved in the Decision.

11
 12 EPCOR is proposing in this Application to dispose of the PGTVA balances as of December 31,
 13 2022 and all associated carrying charges recorded up to the date of implementation of the
 14 proposed rate rider. The calculation of the projected total amount proposed for disposal is
 15 summarized in Table 10 below and further details of these balances are provided in the continuity
 16 schedule in Appendix D.

17
 18 **Table 10 - Projected Total PGTVA Amount for Disposal**

PGTVA	Balance 31-Dec-22	Q1 2023 4.73%	Q2 2023 4.98%	Q3 2023 4.98%	Q4 2023 4.98%	Balance 31-Dec-23
Principal	\$237,179					\$237,179
Carrying Charges	<u>\$3,443</u>	<u>\$2,805</u>	<u>\$2,953</u>	<u>\$2,953</u>	<u>\$2,953</u>	<u>\$15,107</u>
Total	\$240,622	\$2,805	\$2,953	\$2,953	\$2,953	\$252,285

19
 20 The total projected disposition amount is a debit balance of \$252,285 which EPCOR is proposing
 21 to recover from the customers in Rate Classes 1-5 through the implementation of a twelve-month
 22 volumetric rate rider commencing on January 1, 2024. The rate rider will be calculated by taking
 23 the total disposition amount over the total volumetric deliveries for Rate Classes 1-5 for the period
 24 January 1, 2022 through December 31, 2022. The calculation of the proposed rate rider is shown
 25 in Table 11 below.

26

1

Table 11 - Calculation of Proposed PGTVA Rate Rider

		A	B	C	D	E	F	G
		Unit	Row Sum	Rate 1	Rate 2	Rate 3	Rate 4	Rate 5
1	Volume	000's m ³	31,971	27,348	827	1,560	1,638	598
2	Allocation	%	100%	85.5%	2.6%	4.9%	5.1%	1.9%
3	Sum	\$	\$252,285	\$215,803	\$6,529	\$12,309	\$12,927	\$4,718
4	Rate Rider	¢/m³	0.7891	0.7891	0.7891	0.7891	0.7891	0.7891

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The resulting bill impacts of the proposed PGTVA rate rider is reflected in Table 14b below.

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5 Approved Deferral/Variance Disposal Variance Account (“ADVADA”)

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The Approved Deferral/Variance Disposal Account (“ADVADA”) to track the collection/refund of all deferral and variance accounts against the balances which have been approved for disposition.

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The ADVADA will allow any over or under collection/refund on ENGLP’s deferral and variance account balances which have been approved for disposition to be tracked and accounted for in the same manner as Account 1595 (Disposition and Recovery/Refund of Regulatory Balances Control Account) as per the Uniform Chart of Accounts for Electricity Distributors. Establishment of the ADVADA for use by the utility was approved in the Decision.

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ENGLP is proposing in this Application to dispose of the ADVADA balances as of December 31, 2022 related to the approved dispositions of EB-2018-0336 (2019) and all associated carrying charges recorded up to the date of implementation of the proposed rate rider. The balance of the account is related to the disposition of:

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- REDA – a fixed rate rider recovered from customers in rate classes 1-6
- PGTVA – a volumetric rate rider for customers in rate classes 1-5

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The calculation of the projected total amount proposed for disposal is summarized in Table 12 below and further details of these balances are provided in the continuity schedule in Appendix D

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Table 12 - Projected Total ADVADA Amount for Disposal

ADVADA	Balance 31-Dec-22	Q1 2023 4.73%	Q2 2023 4.98%	Q3 2023 4.98%	Q4 2023 4.98%	Balance 31-Dec-23
Principal	(\$9,381)					(\$9,381)
Carrying Charges	<u>\$585</u>	<u>(\$111)</u>	<u>(\$117)</u>	<u>(\$117)</u>	<u>(\$117)</u>	<u>\$124</u>
Total	(\$8,796)	(\$111)	(\$117)	(\$117)	(\$117)	(\$9,258)

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The total projected disposition amount is a credit balance of \$9,258 which EPCOR is proposing to rebate to customers in Rate Classes 1-5 through the implementation of a twelve-month volumetric rate rider commencing on January 1, 2024. Rate 6 has been excluded from the calculation of this rate rider as the ADVADA amounts related to the REDA disposition were fixed in nature, meaning that ENGLP recovered the exact allocated amount and the amounts related to the PGTVAs did not apply to this rate class.

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The rate rider will be calculated by taking the total disposition amount over the total volumetric deliveries for Rate Classes 1-5 for the period January 1, 2022 through December 31, 2022. The calculation of the proposed rate rider is shown in Table 13 below.

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Table 13 - Calculation of Proposed ADVADA Rate Rider

		A Unit	B Row Sum	C Rate 1	D Rate 2	E Rate 3	F Rate 4	G Rate 5
1	Volume	000's m ³	31,971	27,348	827	1,560	1,638	598
2	Allocation	%	100%	85.5%	2.6%	4.9%	5.1%	1.9%
3	Sum	\$	(\$9,258)	(\$7,919)	(\$240)	(\$452)	(\$474)	(\$173)
4	Rate Rider	¢/m³	(0.0290)	(0.0290)	(0.0290)	(0.0290)	(0.0290)	(0.0290)

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1 **Summary of Proposed Rate Riders**

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3 For comparison purposes, Tables 14 and 15 below provide a summary of the current and
4 proposed rate riders as a result of the proposed dispositions.

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Table 14 - Current Aylmer Rate Riders

Description	REDA	PGTVA	ADVADA Rate 1 - 5
Rate Group	\$ per Customer Per Month	cents / m3	cents / m3
RATE 1 - General Service Rate - Residential	0.02	0.4355	-
RATE 1 - General Service Rate - Commercial	0.02	0.4355	-
RATE 1 - General Service Rate - Industrial	0.02	0.4355	-
RATE 2 - Seasonal Service - Apr to Oct	0.02	0.4355	-
RATE 2 - Seasonal Service - Nov to Mar	0.02	0.4355	-
RATE 3 - Special Large Volume Contract Rate	0.02	0.4355	-
RATE 4 - General Service Peaking - Apr to Dec	0.02	0.4355	-
RATE 4 - General Service Peaking - Jan to Mar	0.02	0.4355	-
RATE 5 - Interruptible Peaking Contract Rate	0.02	0.4355	-
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility			

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Table 15 - Proposed Aylmer Rate Riders

Description	REDA	PGTVA	ADVADA Rate 1 - 5
Rate Group	\$ per Customer Per Month	cents / m3	cents / m3
RATE 1 - General Service Rate - Residential	0.02	0.7891	(0.0290)
RATE 1 - General Service Rate - Commercial	0.02	0.7891	(0.0290)
RATE 1 - General Service Rate - Industrial	0.02	0.7891	(0.0290)
RATE 2 - Seasonal Service - Apr to Oct	0.02	0.7891	(0.0290)
RATE 2 - Seasonal Service - Nov to Mar	0.02	0.7891	(0.0290)
RATE 3 - Special Large Volume Contract Rate	0.02	0.7891	(0.0290)
RATE 4 - General Service Peaking - Apr to Dec	0.02	0.7891	(0.0290)
RATE 4 - General Service Peaking - Jan to Mar	0.02	0.7891	(0.0290)
RATE 5 - Interruptible Peaking Contract Rate	0.02	0.7891	(0.0290)
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility			

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BILL IMPACTS

The following table provides a summary of bill impacts of the proposed changes to rates for 2024 and the proposed rate riders for each rate class assuming the average consumption level of the rate class based on the 2022 customer connections and volumes. The bill impact provided assumes a full 12 months of distribution service and consumption. Further details on the bill impacts summarized below are provided in the 2024 Incentive Rate Adjustment Model.

Table 16A - Illustrative Bill Impact Summary

Rate Class	Change in Delivery Charge (\$ / year / customer)	Change in Delivery Charge (%)	Change in Rate Riders (\$ / year / customer)	Change in Rate Riders (%)	Change in Total Bill (\$ / year / customer)	Change in Total Bill (%)
RATE 1 - General Service Rate - Residential	\$23.37	4.4%	\$6.71	72.6%	\$30.08	2.3%
RATE 1 - General Service Rate - Commercial	\$65.11	4.1%	\$35.11	74.2%	\$100.22	1.8%
RATE 1 - General Service Rate - Industrial	\$153.46	4.0%	\$98.48	74.4%	\$251.94	1.7%
RATE 2 - Seasonal Service - Apr to Oct	\$49.46	4.4%	\$31.11	74.3%	\$80.57	1.8%
RATE 2 - Seasonal Service - Nov to Mar	\$51.81	4.4%	\$20.54	74.3%	\$72.35	2.1%
RATE 2 - Seasonal Service - Annual	\$101.27	4.4%	\$51.65	74.3%	\$152.92	1.9%
RATE 3 - Special Large Volume Contract Rate	\$1,242.28	4.4%	\$1,012.77	74.5%	\$2,255.05	1.6%
RATE 4 - General Service Peaking - Apr to Dec	\$214.55	4.4%	\$120.14	74.5%	\$334.69	1.8%
RATE 4 - General Service Peaking - Jan to Mar	\$29.80	4.4%	\$9.58	74.2%	\$39.38	2.3%
RATE 4 - General Service Peaking - Annual	\$244.35	4.4%	\$129.71	74.4%	\$374.07	1.9%
RATE 5 - Interruptible Peaking Contract Rate	\$650.99	4.4%	\$485.22	74.5%	\$1,136.21	1.7%
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	\$34,982.80	4.4%	\$0.00	0.0%	\$34,982.80	4.4%

Table 16B – Illustrative Bill Impact Summary - Deferral and Variance Accounts

Rate Class	REDA		PGTVA		ADVADA		Total	
	Variance (\$)	Variance (%)	Variance (\$)	Variance (%)	Variance (\$)	Variance (%)	Variance (\$)	Variance (%)
RATE 1 - General Service Rate - Residential	\$0.00	0%	\$7.31	81%	(\$0.60)		\$6.71	73%
RATE 1 - General Service Rate - Commercial	\$0.00	0%	\$38.25	81%	(\$3.13)		\$35.11	74%
RATE 1 - General Service Rate - Industrial	\$0.00	0%	\$107.26	81%	(\$8.78)		\$98.48	74%
RATE 2 - Seasonal Service - Apr to Oct	\$0.00	0%	\$33.89	81%	(\$2.78)		\$31.11	74%
RATE 2 - Seasonal Service - Nov to Mar	\$0.00	0%	\$22.37	81%	(\$1.83)		\$20.54	74%
RATE 2 - Seasonal Service - Annual	\$0.00	0%	\$56.26	81%	(\$4.61)		\$51.65	74%
RATE 3 - Special Large Volume Contract Rate	\$0.00	0%	\$1,103.11	81%	(\$90.34)		\$1,012.77	75%
RATE 4 - General Service Peaking - Apr to Dec	\$0.00	0%	\$130.85	81%	(\$10.72)		\$120.14	74%
RATE 4 - General Service Peaking - Jan to Mar	\$0.00	0%	\$10.43	81%	(\$0.85)		\$9.58	74%
RATE 4 - General Service Peaking - Annual	\$0.00	0%	\$141.29	81%	(\$11.57)		\$129.71	74%
RATE 5 - Interruptible Peaking Contract Rate	\$0.00	0%	\$528.50	81%	(\$43.28)		\$485.22	75%
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	\$0.00		\$0.00		\$0.00		\$0.00	0%

Appendix A - 2024 Annual Incentive Rate Adjustment Model

Name of LDC: EPCOR Natural Gas Limited Partnership
OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

Distributor Information

Distributor Name

EPCOR Natural Gas Limited Partnership

OEB Application Number

EB-2023-0160 Exhibit A - 2024 IRM Application

A1.1 Distributor Information

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

Current Distribution Tariff Sheet Rates

Rate Group	Monthly Service Charge (excl. Bill 32)	Delivery First 1,000 m ³	Delivery Over 1,000 m ³	Delivery Next 24,000 m ³	Delivery Over 25,000 m ³	Delivery - Firm	Demand - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper
RATE 1 - General Service Rate - Residential	19.50	13.9823	11.2376					0.0435		
RATE 1 - General Service Rate - Commercial	19.50	13.9823	11.2376					0.0435		
RATE 1 - General Service Rate - Industrial	19.50	13.9823	11.2376					0.0435		
RATE 2 - Seasonal Service - Apr to Oct	21.64	17.9469		9.2863	7.3439			0.0435		
RATE 2 - Seasonal Service - Nov to Mar	21.64	22.6217		15.3710	16.5451			0.0435		
RATE 3 - Special Large Volume Contract Rate	216.42					3.8967	31.4860	0.0435	8.2408	11.3747
RATE 4 - General Service Peaking - Apr to Dec	21.64	19.7626	12.1256					0.0435		
RATE 4 - General Service Peaking - Jan to Mar	21.64	25.2116	19.4820					0.0435		
RATE 5 - Interruptible Peaking Contract Rate	205.60					8.2482	1	0.0435	6.4708	10.0256
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	66,255.30					-	-		-	-
1 Placeholder rate for average application										

B1.1 Current Distribution Rates

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

Billing Determinants - Actuals January 1, 2022 to December 31, 2022

Rate Group	Monthly Service Charge	Delivery First 1,000 m ³	Delivery Over 1,000 m ³	Delivery Next 24,000 m ³	Delivery Over 25,000 m ³	Delivery - Firm	Demand - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper
RATE 1 - General Service Rate - Residential	9,132	18,582,140	297,319					18,850,617		
RATE 1 - General Service Rate - Commercial	567	2,691,272	3,441,480					5,778,126		
RATE 1 - General Service Rate - Industrial	77	493,441	1,842,279					2,137,571		
RATE 2 - Seasonal Service - Apr to Oct	52	66,137		358,395	73,789			498,321		
RATE 2 - Seasonal Service - Nov to Mar	52	67,689		250,972	10,372			329,034		
RATE 3 - Special Large Volume Contract Rate	5					1,559,815	214,067	1,420,205		
RATE 4 - General Service Peaking - Apr to Dec	41	104,258	1,412,988					1,517,246		
RATE 4 - General Service Peaking - Jan to Mar	41	26,954	93,992					120,946		
RATE 5 - Interruptible Peaking Contract Rate	4					597,849		597,849		
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	1					61,555,492	2,505,600			
	9,879	22,031,891	7,088,059	609,367	84,161	63,713,157	2,719,667	31,249,915	-	-

B1.2 Billing Determinants

Name of LDC: EPCOR Natural Gas Limited Partnership
OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

Revenue from Current Rates

Rate Group	Monthly Service Charge	Delivery First 1,000 m ³	Delivery Over 1,000 m ³	Delivery Next 24,000 m ³	Delivery Over 25,000 m ³	Demand - Firm	Delivery - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper	Total
RATE 1 - General Service Rate - Residential	\$ 2,136,908	\$ 2,598,211	\$ 33,411	\$ -	\$ -	\$ -	\$ -	\$ 8,200	\$ -	\$ -	\$ 4,776,730
RATE 1 - General Service Rate - Commercial	\$ 132,678	\$ 376,302	\$ 386,740	\$ -	\$ -	\$ -	\$ -	\$ 2,513	\$ -	\$ -	\$ 898,233
RATE 1 - General Service Rate - Industrial	\$ 18,018	\$ 68,994	\$ 207,028	\$ -	\$ -	\$ -	\$ -	\$ 930	\$ -	\$ -	\$ 294,970
RATE 2 - Seasonal Service - Apr to Oct	\$ 7,878	\$ 11,870	\$ -	\$ 33,282	\$ 5,419	\$ -	\$ -	\$ 217	\$ -	\$ -	\$ 58,665
RATE 2 - Seasonal Service - Nov to Mar	\$ 5,627	\$ 15,313	\$ -	\$ 38,577	\$ 1,716	\$ -	\$ -	\$ 143	\$ -	\$ -	\$ 61,376
RATE 3 - Special Large Volume Contract Rate	\$ 12,985	\$ -	\$ -	\$ -	\$ -	\$ 60,782	\$ 67,401	\$ 618	\$ -	\$ -	\$ 141,786
RATE 4 - General Service Peaking - Apr to Dec	\$ 7,986	\$ 20,604	\$ 171,333	\$ -	\$ -	\$ -	\$ -	\$ 660	\$ -	\$ -	\$ 200,583
RATE 4 - General Service Peaking - Jan to Mar	\$ 2,662	\$ 6,795	\$ 18,311	\$ -	\$ -	\$ -	\$ -	\$ 53	\$ -	\$ -	\$ 27,822
RATE 5 - Interruptible Peaking Contract Rate	\$ 9,869	\$ -	\$ -	\$ -	\$ -	\$ 49,312	\$ -	\$ 260	\$ -	\$ -	\$ 59,441
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	\$ 795,064	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 795,064
	\$ 3,129,673	\$ 3,098,088	\$ 816,824	\$ 71,858	\$ 7,135	\$ 110,093	\$ 67,401	\$ 13,594	\$ -	\$ -	\$ 7,314,667

B1.3 Current Rev From Rates

Name of LDC: EPCOR Natural Gas Limited Partnership
OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

Current Rate Riders

Description	REDA	PGTVA	ADVADA Rate 1 - 5
	Jan 2023-Dec 2023	Jan 2023-Dec 2023	Effective for 12 months
	\$ per Customer Per Month	cents / m3	cents / m3
Rate Group			
RATE 1 - General Service Rate - Residential	0.02	0.4355	-
RATE 1 - General Service Rate - Commercial	0.02	0.4355	-
RATE 1 - General Service Rate - Industrial	0.02	0.4355	-
RATE 2 - Seasonal Service - Apr to Oct	0.02	0.4355	-
RATE 2 - Seasonal Service - Nov to Mar	0.02	0.4355	-
RATE 3 - Special Large Volume Contract Rate	0.02	0.4355	-
RATE 4 - General Service Peaking - Apr to Dec	0.02	0.4355	-
RATE 4 - General Service Peaking - Jan to Mar	0.02	0.4355	-
RATE 5 - Interruptible Peaking Contract Rate	0.02	0.4355	-
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility			

Name of LDC: EPCOR Natural Gas Limited Partnership
OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

Rate 1 Price Cap Adjustment

GDP-IPI	4.80%
Less Productivity	0.00%
Less Stretch Factor	0.40%
Price Cap Adjustment	4.40%

	Current Rate (excl. Bill 32)	Price Cap	Adjusted Rates (excl. Bill 32)	Billing Determinants	Revenue		Balanced Rates	Revenue
Monthly Service Charge	19.50	4.40%	20.36	9,776	2,388,258	Change	20.50	2,404,917
Delivery First 1,000 m3	13.9823	4.40%	14.5975	21,766,853	3,177,421	Change	14.5341	3,163,609
Delivery Over 1,000 m3	11.2376	4.40%	11.7321	5,581,078	654,775	Change	11.6811	651,929
Commodity	0.0435	0.00%	0.0435	26,766,314	11,643	No Change	0.0435	11,643
					<u>6,232,098</u>			<u>6,232,098</u>

D1.1 Rate 1 Adjustment

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

Rate 2 Price Cap Adjustment

GDP-IPI	4.80%
Less Productivity	0.00%
Less Stretch Factor	0.40%
Price Cap Adjustment	<u>4.40%</u>

	Current Rate (excl. Bill 32)	Price Cap	Adjusted Rates (excl. Bill 32)	Billing Determinants	Revenue		Rebalanced Rates	Revenue
Monthly Service Charge	21.64	4.40%	22.59	52	14,099	Change	22.59	14,099
Delivery First 1,000 m3 - Apr To Oct	17.9469	4.40%	18.7366	66,137	12,392	Change	18.7366	12,392
Delivery Next 24,000 m3 - Apr To Oct	9.2863	4.40%	9.6949	358,395	34,746	Change	9.6949	34,746
Delivery Over 25,000 m3 - Apr To Oct	7.3439	4.40%	7.6671	73,789	5,657	Change	7.6671	5,657
Delivery First 1,000 m3 - Nov To Mar	22.6217	4.40%	23.6171	67,689	15,986	Change	23.6171	15,986
Delivery Next 24,000 m3 - Nov To Mar	15.3710	4.40%	16.0473	250,972	40,274	Change	16.0473	40,274
Delivery Over 25,000 m3 - Nov To Mar	16.5451	4.40%	17.2730	10,372	1,792	Change	17.2730	1,792
Commodity	0.0435	0.00%	0.0435	827,355	360	No Change	0.0435	360
					<u>125,306</u>			<u>125,306</u>

D1.2 Rate 2 Adjustment

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

Rate 3 Price Cap Adjustment

GDP-IPI	4.80%
Less Productivity	0.00%
Less Stretch Factor	0.40%
Price Cap Adjustment	<u>4.40%</u>

	Current Rate (excl. Bill 32)	Price Cap	Adjusted Rates (excl. Bill 32)	Billing Determinants	Revenue		Rebalanced Rates	Revenue
Monthly Service Charge	216.42	4.40%	225.94	5	13,556	Change	225.94	13,556
Delivery Firm	3.8967	4.40%	4.0682	1,559,815	63,456	Change	4.0682	63,456
Demand Firm	31.4860	4.40%	32.8714	214,067	70,367	Change	32.8714	70,367
Commodity	0.0435	0.00%	0.0435	1,420,205	618	No Change	0.0435	618
					<u>147,997</u>			<u>147,997</u>

D1.3 Rate 3 Adjustment

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

Rate 4 Price Cap Adjustment

GDP-IPI	4.80%
Less Productivity	0.00%
Less Stretch Factor	0.40%
Price Cap Adjustment	<u>4.40%</u>

	Current Rate (excl. Bill 32)	Price Cap	Adjusted Rates (excl. Bill 32)	Billing Determinants	Revenue		Balanced Rates	Revenue
Monthly Service Charge	21.64	4.40%	22.59	41	11,116	Change	22.59	11,116
Delivery First 1,000 m3 - Apr To Dec	19.7626	4.40%	20.6322	104,258	21,511	Change	20.63220	21,511
Delivery Over 1,000 m3 - Apr To Dec	12.1256	4.40%	12.6591	1,412,988	178,872	Change	12.65910	178,872
Delivery First 1,000 m3 - Jan To Mar	25.2116	4.40%	26.3209	26,954	7,094	Change	26.32093	7,094
Delivery Over 1,000 m3 - Jan To Mar	19.4820	4.40%	20.3392	93,992	19,117	Change	20.33916	19,117
Commodity	0.0435	0.00%	0.0435	1,638,192	713	No Change	0.0435	713
					<u>238,423</u>			<u>238,423</u>

D1.4 Rate 4 Adjustment

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

Rate 5 Price Cap Adjustment

GDP-IPI	4.80%
Less Productivity	0.00%
Less Stretch Factor	0.40%
Price Cap Adjustment	4.40%

	Current Rate (excl. Bill 32)	Price Cap	Adjusted Rates (excl. Bill 32)	Billing Determinants	Revenue		Rebalanced Rates	Revenue
Monthly Service Charge	205.60	4.40%	214.64	4	10,303	Change	214.64	10,303
Delivery Firm	8.2482	4.40%	8.6111	597,849	51,482	Change	8.6111	51,482
Commodity	0.0435	0.00%	0.0435	597,849	260	No Change	0.0435	260
					62,044			62,044

D1.5 Rate 5 Adjustment

Name of LDC: EPCOR Natural Gas Limited Partnership
OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

Rate 6 Price Cap Adjustment

GDP-IPI	4.80%
Less Productivity	0.00%
Less Stretch Factor	0.40%
Price Cap Adjustment	<u>4.40%</u>

	Current Rate (excl. Bill 32)	Price Cap	Adjusted Rates (excl. Bill 32)	Billing Determinants	Revenue		Balanced Rates	Revenue
Monthly Service Charge	66,255.30	4.40%	69,170.53	1	830,046	Change	69,170.53	830,046
Delivery Firm	-	4.40%	-	61,555,492	-	No Change		-
Demand Firm	-	4.40%	-	2,505,600	-	No Change		-
					<u>830,046</u>			<u>830,046</u>

D1.6 Rate 6 Adjustment

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

Proposed Distribution Tariff Sheet Rates

Rate Group	Monthly Service Charge (excl. Bill 32)	Delivery First 1,000 m ³	Delivery Over 1,000 m ³	Delivery Next 24,000 m ³	Delivery Over 25,000 m ³	Delivery - Firm	Demand - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper
RATE 1 - General Service Rate - Residential	20.50	14.5341	11.6811					0.0435		
RATE 1 - General Service Rate - Commercial	20.50	14.5341	11.6811					0.0435		
RATE 1 - General Service Rate - Industrial	20.50	14.5341	11.6811					0.0435		
RATE 2 - Seasonal Service - Apr to Oct	22.59	18.7366		9.6949	7.6671			0.0435		
RATE 2 - Seasonal Service - Nov to Mar	22.59	23.6171		16.0473	17.2730			0.0435		
RATE 3 - Special Large Volume Contract Rate	225.94					4.0682	32.8714	0.0435	8.6034	11.8752
RATE 4 - General Service Peaking - Apr to Dec	22.59	20.6322	12.6591					0.0435		
RATE 4 - General Service Peaking - Jan to Mar	22.59	26.3209	20.3392					0.0435		
RATE 5 - Interruptible Peaking Contract Rate	214.64					8.6111	¹	0.0435	6.7555	10.4667
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	69,170.53					-	-		-	-
1 Placeholder rate for average application										

E1.1 Proposed Dist Rates

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

Billing Determinants - Actuals January 1, 2022 to December 31, 2022

Rate Group	Monthly Service Charge	Delivery First 1,000 m ³	Delivery Over 1,000 m ³	Delivery Next 24,000 m ³	Delivery Over 25,000 m ³	Delivery - Firm	Demand - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper
	RATE 1 - General Service Rate - Residential	9,132	18,582,140	297,319	-	-	-	-	18,850,617	-
RATE 1 - General Service Rate - Commercial	567	2,691,272	3,441,480	-	-	-	-	5,778,126	-	-
RATE 1 - General Service Rate - Industrial	77	493,441	1,842,279	-	-	-	-	2,137,571	-	-
RATE 2 - Seasonal Service - Apr to Oct	52	66,137	-	358,395	73,789	-	-	498,321	-	-
RATE 2 - Seasonal Service - Nov to Mar	52	67,689	-	250,972	10,372	-	-	329,034	-	-
RATE 3 - Special Large Volume Contract Rate	5	-	-	-	-	1,559,815	214,067	1,420,205	-	-
RATE 4 - General Service Peaking - Apr to Dec	41	104,258	1,412,988	-	-	-	-	1,517,246	-	-
RATE 4 - General Service Peaking - Jan to Mar	41	26,954	93,992	-	-	-	-	120,946	-	-
RATE 5 - Interruptible Peaking Contract Rate	4	-	-	-	-	597,849	-	597,849	-	-
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	1	-	-	-	-	61,555,492	2,505,600	-	-	-
	9,879	22,031,891	7,088,059	609,367	84,161	63,713,157	2,719,667	31,249,915	-	-

E1.2 Billing Determinants

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

Proposed Revenue from Rates

Rate Group	Monthly Service Charge	Delivery First 1,000 m ³	Delivery Over 1,000 m ³	Delivery Next 24,000 m ³	Delivery Over 25,000 m ³	Demand - Firm	Delivery - Firm	Commodity	Delivery - Int - Lower	Delivery - Int - Upper	Total
RATE 1 - General Service Rate - Residential	\$ 2,246,493	\$ 2,700,741	\$ 34,730	\$ -	\$ -	\$ -	\$ -	\$ 8,200	\$ -	\$ -	\$ 4,990,163
RATE 1 - General Service Rate - Commercial	\$ 139,482	\$ 391,151	\$ 402,001	\$ -	\$ -	\$ -	\$ -	\$ 2,513	\$ -	\$ -	\$ 935,148
RATE 1 - General Service Rate - Industrial	\$ 18,942	\$ 71,717	\$ 215,198	\$ -	\$ -	\$ -	\$ -	\$ 930	\$ -	\$ -	\$ 306,787
RATE 2 - Seasonal Service - Apr to Oct	\$ 8,224	\$ 12,392	\$ -	\$ 34,746	\$ 5,657	\$ -	\$ -	\$ 217	\$ -	\$ -	\$ 61,236
RATE 2 - Seasonal Service - Nov to Mar	\$ 5,874	\$ 15,986	\$ -	\$ 40,274	\$ 1,792	\$ -	\$ -	\$ 143	\$ -	\$ -	\$ 64,070
RATE 3 - Special Large Volume Contract Rate	\$ 13,556	\$ -	\$ -	\$ -	\$ -	\$ 63,456	\$ 70,367	\$ 618	\$ -	\$ -	\$ 147,997
RATE 4 - General Service Peaking - Apr to Dec	\$ 8,337	\$ 21,511	\$ 178,872	\$ -	\$ -	\$ -	\$ -	\$ 660	\$ -	\$ -	\$ 209,380
RATE 4 - General Service Peaking - Jan to Mar	\$ 2,779	\$ 7,094	\$ 19,117	\$ -	\$ -	\$ -	\$ -	\$ 53	\$ -	\$ -	\$ 29,043
RATE 5 - Interruptible Peaking Contract Rate	\$ 10,303	\$ -	\$ -	\$ -	\$ -	\$ 51,482	\$ -	\$ 260	\$ -	\$ -	\$ 62,044
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Produc	\$ 830,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 830,046
	\$ 3,284,037	\$ 3,220,592	\$ 849,918	\$ 75,020	\$ 7,449	\$ 114,937	\$ 70,367	\$ 13,594	\$ -	\$ -	\$ 7,635,914

Proposed Revenue \$ 7,635,914
 Current Revenue \$ 7,314,667
 Change \$ 321,247
 4.4%

E1.3 Proposed Rev From Rate

Name of LDC: EPCOR Natural Gas Limited Partnership
OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

REDA

REDA Cost Type	Number of Customers to Allocate	Disposition Amount (\$)	Disposition Rate (\$ / customer / month)
DSM	9,878	2,196	0.02

Rate Class	Proposed Rate Rider (\$ / customer / month)
Rates 1 - 5	0.02

F1.1 REDA

Name of LDC: EPCOR Natural Gas Limited Partnership
OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

PGTVA Rates 1 - 5

Volume (m3)	Disposition Amount (\$)	Proposed Rate Rider (cents / m3)
31,971,143	252,285	0.7891

F1.2 PGTVA

ADVADA

Disposition Amount				
Rate Class	Volume (m3)	(\$)	Rate Rider Unit	Proposed Rate Rider
Rate 1 - 5	31,971,143	(9,258)	cents / m3	(0.0290)

F1.3 ADVADA

Name of LDC: EPCOR Natural Gas Limited Partnership
OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

Proposed Rate Riders

Description	REDA	PGTVA	ADVADA Rate 1 - 5
	Effective for 12 months	Effective for 12 months	Effective for 12 months
Rate Group	\$ per Customer Per Month	cents / m3	cents / m3
RATE 1 - General Service Rate - Residential	0.02	0.7891	(0.0290)
RATE 1 - General Service Rate - Commercial	0.02	0.7891	(0.0290)
RATE 1 - General Service Rate - Industrial	0.02	0.7891	(0.0290)
RATE 2 - Seasonal Service - Apr to Oct	0.02	0.7891	(0.0290)
RATE 2 - Seasonal Service - Nov to Mar	0.02	0.7891	(0.0290)
RATE 3 - Special Large Volume Contract Rate	0.02	0.7891	(0.0290)
RATE 4 - General Service Peaking - Apr to Dec	0.02	0.7891	(0.0290)
RATE 4 - General Service Peaking - Jan to Mar	0.02	0.7891	(0.0290)
RATE 5 - Interruptible Peaking Contract Rate	0.02	0.7891	(0.0290)
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility			

Name of LDC: EPCOR Natural Gas Limited Partnership
OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

Rate 1 Delivery Bill Impact

RATE 1 - General Service Rate - Residential

		Current	Proposed	Bill Determinant
Commodity	cents / m3	23.2609	23.2609	2,067
Customer (excl. Bill 32)	\$ / month	19.50	20.50	12
Block 1 (First 1,000 m3 per month)	cents / m3	13.9823	14.5341	2,035
Block 2 (Over 1,000 m3 per month)	cents / m3	11.2376	11.6811	33
System Gas Charge	cents / m3	0.0435	0.0435	2,067
REDA	\$ / month	0.02	0.02	12
PGTVA	cents / m3	0.4355	0.7891	2,067
ADVADA	cents / m3	-	0.0290	2,067
LDMDA	\$ / month	-	-	12
SICDA	cents / m3	-	-	2,067
FCCVA	\$ / month	-	-	12
GGEADA	\$ / month	-	-	12
Federal Carbon	cents / m3	12.3900	12.3900	2,067
Facility Carbon	cents / m3	0.0037	0.0037	2,067

Commodity	Current	Proposed	Change \$	Change %
	480.89	480.89	-	0.0%
Delivery	Current Rate	Proposed Rate	Change \$	Change %
Customer (excl. Bill 32)	234.00	246.00	12.00	5.1%
Bill 32	12.00	12.00	-	0.0%
Block 1 (First 1,000 m3 per month)	284.51	295.74	11.23	3.9%
Block 2 (Over 1,000 m3 per month)	3.66	3.80	0.14	3.9%
System Gas Charge	0.90	0.90	-	0.0%
Total Delivery	535.07	558.44	23.37	4.4%

Rate Riders

Rate Riders	Current Rate	Proposed Rate	Change \$	Change %
REDA	0.24	0.24	-	0.0%
PGTVA	9.00	16.31	7.31	81.2%
ADVADA	0.00	0.60	0.60	
LDMDA	-	-	-	
SICDA	0.00	0.00	-	
FCCVA	-	-	-	
GGEADA	-	-	-	
Total Rate Riders	9.24	15.96	6.71	72.6%

Carbon Tax

Federal Carbon	256.15	256.15	-	0.0%
Facility Carbon	0.08	0.08	-	0.0%
Total Carbon Tax	256.22	256.22	0.00	0.0%

Total Bill Impact	1,281.43	1,311.51	30.08	2.3%
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Name of LDC: EPCOR Natural Gas Limited Partnership
OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

Rate 1 Delivery Bill Impact

RATE 1 - General Service Rate - Commercial

		Current	Proposed	Bill Determinant
Commodity	cents / m3	23.2609	23.2609	10,816
Customer (excl. Bill 32)	\$ / month	19.50	20.50	12
Block 1 (First 1,000 m3 per month)	cents / m3	13.9823	14.5341	4,747
Block 2 (Over 1,000 m3 per month)	cents / m3	11.2376	11.6811	6,070
System Gas Charge	cents / m3	0.0435	0.0435	10,816
REDA	\$ / month	0.02	0.02	12
PGTVA	cents / m3	0.4355	0.7891	10,816
ADVADA	cents / m3	-	0.0290	10,816
LDMDA	\$ / month	-	-	12
SICDA	cents / m3	-	-	10,816
FCCVA	\$ / month	-	-	12
GGEADA	\$ / month	-	-	12
Federal Carbon	cents / m3	12.3900	12.3900	10,816
Facility Carbon	cents / m3	0.0037	0.0037	10,816

Commodity	Current	Proposed	Change \$	Change %
	2,515.93	2,515.93	-	0.0%
Delivery	Current Rate	Proposed Rate	Change \$	Change %
Customer (excl. Bill 32)	234.00	246.00	12.00	5.1%
Bill 32	12.00	12.00	-	0.0%
Block 1 (First 1,000 m3 per month)	663.67	689.86	26.19	3.9%
Block 2 (Over 1,000 m3 per month)	682.08	709.00	26.92	3.9%
System Gas Charge	4.71	4.71	-	0.0%
Total Delivery	1,596.46	1,661.56	65.11	4.1%

Rate Riders

Rate Riders	Current Rate	Proposed Rate	Change \$	Change %
REDA	0.24	0.24	-	0.0%
PGTVA	47.10	85.35	38.25	81.2%
ADVADA	0.00	3.13	3.13	
LDMDA	-	-	-	
SICDA	0.00	0.00	-	
FCCVA	-	-	-	
GGEADA	-	-	-	
Total Rate Riders	47.34	82.46	35.11	74.2%

Carbon Tax

Federal Carbon	1,340.12	1,340.12	-	0.0%
Facility Carbon	0.40	0.40	-	0.0%
Total Carbon Tax	1,340.52	1,340.52	0.00	0.0%

Total Bill Impact	5,500.25	5,600.47	100.22	1.8%
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Name of LDC: EPCOR Natural Gas Limited Partnership
OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

Rate 1 Delivery Bill Impact

RATE 1 - General Service Rate - Industrial

		Current	Proposed	Bill Determinant
Commodity	cents / m3	23.2609	23.2609	30,334
Customer (excl. Bill 32)	\$ / month	19.50	20.50	12
Block 1 (First 1,000 m3 per month)	cents / m3	13.9823	14.5341	6,408
Block 2 (Over 1,000 m3 per month)	cents / m3	11.2376	11.6811	23,926
System Gas Charge	cents / m3	0.0435	0.0435	30,334
REDA	\$ / month	0.02	0.02	12
PGTVA	cents / m3	0.4355	0.7891	30,334
ADVADA	cents / m3	-	0.0290	30,334
LDMDA	\$ / month	-	-	12
SICDA	cents / m3	-	-	30,334
FCCVA	\$ / month	-	-	12
GGEADA	\$ / month	-	-	12
Federal Carbon	cents / m3	12.3900	12.3900	30,334
Facility Carbon	cents / m3	0.0037	0.0037	30,334

Commodity	Current	Proposed	Change \$	Change %
	7,055.97	7,055.97	-	0.0%
Delivery	Current Rate	Proposed Rate	Change \$	Change %
Customer (excl. Bill 32)	234.00	246.00	12.00	5.1%
Bill 32	12.00	12.00	-	0.0%
Block 1 (First 1,000 m3 per month)	896.03	931.39	35.36	3.9%
Block 2 (Over 1,000 m3 per month)	2,688.68	2,794.78	106.10	3.9%
System Gas Charge	13.20	13.20	-	0.0%
Total Delivery	3,843.90	3,997.36	153.46	4.0%

Rate Riders

Rate Riders	Current Rate	Proposed Rate	Change \$	Change %
REDA	0.24	0.24	-	0.0%
PGTVA	132.10	239.37	107.26	81.2%
ADVADA	0.00	8.78	8.78	
LDMDA	-	-	-	
SICDA	0.00	0.00	-	
FCCVA	-	-	-	
GGEADA	-	-	-	
Total Rate Riders	132.34	230.82	98.48	74.4%

Carbon Tax

Federal Carbon	3,758.39	3,758.39	-	0.0%
Facility Carbon	1.12	1.12	-	0.0%
Total Carbon Tax	3,759.51	3,759.51	0.00	0.0%
Total Bill Impact	14,791.72	15,043.66	251.94	1.7%

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

Rate 2 Delivery Bill Impact

RATE 2 - Seasonal Service - Apr to Oct

		Current	Proposed	Bill Determinant	
Commodity	cents / m3	23.2609	23.2609	9,583	
Customer (excl. Bill 32)	\$ / month	21.64	22.59	7	
Block 1 (First 1,000 m3 per month)	cents / m3	17.9469	18.7366	1,272	
Block 2 (Next 24,000 m3 per month)	cents / m3	9.2863	9.6949	6,892	
Block 3 (Over 25,000 m3 per month)	cents / m3	7.3439	7.6671	1,419	
System Gas Charge	cents / m3	0.0435	0.0435	9,583	
REDA	\$ / month	0.02	0.02	7	
PGTVA	cents / m3	0.4355	0.7891	9,583	
ADVADA	cents / m3	-	0.0290	9,583	
LDMDA	\$ / month	-	-	7	
SICDA	cents / m3	-	-	9,583	
FCCVA	\$ / month	-	-	7	
GGEADA	\$ / month	-	-	7	
Federal Carbon	cents / m3	12.3900	12.3900	9,583	
Facility Carbon	cents / m3	0.0037	0.0037	9,583	
Commodity		Current	Proposed	Change \$	Change %
		2,229.11	2,229.11	-	0.0%
Delivery		Current Rate	Proposed Rate	Change \$	Change %
Customer (excl. Bill 32)		151.49	158.16	6.67	4.4%
Bill 32		7.00	7.00	-	0.0%
Block 1 (First 1,000 m3 per month)		228.26	238.30	10.04	4.4%
Block 2 (Next 24,000 m3 per month)		640.03	668.19	28.16	4.4%
Block 3 (Over 25,000 m3 per month)		104.21	108.80	4.59	4.4%
System Gas Charge		4.17	4.17	-	0.0%
Total Delivery		1,135.16	1,184.62	49.46	4.4%
Rate Riders		Current Rate	Proposed Rate	Change \$	Change %
REDA		0.14	0.14	-	0.0%
PGTVA		41.73	75.62	33.89	81.2%
ADVADA		0.00	2.78	2.78	
LDMDA		-	-	-	
SICDA		0.00	0.00	-	
FCCVA		-	-	-	
GGEADA		-	-	-	
Total Rate Riders		41.87	72.99	31.11	74.3%
Carbon Tax					
Federal Carbon		1,187.35	1,187.35	-	0.0%
Facility Carbon		0.35	0.35	-	0.0%
Total Carbon Tax		1,187.70	1,187.70	0.00	0.0%
Total Bill Impact		4,593.85	4,674.42	80.57	1.8%

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

Rate 2 Delivery Bill Impact

RATE 2 - Seasonal Service - Nov to Mar

		Current	Proposed	Bill Determinant	
Commodity	cents / m3	23.2609	23.2609	6,328	
Customer (excl. Bill 32)	\$ / month	21.64	22.59	5	
Block 1 (First 1,000 m3 per month)	cents / m3	22.6217	23.6171	1,302	
Block 2 (Next 24,000 m3 per month)	cents / m3	15.3710	16.0473	4,826	
Block 3 (Over 25,000 m3 per month)	cents / m3	16.5451	17.2730	199	
System Gas Charge	cents / m3	0.0435	0.0435	6,328	
REDA	\$ / month	0.02	0.02	5	
PGTVA	cents / m3	0.4355	0.7891	6,328	
ADVADA	cents / m3	-	0.0290	6,328	
LDMDA	\$ / month	-	-	5	
SICDA	cents / m3	-	-	6,328	
FCCVA	\$ / month	-	-	5	
GGEADA	\$ / month	-	-	5	
Federal Carbon	cents / m3	12.3900	12.3900	6,328	
Facility Carbon	cents / m3	0.0037	0.0037	6,328	
Commodity		Current	Proposed	Change \$	Change %
		1,471.85	1,471.85	-	0.0%
Delivery		Current Rate	Proposed Rate	Change \$	Change %
Customer (excl. Bill 32)		108.21	112.97	4.76	4.4%
Bill 32		5.00	5.00	-	0.0%
Block 1 (First 1,000 m3 per month)		294.47	307.43	12.96	4.4%
Block 2 (Next 24,000 m3 per month)		741.86	774.51	32.64	4.4%
Block 3 (Over 25,000 m3 per month)		33.00	34.45	1.45	4.4%
System Gas Charge		2.75	2.75	-	0.0%
Total Delivery		1,185.30	1,237.11	51.81	4.4%
Rate Riders		Current Rate	Proposed Rate	Change \$	Change %
REDA		0.10	0.10	-	0.0%
PGTVA		27.56	49.93	22.37	81.2%
ADVADA		0.00	1.83	1.83	
LDMDA		-	-	-	
SICDA		0.00	0.00	-	
FCCVA		-	-	-	
GGEADA		-	-	-	
Total Rate Riders		27.66	48.20	20.54	74.3%
Carbon Tax					
Federal Carbon		783.99	783.99	-	0.0%
Facility Carbon		0.23	0.23	-	0.0%
Total Carbon Tax		784.22	784.22	0.00	0.0%
Total Bill Impact		3,469.03	3,541.38	72.35	2.1%

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

Rate 2 Delivery Bill Impact

RATE 2 - Seasonal Service - Annual

Commodity	Current	Proposed	Change \$	Change %
	3,700.96	3,700.96	-	0.0%
Delivery	Current Rate	Proposed Rate	Change \$	Change %
Customer (excl. Bill 32)	259.70	271.13	11.43	4.4%
Bill 32	12.00	12.00	-	0.0%
Block 1 (First 1,000 m3 per month)	522.73	545.73	23.00	4.4%
Block 2 (Next 24,000 m3 per month)	1,381.89	1,442.70	60.80	4.4%
Block 3 (Over 25,000 m3 per month)	137.21	143.25	6.04	4.4%
System Gas Charge	6.92	6.92	-	0.0%
Total Delivery	2,320.46	2,421.73	101.27	4.4%
Rate Riders				
Rate Riders	Current Rate	Proposed Rate	Change \$	Change %
REDA	0.24	0.24	-	0.0%
PGTVA	69.29	125.55	56.26	81.2%
ADVADA	-	4.61	4.61	
LDMDA	-	-	-	
SICDA	-	-	-	
FCCVA	-	-	-	
GGEADA	-	-	-	
Total Rate Riders	69.53	121.18	51.65	74.3%
Carbon Tax				
Federal Carbon	1,971.33	1,971.33	-	0.0%
Facility Carbon	0.59	0.59	-	0.0%
Total Carbon Tax	1,971.92	1,971.92	0.00	0.0%
Total Bill Impact	8,062.88	8,215.80	152.92	1.9%

G1.2 Rate 2 Bill Impact

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

Rate 3 Delivery Bill Impact

RATE 3 - Special Large Volume Contract Rate		Current	Proposed	Bill Determinant	
Commodity	cents / m3	23.2609	23.2609	311,963	
Customer (excl. Bill 32)	\$ / month	216.42	225.94	12	
Delivery - Firm	cents / m3	3.8967	4.0682	311,963	
Demand - Firm	cents / m3	31.4860	32.8714	42,813	
System Gas Charge	cents / m3	0.0435	0.0435	311,963	
REDA	\$ / month	0.02	0.02	12	
PGTVA	cents / m3	0.4355	0.7891	311,963	
ADVADA	cents / m3	-	0.0290	311,963	
LDMDA	\$ / month	-	-	12	
SICDA	cents / m3	-	-	311,963	
FCCVA	\$ / month	-	-	12	
GGEADA	\$ / month	-	-	12	
Federal Carbon	cents / m3	12.3900	12.3900	311,963	
Facility Carbon	cents / m3	0.0037	0.0037	311,963	
Commodity		Current	Proposed	Change \$	Change %
		72,565.41	72,565.41	-	0.0%
Delivery		Current Rate	Proposed Rate	Change \$	Change %
Customer (excl. Bill 32)		2,597.02	2,711.29	114.27	4.4%
Bill 32		12.00	12.00	-	0.0%
Delivery - Firm		12,156.31	12,691.19	534.88	4.4%
Demand - Firm		13,480.24	14,073.38	593.13	4.4%
System Gas Charge		135.70	135.70	-	0.0%
Total Delivery		28,381.28	29,623.55	1,242.28	4.4%
Rate Riders		Current Rate	Proposed Rate	Change \$	Change %
REDA		0.24	0.24	-	0.0%
PGTVA		1,358.60	2,461.71	1,103.11	81.2%
ADVADA		0.00	90.34	90.34	
LDMDA		-	-	-	
SICDA		0.00	0.00	-	
FCCVA		-	-	-	
GGEADA		-	-	-	
Total Rate Riders		1,358.84	2,371.61	1,012.77	74.5%
Carbon Tax					
Federal Carbon		38,652.22	38,652.22	-	0.0%
Facility Carbon		11.54	11.54	-	0.0%
Total Carbon Tax		38,663.76	38,663.76	0.00	0.0%
Total Bill Impact		140,969.28	143,224.33	2,255.05	1.6%

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

Rate 4 Delivery Bill Impact

RATE 4 - General Service Peaking - Apr to Dec

	Current	Proposed	Bill Determinant	
Commodity	cents / m3	23.2609	23.2609	37,006
Customer (excl. Bill 32)	\$ / month	21.64	22.59	9
Block 1 (First 1,000 m3 per month)	cents / m3	19.7626	20.6322	2,543
Block 2 (Over 1,000 m3 per month)	cents / m3	12.1256	12.6591	34,463
System Gas Charge	cents / m3	0.0435	0.0435	37,006
REDA	\$ / month	0.02	0.02	9
PGTVA	cents / m3	0.4355	0.7891	37,006
ADVADA	cents / m3	-	0.0290	37,006
LDMDA	\$ / month	-	-	9
SICDA	cents / m3	-	-	37,006
FCCVA	\$ / month	-	-	9
GGEADA	\$ / month	-	-	9
Federal Carbon	cents / m3	12.3900	12.3900	37,006
Facility Carbon	cents / m3	0.0037	0.0037	37,006
Commodity	Current	Proposed	Change \$	Change %
	8,607.93	8,607.93	-	0.0%
Delivery	Current Rate	Proposed Rate	Change \$	Change %
Customer (excl. Bill 32)	194.78	203.35	8.57	4.4%
Bill 32	9.00	9.00	-	0.0%
Block 1 (First 1,000 m3 per month)	502.54	524.65	22.11	4.4%
Block 2 (Over 1,000 m3 per month)	4,178.85	4,362.72	183.87	4.4%
System Gas Charge	16.10	16.10	-	0.0%
Total Delivery	4,901.27	5,115.82	214.55	4.4%
Rate Riders	Current Rate	Proposed Rate	Change \$	Change %
REDA	0.18	0.18	-	0.0%
PGTVA	161.16	292.02	130.85	81.2%
ADVADA	0.00	10.72	10.72	
LDMDA	-	-	-	
SICDA	0.00	0.00	-	
FCCVA	-	-	-	
GGEADA	-	-	-	
Total Rate Riders	161.34	281.48	120.14	74.5%
Carbon Tax				
Federal Carbon	4,585.04	4,585.04	-	0.0%
Facility Carbon	1.37	1.37	-	0.0%
Total Carbon Tax	4,586.41	4,586.41	0.00	0.0%
Total Bill Impact	18,256.95	18,591.64	334.69	1.8%

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

Rate 4 Delivery Bill Impact

RATE 4 - General Service Peaking - Jan to Mar

		Current	Proposed	Bill Determinant	
Commodity	cents / m3	23.2609	23.2609	2,950	
Customer (excl. Bill 32)	\$ / month	21.64	22.59	3	
Block 1 (First 1,000 m3 per month)	cents / m3	25.2116	26.3209	657	
Block 2 (Over 1,000 m3 per month)	cents / m3	19.4820	20.3392	2,292	
System Gas Charge	cents / m3	0.0435	0.0435	2,950	
REDA	\$ / month	0.02	0.02	3	
PGTVA	cents / m3	0.4355	0.7891	2,950	
ADVADA	cents / m3	-	0.0290	2,950	
LDMDA	\$ / month	-	-	3	
SICDA	cents / m3	-	-	2,950	
FCCVA	\$ / month	-	-	3	
GGEADA	\$ / month	-	-	3	
Federal Carbon	cents / m3	12.3900	12.3900	2,950	
Facility Carbon	cents / m3	0.0037	0.0037	2,950	
Commodity		Current	Proposed	Change \$	Change %
		686.17	686.17	-	0.0%
Delivery		Current Rate	Proposed Rate	Change \$	Change %
Customer (excl. Bill 32)		64.93	67.78	2.86	4.4%
Bill 32		3.00	3.00	-	0.0%
Block 1 (First 1,000 m3 per month)		165.74	173.04	7.29	4.4%
Block 2 (Over 1,000 m3 per month)		446.62	466.27	19.65	4.4%
System Gas Charge		1.28	1.28	-	0.0%
Total Delivery		681.57	711.37	29.80	4.4%
Rate Riders		Current Rate	Proposed Rate	Change \$	Change %
REDA		0.06	0.06	-	0.0%
PGTVA		12.85	23.28	10.43	81.2%
ADVADA		0.00	0.85	0.85	
LDMDA		-	-	-	
SICDA		0.00	0.00	-	
FCCVA		-	-	-	
GGEADA		-	-	-	
Total Rate Riders		12.91	22.48	9.58	74.2%
Carbon Tax					
Federal Carbon		365.49	365.49	-	0.0%
Facility Carbon		0.11	0.11	-	0.0%
Total Carbon Tax		365.60	365.60	0.00	0.0%
Total Bill Impact		1,746.26	1,785.63	39.38	2.3%

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

Rate 4 Delivery Bill Impact

RATE 4 - General Service Peaking - Annual

Commodity	Current	Proposed	Change \$	Change %
	9,294.10	9,294.10	-	0.0%
Delivery	Current Rate	Proposed Rate	Change \$	Change %
Customer (excl. Bill 32)	259.70	271.13	11.43	4.4%
Bill 32	12.00	12.00	-	0.0%
Block 1 (First 1,000 m3 per month)	668.28	697.69	29.40	4.4%
Block 2 (Over 1,000 m3 per month)	4,625.48	4,829.00	203.52	4.4%
System Gas Charge	17.38	17.38	-	0.0%
Total Delivery	5,582.84	5,827.19	244.35	4.4%
Rate Riders				
Rate Riders	Current Rate	Proposed Rate	Change \$	Change %
REDA	0.24	0.24	-	0.0%
PGTVA	174.01	315.29	141.29	81.2%
ADVADA	-	11.57	11.57	
LDMDA	-	-	-	
SICDA	-	-	-	
FCCVA	-	-	-	
GGEADA	-	-	-	
Total Rate Riders	174.25	303.96	129.71	74.4%
Carbon Tax				
Federal Carbon	4,950.54	4,950.54	-	0.0%
Facility Carbon	1.48	1.48	-	0.0%
Total Carbon Tax	4,952.02	4,952.02	0.00	0.0%
Total Bill Impact	20,003.21	20,377.28	374.07	1.9%

G1.4 Rate 4 Bill Impact

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

Rate 5 Delivery Bill Impact

RATE 5 - Interruptible Peaking Contract Rate		Current	Proposed	Bill Determinant
Commodity	cents / m3	23.2609	23.2609	149,462
Customer (excl. Bill 32)	\$ / month	205.60	214.64	12
Delivery - Firm	cents / m3	8.2482	8.6111	149,462
System Gas Charge	cents / m3	0.0435	0.0435	149,462
REDA	\$ / month	0.02	0.02	12
PGTVA	cents / m3	0.4355	0.7891	149,462
ADVADA	cents / m3	-	0.0290	149,462
LDMDA	\$ / month	-	-	12
SICDA	cents / m3	-	-	149,462
FCCVA	\$ / month	-	-	12
GGEADA	\$ / month	-	-	12
Federal Carbon	cents / m3	12.3900	12.3900	149,462
Facility Carbon	cents / m3	0.0037	0.0037	149,462
Commodity		Current	Proposed	Change \$
		34,766.29	34,766.29	-
				Change %
				0.0%
Delivery		Current Rate	Proposed Rate	Change \$
Customer (excl. Bill 32)		2,467.17	2,575.72	108.56
Bill 32		12.00	12.00	-
Delivery - Firm		12,327.95	12,870.38	542.43
				Change %
				4.4%
				0.0%
				4.4%
System Gas Charge		65.02	65.02	-
Total Delivery		14,872.14	15,523.12	650.99
				4.4%
Rate Riders		Current Rate	Proposed Rate	Change \$
REDA		0.24	0.24	-
PGTVA		650.91	1,179.41	528.50
ADVADA		0.00	43.28	43.28
LDMDA		-	-	-
SICDA		0.00	0.00	-
FCCVA		-	-	-
GGEADA		-	-	-
Total Rate Riders		651.15	1,136.37	485.22
				74.5%
Carbon Tax				
Federal Carbon		18,518.39	18,518.39	-
Facility Carbon		5.53	5.53	-
Total Carbon Tax		18,523.92	18,523.92	0.00
				0.0%
Total Bill Impact		68,813.49	69,949.69	1,136.21
				1.7%

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

Rate 6 Delivery Bill Impact

RATE 6 - Integrated Grain Processors Co-Operative / Current Proposed Bill Determinant

		Current	Proposed	Bill Determinant
Customer (excl. Bill 32)	\$ / month	66,255.30	69,170.53	12
REDA	\$ / month	-	-	12
PGTVA	\$ / month	-	-	12
ADVADA	\$ / month	-	-	12
LDMDA	\$ / month	-	-	12
SICDA	cents / m3	-	-	12
FCCVA	\$ / month	-	-	12
GGEADA	\$ / month	-	-	12
Facility Carbon	cents / m3	0.0037	0.0037	61,555,492

Commodity	Current	Proposed	Change \$	Change %
Delivery	Current Rate	Proposed Rate	Change \$	Change %
Customer (excl. Bill 32)	795,063.60	830,046.40	34,982.80	4.4%
Bill 32	12.00	12.00	-	0.0%
Total Delivery	795,075.60	830,058.40	34,982.80	4.4%

Rate Riders	Current Rate	Proposed Rate	Change \$	Change %
Rate Riders	Current Rate	Proposed Rate	Change \$	Change %
REDA	-	-	-	
PGTVA	0.00	0.00	-	
ADVADA	0.00	-	-	
LDMDA	-	-	-	
SICDA	0.00	0.00	-	
FCCVA	-	-	-	
GGEADA	-	-	-	
Total Rate Riders	0.00	0.00	0.00	0.0%

Carbon Tax	Current Rate	Proposed Rate	Change \$	Change %
Carbon Tax	Current Rate	Proposed Rate	Change \$	Change %
Federal Carbon	-	-	-	
Facility Carbon	2,277.55	2,277.55	-	0.0%
Total Carbon Tax	2,277.55	2,277.55	0.00	0.0%
Total Bill Impact	797,353.15	832,335.95	34,982.80	4.4%

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

Summary of Bill Impacts

Rate Class	Change in Delivery Charge (\$ / year / customer)	Change in Delivery Charge (%)	Change in Rate Riders (\$ / year / customer)	Change in Rate Riders (%)	Change in Total Bill (\$ / year / customer)	Change in Total Bill (%)
RATE 1 - General Service Rate - Residential	\$23.37	4.4%	\$6.71	72.6%	\$30.08	2.3%
RATE 1 - General Service Rate - Commercial	\$65.11	4.1%	\$35.11	74.2%	\$100.22	1.8%
RATE 1 - General Service Rate - Industrial	\$153.46	4.0%	\$98.48	74.4%	\$251.94	1.7%
RATE 2 - Seasonal Service - Apr to Oct	\$49.46	4.4%	\$31.11	74.3%	\$80.57	1.8%
RATE 2 - Seasonal Service - Nov to Mar	\$51.81	4.4%	\$20.54	74.3%	\$72.35	2.1%
RATE 2 - Seasonal Service - Annual	\$101.27	4.4%	\$51.65	74.3%	\$152.92	1.9%
RATE 3 - Special Large Volume Contract Rate	\$1,242.28	4.4%	\$1,012.77	74.5%	\$2,255.05	1.6%
RATE 4 - General Service Peaking - Apr to Dec	\$214.55	4.4%	\$120.14	74.5%	\$334.69	1.8%
RATE 4 - General Service Peaking - Jan to Mar	\$29.80	4.4%	\$9.58	74.2%	\$39.38	2.3%
RATE 4 - General Service Peaking - Annual	\$244.35	4.4%	\$129.71	74.4%	\$374.07	1.9%
RATE 5 - Interruptible Peaking Contract Rate	\$650.99	4.4%	\$485.22	74.5%	\$1,136.21	1.7%
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	\$34,982.80	4.4%	\$0.00	0.0%	\$34,982.80	4.4%

Name of LDC: EPCOR Natural Gas Limited Partnership
 OEB Application Number: EB-2023-0160 Exhibit A - 2024 IRM Application

Summary of Bill Impacts - Deferral & Variance Accounts

Rate Class	REDA		PGTVA		ADVADA		Total	
	Variance (\$)	Variance (%)	Variance (\$)	Variance (%)	Variance (\$)	Variance (%)	Variance (\$)	Variance (%)
RATE 1 - General Service Rate - Residential	\$0.00	0%	\$7.31	81%	(\$0.60)		\$6.71	73%
RATE 1 - General Service Rate - Commercial	\$0.00	0%	\$38.25	81%	(\$3.13)		\$35.11	74%
RATE 1 - General Service Rate - Industrial	\$0.00	0%	\$107.26	81%	(\$8.78)		\$98.48	74%
RATE 2 - Seasonal Service - Apr to Oct	\$0.00	0%	\$33.89	81%	(\$2.78)		\$31.11	74%
RATE 2 - Seasonal Service - Nov to Mar	\$0.00	0%	\$22.37	81%	(\$1.83)		\$20.54	74%
RATE 2 - Seasonal Service - Annual	\$0.00	0%	\$56.26	81%	(\$4.61)		\$51.65	74%
RATE 3 - Special Large Volume Contract Rate	\$0.00	0%	\$1,103.11	81%	(\$90.34)		\$1,012.77	75%
RATE 4 - General Service Peaking - Apr to Dec	\$0.00	0%	\$130.85	81%	(\$10.72)		\$120.14	74%
RATE 4 - General Service Peaking - Jan to Mar	\$0.00	0%	\$10.43	81%	(\$0.85)		\$9.58	74%
RATE 4 - General Service Peaking - Annual	\$0.00	0%	\$141.29	81%	(\$11.57)		\$129.71	74%
RATE 5 - Interruptible Peaking Contract Rate	\$0.00	0%	\$528.50	81%	(\$43.28)		\$485.22	75%
RATE 6 - Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility	\$0.00		\$0.00		\$0.00		\$0.00	0%

G1.8 Summary of Rate Riders

Appendix B - Proposed Draft Rate Schedules

**EPCOR Natural Gas Limited Partnership Aylmer
Natural Gas System**

Proposed Draft Rate Schedules

EB-2023-0160

Effective: January 1, 2024

EPCOR Natural Gas Limited Partnership

RATE 1 - General Service Rate

Rate Availability

The entire service area of the Company.

Eligibility

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

Rate

a)	Monthly Fixed Charge ⁽¹⁾	\$21.50
	Rate Rider for REDA Recovery – effective for 12 months ending December 31, 2024	\$0.02
b)	Delivery Charge	
	First 1,000 m ³ per month	14.5341 cents per m ³
	All over 1,000 m ³ per month	11.6811 cents per m ³
	Rate Rider for PGTVA recovery – effective for 12 months ending December 31, 2024	0.7891 cents per m ³
	Rate Rider for ADVADA recovery – effective for 12 months ending December 31, 2024	(0.0290) cents per m ³
c)	Carbon Charges ⁽²⁾	
	Federal Carbon Charge (if applicable)	12.3900 cents per m ³
	Facility Carbon Charge	0.0037 cents per m ³
d)	Gas Supply Charge and System Gas Refund Rate Rider (if applicable)	Schedule A

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

⁽²⁾ The Federal Carbon Charge is only “applicable” to 20% of the natural gas volumes used by eligible greenhouses, reducing their effective Federal Carbon Charge rate.

Meter Readings

Gas consumption by each customer under this rate schedule shall be determined by monthly meter reading, provided

that in circumstances beyond the control of the company such as strikes or non-access to a meter, the company may estimate the consumption each month as of the scheduled date of the regular monthly meter reading and render a monthly bill to the customer thereof.

Delayed Payment Penalty

When payment is not made in full by the due date noted on the bill, which date shall not be less than 16 calendar days after the date of mailing, hand delivery or electronic transmission of the bill, the balance owing will be increased by 1.5%. Any balance remaining unpaid in subsequent months will be increased by a further 1.5% per month. The minimum delayed payment penalty shall be one dollar (\$1.00).

Bundled Direct Purchase Delivery

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

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

Effective: January 1, 2024

Implementation: All bills rendered on or after January 1, 2024

EB-2023-0160

EPCOR Natural Gas Limited Partnership

RATE 2 - Seasonal Service

Rate Availability

The entire service area of the company.

Eligibility

All customers.

Rate

For all gas consumed from:	April 1 - Oct 31	Nov 1 - Mar 31
a) Monthly Fixed Charge ⁽¹⁾	\$23.59	\$23.59
Rate Rider for REDA Recovery – effective for 12 months ending December 31, 2024	\$0.02	\$0.02
b) Delivery Charge		
First 1,000 m ³ per month	18.7366 cents per m ³	23.6171 cents per m ³
Next 24,000 m ³ per month	9.6949 cents per m ³	16.0473 cents per m ³
All over 25,000 m ³ per month	7.6671 cents per m ³	17.2730 cents per m ³
Rate Rider for PGTVA Recovery – effective for 12 months ending December 31, 2024	0.7891 cents per m ³	0.7891 cents per m ³
Rate Rider for ADVADA Recovery – effective for 12 months ending December 31, 2024	(0.0290) cents per m ³	(0.0290) cents per m ³
c) Carbon Charges ⁽²⁾		
Federal Carbon Charge (if applicable)	12.3900 cents per m ³	12.3900 cents per m ³
Facility Carbon Charge	0.0037 cents per m ³	0.0037 cents per m ³
d) Gas Supply Charge and System Gas Refund Rate Rider (if applicable)	Schedule A	

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

⁽²⁾ The Federal Carbon Charge is only “applicable” to 20% of the natural gas volumes used by eligible greenhouses, reducing their effective Federal Carbon Charge rate.

Meter Readings

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

Delayed Payment Penalty

When payment is not made in full by the due date noted on the bill, which date shall not be less than 16 calendar days after the date of mailing, hand delivery or electronic transmission of the bill, the balance owing will be increased by 1.5%. Any balance remaining unpaid in subsequent months will be increased by a further 1.5% per month. The minimum delayed payment penalty shall be one dollar (\$1.00).

Bundled Direct Purchase Delivery

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

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

Effective: January 1, 2024

Implementation: All bills rendered on or after January 1, 2024

EB-2023-0160

EPCOR Natural Gas Limited Partnership

RATE 3 - Special Large Volume Contract Rate

Rate Availability

The entire service area of the company.

Eligibility

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

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

Rate

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

- a) A Monthly Customer Charge ⁽¹⁾:

A Monthly Customer Charge of \$226.94 for firm or interruptible customers; or
A Monthly Customer Charge of \$251.83 for combined (firm and interruptible) customers.

Rate Rider for REDA Recovery \$0.02
– effective for 12 months ending December 31, 2024

- b) A Monthly Demand Charge:

A Monthly Demand Charge of 32.8714 cents per m³ for each m³ of daily contracted firm demand.

- c) A Monthly Delivery Charge:

- (i) A Monthly Firm Delivery Charge for all firm volumes of 4.0682 cents per m³,
- (ii) A Monthly Interruptible Delivery Charge for all interruptible volumes to be negotiated between the company and the customer not to exceed 11.8752 cents per m³ and not to be less than 8.6034 per m³.

Rate Rider for PGTVA recovery 0.7891 cents per m³
– effective for 12 months ending December 31, 2024

Rate Rider for ADVADA recovery (0.0290) cents per m³
– effective for 12 months ending December 31, 2024

- d) Carbon Charges ⁽²⁾
Federal Carbon Charge (if applicable)
Facility Carbon Charge

12.3900 cents per m³
0.0037 cents per m³

- e) Gas Supply Charge and System Gas Refund Rate Rider (if applicable) Schedule A
- f) Overrun Gas Charges:

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

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

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

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

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

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

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

2. In negotiating the Monthly Interruptible Commodity Charge referred to in 1(c)(ii) above, the matters to be considered include:

- a) The volume of gas for which the customer is willing to contract;
- b) The load factor of the customer's anticipated gas consumption, the pattern of annual use, and the minimum annual quantity of gas which the customer is willing to contract to take or in any event pay for;
- c) Interruptible or curtailment provisions; and
- d) Competition.

3. In each contract year, the customer shall take delivery from the company, or in any event pay for it if available and not accepted by the customer, a minimum volume of gas as specified in the contract between the parties. Overrun volumes will not contribute to the minimum volume. The rate applicable to the shortfall from this minimum shall be 3.4003 cents per m³ for firm gas and 5.8681 cents per m³ for interruptible gas.

4. The contract may provide that the Monthly Demand Charge specified in Rate Section 1 above shall not apply on all or part of the daily contracted firm demand used by the customer during the testing, commissioning, phasing in, decommissioning and phasing out of gas-using equipment for a period not to exceed one year (the transition

period). In such event, the contract will provide for a Monthly Firm Delivery Commodity Charge to be applied on such volume during the transition of 5.9678 cents per m³ and a gas supply commodity charge as set out in Schedule A, if applicable. Gas purchased under this clause will not contribute to the minimum volume.

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

⁽²⁾ The Federal Carbon Charge is only “applicable” to 20% of the natural gas volumes used by eligible greenhouses, reducing their effective Federal Carbon Charge rate.

Bundled Direct Purchase Delivery

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

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

Delayed Payment Penalty

When payment is not made in full by the due date noted on the bill, which date shall not be less than 16 calendar days after the date of mailing, hand delivery or electronic transmission of the bill, the balance owing will be increased by 1.5%. Any balance remaining unpaid in subsequent months will be increased by a further 1.5% per month. The minimum delayed payment penalty shall be one dollar (\$1.00).

Effective: January 1, 2024

Implementation: All bills rendered on or after January 1, 2024

EB-2023-0160

EPCOR Natural Gas Limited Partnership

RATE 4 - General Service Peaking

Rate Availability

The entire service area of the company.

Eligibility

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

Rate

For all gas consumed from:	April 1 - Dec 31	Jan 1 - Mar 31
a) Monthly Fixed Charge ⁽¹⁾	\$23.59	\$23.59
Rate Rider for REDA Recovery – effective for 12 months ending December 31, 2024	\$0.02	\$0.02
b) Delivery Charge		
First 1,000 m ³ per month	20.6322 cents per m ³	26.3209 cents per m ³
All over 1,000 m ³ per month	12.6591 cents per m ³	20.3392 cents per m ³
Rate Rider for PGTVA Recovery – effective for 12 months ending December 31, 2024	0.7891 cents per m ³	0.7891 cents per m ³
Rate Rider for ADVADA Recovery – effective for 12 months ending December 31, 2024	(0.0290) cents per m ³	(0.0290) cents per m ³
c) Carbon Charges ⁽²⁾		
Federal Carbon Charge (if applicable)	12.3900 cents per m ³	12.3900 cents per m ³
Facility Carbon Charge	0.0037 cents per m ³	0.0037 cents per m ³
d) Gas Supply Charge and System Gas Refund Rate Rider (if applicable)	Schedule A	

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

⁽²⁾ The Federal Carbon Charge is only “applicable” to 20% of the natural gas volumes used by eligible greenhouses, reducing their effective Federal Carbon Charge rate.

Meter Readings

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

Delayed Payment Penalty

When payment is not made in full by the due date noted on the bill, which date shall not be less than 16 calendar days after the date of mailing, hand delivery or electronic transmission of the bill, the balance owing will be increased by 1.5%. Any balance remaining unpaid in subsequent months will be increased by a further 1.5% per month. The minimum delayed payment penalty shall be one dollar (\$1.00).

Bundled Direct Purchase Delivery

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

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

Effective: January 1, 2024

Implementation: All bills rendered on or after January 1, 2024

EB-2023-0160

EPCOR Natural Gas Limited Partnership

RATE 5 - Interruptible Peaking Contract Rate

Rate Availability

The entire service area of the company.

Eligibility

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

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

Rate

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

- | | | |
|----|--|-----------------------------------|
| a) | Monthly Fixed Charge ⁽¹⁾ | \$215.64 |
| | Rate Rider for REDA Recovery
– effective for 12 months ending December 31, 2024 | \$0.02 |
| b) | A Monthly Delivery Charge: | |
| | A Monthly Delivery Charge for all interruptible volumes to be negotiated between the company and the customer not to exceed 10.4667 cents per m ³ and not to be less than 6.7555 per m ³ . | |
| | Rate Rider for PGTVA recovery
– effective for 12 months ending December 31, 2024 | 0.7891 cents per m ³ |
| | Rate Rider for ADVADA recovery
– effective for 12 months ending December 31, 2024 | (0.0290) cents per m ³ |
| c) | Carbon Charges ⁽²⁾ | |
| | Federal Carbon Charge (if applicable) | 12.3900 cents per m ³ |
| | Facility Carbon Charge | 0.0037 cents per m ³ |
| d) | Gas Supply Charge and System Gas Refund Rate Rider (if applicable) | Schedule A |

e) **Overrun Gas Charge:**

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

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

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

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

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

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

2. In negotiating the Monthly Interruptible Commodity Charge referred to in 1(b) above, the matters to be considered include:

- a) The volume of gas for which the customer is willing to contract;
- b) The load factor of the customer's anticipated gas consumption and the pattern of annual use and the minimum annual quantity of gas which the customer is willing to contract to take or in any event pay for;
- c) Interruptible or curtailment provisions; and
- d) Competition.

3. In each contract year, the customer shall take delivery from the company, or in any event pay for it if available and not accepted by the customer, a minimum volume of gas of 50,000 m³. Overrun volumes will not contribute to the minimum volume. The rate applicable to the shortfall from this annual minimum shall be 8.7866 cents per m³ for interruptible gas.

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

⁽²⁾ The Federal Carbon Charge is only "applicable" to 20% of the natural gas volumes used by eligible greenhouses, reducing their effective Federal Carbon Charge rate.

Bundled Direct Purchase Delivery

Where a customer elects under this rate schedule to directly purchase its gas from a supplier other than EPCOR, the customer or their agent must enter into a Bundled T-Service Receipt Contract with EPCOR for delivery of gas to

EPCOR. Bundled T-Service Receipt Contract rates are described in rate schedule BT1. The gas supply charge will not be applicable to customers who elect said Bundled T transportation service.

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

Delayed Payment Penalty

When payment is not made in full by the due date noted on the bill, which date shall not be less than 16 calendar days after the date of mailing, hand delivery or electronic transmission of the bill, the balance owing will be increased by 1.5%. Any balance remaining unpaid in subsequent months will be increased by a further 1.5% per month. The minimum delayed payment penalty shall be one dollar (\$1.00).

Effective: January 1, 2024

Implementation: All bills rendered on or after January 1, 2024

EB-2023-0160

EPCOR Natural Gas Limited Partnership

RATE 6 – Integrated Grain Processors Co-Operative Aylmer Ethanol Production Facility

Rate Availability

Rate 6 is available to the Integrated Grain Processors Co-Operative, Aylmer Ethanol Production Facility only.

Eligibility

Integrated Grain Processors Co-Operative's ("IGPC") ethanol production facility located in the Town of Aylmer

Rate

1. Bills will be rendered monthly and shall be the total of:
 - a) Fixed Monthly Charge⁽¹⁾ for firm services \$69,171.53
 - b) Carbon Charges
- Facility Carbon Charge 0.0037 cents per m³
 - c) Gas Supply Charge and System Gas Refund Rate Rider (if applicable) Schedule A

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

Purchased Gas Transportation Charges

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

Bundled Direct Purchase Delivery

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

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

Delayed Payment Penalty

When payment is not made in full by the due date noted on the bill, which date shall not be less than 16 calendar days after the date of mailing, hand delivery or electronic transmission of the bill, the balance owing will be increased by 1.5%. Any balance remaining unpaid in subsequent months will be increased by a further 1.5% per month. The minimum delayed payment penalty shall be one dollar (\$1.00).

Effective: January 1, 2024

Implementation: All bills rendered on or after January 1, 2024

EB-2023-0160

EPCOR Natural Gas Limited Partnership

SCHEDULE A – Gas Supply Charges

Rate Availability

The entire service area of the company.

Eligibility

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

Rate

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

PGCVA Reference Price	(EB-2023-0158)	22.5868 cents per m ³
GPRA Recovery Rate	(EB-2023-0158)	0.6741 cents per m ³
System Gas Fee	(EB-2018-0336)	<u>0.0435</u> cents per m ³
Total Gas Supply Charge		<u>23.3044</u> cents per m ³

Note:

PGCVA means Purchased Gas Commodity Variance Account

GPRA means Gas Purchase Rebalancing Account

Effective: January 1, 2024

Implementation: All bills rendered on or after January 1, 2024

EB-2023-0160

EPCOR Natural Gas Limited Partnership

RATE BT1 – Bundled Direct Purchase Contract Rate

Rate Availability

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

Eligibility

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

Rate

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

Note:

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

Effective: January 1, 2024

Implementation: All bills rendered on or after January 1, 2024

EB-2023-0160

EPCOR Natural Gas Limited Partnership

Transmission Service

Availability

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

Eligibility

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

Rate

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

Effective: January 1, 2024

Implementation: All bills rendered on or after January 1, 2024

EB-2023-0160

EPCOR Natural Gas Limited Partnership

Schedule of Miscellaneous and Service Charges

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

Note: Applicable taxes will be added to the above charges

Effective: January 1, 2024

Implementation: All bills rendered on or after January 1, 2024

EB-2023-0160

Appendix C - Proposed Customer Notice

IMPORTANT INFORMATION ABOUT YOUR NATURAL GAS BILL

The Ontario Energy Board (OEB) has approved changes to the delivery charges that EPCOR Natural Gas Limited (EPCOR) charges its customers commencing January 1, 2024.

How will this price change impact you? For a typical residential customer who consumes about 2,000 cubic meters of gas annually, the rate change will increase the bill by \$2.51 per month. Commercial, industrial and seasonal rate customers will also be impacted by this change.

On all bills rendered by EPCOR on or after January 1, 2024, there will be rate changes for the "Fixed Monthly Charge" and "Delivered To You" Charges. In addition, some temporary rate adjustments will be added to your bill for the period of January 1, 2024 to December 31, 2024 to recover and/or refund specific amounts related to the clearing of balances in certain deferral and variance accounts as approved by the OEB.

These changes do not impact the Gas Supply Charges on your bill which will continue to be adjusted quarterly in accordance with the OEB approved process. Please refer to epcor.com or visit OEB.ca for the approved rates and rate riders to see how you may be affected.

If you have any questions about the changes in rates or any other item that appears on your bill, please feel free to call our office at 519-773-5321.

We would like to thank you for choosing to make natural gas your energy of choice.

Appendix D - Auditor's Report



Tel: 705 726 6331
Fax: 705 722 6588
www.bdo.ca

BDO Canada LLP
300 Lakeshore Drive, Suite 300
Barrie, ON, Canada, L4N 0B4

Agreed-Upon Procedures Report

To the Management of EPCOR Natural Gas Limited Partnership:

Purpose of this Agreed-Upon Procedures Report

Our report is solely for the purpose of assisting EPCOR Natural Gas Limited Partnership (the “Entity”) in assessing the deferral accounts of the Aylmer operations in the REDA, ADVADA and PGTVA Rates 1-5 Schedules to comply with the requirements of the Ontario Energy Board (OEB) for the period from January 1, 2022 to December 31, 2022 and may not be suitable for another purpose.

Management’s Responsibilities

Management has acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement. Management is responsible for the subject matter on which the agreed-upon procedures are performed.

Practitioner's Responsibilities

We have conducted the agreed-upon procedures engagement in accordance with the Canadian Standard on Related Services (CSRS) 4400, Agreed-Upon Procedures Engagements. An agreed-upon procedures engagement involves our performing the procedures that have been agreed with the Entity, and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the agreed-upon procedures.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Professional Ethics

We have complied with the relevant ethical and independence requirements set out in rules of professional conduct / code of ethics in Canada.

Procedures and Findings

We have performed the procedures described in Appendix A, on the deferral accounts as at December 31, 2022, which were agreed upon with the Entity. As a result of performing these procedures, we found no exceptions.

BDO Canada LLP

Barrie, Canada
June 28, 2023

Chartered Professional Accountants
Licensed Public Accountants



APPENDIX A

1. We obtained the schedule of deferral activity for REDA, PGTVA 1-5 and ADVADA from January 1, 2022 to December 31, 2022 and recalculated the schedules to ensure their mathematical accuracy.
2. For the REDA, we obtained an invoice for sampled months of activity to ensure that the amount of cost claimed is correct. For each selection, we reviewed the OEB reference number to ensure that the cost claimed matched the purpose of the deferral account. We also verified the monthly interest rate on deferred charges to the OEB prescribed interest rates.
3. For the PGTVA 1-5, we verified the total transportation costs for selected months and the volumes transported with the corresponding invoices. We also verified the reference price to the specific OEB filing for the entire period and the monthly interest rate on deferred charges to the OEB prescribed interest rates.
4. For the ADVADA, we verified the totals to audited income statement balances and verified the monthly interest rate on deferred charges to the OEB prescribed interest rates. There were no disposals during the year.

EPCOR Natural Gas Limited Partnership
Purchased Gas Transportation Variance Account Calculation
Rates 1-5 2022 Activity

	2022 JAN	2022 FEB	2022 MAR	2022 APR	2022 MAY	2022 JUN	2022 JUL	2022 AUG	2022 SEP	2022 OCT	2022 NOV	2022 DEC	2023 Jan - Dec
PGTVA - 2022													
Transportation Cost													
Enbridge/Union Gas - Delivery	\$ 12,277	\$ 10,169	\$ 8,577	\$ 5,283	\$ 1,548	\$ 347	\$ 481	\$ 812	\$ 2,128	\$ 9,193	\$ 16,759	\$ 16,488	
Enbridge/Union Gas - Adjustments	\$ -	\$ -	\$ -	\$ 108,369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Enbridge/Union Gas - Demand	58,164	58,164	58,164	58,164	58,164	58,164	58,164	58,164	58,164	58,164	58,164	58,164	58,164
Lagasco - Demand	8,003	8,003	8,003	8,083	8,044	8,178	8,044	8,044	8,205	8,044	8,044	8,044	8,045
Lagasco - Delivery	3,303	2,561	2,238	2,327	1,463	1,452	1,872	2,077	2,251	3,275	4,247	4,336	
Total Cost (A)	\$ 81,747	\$ 78,897	\$ 76,981	\$ 182,225	\$ 69,219	\$ 68,140	\$ 68,560	\$ 69,097	\$ 70,747	\$ 78,676	\$ 87,214	\$ 87,033	
Volumes Transported (m3) (B)	5,632,410	4,617,243	3,929,996	2,645,835	1,099,995	680,972	620,658	753,634	1,078,125	2,748,379	4,583,459	4,544,567	
Average Cost (\$/m3) (A/B) = C	\$ 0.014514	\$ 0.017087	\$ 0.019588	\$ 0.068872	\$ 0.062926	\$ 0.100063	\$ 0.110464	\$ 0.091685	\$ 0.065621	\$ 0.028626	\$ 0.019028	\$ 0.019151	
Reference Price - 2022 (EB-2018-0336) (D)	\$ 0.023724	\$ 0.023724	\$ 0.023724	\$ 0.023724	\$ 0.023724	\$ 0.023724	\$ 0.023724	\$ 0.023724	\$ 0.023724	\$ 0.023724	\$ 0.023724	\$ 0.023724	
Rate Difference (C-D) = (E)	-\$ 0.009210	-\$ 0.006637	-\$ 0.004136	\$ 0.045148	\$ 0.039202	\$ 0.076339	\$ 0.086740	\$ 0.067961	\$ 0.041897	\$ 0.004902	-\$ 0.004696	-\$ 0.004573	
Monthly Variance (B x E)	-\$ 51,877	-\$ 30,642	-\$ 16,254	\$ 119,455	\$ 43,122	\$ 51,985	\$ 53,836	\$ 51,218	\$ 45,170	\$ 13,473	-\$ 21,524	-\$ 20,783	
Opening PGTVA Balance	\$ -	-\$ 51,877	-\$ 82,519	-\$ 98,773	\$ 20,682	\$ 63,804	\$ 115,789	\$ 169,625	\$ 220,843	\$ 266,013	\$ 279,486	\$ 257,961	\$ 257,961
Change in PGTVA Balance	- 51,877	- 30,642	- 16,254	119,455	43,122	51,985	53,836	51,218	45,170	13,473	- 21,524	- 20,783	- 20,783
Closing PGTVA Balance	-\$ 51,877	-\$ 82,519	-\$ 98,773	\$ 20,682	\$ 63,804	\$ 115,789	\$ 169,625	\$ 220,843	\$ 266,013	\$ 279,486	\$ 257,961	\$ 237,179	\$ 237,179
PGTVA Interest													
Monthly Interest Rate	0.57%	0.57%	0.57%	1.02%	1.02%	1.02%	2.20%	2.20%	2.20%	3.87%	3.87%	3.87%	4.73%
Opening Interest Balance	\$ -	\$ -	-\$ 25	-\$ 64	-\$ 148	-\$ 130	-\$ 76	\$ 136	\$ 447	\$ 852	\$ 1,710	\$ 2,611	\$ 3,443
Monthly Interest Calculation	- -	25 -	39 -	84 -	18 -	54 -	212 -	311 -	405 -	858 -	901 -	832 -	11,219 -
Closing Interest Balance	- -	25 -	64 -	148 -	130 -	76 -	136 -	447 -	852 -	1,710 -	2,611 -	3,443 -	14,662 -
PGTVA - 2021													
Opening PGTVA Balance	\$ 125,249	\$ 125,249	\$ 125,249	\$ 125,249	\$ 125,249	\$ 125,249	\$ 125,249	\$ 125,249	\$ 125,249	\$ 125,249	\$ 125,249	\$ 125,249	\$ 125,249
Change in PGTVA	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing PGTVA Balance	\$ 125,249	\$ 125,249	\$ 125,249	\$ 125,249	\$ 125,249	\$ 125,249	\$ 125,249	\$ 125,249	\$ 125,249	\$ 125,249	\$ 125,249	\$ 125,249	\$ 125,249 (3)
PGTVA Interest													
Monthly Interest Rate	0.57%	0.57%	0.57%	1.02%	1.02%	1.02%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
Opening Interest Balance	\$ 227	\$ 286	\$ 346	\$ 405	\$ 512	\$ 618	\$ 725	\$ 954	\$ 1,184	\$ 1,414	\$ 1,643	\$ 1,873	\$ 1,873
Interest calculation	59	59	59	106	106	106	230	230	230	230	230	230	230
Closing Interest Balance	\$ 286	\$ 346	\$ 405	\$ 512	\$ 618	\$ 725	\$ 954	\$ 1,184	\$ 1,414	\$ 1,643	\$ 1,873	\$ 2,103	\$ 2,103 (3)
PGTVA - 2020													
Opening PGTVA Balance	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078
Change in PGTVA	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing PGTVA Balance	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078	\$ 91,078 (2)
PGTVA Interest													
Monthly Interest Rate	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%
Opening Interest Balance	\$ (221)	\$ (177)	\$ (134)	\$ (91)	\$ (48)	\$ (4)	\$ 39	\$ 82	\$ 125	\$ 169	\$ 212	\$ 255	\$ 255
Interest calculation	43	43	43	43	43	43	43	43	43	43	43	43	43
Closing Interest Balance	\$ (177)	\$ (134)	\$ (91)	\$ (48)	\$ (4)	\$ 39	\$ 82	\$ 125	\$ 169	\$ 212	\$ 255	\$ 298	\$ 298 (2)
PGTVA - 2019													
Opening PGTVA Balance	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183
Change in PGTVA	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing PGTVA Balance	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183	\$ 96,183 (1)
PGTVA Interest													
Monthly Interest Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Opening Interest Balance	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023
Interest calculation	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Interest Balance	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023 (1)

(1) - Variance balance approved for disposition in EB-2020-0234
(2) - Variance balance approved for disposition in EB-2021-0215
(3) - Variance balance approved for disposition in EB-2022-0183

Dispositions for 2020 Summary	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
Disposal Balance													
REDA (Dec 2018)	64,776	58,734	53,381	48,022	42,666	37,301	31,934	26,562	21,178	15,803	10,391	4,946	(508)
PGTVA R1-5 (Dec 2018)	35,466	36,455	16,239	11,744	8,218	5,542	4,429	3,677	2,950	2,144	463	(3,399)	(8,461)
Total Balance on 2020 disposals	100,242	95,189	69,620	59,767	50,884	42,843	36,363	30,240	24,128	17,947	10,854	1,546	(8,970)
Interest on Disposal balance													
REDA (Dec 2018)	2,278	2,066	1,877	1,689	1,500	1,312	1,123	934	745	556	365	174	(18)
PGTVA R1-5 (Dec 2018)	993	1,021	455	329	230	155	124	103	83	60	13	(95)	(237)
Total Interest on 2020 disposals	3,271	3,086	2,332	2,018	1,731	1,467	1,247	1,037	827	616	378	79	(255)
Opening Interest	-	-	182	355	482	590	683	760	778	792	803	812	817
Interest calculation on disposal balance	-	182	173	126	109	92	78	17	14	11	9	5	1
Closing Interest	-	182	355	482	590	683	760	778	792	803	812	817	818
CEB Prescribed Interest Rate		2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%
Dispositions for 2020 Detail	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
REDA (Dec 2018) disposal per EB-2018-0336													
Rate Rider billed to customers	-	(6,254)	(5,541)	(5,548)	(5,545)	(5,553)	(5,556)	(5,561)	(5,574)	(5,565)	(5,602)	(5,637)	(5,644)
Opening Balance	-	64,776	58,734	53,381	48,022	42,666	37,301	31,934	26,562	21,178	15,803	10,391	4,946
Transfer on disposal per EB-2018-0336	96.6%	-	-	-	-	-	-	-	-	-	-	-	-
Rate Rider allocated to deferral balance	-	(6,942)	(5,353)	(5,359)	(5,356)	(5,364)	(5,367)	(5,372)	(5,384)	(5,375)	(5,411)	(5,446)	(5,454)
Closing balance - REDA (Dec 2020)	64,776	58,734	53,381	48,022	42,666	37,301	31,934	26,562	21,178	15,803	10,391	4,946	(508)
Opening Balance	-	2,278	2,066	1,877	1,689	1,500	1,312	1,123	934	745	556	365	174
Transfer on disposal per EB-2018-0336	3.4%	-	-	-	-	-	-	-	-	-	-	-	-
Rate Rider allocated to interest balance	-	(212)	(188)	(188)	(188)	(189)	(189)	(189)	(189)	(189)	(190)	(192)	(192)
Closing Interest balance - REDA (Dec 2020)	2,278	2,066	1,877	1,689	1,500	1,312	1,123	934	745	556	365	174	(18)
PGTVA R1-5 Dec 2018 disposal per EB-2018-0336													
Rate Rider billed to customers during 2020	-	1,016	(20,782)	(4,620)	(3,625)	(2,751)	(1,144)	(773)	(748)	(828)	(1,728)	(3,970)	(5,204)
Opening Balance	-	35,466	36,455	16,239	11,744	8,218	5,542	4,429	3,677	2,950	2,144	463	(3,399)
Transfer on disposal per EB-2018-0336	97.3%	-	-	-	-	-	-	-	-	-	-	-	-
Rate Rider allocated to deferral balance	-	989	(20,216)	(4,495)	(3,526)	(2,676)	(1,112)	(752)	(727)	(806)	(1,681)	(3,862)	(5,062)
Closing balance - PGTVA R1-5 (Pre Oct 1, 2017)	35,466	36,455	16,239	11,744	8,218	5,542	4,429	3,677	2,950	2,144	463	(3,399)	(8,461)
Opening Balance	-	993	1,021	455	329	230	155	124	103	83	60	13	(95)
Transfer on disposal per EB-2018-0336	2.7%	-	-	-	-	-	-	-	-	-	-	-	-
Rate Rider allocated to interest balance	-	28	(566)	(126)	(99)	(75)	(31)	(21)	(20)	(23)	(47)	(108)	(142)
Closing Interest balance - PGTVA R1-5 (Pre Oct 1, 2017)	993	1,021	455	329	230	155	124	103	83	60	13	(95)	(237)