
QUESTION D'AUDIENCE ÉCRITE

Modification des tarifs

- 1. Références :**
- (i) Pièce [B-0254](#), doc. 1, p. 5;
 - (ii) Pièce [B-0254](#), doc. 1.1, p. 4;
 - (iii) Pièce [B-0254](#), doc. 2.1, p. 6;
 - (iv) Pièce [B-0254](#), doc. 1, p. 4;
 - (v) Pièce [B-0254](#), doc. 1, p. 4.

Préambule :

- (i) Tableau: “Table 1: 2021 Proposed Revenue Adjustments and Bill Impacts”.
- (ii) Tableau: “Unit Rates and Revenues by Component and Rate Class - 2021 Rate Case”.
- (iii) Tableau: “Unit Rates and Revenues by Component and Rate Class - 2021 Rate Case”.
- (iv) “The Company has reduced the Rate 9 revenues by \$5.0 thousand (...) and Rate 1 by \$60.0 thousand and increased Rate 2 revenues by \$65.0 thousand.”
- (v) “As explained in Exhibit GI-28, Document 1, the Company has proposed to offset the 2021 cost of service budget by approximately \$984.0 thousand by utilizing a credit balance in the 2019 Weather Normalization Deferral account. This proposal reduces the proposed 2021 distribution revenue deficiency from approximately \$1,944.0 million to \$960.0 million and results in an overall T-service rate impact for all rate classes of less than 2.7%.” [nous soulignons]

Demandes :

- 1.1 Veuillez produire les tableaux aux références (i), (ii) et (iii) en fonction des scénarios détaillés ci-dessous. Veuillez également commenter les résultats obtenus, pour chacun des scénarios, en prenant soin d'identifier les avantages et désavantages de chacun.

Scénario 1 :

- Éliminer l'ajustement additionnel de – 5 K\$ au *Tarif 9* et transférer cet ajustement additionnel au *Tarif 1* (référence (iv)).

Scénario 2 :

- Éliminer l'ajustement additionnel de – 5 K\$ au *Tarif 9* et transférer cet ajustement additionnel au *Tarif 1* (référence (iv)), et;
- Ne pas utiliser le crédit de 984 k\$ provenant du compte de nivellement de la température (référence (v)).

Scénario 3 :

- Éliminer l'ajustement additionnel de – 5 K\$ au *Tarif 9* et transférer cet ajustement additionnel au *Tarif 1* (référence (iv)), et;
- Utiliser seulement 50 % du crédit de 984 k\$ provenant du compte de nivellement de la température (référence (v)).

Translation :

Please produce the tables in references (i), (ii) and (iii) according to the scenarios detailed below. Please also comment on the results obtained for each of the scenarios, taking care to identify the advantages and disadvantages of each.

Scenario 1:

- *Eliminate the additional adjustment of - \$ 5K to Tariff 9 and transfer this additional adjustment to Tariff 1 (reference (iv)).*

Scenario 2:

- *Eliminate the additional adjustment of - \$ 5K to Tariff 9 and transfer this additional adjustment to Tariff 1 (reference (iv)), and;*
- *Do not use the \$ 984k credit from the stabilization weather account (reference (v)).*

Scenario 3:

- *Eliminate the additional adjustment of - \$ 5K to Tariff 9 and transfer this additional adjustment to Tariff 1 (reference (iv)), and;*
- *Use only 50% of the \$ 984k credit from the stabilization weather account (ref (v)).*

Answer 1.1 :

Scenario 1:

- (i) Please see Table 1 below which reflects the removal of the -5K adjustment to Rate 9 and the additional \$-5K adjustment to Rate 1. Table 1 below reflects the impacts of the change in delivery only rates. The Rate 9 revenue to cost ratio improved marginally from 0.53 to 0.54 and their rate impacts increased. This small adjustment to Rate 1 had no impact when compared to the Company's proposal.

Table 1: 2021 Proposed Revenue Adjustments and Bill Impacts

| | <u>Total</u> | <u>Rate 1</u> | <u>Rate 2</u> | <u>Rate 3</u> | <u>Rate 4</u> | <u>Rate 5</u> | <u>Rate 9</u> |
|--|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Adjustments (\$'000) | 0.0 | -65.0 | 65.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Proposed 2021 R/C Ratio – Distribution Only | 1.00 | 1.16 | 0.96 | 1.00 | 1.82 | 1.05 | 0.54 |
| Fiscal 2020 R/C Ratio – Distribution Only | 1.00 | 1.13 | 0.96 | 1.33 | 1.97 | 1.10 | 0.58 |
| % increase on total bill of a T-service customer | 2.2% | 1.6% | 2.7% | 1.5% | 0.9% | 1.2% | 1.5% |
| % increase on total bill of a sales customer | 1.6% | 1.1% | 2.2% | 0.9% | 0.6% | 0.6% | 0.7% |
| 2021 Delivery Volumes (10 ⁶ m ³) | 187.2 | 77.7 | 69.3 | .2 | 3.8 | 18.3 | 17.9 |
| 2020 Delivery Volumes (10 ⁶ m ³) | 185.9 | 79.1 | 69.3 | .2 | 3.6 | 17.3 | 16.3 |

ii) Exhibit B-0254, doc. 1.1, p.4

| Gazifère Inc. | | | | | | | |
|--|--------------------------------|---------|-----------|-------------|--------|--------|----------|
| Unit Rates and Revenues by Component and Rate Class | | | | | | | |
| 2021 Rate Case | | | | | | | |
| Line No. | D-2019-163 -April 1/20 Pass On | | | R-4122-2020 | | | Variance |
| | Unit rate | Total | Unit rate | Total | | | |
| | cents/m3 | \$ '000 | cents/m3 | \$ '000 | \$'000 | % | |
| | Col. 1 | Col. 2 | Col. 3 | Col. 4 | Col. 5 | Col. 6 | |
| Rate 1 | | | | | | | |
| 1.1 Gas Supply Commodity | 7.62 | 5,225 | 7.62 | 5,225 | - | 0.0% | |
| 1.2 Gas Supply Load Balancing | 4.67 | 3,627 | 4.67 | 3,627 | - | 0.0% | |
| 1.3 Transportation | 4.49 | 3,078 | 4.49 | 3,078 | - | 0.0% | |
| 1.4 Dawn Transportation | 0.79 | 72 | 0.79 | 72 | - | 0.0% | |
| 1.5 Distribution | 8.80 | 6,837 | 9.09 | 7,059 | 222 | 3.2% | |
| 1.0 Total | 26.38 | 18,840 | 26.66 | 19,061 | 222 | 1.1% | |
| Rate 2 | | | | | | | |
| 2.1 Gas Supply Commodity | 7.62 | 5,284 | 7.62 | 5,284 | - | 0.0% | |
| 2.2 Gas Supply Load Balancing | 5.44 | 3,770 | 5.44 | 3,770 | - | 0.0% | |
| 2.3 Transportation | 4.49 | 3,113 | 4.49 | 3,113 | - | 0.0% | |
| 2.4 Dawn Transportation | 0.79 | 0 | 0.79 | 0 | - | 0.0% | |
| 2.5 Distribution | 27.81 | 19,281 | 28.82 | 19,981 | 700 | 3.6% | |
| 2.0 Total | 46.15 | 31,448 | 47.16 | 32,148 | 700 | 2.2% | |
| Rate 3 | | | | | | | |
| 3.1 Gas Supply Commodity | 7.62 | 17 | 7.62 | 17 | - | 0.0% | |
| 3.2 Gas Supply Load Balancing | 1.87 | 4 | 1.87 | 4 | - | 0.0% | |
| 3.3 Transportation | 4.49 | 10 | 4.49 | 10 | - | 0.0% | |
| 3.4 Dawn Transportation | 0.79 | - | 0.79 | - | - | 0.0% | |
| 3.5 Distribution | 5.79 | 13 | 5.97 | 13 | 0 | 3.1% | |
| 3.0 Total | 20.56 | 43 | 20.74 | 43 | 0 | 0.9% | |
| Rate 4 | | | | | | | |
| 4.1 Gas Supply Commodity | 7.62 | - | 7.62 | - | - | 0.0% | |
| 4.2 Gas Supply Load Balancing | 1.27 | 48 | 1.27 | 48 | - | 0.0% | |
| 4.3 Transportation | 4.49 | - | 4.49 | - | - | 0.0% | |
| 4.4 Dawn Transportation | 0.79 | 30 | 0.79 | 30 | - | 0.0% | |
| 4.5 Distribution | 3.78 | 143 | 3.87 | 147 | 3 | 2.4% | |
| 4.0 Total | 17.95 | 221 | 18.05 | 225 | 3 | 0.6% | |
| Rate 5 | | | | | | | |
| 5.1 Gas Supply Commodity | 7.62 | - | 7.62 | - | - | 0.0% | |
| 5.2 Gas Supply Load Balancing | 1.08 | 197 | 1.08 | 197 | - | 0.0% | |
| 5.3 Transportation | 4.49 | - | 4.49 | - | - | 0.0% | |
| 5.4 Dawn Transportation | 0.79 | 145 | 0.79 | 145 | - | 0.0% | |
| 5.5 Distribution | 2.09 | 382 | 2.18 | 399 | 16 | 4.3% | |
| 5.0 Total | 16.08 | 724 | 16.17 | 740 | 16 | 0.6% | |
| Rate 9 | | | | | | | |
| 6.1 Gas Supply Commodity | 7.62 | 303 | 7.62 | 303 | - | 0.0% | |
| 6.2 Gas Supply Load Balancing | 1.20 | 215 | 1.20 | 215 | - | 0.0% | |
| 6.3 Transportation | 4.49 | 179 | 4.49 | 179 | - | 0.0% | |
| 6.4 Dawn Transportation | 0.79 | 111 | 0.79 | 111 | - | 0.0% | |
| 6.5 Distribution | 1.17 | 209 | 1.27 | 228 | 19 | 8.9% | |
| 6.0 Total | 15.27 | 1,016 | 15.37 | 1,035 | 19 | 0.7% | |
| Gazifère Total | | | | | | | |
| 7.1 Gas Supply Commodity | 7.62 | 10,829 | 7.62 | 10,829 | - | 0.0% | |
| 7.2 Gas Supply Load Balancing | 4.20 | 7,860 | 4.20 | 7,860 | - | 0.0% | |
| 7.3 Transportation | 4.49 | 6,379 | 4.49 | 6,379 | - | 0.0% | |
| 7.4 Dawn Transportation | 0.79 | 357 | 0.79 | 357 | - | 0.0% | |
| 7.5 Distribution | 14.35 | 26,866 | 14.87 | 27,826 | 960 | 3.6% | |
| 7.0 Total | 31.46 | 52,292 | 31.97 | 53,252 | 960 | 1.6% | |
| Note: | | | | | | | |
| (1) The % variance depicts the change in the unit rates. | | | | | | | |

iii) Exhibit B-0254, doc. 2.1, p.6

| Gazifère Inc. | | | | | | | |
|--|--------------------------------|--------------|---------------|--------------|---------------|------------------|-------------|
| Unit Rates and Revenues by Component and Rate Class | | | | | | | |
| 2021 Rate Case | | | | | | | |
| Line No. | D-2019-163 -April 1/20 Pass On | | R-4122-2020 | | Variance | | |
| | Unit rate | Total | Unit rate | Total | | | |
| | cents/m3 | \$ '000 | cents/m3 | \$ '000 | \$'000 | % ⁽¹⁾ | |
| | Col. 1 | Col. 2 | Col. 3 | Col. 4 | Col. 5 | Col. 6 | |
| Rate 1 | | | | | | | |
| 1.1 | Gas Supply Commodity | 7.62 | 5,225 | 7.57 | 5,187 | (38) | -0.7% |
| 1.2 | Gas Supply Load Balancing | 4.67 | 3,627 | 5.04 | 3,917 | 290 | 8.0% |
| 1.3 | Transportation | 4.49 | 3,078 | 4.46 | 3,056 | (22) | -0.7% |
| 1.4 | Dawn Transportation | 0.79 | 72 | 0.80 | 73 | 0 | 0.0% |
| 1.5 | Distribution | <u>8.80</u> | <u>6,837</u> | <u>9.09</u> | <u>7,059</u> | <u>222</u> | <u>3.2%</u> |
| 1.0 | Total | 26.38 | 18,840 | 26.95 | 19,292 | 452 | 2.2% |
| Rate 2 | | | | | | | |
| 2.1 | Gas Supply Commodity | 7.62 | 5,284 | 7.57 | 5,245 | (39) | -0.7% |
| 2.2 | Gas Supply Load Balancing | 5.44 | 3,770 | 5.21 | 3,610 | (160) | -4.3% |
| 2.3 | Transportation | 4.49 | 3,113 | 4.46 | 3,091 | (22) | -0.7% |
| 2.4 | Dawn Transportation | 0.79 | 0 | 0.80 | 0 | 0 | 0.0% |
| 2.5 | Distribution | <u>27.81</u> | <u>19,281</u> | <u>28.82</u> | <u>19,981</u> | <u>700</u> | <u>3.6%</u> |
| 2.0 | Total | 46.15 | 31,448 | 46.85 | 31,927 | 478 | 1.5% |
| Rate 3 | | | | | | | |
| 3.1 | Gas Supply Commodity | 7.62 | 17 | 7.57 | 16 | (0) | -0.7% |
| 3.2 | Gas Supply Load Balancing | 1.87 | 4 | 2.36 | 5 | 1 | 26.1% |
| 3.3 | Transportation | 4.49 | 10 | 4.46 | 10 | (0) | -0.7% |
| 3.4 | Dawn Transportation | 0.79 | - | 0.80 | - | - | 0.0% |
| 3.5 | Distribution | <u>5.79</u> | <u>13</u> | <u>5.97</u> | <u>13</u> | <u>0</u> | <u>3.1%</u> |
| 3.0 | Total | 20.56 | 43 | 21.14 | 44 | 1 | 2.8% |
| Rate 4 | | | | | | | |
| 4.1 | Gas Supply Commodity | 7.62 | - | 7.57 | - | - | -0.7% |
| 4.2 | Gas Supply Load Balancing | 1.27 | 48 | 1.31 | 50 | 2 | 3.1% |
| 4.3 | Transportation | 4.49 | - | 4.46 | - | - | -0.7% |
| 4.4 | Dawn Transportation | 0.79 | 30 | 0.80 | 30 | 0 | 0.0% |
| 4.5 | Distribution | <u>3.78</u> | <u>143</u> | <u>3.87</u> | <u>147</u> | <u>3</u> | <u>2.4%</u> |
| 4.0 | Total | 17.95 | 221 | 18.00 | 226 | 5 | 0.3% |
| Rate 5 | | | | | | | |
| 5.1 | Gas Supply Commodity | 7.62 | - | 7.57 | - | - | -0.7% |
| 5.2 | Gas Supply Load Balancing | 1.08 | 197 | 1.03 | 188 | (8) | -4.3% |
| 5.3 | Transportation | 4.49 | - | 4.46 | - | - | -0.7% |
| 5.4 | Dawn Transportation | 0.79 | 145 | 0.80 | 145 | 1 | 0.0% |
| 5.5 | Distribution | <u>2.09</u> | <u>382</u> | <u>2.18</u> | <u>399</u> | <u>16</u> | <u>4.3%</u> |
| 5.0 | Total | 16.08 | 724 | 16.04 | 732 | 9 | -0.2% |
| Rate 9 | | | | | | | |
| 6.1 | Gas Supply Commodity | 7.62 | 303 | 7.57 | 301 | (2) | -0.7% |
| 6.2 | Gas Supply Load Balancing | 1.20 | 215 | 1.17 | 210 | (5) | -2.4% |
| 6.3 | Transportation | 4.49 | 179 | 4.46 | 177 | (1) | -0.7% |
| 6.4 | Dawn Transportation | 0.79 | 111 | 0.80 | 111 | 1 | 0.0% |
| 6.5 | Distribution | <u>1.17</u> | <u>209</u> | <u>1.27</u> | <u>228</u> | <u>19</u> | <u>8.9%</u> |
| 6.0 | Total | 15.27 | 1,016 | 15.26 | 1,027 | 11 | -0.1% |
| Gazifère Total | | | | | | | |
| 7.1 | Gas Supply Commodity | 7.62 | 10,829 | 7.57 | 10,749 | (79) | -0.7% |
| 7.2 | Gas Supply Load Balancing | 4.20 | 7,860 | 4.26 | 7,979 | 119 | 1.5% |
| 7.3 | Transportation | 4.49 | 6,379 | 4.46 | 6,334 | (45) | -0.7% |
| 7.4 | Dawn Transportation | 0.79 | 357 | 0.80 | 359 | 2 | 0.5% |
| 7.5 | Distribution | <u>14.35</u> | <u>26,866</u> | <u>14.87</u> | <u>27,826</u> | <u>960</u> | <u>3.6%</u> |
| 7.0 | Total | 31.46 | 52,292 | 31.95 | 53,248 | 956 | 1.6% |
| Note: | | | | | | | |
| (1) The % variance depicts the change in the unit rates. | | | | | | | |

Scenario 2:

- (i) Please see Table 1 below which reflects the removal of the -5K adjustment to Rate 9 and the additional \$-5K adjustment to Rate 1 and the removal of -\$984 K from the credit balance of the Weather Normalization Account. Table 1 below reflects the impacts of the change in delivery only rates. The distribution revenue deficiency increased from \$960K to \$1,944K. The revenue to cost ratios improved for Rates 1, 2 and 9 and deteriorated for Rate 3, 4 and 5. The rate impacts are approximately two times higher than the Company's proposal for 2021. This increase in rates would offset the 2022 revenue deficiency as revenue at existing rates for 2022 would be higher than the Company's proposal.

Table 1: 2021 Proposed Revenue Adjustments and Bill Impacts

| | <u>Total</u> | <u>Rate 1</u> | <u>Rate 2</u> | <u>Rate 3</u> | <u>Rate 4</u> | <u>Rate 5</u> | <u>Rate 9</u> |
|--|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Adjustments (\$'000) | 0.0 | -65.0 | 65.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Proposed 2021 R/C Ratio – Distribution Only | 1.00 | 1.12 | 0.97 | 0.92 | 1.86 | 1.09 | 0.58 |
| Fiscal 2020 R/C Ratio – Distribution Only | 1.00 | 1.13 | 0.96 | 1.33 | 1.97 | 1.10 | 0.58 |
| % increase on total bill of a T-service customer | 4.5% | 3.7% | 5.2% | 3.0% | 1.9% | 2.4% | 3.1% |
| % increase on total bill of a sales customer | 3.3% | 2.5% | 4.2% | 1.8% | 1.1% | 1.1% | 1.4% |
| 2021 Delivery Volumes (10 ⁶ m ³) | 187.2 | 77.7 | 69.3 | .2 | 3.8 | 18.3 | 17.9 |
| 2020 Delivery Volumes (10 ⁶ m ³) | 185.9 | 79.1 | 69.3 | .2 | 3.6 | 17.3 | 16.3 |

ii) Exhibit B-0254, doc. 1.1, p.4

| Gazifère Inc. | | | | | | | |
|--|--------------------------------|---------|-----------|-------------|--------|--------|----------|
| Unit Rates and Revenues by Component and Rate Class | | | | | | | |
| 2021 Rate Case | | | | | | | |
| Line No. | D-2019-163 -April 1/20 Pass On | | | R-4122-2020 | | | Variance |
| | Unit rate | Total | Unit rate | Total | | | |
| | cents/m3 | \$ '000 | cents/m3 | \$ '000 | \$'000 | % | |
| | Col. 1 | Col. 2 | Col. 3 | Col. 4 | Col. 5 | Col. 6 | |
| Rate 1 | | | | | | | |
| 1.1 Gas Supply Commodity | 7.62 | 5,225 | 7.62 | 5,225 | - | | 0.0% |
| 1.2 Gas Supply Load Balancing | 4.67 | 3,627 | 4.67 | 3,627 | - | | 0.0% |
| 1.3 Transportation | 4.49 | 3,078 | 4.49 | 3,078 | - | | 0.0% |
| 1.4 Dawn Transportation | 0.79 | 72 | 0.79 | 72 | - | | 0.0% |
| 1.5 Distribution | 8.80 | 6,837 | 9.47 | 7,354 | 516 | | 7.6% |
| 1.0 Total | 26.38 | 18,840 | 27.04 | 19,356 | 516 | | 2.5% |
| Rate 2 | | | | | | | |
| 2.1 Gas Supply Commodity | 7.62 | 5,284 | 7.62 | 5,284 | - | | 0.0% |
| 2.2 Gas Supply Load Balancing | 5.44 | 3,770 | 5.44 | 3,770 | - | | 0.0% |
| 2.3 Transportation | 4.49 | 3,113 | 4.49 | 3,113 | - | | 0.0% |
| 2.4 Dawn Transportation | 0.79 | 0 | 0.79 | 0 | - | | 0.0% |
| 2.5 Distribution | 27.81 | 19,281 | 29.76 | 20,630 | 1,349 | | 7.0% |
| 2.0 Total | 46.15 | 31,448 | 48.10 | 32,797 | 1,349 | | 4.2% |
| Rate 3 | | | | | | | |
| 3.1 Gas Supply Commodity | 7.62 | 17 | 7.62 | 17 | - | | 0.0% |
| 3.2 Gas Supply Load Balancing | 1.87 | 4 | 1.87 | 4 | - | | 0.0% |
| 3.3 Transportation | 4.49 | 10 | 4.49 | 10 | - | | 0.0% |
| 3.4 Dawn Transportation | 0.79 | - | 0.79 | - | - | | 0.0% |
| 3.5 Distribution | 5.79 | 13 | 6.15 | 13 | 1 | | 6.3% |
| 3.0 Total | 20.56 | 43 | 20.92 | 44 | 1 | | 1.8% |
| Rate 4 | | | | | | | |
| 4.1 Gas Supply Commodity | 7.62 | - | 7.62 | - | - | | 0.0% |
| 4.2 Gas Supply Load Balancing | 1.27 | 48 | 1.27 | 48 | - | | 0.0% |
| 4.3 Transportation | 4.49 | - | 4.49 | - | - | | 0.0% |
| 4.4 Dawn Transportation | 0.79 | 30 | 0.79 | 30 | - | | 0.0% |
| 4.5 Distribution | 3.78 | 143 | 3.96 | 150 | 7 | | 4.8% |
| 4.0 Total | 17.95 | 221 | 18.14 | 228 | 7 | | 1.1% |
| Rate 5 | | | | | | | |
| 5.1 Gas Supply Commodity | 7.62 | - | 7.62 | - | - | | 0.0% |
| 5.2 Gas Supply Load Balancing | 1.08 | 197 | 1.08 | 197 | - | | 0.0% |
| 5.3 Transportation | 4.49 | - | 4.49 | - | - | | 0.0% |
| 5.4 Dawn Transportation | 0.79 | 145 | 0.79 | 145 | - | | 0.0% |
| 5.5 Distribution | 2.09 | 382 | 2.28 | 415 | 33 | | 8.7% |
| 5.0 Total | 16.08 | 724 | 16.26 | 757 | 33 | | 1.1% |
| Rate 9 | | | | | | | |
| 6.1 Gas Supply Commodity | 7.62 | 303 | 7.62 | 303 | - | | 0.0% |
| 6.2 Gas Supply Load Balancing | 1.20 | 215 | 1.20 | 215 | - | | 0.0% |
| 6.3 Transportation | 4.49 | 179 | 4.49 | 179 | - | | 0.0% |
| 6.4 Dawn Transportation | 0.79 | 111 | 0.79 | 111 | - | | 0.0% |
| 6.5 Distribution | 1.17 | 209 | 1.38 | 247 | 38 | | 18.1% |
| 6.0 Total | 15.27 | 1,016 | 15.48 | 1,054 | 38 | | 1.4% |
| Gazifère Total | | | | | | | |
| 7.1 Gas Supply Commodity | 7.62 | 10,829 | 7.62 | 10,829 | - | | 0.0% |
| 7.2 Gas Supply Load Balancing | 4.20 | 7,860 | 4.20 | 7,860 | - | | 0.0% |
| 7.3 Transportation | 4.49 | 6,379 | 4.49 | 6,379 | - | | 0.0% |
| 7.4 Dawn Transportation | 0.79 | 357 | 0.79 | 357 | - | | 0.0% |
| 7.5 Distribution | 14.35 | 26,866 | 15.39 | 28,810 | 1,944 | | 7.2% |
| 7.0 Total | 31.46 | 52,292 | 32.49 | 54,236 | 1,944 | | 3.3% |
| Note: | | | | | | | |
| (1) The % variance depicts the change in the unit rates. | | | | | | | |

iii) Exhibit B-0254, doc. 2.1, p.6

| Gazifère Inc. | | | | | | | |
|--|--------------------------------|---------|-----------|---------|-------------|------------------|--|
| Unit Rates and Revenues by Component and Rate Class | | | | | | | |
| 2021 Rate Case | | | | | | | |
| Line No. | D-2019-163 -April 1/20 Pass On | | | | R-4122-2020 | | |
| | Unit rate | Total | Unit rate | Total | Variance | | |
| | cents/m3 | \$ '000 | cents/m3 | \$ '000 | \$'000 | % ⁽¹⁾ | |
| | Col. 1 | Col. 2 | Col. 3 | Col. 4 | Col. 5 | Col. 6 | |
| Rate 1 | | | | | | | |
| 1.1 Gas Supply Commodity | 7.62 | 5,225 | 7.57 | 5,187 | (38) | -0.7% | |
| 1.2 Gas Supply Load Balancing | 4.67 | 3,627 | 5.04 | 3,917 | 290 | 8.0% | |
| 1.3 Transportation | 4.49 | 3,078 | 4.46 | 3,056 | (22) | -0.7% | |
| 1.4 Dawn Transportation | 0.79 | 72 | 0.80 | 73 | 0 | 0.0% | |
| 1.5 Distribution | 8.80 | 6,837 | 9.47 | 7,354 | 516 | 7.6% | |
| 1.0 Total | 26.38 | 18,840 | 27.33 | 19,587 | 747 | 3.6% | |
| Rate 2 | | | | | | | |
| 2.1 Gas Supply Commodity | 7.62 | 5,284 | 7.57 | 5,245 | (39) | -0.7% | |
| 2.2 Gas Supply Load Balancing | 5.44 | 3,770 | 5.21 | 3,610 | (160) | -4.3% | |
| 2.3 Transportation | 4.49 | 3,113 | 4.46 | 3,091 | (22) | -0.7% | |
| 2.4 Dawn Transportation | 0.79 | 0 | 0.80 | 0 | 0 | 0.0% | |
| 2.5 Distribution | 27.81 | 19,281 | 29.76 | 20,630 | 1,349 | 7.0% | |
| 2.0 Total | 46.15 | 31,448 | 47.79 | 32,576 | 1,128 | 3.5% | |
| Rate 3 | | | | | | | |
| 3.1 Gas Supply Commodity | 7.62 | 17 | 7.57 | 16 | (0) | -0.7% | |
| 3.2 Gas Supply Load Balancing | 1.87 | 4 | 2.36 | 5 | 1 | 26.1% | |
| 3.3 Transportation | 4.49 | 10 | 4.46 | 10 | (0) | -0.7% | |
| 3.4 Dawn Transportation | 0.79 | - | 0.80 | - | - | 0.0% | |
| 3.5 Distribution | 5.79 | 13 | 6.15 | 13 | 1 | 6.3% | |
| 3.0 Total | 20.56 | 43 | 21.33 | 45 | 2 | 3.7% | |
| Rate 4 | | | | | | | |
| 4.1 Gas Supply Commodity | 7.62 | - | 7.57 | - | - | -0.7% | |
| 4.2 Gas Supply Load Balancing | 1.27 | 48 | 1.31 | 50 | 2 | 3.1% | |
| 4.3 Transportation | 4.49 | - | 4.46 | - | - | -0.7% | |
| 4.4 Dawn Transportation | 0.79 | 30 | 0.80 | 30 | 0 | 0.0% | |
| 4.5 Distribution | 3.78 | 143 | 3.96 | 150 | 7 | 4.8% | |
| 4.0 Total | 17.95 | 221 | 18.10 | 230 | 9 | 0.8% | |
| Rate 5 | | | | | | | |
| 5.1 Gas Supply Commodity | 7.62 | - | 7.57 | - | - | -0.7% | |
| 5.2 Gas Supply Load Balancing | 1.08 | 197 | 1.03 | 188 | (8) | -4.3% | |
| 5.3 Transportation | 4.49 | - | 4.46 | - | - | -0.7% | |
| 5.4 Dawn Transportation | 0.79 | 145 | 0.80 | 145 | 1 | 0.0% | |
| 5.5 Distribution | 2.09 | 382 | 2.28 | 415 | 33 | 8.7% | |
| 5.0 Total | 16.08 | 724 | 16.13 | 749 | 26 | 0.3% | |
| Rate 9 | | | | | | | |
| 6.1 Gas Supply Commodity | 7.62 | 303 | 7.57 | 301 | (2) | -0.7% | |
| 6.2 Gas Supply Load Balancing | 1.20 | 215 | 1.17 | 210 | (5) | -2.4% | |
| 6.3 Transportation | 4.49 | 179 | 4.46 | 177 | (1) | -0.7% | |
| 6.4 Dawn Transportation | 0.79 | 111 | 0.80 | 111 | 1 | 0.0% | |
| 6.5 Distribution | 1.17 | 209 | 1.38 | 247 | 38 | 18.1% | |
| 6.0 Total | 15.27 | 1,016 | 15.37 | 1,046 | 30 | 0.6% | |
| Gazifère Total | | | | | | | |
| 7.1 Gas Supply Commodity | 7.62 | 10,829 | 7.57 | 10,749 | (79) | -0.7% | |
| 7.2 Gas Supply Load Balancing | 4.20 | 7,860 | 4.26 | 7,979 | 119 | 1.5% | |
| 7.3 Transportation | 4.49 | 6,379 | 4.46 | 6,334 | (45) | -0.7% | |
| 7.4 Dawn Transportation | 0.79 | 357 | 0.80 | 359 | 2 | 0.5% | |
| 7.5 Distribution | 14.35 | 26,866 | 15.39 | 28,810 | 1,944 | 7.2% | |
| 7.0 Total | 31.46 | 52,292 | 32.47 | 54,232 | 1,940 | 3.2% | |
| Note: | | | | | | | |
| (1) The % variance depicts the change in the unit rates. | | | | | | | |

Scenario 3:

- (i) Please see Table 1 below which reflects the removal of the -5K adjustment to Rate 9 and the additional \$-5K adjustment to Rate 1 and the removal of -\$492 K from the credit balance of the Weather Normalization Account. Table 1 below reflects the impacts of the change in delivery only rates. The distribution revenue deficiency increased from \$960K to \$1,452K. The revenue to cost ratios improved for Rates 1, and 9 and deteriorated for Rate 3, 4 and 5. Rate 2 is unchanged. The rate impacts are higher for all rate classes compared to the Company's proposal for 2021. This increase in rates would offset the 2022 revenue deficiency as revenue at existing rates for 2022 would be higher than the Company's proposal.

Table 1: 2021 Proposed Revenue Adjustments and Bill Impacts

| | <u>Total</u> | <u>Rate 1</u> | <u>Rate 2</u> | <u>Rate 3</u> | <u>Rate 4</u> | <u>Rate 5</u> | <u>Rate 9</u> |
|--|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Adjustments (\$'000) | 0.0 | -65.0 | 65.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Proposed 2021 R/C Ratio – Distribution Only | 1.00 | 1.14 | 0.96 | 0.96 | 1.84 | 1.07 | 0.56 |
| Fiscal 2020 R/C Ratio – Distribution Only | 1.00 | 1.13 | 0.96 | 1.33 | 1.97 | 1.10 | 0.58 |
| % increase on total bill of a T-service customer | 3.4% | 2.6% | 3.9% | 2.2% | 1.4% | 1.8% | 2.3% |
| % increase on total bill of a sales customer | 2.5% | 1.8% | 3.2% | 1.3% | 0.8% | 0.8% | 1.0% |
| 2021 Delivery Volumes (10 ⁶ m ³) | 187.2 | 77.7 | 69.3 | .2 | 3.8 | 18.3 | 17.9 |
| 2020 Delivery Volumes (10 ⁶ m ³) | 185.9 | 79.1 | 69.3 | .2 | 3.6 | 17.3 | 16.3 |

ii) Exhibit B-0254, doc. 1.1, p.4

| Gazifère Inc. | | | | | | | |
|--|--------------------------------|---------|-----------|-------------|--------|--------|----------|
| Unit Rates and Revenues by Component and Rate Class | | | | | | | |
| 2021 Rate Case | | | | | | | |
| Line No. | D-2019-163 -April 1/20 Pass On | | | R-4122-2020 | | | Variance |
| | Unit rate | Total | Unit rate | Total | | | |
| | cents/m3 | \$ '000 | cents/m3 | \$ '000 | \$'000 | % | |
| | Col. 1 | Col. 2 | Col. 3 | Col. 4 | Col. 5 | Col. 6 | |
| Rate 1 | | | | | | | |
| 1.1 Gas Supply Commodity | 7.62 | 5,225 | 7.62 | 5,225 | - | 0.0% | |
| 1.2 Gas Supply Load Balancing | 4.67 | 3,627 | 4.67 | 3,627 | - | 0.0% | |
| 1.3 Transportation | 4.49 | 3,078 | 4.49 | 3,078 | - | 0.0% | |
| 1.4 Dawn Transportation | 0.79 | 72 | 0.79 | 72 | - | 0.0% | |
| 1.5 Distribution | 8.80 | 6,837 | 9.28 | 7,206 | 369 | 5.4% | |
| 1.0 Total | 26.38 | 18,840 | 26.85 | 19,209 | 369 | 1.8% | |
| Rate 2 | | | | | | | |
| 2.1 Gas Supply Commodity | 7.62 | 5,284 | 7.62 | 5,284 | - | 0.0% | |
| 2.2 Gas Supply Load Balancing | 5.44 | 3,770 | 5.44 | 3,770 | - | 0.0% | |
| 2.3 Transportation | 4.49 | 3,113 | 4.49 | 3,113 | - | 0.0% | |
| 2.4 Dawn Transportation | 0.79 | 0 | 0.79 | 0 | - | 0.0% | |
| 2.5 Distribution | 27.81 | 19,281 | 29.29 | 20,306 | 1,025 | 5.3% | |
| 2.0 Total | 46.15 | 31,448 | 47.63 | 32,473 | 1,025 | 3.2% | |
| Rate 3 | | | | | | | |
| 3.1 Gas Supply Commodity | 7.62 | 17 | 7.62 | 17 | - | 0.0% | |
| 3.2 Gas Supply Load Balancing | 1.87 | 4 | 1.87 | 4 | - | 0.0% | |
| 3.3 Transportation | 4.49 | 10 | 4.49 | 10 | - | 0.0% | |
| 3.4 Dawn Transportation | 0.79 | - | 0.79 | - | - | 0.0% | |
| 3.5 Distribution | 5.79 | 13 | 6.06 | 13 | 1 | 4.7% | |
| 3.0 Total | 20.56 | 43 | 20.83 | 44 | 1 | 1.3% | |
| Rate 4 | | | | | | | |
| 4.1 Gas Supply Commodity | 7.62 | - | 7.62 | - | - | 0.0% | |
| 4.2 Gas Supply Load Balancing | 1.27 | 48 | 1.27 | 48 | - | 0.0% | |
| 4.3 Transportation | 4.49 | - | 4.49 | - | - | 0.0% | |
| 4.4 Dawn Transportation | 0.79 | 30 | 0.79 | 30 | - | 0.0% | |
| 4.5 Distribution | 3.78 | 143 | 3.91 | 148 | 5 | 3.6% | |
| 4.0 Total | 17.95 | 221 | 18.09 | 226 | 5 | 0.8% | |
| Rate 5 | | | | | | | |
| 5.1 Gas Supply Commodity | 7.62 | - | 7.62 | - | - | 0.0% | |
| 5.2 Gas Supply Load Balancing | 1.08 | 197 | 1.08 | 197 | - | 0.0% | |
| 5.3 Transportation | 4.49 | - | 4.49 | - | - | 0.0% | |
| 5.4 Dawn Transportation | 0.79 | 145 | 0.79 | 145 | - | 0.0% | |
| 5.5 Distribution | 2.09 | 382 | 2.23 | 407 | 25 | 6.5% | |
| 5.0 Total | 16.08 | 724 | 16.21 | 748 | 25 | 0.8% | |
| Rate 9 | | | | | | | |
| 6.1 Gas Supply Commodity | 7.62 | 303 | 7.62 | 303 | - | 0.0% | |
| 6.2 Gas Supply Load Balancing | 1.20 | 215 | 1.20 | 215 | - | 0.0% | |
| 6.3 Transportation | 4.49 | 179 | 4.49 | 179 | - | 0.0% | |
| 6.4 Dawn Transportation | 0.79 | 111 | 0.79 | 111 | - | 0.0% | |
| 6.5 Distribution | 1.17 | 209 | 1.32 | 238 | 28 | 13.5% | |
| 6.0 Total | 15.27 | 1,016 | 15.43 | 1,045 | 28 | 1.0% | |
| Gazifère Total | | | | | | | |
| 7.1 Gas Supply Commodity | 7.62 | 10,829 | 7.62 | 10,829 | - | 0.0% | |
| 7.2 Gas Supply Load Balancing | 4.20 | 7,860 | 4.20 | 7,860 | - | 0.0% | |
| 7.3 Transportation | 4.49 | 6,379 | 4.49 | 6,379 | - | 0.0% | |
| 7.4 Dawn Transportation | 0.79 | 357 | 0.79 | 357 | - | 0.0% | |
| 7.5 Distribution | 14.35 | 26,866 | 15.13 | 28,319 | 1,452 | 5.4% | |
| 7.0 Total | 31.46 | 52,292 | 32.23 | 53,744 | 1,452 | 2.5% | |
| Note: | | | | | | | |
| (1) The % variance depicts the change in the unit rates. | | | | | | | |

iii) Exhibit B-0254, doc. 2.1, p.6

| Gazifère Inc. | | | | | | | |
|--|--------------------------------|---------|-----------|---------|-------------|------------------|--|
| Unit Rates and Revenues by Component and Rate Class | | | | | | | |
| 2021 Rate Case | | | | | | | |
| Line No. | D-2019-163 -April 1/20 Pass On | | | | R-4122-2020 | | |
| | Unit rate | Total | Unit rate | Total | Variance | | |
| | cents/m3 | \$ '000 | cents/m3 | \$ '000 | \$'000 | % ⁽¹⁾ | |
| | Col. 1 | Col. 2 | Col. 3 | Col. 4 | Col. 5 | Col. 6 | |
| Rate 1 | | | | | | | |
| 1.1 Gas Supply Commodity | 7.62 | 5,225 | 7.57 | 5,187 | (38) | -0.7% | |
| 1.2 Gas Supply Load Balancing | 4.67 | 3,627 | 5.04 | 3,917 | 290 | 8.0% | |
| 1.3 Transportation | 4.49 | 3,078 | 4.46 | 3,056 | (22) | -0.7% | |
| 1.4 Dawn Transportation | 0.79 | 72 | 0.80 | 73 | 0 | 0.0% | |
| 1.5 Distribution | 8.80 | 6,837 | 9.28 | 7,206 | 369 | 5.4% | |
| 1.0 Total | 26.38 | 18,840 | 27.14 | 19,439 | 600 | 2.9% | |
| Rate 2 | | | | | | | |
| 2.1 Gas Supply Commodity | 7.62 | 5,284 | 7.57 | 5,245 | (39) | -0.7% | |
| 2.2 Gas Supply Load Balancing | 5.44 | 3,770 | 5.21 | 3,610 | (160) | -4.3% | |
| 2.3 Transportation | 4.49 | 3,113 | 4.46 | 3,091 | (22) | -0.7% | |
| 2.4 Dawn Transportation | 0.79 | 0 | 0.80 | 0 | 0 | 0.0% | |
| 2.5 Distribution | 27.81 | 19,281 | 29.29 | 20,306 | 1,025 | 5.3% | |
| 2.0 Total | 46.15 | 31,448 | 47.32 | 32,252 | 804 | 2.5% | |
| Rate 3 | | | | | | | |
| 3.1 Gas Supply Commodity | 7.62 | 17 | 7.57 | 16 | (0) | -0.7% | |
| 3.2 Gas Supply Load Balancing | 1.87 | 4 | 2.36 | 5 | 1 | 26.1% | |
| 3.3 Transportation | 4.49 | 10 | 4.46 | 10 | (0) | -0.7% | |
| 3.4 Dawn Transportation | 0.79 | - | 0.80 | - | - | 0.0% | |
| 3.5 Distribution | 5.79 | 13 | 6.06 | 13 | 1 | 4.7% | |
| 3.0 Total | 20.56 | 43 | 21.24 | 44 | 1 | 3.3% | |
| Rate 4 | | | | | | | |
| 4.1 Gas Supply Commodity | 7.62 | - | 7.57 | - | - | -0.7% | |
| 4.2 Gas Supply Load Balancing | 1.27 | 48 | 1.31 | 50 | 2 | 3.1% | |
| 4.3 Transportation | 4.49 | - | 4.46 | - | - | -0.7% | |
| 4.4 Dawn Transportation | 0.79 | 30 | 0.80 | 30 | 0 | 0.0% | |
| 4.5 Distribution | 3.78 | 143 | 3.91 | 148 | 5 | 3.6% | |
| 4.0 Total | 17.95 | 221 | 18.05 | 228 | 7 | 0.6% | |
| Rate 5 | | | | | | | |
| 5.1 Gas Supply Commodity | 7.62 | - | 7.57 | - | - | -0.7% | |
| 5.2 Gas Supply Load Balancing | 1.08 | 197 | 1.03 | 188 | (8) | -4.3% | |
| 5.3 Transportation | 4.49 | - | 4.46 | - | - | -0.7% | |
| 5.4 Dawn Transportation | 0.79 | 145 | 0.80 | 145 | 1 | 0.0% | |
| 5.5 Distribution | 2.09 | 382 | 2.23 | 407 | 25 | 6.5% | |
| 5.0 Total | 16.08 | 724 | 16.08 | 741 | 17 | 0.0% | |
| Rate 9 | | | | | | | |
| 6.1 Gas Supply Commodity | 7.62 | 303 | 7.57 | 301 | (2) | -0.7% | |
| 6.2 Gas Supply Load Balancing | 1.20 | 215 | 1.17 | 210 | (5) | -2.4% | |
| 6.3 Transportation | 4.49 | 179 | 4.46 | 177 | (1) | -0.7% | |
| 6.4 Dawn Transportation | 0.79 | 111 | 0.80 | 111 | 1 | 0.0% | |
| 6.5 Distribution | 1.17 | 209 | 1.32 | 238 | 28 | 13.5% | |
| 6.0 Total | 15.27 | 1,016 | 15.31 | 1,037 | 20 | 0.3% | |
| Gazifère Total | | | | | | | |
| 7.1 Gas Supply Commodity | 7.62 | 10,829 | 7.57 | 10,749 | (79) | -0.7% | |
| 7.2 Gas Supply Load Balancing | 4.20 | 7,860 | 4.26 | 7,979 | 119 | 1.5% | |
| 7.3 Transportation | 4.49 | 6,379 | 4.46 | 6,334 | (45) | -0.7% | |
| 7.4 Dawn Transportation | 0.79 | 357 | 0.80 | 359 | 2 | 0.5% | |
| 7.5 Distribution | 14.35 | 26,866 | 15.13 | 28,319 | 1,452 | 5.4% | |
| 7.0 Total | 31.46 | 52,292 | 32.21 | 53,741 | 1,448 | 2.4% | |
| Note: | | | | | | | |
| (1) The % variance depicts the change in the unit rates. | | | | | | | |