



AltaGas Utilities Inc.

2016 Net Deficiency and Rate Rider F

September 14, 2016



Alberta Utilities Commission

Decision 21898-D01-2016

AltaGas Utilities Inc.

2016 Net Deficiency and Rate Rider F

Proceeding 21898

September 14, 2016

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1 Introduction

1. On August 9, 2016, AltaGas Utilities Inc. submitted an application to the Alberta Utilities Commission requesting approval to implement Rate Rider F (Rider F) to collect a net deficiency of \$765,771. AltaGas proposed to collect the net deficiency from all rate classes except the irrigation rate class in October and November 2016, and to collect the associated Rider F amounts from irrigation customers in October 2016, only.

2. AltaGas submitted that the net deficiency has several components and included calculations and associated schedules for the following items:

- (a) the 2016 K factor placeholder deficiency of \$585,458 related to the approval of 90 per cent of the applied-for 2016 K factor in Decision 20823-D01-2015¹
- (b) the 2016 K factor refund of \$57,932 associated with:
 - (i) the updated 2016 I-X index and Q factor approved in Decision 20522-D02-2016²
 - (ii) the 2016 Barrhead/Westlock/Morinville (BWM) gas supply project placeholder approved in Decision 20522-D02-2016
- (c) the 2014 deficiency of \$201,048 due to an over-refund that resulted from the difference between the recalculated 2014 K factor true-up adjustment refund amount of \$192,806 approved in Decision 20522-D02-2016 and the 2014 K factor true-up adjustment refund amount of \$393,854 approved in Decision 20823-D01-2015
- (d) the 2013 deficiency related to Y factor true-up for tax temporary differences approved in Decision 21380-D01-2016³

3. On August 10, 2016, the Commission issued a notice of application in which it requested interested parties to submit a statement of intent to participate (SIP) by August 17, 2016. In their SIPs, parties were to provide a description of their interest in the proceeding, an explanation of their position, including information in support of the position, and submissions as to whether further process is required. No SIPS were received.

4. The Commission determined that the application would be considered by way of a notice-only process, as described in Bulletin 2015-09.⁴ The Commission considers the record for this proceeding to have closed on August 17, 2016.

¹ Decision 20823-D01-2015: AltaGas Utilities Inc., 2016 Annual Performance-Based Regulation Rate Adjustment Filing, Proceeding 20823, December 16, 2015.

² Decision 20522-D02-2016: AltaGas Utilities Inc., 2014 Capital Tracker True-Up and 2016-2017 Capital Tracker Forecast Application, Proceeding 20522, January 21, 2016.

³ Decision 21380-D01-2016: AltaGas Utilities Inc., Compliance Filing to Decision 20522-D02-2016 (2014 Capital Tracker True-Up and 2016-2017 Capital Tracker Forecast), Proceeding 21380, May 19, 2016.

⁴ Bulletin 2015-09, Performance standards for processing rate-related applications, March 26, 2015.

5. In reaching the determinations set out within this decision, the Commission has considered all relevant materials comprising the record of this proceeding. Accordingly, reference in this decision to specific parts of the record are intended to assist the reader in understanding the Commission's reasoning relating to a particular matter and should not be taken as an indication that the Commission did not consider all relevant portions of the record with respect to a particular matter.

2 Background

6. On September 12, 2012, the Commission issued Decision 2012-237.⁵ This decision approved performance-based regulation (PBR) plans for five distribution companies, including AltaGas, for a five-year term commencing January 1, 2013.

7. On December 6, 2013, the Commission released Decision 2013-435,⁶ which addressed the companies' 2013 PBR capital tracker applications. This decision provided further guidance on the implementation of capital trackers as a mechanism to deal with capital expenditures under PBR. It also provided guidance concerning the Commission's interpretation and application of capital tracker criteria.

8. On December 24, 2014, the Commission issued Decision 2014-373⁷ and denied capital tracker treatment for certain 2013 pipeline replacement and station refurbishment projects.

9. On June 25, 2015, the Commission released Decision 20176-D01-2015,⁸ and approved AltaGas' compliance filing pursuant to Decision 2014-373, including tax temporary differences. In Decision 20695-D01-2015,⁹ dated September 24, 2015, the Commission approved the tax temporary differences to be collected by Rider F in October and November 2015.

10. On December 15, 2015, the Commission issued Decision 20823-D01-2015. In the decision, the Commission approved 90 per cent of the 2016 K factor applied for by AltaGas.

11. On January 21, 2016, the Commission released Decision 20522-D02-2016, which dealt with AltaGas' 2014 capital tracker true-up and 2016-2017 capital tracker forecast application. In the decision, the Commission included directions to AltaGas to update its 2016 K factor in its compliance filing to Decision 20522-D02-2016 for the 2016 annual rate adjustment placeholder (from 90 per cent to 100 per cent), and to reflect the I-X index, the Q factor and the BWM placeholder that were approved in Decision 20823-D01-2015. The Commission also included a direction to update, in its next Rider F application, the 2014 K factor true-up to reflect the 2014 actual K factor approved in the decision. Finally, the Commission included a direction to AltaGas to file its compliance filing application by February 29, 2016.

⁵ Decision 2012-237: Rate Regulation Initiative, Distribution Performance-Based Regulation, Proceeding 566, Application 1606029-1, September 12, 2012.

⁶ Decision 2013-435: Distribution Performance-Based Regulation, 2013 Capital Tracker Applications, Proceeding 2131, Application 1608827-1, December 6, 2013.

⁷ Decision 2014-373: AltaGas Utilities Inc., 2014-2015 Capital Tracker Application and 2013 Capital Tracker True-up Application, Proceedings 3152 and 3244, Applications 1610446-1 and 1610600-2, December 24, 2014.

⁸ Decision 20176-D01-2015: AltaGas Utilities Inc., Compliance Filing Pursuant to Decision 2014-373 (2014-2015 Capital Tracker Forecast and 2013 Capital Tracker True-up), Proceeding 20176, June 25, 2015.

⁹ Decision 20695-D01-2015: AltaGas Utilities Inc., 2015 Net Deficiency and Rider F, Proceeding 20695, September 24, 2015.

12. In Decision 20522-D02-2016, the Commission also approved the refiled 2013 pipeline replacement and station refurbishment projects that were denied in Decision 2014-373.

13. On May 19, 2016, the Commission issued Decision 21380-D01-2016, which dealt with the compliance filing to Decision 20522-D02-2016. In Decision 21380-D01-2016, the Commission approved AltaGas' 2014 actual K factor and the updated 2016 K factor (for the 2016 annual rate adjustment placeholder, the I-X index, the Q factor and the BWM placeholder), and directed AltaGas to reflect the differences between the 2014 and 2016 K factor amounts previously approved and the updated K factor amounts in its next Rider F application.

14. In Decision 21380-D01-2016, the Commission also approved the reapplied-for 2013 pipeline replacement and station refurbishment projects component of AltaGas' K factor calculations. The tax temporary difference associated with these approved pipeline replacement and station refurbishment projects are included in the current application.

3 Discussion of issues

3.1 Calculation of the 2016 net deficiency and Rider F

15. The following table has been adapted from the application and shows the adjustments being applied for and the forecast October and November 2016, distribution revenue:

Table 1. Summary of 2016 net deficiency

Line	Description	Amount (\$)
1	2016 K factor - adjustment for 90 per cent placeholder deficiency	585,458
2	2016 K factor - adjustment for updated I-X index, Q factor and BWM gas supply refund	(57,932)
3	2014 K factor - true-up for 2014 actuals deficiency	201,048
4	2013 Y factor - true-up for tax temporary differences deficiency	<u>37,197</u>
5	Total 2016 deficiency	<u>765,771</u>
6	Forecast October-November 2016 distribution revenue	1,982,168

Commission findings

16. With respect to the 2016 K factor adjustment for the 2016 annual rate adjustment placeholder deficiency, the 2016 K factor adjustments for the I-X index, the Q factor and the BWM gas supply project refund, the 2014 K factor true-up for the 2014 actuals deficiency, and the 2013 Y factor true-up for the tax temporary differences deficiency, the Commission finds that the amounts AltaGas applied for in the application accurately reflect the amounts that the Commission approved in Decision 21380-D01-2016.

3.2 Rate class allocation and rate rider calculation

17. In the application, AltaGas proposed that the collection of Rider F be calculated based on its 2016 forecast distribution service revenues, excluding the default supply provider (DSP) administration fee revenues and flow-through revenues. AltaGas explained that the distribution service revenues include the daily base fixed charge, the variable base energy charge and the daily demand charge, where applicable.

18. AltaGas allocated the proposed Rider F to customer classes based on forecast distribution service revenues for October and November 2016. AltaGas pointed out that the forecast distribution revenues are based on current customer usage, reflecting a declining trend in usage per customer and actual customer numbers to June 30, 2016. AltaGas expects that, given the current economic conditions, the declining trend will continue through the remainder of 2016.¹⁰

19. AltaGas proposed to apply Rider F to all distribution service customers, including default supply customers served under rates 1, 2, 3 and 4, as well as customers served by competitive retailers under rates 11, 12, 13 and 14.¹¹ In calculating the Rider F recovery percentages, AltaGas divided the Rider F amount by the total forecast distribution revenues for October and November 2016.

Commission findings

20. The Commission finds that the rate class allocation method proposed by AltaGas in the application, where Rider F amounts are allocated among rate classes based on forecast distribution service revenues over the proposed implementation period, is consistent with the method approved in Decision 20695-D01-2015. Additionally, AltaGas used a billing determinant forecasting methodology that is consistent with previous PBR-related applications.

21. In respect of the updated billing determinant forecast, the Commission recognizes that using the updated revenue forecast based on the updated billing determinants forecast, which included actual customer numbers to June 30, 2016, and an updated forecast for the rest of 2016, has the effect of allocating the Rider F amounts more accurately and minimizing the difference between the rider amounts approved for collection and the amounts actually collected. However, this proposal requires the Commission to test the updated billing determinants forecast as part of the Rider F application.

22. The Commission has previously considered this issue of when companies should file billing determinant forecasts. At paragraph 994 of Decision 2012-237, the Commission directed the companies to provide a forecast of their billing determinants annually as part of their annual PBR rate adjustment filings. In Decision 2014-047,¹² the Commission determined that it is more efficient for the billing determinant forecast to be tested and considered as part of companies' annual PBR rate adjustment filings. In Decision 2014-346,¹³ the Commission explained that it requires the provision of annual and monthly forecasts of billing determinants as part of annual PBR rate adjustment filings, so that this information can be used in rider applications that the companies make throughout the PBR year.

23. The Commission considers that the difference in the rider amounts collected using the forecast approved in Decision 20823-D01-2015 and the rider amounts collected using the updated forecast filed with the application¹⁴ is immaterial. Accordingly, for the purposes of this decision, the Commission is prepared to approve AltaGas' proposed Rider F allocation,

¹⁰ Exhibit 21898-X0003, application, paragraphs 20-21.

¹¹ Exhibit 21898-X0003, 2016 deficiency schedules attachment.

¹² Decision 2014-047: EPCOR Distribution & Transmission Inc., 2014 Interim System Access Service Rates, Proceeding 2949, Application 1610126-1, February 27, 2014, paragraph 40.

¹³ Decision 2014-346: EPCOR Distribution & Transmission Inc., 2015 Annual PBR Rate Adjustment Filing, Proceeding 3403, Application 1610834-1, December 15, 2014, paragraph 52.

¹⁴ Exhibit 21898-X0002, 2016 deficiency Rider F – Schedule 4.1.

including the updated billing determinant forecast to calculate the forecast distribution service revenues, for October and November 2016.

24. Consistent with the Commission's previous determinations, for future Rider F applications, for rate class allocation and rider percentage calculation purposes, the Commission directs AltaGas to continue to use the annual forecast billing determinants approved by the Commission in AltaGas' annual PBR rate adjustment filing for the applicable year. In future Rider F applications, the Commission will not approve Rider F allocations based on billing determinant forecast updates.

3.3 Collection period and bill impacts

25. AltaGas proposed to recover the 2016 net deficiency amount from all rate classes except the irrigation rate class over a two-month period from October to November 2016. AltaGas submitted that the net deficiency amount of \$765,771 is significant and the two-month period sought for collection is reasonable and mitigates any potential rate impact.¹⁵

26. With respect to the irrigation rate class, Rate 4/14, AltaGas stated that it does not forecast any distribution service revenues for the month of November,¹⁶ and, accordingly, AltaGas proposed to recover the 2016 net deficiency amount of \$2,103 associated with the irrigation rate class entirely in October 2016.¹⁷

27. In the application, AltaGas provided a table showing the impacts (excluding commodity charges) of the proposed Rider F across various levels of consumption and rate classes. The table below is based on that table:

Table 2. Bill impacts for the October to November 2016 period (excluding commodity charges)¹⁸

Line		Rate 1/11			Rate 2/12	Rate 3/13	Rate 4/14 ¹
		Residential	Commercial	Rural	LGS	Demand	Irrigation
1	Consumption (Oct-Nov 2016) (GJ)	22	129	35	1,533	7,822	10
2	Days	61	61	61	61	61	31
3	Demand (GJ/day)	n/a	n/a	n/a	n/a	373	n/a
4	Base fixed charge (\$/day)	1.194	1.194	1.194	13.576	16.354	3.472
5	Base energy charge (\$/GJ)	1.973	1.973	1.973	1.070	0.034	1.124
6	Demand charge (\$/GJ/day)	n/a	n/a	n/a	n/a	0.296	n/a
7	Base fixed revenue (\$)	73	73	73	828	998	108
8	Base energy revenue (\$)	43	255	68	1,641	266	12
9	Demand revenue (\$)	n/a	n/a	n/a	n/a	6,735	n/a
10	Two-month revenue (\$)	116	328	141	2,469	7,998	119
11	Bill impact (%)	6.1	6.1	6.1	11.2	10.0	11.1
12	Total bill impact (two-month recovery) (\$)	7.12	20.09	8.63	276.12	800.01	13.28
13	Monthly impact (divided by 2) (\$)	3.56	10.05	4.32	138.06	400.01	13.28

¹Rate 4/14 will be collected within a one-month period in October 2016.

¹⁵ Exhibit 21898-X0003, application, paragraph 28.

¹⁶ Irrigation rate class service is only available between April 1 and October 31.

¹⁷ Exhibit 21898-X0003, application, paragraph 25.

¹⁸ Exhibit 21898-X0002, 2016 deficiency Rider F – Schedule 1.1.

28. In the application, AltaGas provided a table showing the impacts (including commodity charges) of the proposed Rider F across various levels of consumption and rate classes. The table below is based on that table:

Table 3. Bill impacts for the October to November 2016 period (including commodity charges)¹⁹

Line		Rate 1/11			Rate 2/12	Rate 3/13	Rate 4/14 ¹
		Residential	Commercial	Rural	LGS	Demand	Irrigation
1	Consumption (Oct-Nov 2016) (GJ)	22	129	35	1,533	7,822	10
2	Days	61	61	61	61	61	31
3	Demand (GJ/day)	n/a	n/a	n/a	n/a	373	n/a
4	Base fixed charge (\$/day)	1.194	1.194	1.194	13.576	16.354	3.472
5	Base energy charge (\$/GJ)	1.973	1.973	1.973	1.070	0.034	1.124
6	Demand charge (\$/GJ/day)	n/a	n/a	n/a	n/a	0.296	n/a
7	Base fixed revenue (\$)	73	73	73	828	998	108
8	Base energy revenue (\$)	43	255	68	1,641	266	12
9	Demand revenue (\$)	n/a	n/a	n/a	n/a	6,735	n/a
10	Two-month revenue (\$)	116	328	141	2,469	7,998	119
11	Bill impact (%)	4.0	4.0	4.0	6.6	5.8	9.2
12	Total bill impact (two-month recovery) (\$)	4.61	13.01	5.59	162.76	462.20	10.93
13	Monthly impact (divided by 2) (\$)	2.30	6.51	2.80	81.38	231.10	10.93

¹Rate 4/14 will be collected within a one-month period in October 2016.

29. AltaGas submitted that the two-month collection period is consistent with the collection period approved by the Commission in Decision 20695-D01-2015 and “takes into consideration the impact on customers and the company, as well as the time and resources required for implementation, to arrive at a fair and reasonable approach for recovery of the 2016 deficiency.”²⁰

30. In further support of the proposed collection period, AltaGas submitted that “the proposed recovery period allows for a degree of rate smoothing, while keeping the impact on Residential Rate Class 1/11 customers at a level well within what the AUC has approved in prior AUI rider applications,” and “permits timely and efficient recovery of approved amounts.”²¹ In the application, AltaGas provided a table summarizing previous Commission-approved impacts on Rate 1/11 customers. The table below is based on that table:

¹⁹ Exhibit 21898-X0002, 2016 deficiency Rider F – Schedule 1.2.

²⁰ Exhibit 21898-X0003, application, paragraphs 24 and 33.

²¹ Exhibit 21898-X0003, application, paragraphs 24 and 34.

Table 4. Summary of AltaGas deficiency rider impacts on residential rate class 1/11

Deficiency year	Rate 1/11 deficiency (\$ million)	Recovery percentage	Deficiency calculation base (excluding commodity)	Collection period	Monthly bill impact – Residential (class 1/11) (\$)	Order/Decision
2003-2004	0.50	2.00	Actual 2004 billed distribution revenues	October 2005	7	Order U2005-341 ²²
2005	3.50	12.40	Actual 2005 billed distribution revenues	March-May 2006	14	Order U2006-041 ²³
2006	0.50	2.00	Actual 2006 billed distribution revenues	November 2007	7.60	Order U2008-131 ²⁴
2007	2.30	7.90	Actual 2007 billed distribution revenues	November 2008 - February 2009	7.50	Decision 2008-103, ²⁵ Order U2008-324 ²⁶
2010-2012	5.10	8.60	Forecast annual 2013 distribution revenues	May-October 2013	6 to 10	Decision 2013-160 ²⁷
2013	0.98	1.70	Forecast annual 2014 distribution revenues (excluding DSP)	July-August 2014	6	Decision 2014-180 ²⁸
2015	0.83	4.60	Forecast annual 2015 distribution revenues (excluding DSP)	October-November 2015	3	Decision 20695-D01-2015
2016	0.69	6.12	Forecast annual 2016 distribution revenues (excluding DSP)	October-November 2016	3.46	Pending

Commission findings

31. The Commission has reviewed the bill impacts provided by AltaGas in the application and is mindful of rate shock. The Commission has considered the impact of Rider F in both percentage and in absolute dollar terms, as discussed in Decision 2013-160, Decision 2014-180 and in Decision 20695-D01-2015.

32. The total bill impact, both excluding and including commodity charges, for typical Rate 1/11 customers is less than 10 per cent. The total bill impact, excluding commodity charges, for typical Rate 2/12, Rate 3/13 and Rate 4/14 customers is 11.2 per cent, 10 per cent and 11.1 per cent, respectively. (Note that the 11.1 percentage increase applies to the single month of October, versus two months for the other three rate classes.) When commodity charges are

²² Alberta Energy and Utilities Board, Order U2005-341: AltaGas Utilities Inc., 2003/2004 General Rate Application (GRA) Deficiency Rider and Disposition of Residual Revenue Excesses and Gains from the 2000/2001/2002 GRA, Miscellaneous Rates Non-Routine, Application 413073-1, August 24, 2005.

²³ Alberta Energy and Utilities Board, Order U2006-41: Alta Gas Utilities Inc., Interim Refundable Rates and 2005 Deficiency Rider Application, Gas – Interim Rates, Application 1436060-1, February 21, 2006.

²⁴ AltaGas Utilities Inc., 2005/2006 General Rate Application - Phase II, 2006 Deficiency Rider Reconciliation, Gas – Miscellaneous, Order U2008-131, Application 1566835-1, April 18, 2008.

²⁵ Decision 2008-103: AltaGas Utilities Inc., 2007 Deficiency Rider, Interim Refundable Rates, and Standard Contribution – Rural Other, Proceeding 64, Application 1575162-1, October 21, 2008.

²⁶ Order U2008-324: AltaGas Utilities Inc., Compliance Filing, Application 1592368-1, October 31, 2008.

²⁷ Decision 2013-160: AltaGas Utilities Inc., 2010-2012 Final Rates, 2012 Revenue Deficiency, 2012 Meter Reading Costs Refund and 2010-2012 General Rate Application – Phase II Compliance Filing, Proceeding 2408, Application 1609276-1, April 26, 2013.

²⁸ Decision 2014-180: AltaGas Utilities Inc., 2013 Net Deficiency and Rider F, Proceeding 3055, Application 1610297-1, June 20, 2014.

included, the total bill impact for typical Rate 2/12, Rate 3/13 and Rate 4/14 customers are all under 10 per cent.

33. In terms of absolute dollars, as shown in Table 4, monthly impacts for typical Rate 1/11 residential customers resulting from previous revenue deficiency decisions, excluding commodity charges, have ranged from \$3 to \$14 per month and were, in most cases, collected during the non-summer months over various recovery periods. In the current proceeding, the monthly dollar impact excluding commodity charges for typical Rate 1/11 residential customers is \$3.56, and the monthly dollar impact including commodity charges for the same is \$2.30. The Commission considers the dollar impacts in this range to be reasonable, and that the collection of AltaGas' Rider F in October and November 2016 will not result in rate shock.

34. Based on the above analysis, the Commission approves AltaGas' proposed two-month net deficiency rider collection period, from October 1, 2016 to November 30, 2016, for rate classes 1/11, 2/12, and 3/13. In addition, the Commission approves AltaGas' proposed single-month net deficiency rider collection period, from October 1, 2016 to October 31, 2016, for Rate 4/14 customers.

4 Order

35. It is hereby ordered that:

- (1) AltaGas Utilities Inc. is authorized to collect the 2016 net deficiency amount of \$765,771 by way of Rider F, provided in [Appendix 3](#), from October 1, 2016 to November 30, 2016, for all rate classes except 4/14, which is to be collected from October 1, 2016 to October 31, 2016.

Dated on September 14, 2016.

Alberta Utilities Commission

(original signed by)

Anne Michaud
Commission Member

Appendix 1 – Proceeding participants

Name of organization (abbreviation) Name of counsel or representative
AltaGas Utilities Inc.

Alberta Utilities Commission
Commission panel A. Michaud, Commission Member
Commission staff J. Graham (Commission counsel) P. Howard N. Mahbub

Appendix 2 – Summary of Commission directions

This section is provided for the convenience of readers. In the event of any difference between the direction in this section and the one in the main body of the decision, the wording in the main body of the decision shall prevail.

1. Consistent with the Commission’s previous determinations, for future Rider F applications, for rate class allocation and rider percentage calculation purposes, the Commission directs AltaGas to continue to use the annual forecast billing determinants approved by the Commission in AltaGas’ annual PBR rate adjustment filing for the applicable year. In future Rider F applications, the Commission will not approve Rider F allocations based on billing determinant forecast updates..... Paragraph 24

Appendix 3 – Rate Rider F schedule

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Appendix 3 - Rate
Ride F schedule

(consists of one page)

RATE RIDER F	2016 DEFICIENCY
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Description:

The 2016 Deficiency - Rate Rider F applies to all distribution service customers' actual billed distribution revenue, excluding the Default Supply Administration Fee and Commodity charges.

Default supply customers served under Rates 1, 2, 3 and 4, as well as customers served by competitive retailers under Rates 11, 12, 13 and 14 will be effective October 1 to November 30, 2016, inclusive.

Rate:

2016 Deficiency Rider Percentages:

Rate class	Deficiency percentage
Rate 1/11	6.12%
Rate 2/12	11.18%
Rate 3/13	10.00%
Rate 4/14	11.13%

Application:

2016 Deficiency – Rate Rider F will be effective on customer bills October 1 to November 30, 2016, inclusive.

EFFECTIVE DATE: October 1, 2016	Page 1 of 1 RIDER F
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AltaGas Utilities Inc.