



**ATCO Gas, a division of ATCO Gas and Pipelines
Ltd.**

Errata to Decision 2011-414

2011-2012 Unaccounted for Gas Rates – Rider “D”

and

ATCO Gas

Errata to Decision 2011-417

Transmission Service Charge – Rider “T”

October 28, 2011

The Alberta Utilities Commission

Decision 2011-414 (Errata): ATCO Gas, a division of ATCO Gas and Pipelines Ltd.

Errata to Decision 2011-414

2011-2012 Unaccounted for Gas Rates – Rider “D”

Application No. 1607609

Proceeding ID No. 1408

and

Decision 2011-417 (Errata): ATCO Gas

Errata to Decision 2011-417

Transmission Service Charge – Rider “T”

Application No. 1607481

Proceeding ID No. 1336

October 28, 2011

Published by

The Alberta Utilities Commission

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**ATCO Gas, a division of ATCO Gas and Pipelines Ltd.
2011-2012 Unaccounted for Gas Rates – Rider “D”**

**Decision 2011-414 (Errata)
Application No. 1607609
Proceeding ID No. 1408**

and

**ATCO Gas
Transmission Service Charge – Rider “T”**

**Decision 2011-417 (Errata)
Application No. 1607481
Proceeding ID No. 1336**

1 Introduction

1. On October 21, 2011, the Alberta Utilities Commission (the Commission) approved ATCO Gas’ unaccounted for gas rates - Rider “D” application for ATCO Gas South and ATCO Gas North in Decision 2011-414.
2. On October 26, 2011, the Commission also approved ATCO Gas’ transmission service charge - “Rider T” for ATCO Gas South and ATCO Gas North in Decision 2011-417.
3. By way of letter dated October 27, 2011, ATCO Gas advised the Commission that it inadvertently incorporated out of date rate schedules as part of the subject Rider “D” application. These schedules did not reflect the wording approved in Decision [2010-573](#)¹ (2011 interim rates) in which the Commission identified ‘minor corrections’. Consequently, ATCO Gas requested that the Commission issue an errata with respect to Decision 2011-414 and Decision 2011-417, and incorporate the corrected rate schedules as both decisions contained the out of date rate schedules. Specifically, the Rider “D” rate schedule for ATCO Gas South from Decision 2011-414 read as follows:

All Retailer Delivery Service Customers delivering gas off the ATCO Gas South distribution system will be assessed a distribution UFG charge of 1.053% at the Point of Delivery. The UFG assessment will be made up “In-Kind” from each Customer Account.

4. The correct rate schedule should read:

All Retailer and **Default Supply Provider Customers utilizing Distribution Access Service** for delivering gas off the ATCO Gas South distribution system will be assessed a distribution UFG charge of 1.053% at the Point of Delivery. The UFG assessment will be made up “In-Kind” from each Customer Account.

¹ Decision 2010-573: ATCO Gas, 2011 Interim Rates, Application No. 1606548, Proceeding ID. 832, December 14, 2010.

5. A similar adjustment is required for ATCO Gas North and the correct rate schedule should read:

All Retailer and **Default Supply Provider Customers utilizing Distribution Access Service** for delivering gas off the ATCO Gas North distribution systems will be assessed a distribution UFG charge of 0.671% at the Point of Delivery. The UFG assessment will be made up “In-Kind” from each Customer Account.

6. Section 48 of the Commission’s Rule 001: *Rules of Practice* indicates that “[t]he Commission may correct typographical errors, errors of calculation and similar errors made in any of its orders, decisions or directions.” Accordingly, this errata decision is issued to correct the error.

7. The Commission has attached ATCO Gas’ complete rate schedules which now include the corrected Rider “D” rates. As a result Appendix 3 and 4 from Decision 2011-414 has been revised to include the complete rate schedules for ATCO Gas North and ATCO Gas South respectively.

8. The Commission has also revised the rate schedules attached in Appendix 2 and 3 of Decision 2011-417 to include the corrected Rider “D” rate schedule for ATCO Gas North and ATCO Gas South respectively.

Dated on October 28, 2011.

The Alberta Utilities Commission

(original signed by)

Bill Lyttle
Commission Member



ATCO Gas

Transmission Service Charge – Rider “T”

October 26, 2011



The Alberta Utilities Commission

Decision 2011-417: ATCO Gas

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1 Introduction

1. ATCO Gas, a division of ATCO Gas and Pipelines Ltd., filed an application on July 11, 2011, with the Alberta Utilities Commission (AUC or the Commission) requested approval from the Commission with respect to changes in the transmission service charge – Rider “T”.

2. In Decisions [2011-225](#)¹ and [2011-256](#)² the Commission approved ATCO Pipelines’ riders “K”,³ “L”,⁴ and “M”⁵ that have implications for ATCO Gas. These riders affect ATCO Gas’ load balancing deferral accounts (LBDA) and its transmission service costs to be recovered through its Rider “T”. ATCO Gas has proposed to record its LBDA component of the riders directly to its LBDAs; and to adjust its Rider “T” charge on a temporary basis for the portion of the riders related to its transmission costs. Specifically, ATCO Gas requested that the Commission approve:

- The application of ATCO Pipelines’ LBDA related amounts directly to ATCO Gas’ North and South LBDAs.
- A temporary change in the transmission service charge (Rider “T”) for both ATCO Gas North and ATCO Gas South effective October 1, 2011 to November 30, 2011.⁶

3. On July 12, 2011, the Commission issued a notice of application with respect to ATCO Gas’ application to temporarily change Rider “T” for ATCO Gas North and ATCO Gas South for the period October 1, 2011 to November 30, 2011. Any party who wished to intervene in this proceeding was required to file a statement of intent to participate (SIP) to the AUC by July 25, 2011.

¹ Decision 2011-225: ATCO Pipelines 2011 Deferral Accounts, Application No. 1607137, Proceeding ID No. 1133, May 26, 2011, 2011-225 (Errata), June 6, 2011.

² Decision 2011-256: ATCO Pipelines 2011 Line Pack Refund, Application No. 1607259, Proceeding ID No. 1199, June 13, 2011.

³ ATCO Pipelines North and South 2011 Deferral Accounts Rider - combined cost item rider.

⁴ ATCO Pipelines North and South Load Balancing Deferral Account Rider which was separated from the costs included in Rider “K” as costs and allocation were different than Rider “K”.

⁵ On June 13, 2011, the Commission issued Decision 2011-256, approving the proposed line pack refund to customers on the ATCO Pipelines North and ATCO Pipelines South systems through the use of a Rider “M” during the period of July 1, 2011 to July 31, 2011.

⁶ Exhibit 6, ATCO Gas Transmission Service Charge Application, July 11, 2011, page 4, paragraph 7.

4. The Commission received SIPs from the following parties:
- Consumers’ Coalition of Alberta (CCA)
 - The Office of the Utilities Consumer Advocate (UCA)
5. The Commission initiated a written process to deal with the application and accordingly established the following process schedule:

Process step	Due date
Information requests to ATCO Gas	August 11, 2011
Information responses ATCO Gas	August 18, 2011
Argument	August 25, 2011
Reply argument	September 2, 2011

6. The Commission considers that the record for the proceeding closed on September 2, 2011.
7. In reaching the determinations set out in this decision, the Commission has considered the record of this proceeding, including the argument and reply argument provided by each party. Accordingly, references 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 other relevant portions of the record with respect to that matter.

2 Background

8. In Decision [2006-004](#),⁷ the Alberta Energy and Utilities Board (Board), predecessor to the Commission, approved a new ATCO Gas deferral account with respect to charges for transportation service from ATCO Pipelines. In Decision [2006-083](#),⁸ the 2005-2007 general rate application,⁹ the Board confirmed that ATCO Gas would remain at risk for errors in the forecasted demand of its distribution systems on ATCO Pipelines’ system but would not be at risk for changes in the approved transmission rates charged by ATCO Pipelines to ATCO Gas. The Board directed that the deferral account should be used to collect the differences in costs resulting from changes in ATCO Pipelines’ rates as approved by the Board from time to time.
9. In Order [U2008-264](#)¹⁰ the Commission approved ATCO Gas’ implementation of a Rider “T” for the purpose of recovering the amounts associated with changes to ATCO Pipelines’ rates for transmission service over the period from September 1, 2008 through August 31, 2009. In the order, the Commission noted that it expected ATCO Gas to account for these amounts in its deferred transmission charge account.

⁷ Decision 2006-004: ATCO Gas 2005-2007 General Rate Application – Phase I, Application No. 1400690, January 27, 2006.

⁸ Decision 2006-083: ATCO Gas 2005-2007 General Rate Application – Phase I Compliance Filing to Decision 2006-004 Part B, Application No. 1452948, August 11, 2006.

⁹ Decision 2006-083, page 13.

¹⁰ Order U2008-264: ATCO Gas Rider T, Application No. 1578601, Proceeding ID. 84, August 7, 2008.

10. In Decision [2008-021](#),¹¹ the Board found that it would be appropriate for ATCO Gas to include in its LBDA any Board-approved LBDA charges or credits from ATCO Pipelines.
11. In ATCO Gas’ 2008-2009 general rate application (2008-2009 GRA), the Commission allowed a revision in the second compliance filing application¹² to reflect ATCO Pipelines’ firm service utilities (FSU) rates approved in Decision [2009-110](#).¹³ The Commission found it preferable to include amounts in the revenue requirement that reflect current circumstances rather than relying on the deferral account to capture changes in ATCO Pipelines’ transportation charges.
12. In Decision [2010-128](#),¹⁴ the Commission approved ATCO Gas’ request to implement Rider “T” for each of the ATCO Gas North and ATCO Gas South service territories to reflect Commission approved changes to the FSU gas delivery transportation service rate charged to ATCO Gas by ATCO Pipelines. The Commission also approved a revenue shortfall recovery due to an increase in the 2010 interim FSU rates approved in Decision [2010-038](#).¹⁵
13. In Decision [2010-573](#)¹⁶ the Commission approved ATCO Gas’ 2011 interim rates. The Commission also approved an expanded Rider “T” encompassing both the base Rider “T” component and the 2010 shortfall Rider “T” component to recover the 2010 shortfall amounts approved in Decision [2010-475](#).¹⁷ ATCO Gas was directed to implement Rider “T” on an interim basis effective January 1, 2011.
14. With respect to transmission costs that flow-through to ATCO Gas, the following decisions need to be considered in reviewing this application:
 1. Decision [2010-228](#)¹⁸ - the Commission concluded that the integration of regulated gas transmission services in Alberta involving ATCO Pipelines and NOVA Gas Transmission Ltd. (NGTL) systems was in the public interest. In Decision [2011-160](#),¹⁹ the Commission approved the transitioning of ATCO Pipelines’ contracts to NGTL Alberta Systems contracts. The effective date of integration was October 1, 2011. ATCO Gas now receives gas transmission service from NGTL, subject to its terms and conditions of service, rates, and related rate schedules.

¹¹ Decision 2008-021: ATCO Gas, Retailer Service and Gas Utilities Act Compliance, Module 3, Part 1, Application No. 1482246, March 17, 2008.

¹² Decision [2010-025](#): ATCO Gas, 2008-2009 General Rate Application Phase I Second Compliance Filing, Application No. 1605412, Proceeding ID. 294, January 13, 2010.

¹³ Decision 2009-110: ATCO Pipelines, 2008-2009 Rate Compliance Filing to Decision 2009-033, Application No. 1604966, Proceeding ID. 187, July 29, 2009.

¹⁴ Decision 2010-128: ATCO Gas Request for Approval to Implement Transmission Service Rider “T”, Application No. 1605883, Proceeding ID. 483, March 24, 2010.

¹⁵ Decision 2010-038: ATCO Pipelines, 2010 Interim Revenue Requirement and 2010 Interim Rates, Application No. 1605719, Proceeding ID. 424, January 22, 2010.

¹⁶ Decision 2010-573: ATCO Gas, 2011 Interim Rates, Application No. 1606548, Proceeding ID. 832, December 14, 2010.

¹⁷ Decision 2010-475: ATCO Pipelines, 2010 Final Revenue Requirement, Final Rates Filing and Deferral Accounts Disposition, Application Nos. 1606306 and 1606326, Proceeding ID. 706, October 1, 2010.

¹⁸ Decision 2010-228: ATCO Pipelines, 2010-2012 Revenue Requirement Settlement and Alberta System Integration, Application No. 1605226, Proceeding ID. 223, May 27, 2010.

¹⁹ Decision 2011-160: ATCO Pipelines, Contract Transition, Application No. 1606374, Proceeding ID No. 732, April 20, 2011.

2. Decision 2011-256 - the Commission approved the proposed line pack refund of \$2,712,000 to customers on the ATCO Pipelines North and ATCO Pipelines South systems through the use of a Rider “M”.
3. Decision 2011-225 - the Commission approved the reduction of the number of ATCO Pipelines’ rate riders through the aggregation of the refund or collection of the deferral accounts in Rider “K”. An exception was made for ATCO Pipelines’ LBDA volume variance balances, which were approved as a separate Rider “L” given costs and resulting allocations were attributed to different customer groups.
4. In Decision [2011-170](#),²⁰ the Commission approved ATCO Gas’ proposed effective date for Rider “T” of May 1, 2011 but determined that a termination date was unnecessary.

3 Issues

15. The UCA and the CCA raised the following issues with respect to ATCO Gas’ Rider “T” application:

- the scope of Rider “T” – inclusion of LBDA price variance and other pipeline receipt (OPR) / other pipeline delivery (OPD) reductions
- Rider “T” allocation refund methodologies and deferral accounts
- the time period of the refund
- the methodology

4 Discussion of issues

4.1 The scope of Rider “T”

16. In the application, ATCO Gas explained that ATCO Pipelines’ Rider “K” included a number of deferral accounts and amounts relating to ATCO Gas’ LBDAs. ATCO Gas referenced Decision 2011-225, where the Commission approved ATCO Pipelines’ Rider “K” but separated Rider “L” to collect ATCO Pipelines North and South LBDA volume variance as these costs and the resulting allocations were not attributed to the same customer groups as the other combined deferral account cost items. ATCO Gas stated in the application that due to the close link between ATCO Pipelines’ LBDAs and ATCO Gas’ LBDAs, it had been ATCO Gas’ practice to allocate ATCO Pipelines’ LBDA amounts to its LBDAs. ATCO Gas proposed to continue this practice and to apply the LBDA related portion of Rider “K” to its LBDAs, as approved in Decision 2008-021.

17. ATCO Gas stated that ATCO Pipelines’ Rider “L” was applied to ATCO Pipelines’ OPR service. ATCO Gas indicated that it expected limited use of OPR service and therefore the impact of ATCO Pipelines’ Rider “L” would be minimal. ATCO Gas proposed that any Rider “L” amounts that were incurred would be applied directly to ATCO Gas’ LBDA.

18. The UCA in argument stated that Commission approval in Decision 2008-021 of the inclusion of LBDA, OPR and OPD charges in ATCO Gas’ LBDA was made on the basis that the

²⁰ Decision [2011-170](#): ATCO Gas, 2011 Interim Rates Compliance Filing to Decision 2011-127, Application No. 1606898, Proceeding ID No. 1024, April 25, 2011.

charges would be incurred on a go-forward basis in the continuing course of business.²¹ The UCA submitted that the reason ATCO Pipelines created Rider “K” was because there would no longer be a load balancing account or OPR/OPD tariffs.

19. The UCA noted that Decision 2011-225 approved the aggregation of ATCO Pipelines’ deferral account balances, except for the North and South LBDA volume variance balances, into Rider “K”. The UCA stated that ATCO Pipelines’ process of combination and reallocation made it difficult to determine what portion of Rider “K” was attributable to the LBDA price variance and what was attributable to the OPR and OPD accounts as shown in Schedule 1 of the application. Therefore, the UCA argued that Rider “K” amounts to be refunded should include the OPR, OPD and LBDA price variance. Rider “K” amounts to be refunded should be \$4,039,000 to ATCO Gas North customers and \$1,447,000 to ATCO Gas South customers.

20. ATCO Gas stated in its argument that the LBDA price and LBDA volume variances were a direct result of ATCO Pipelines’ load balancing activities. In Decision 2008-021 the Commission approved the allocation of ATCO Pipelines’ LBDA charges to ATCO Gas’ LBDA. While this decision did not contemplate that ATCO Pipelines would separate the price and volume variance aspects of its LBDA, ATCO Gas argued that the Commission was clear that it would be appropriate to allocate the LBDA related amounts of Rider “K” to ATCO Gas’ LBDAs.

21. In reply argument, ATCO Gas stated it did not know the composition of ATCO Pipelines’ OPD and OPR deferral accounts because they were contributed to by all of ATCO Pipelines’ customers. All of ATCO Gas’ OPR and OPD charges related to transactions on the NGTL system. ATCO Gas also argued that the portion of Rider “K” relating to these deferral accounts should be allocated to ATCO Gas’ LBDAs as ATCO Gas incurred OPD and OPR charges as required for load balancing purposes and the inclusion of these charges was approved in Decision 2008-021.

22. With respect to the UCA’s submission that the combination and reallocation process made it difficult to determine what portion of Rider “K” was attributable to the LBDA price variance and what was attributable to the OPR/OPD account, ATCO Gas replied that the Rider “K” portions were stated by ATCO Pipelines in its application and Schedule 1 of the current application. ATCO Gas also explained that its share of Rider “K” was based on its share of the FSU billing determinations. ATCO Gas’ portion was \$3,774,189 for the North and \$1,429,784 for the South based on ATCO Gas’ FSU contract demand.²² ATCO Gas replied that it would be refunding the full amounts received from ATCO Pipelines, some through Rider “T” and the remainder through the allocation of its LBDA. ATCO Gas submitted that this allocation methodology was reasonable to ensure that amounts relating to load balancing are attributed to ATCO Gas’ LBDAs.

23. In reply argument, the UCA confirmed its position that the lack of distinction of the components of Rider “K” rendered the allocation methodology for Rider “K” arbitrary.²³

²¹ Exhibit 18.02, UCA argument, paragraph 6, page 2.

²² Exhibit 22.01, AG reply argument, page 7, paragraph 20.

²³ Exhibit 23.02, UCA reply argument, page 3, paragraph 4(iii).

4.1.1 Commission findings

24. In Decision 2008-021, the Board indicated:

The Board concurs with ATCO Gas that it would be appropriate for it to include in its LBDA any ATCO Pipelines LBDA charges or credits to ATCO Gas, after the ATCO Pipelines adjustments have been approved by the Board in an ATCO Pipelines proceeding.²⁴

25. The Commission agrees with ATCO Gas that the LBDA charges through riders “K” and “L” are flow-through amounts that arise as a result of ATCO Pipelines’ load balancing activities. As stated by the UCA, it was not possible to separately identify the LBDA price variance and the OPR/OPD amounts. The Commission considers that ATCO Gas’ proposal to apply the LBDA related portion of riders “K” and “L” directly to its LBDAs is consistent with the findings in Decision 2008-021.

26. In response to UCA-AG-01(f)²⁵ ATCO Gas provided a table, (refer to [Appendix 4](#) of this decision), that showed the detail and derivation of the amounts to be distributed by ATCO Gas as a result of ATCO Pipelines’ Rider “K”. Also, as noted above, ATCO Gas explained in its reply argument that ATCO Gas’ portions of Rider “K” refund was \$3,774,189 in the North and \$1,429,784 in the South based on ATCO Gas’ FSU contract demand. The amounts are less than those proposed by the UCA because ATCO Gas is not the only distributing company and therefore does not receive the total amount. The Commission has compared the amounts of the refunds in Decision 2011-225 to the proposed amounts in this decision and is satisfied that ATCO Gas’ derivation and proposed amounts to be refunded appear reasonable.

4.2 Rider “T” allocation refund methodologies and deferral accounts

27. As discussed above, ATCO Gas stated in its application that the total Rider “T” for ATCO Gas’ customers in the North and South service areas was derived from each component of ATCO Pipelines’ Rider “K” and allocated to ATCO Gas’ LBDA and Rider “T”. As originally approved in Decision 2011-225, ATCO Pipelines’ Rider “K” breakdown and the amounts allocated to distribution FSU customers were reproduced in Schedule 1. The monthly Rider “K” refund rate attributable to ATCO Gas’ Rider “T” portion was determined based on ATCO Gas’ billing determinants using 2011 peak billing demand.

28. ATCO Gas proposes to refund the remainder of ATCO Pipelines’ Rider “K” amount related to the combined deferral account and the entire Rider “M” amount associated with line pack refund through a temporary adjustment to ATCO Gas’ transmission rate rider, Rider “T”, consistent with the temporary adjustment to Rider “T” approved in Decision 2010-573.

29. The UCA stated that winding up the deferral accounts was a singular event for ATCO Pipelines and not in the continuing course of business and therefore ATCO Gas’ rationale for application of its methodology was not applicable.²⁶

30. In argument, the CCA considered that the deferral account refund, consistent with Decision 2011-225, reflected ongoing revenue and expense items which were under or over

²⁴ Decision 2008-021, page 18.

²⁵ Exhibit 16.02, Attachment UCA-AG-01(f).

²⁶ Exhibit 18.02, UCA argument page 2, paragraph 6.

forecast. The CCA therefore considered that the base Rider “T” amount was excessive by the Rider “K” deferral account balances. The CCA argued that even if the AUC accepted the argument there was no benefit to customers under ATCO Pipelines/NGTL integration, the CCA expected NGTL transmission rates would form the basis of a new Rider “T”. As the date of integration was now expected to be October 1, 2011, a change in the base Rider “T” would have little to no effect on customers before integration. The CCA stated it had no objection to the ATCO Gas proposal to reflect refunds from Decision 2011-225 but that ATCO Gas should be directed to provide the AUC and interveners with its expectations on how and when Rider “T” would be transitioned to NGTL based rates.²⁷

31. The CCA also indicated it was concerned with ATCO Gas combining multiple deferral accounts into one refund rider because it might result in refunds being allocated differently than if each deferral account was refunded separately.²⁸

32. ATCO Gas’ reply argument noted that the CCA was concerned that by combining multiple deferral accounts into one rider, refunds might not be allocated properly. ATCO Gas noted that the Commission approved ATCO Pipelines’ proposed combined deferral account in Decision 2011-225 and that the CCA did not object to the proposal at the time or propose an alternative method to allocate the refund. Therefore, ATCO Gas submitted that the CCA’s concerns were without merit. ATCO Gas further submitted that it had approval from the Commission in Decision 2010-573 to pass on transmission costs to customers that were due to changes in the transmission rate through Rider “T”.²⁹

33. ATCO Gas explained Rider “T” will continue to recover ATCO Gas’ transmission costs after integration and ATCO Gas will make adjustments through Rider “T” if NGTL rates change.

4.3 The time period of the refund

34. ATCO Gas submitted in its application and its argument that a two month forecast of throughput for the period of October 1, 2011 to November 30, 2011 was reasonable to smooth the effect of the bill decrease due to the Rider “T” refund.

35. In argument, the CCA objected to ATCO Gas using billing determinants that had not been approved by the AUC, noting that the annual throughputs ATCO Gas was proposing to use were before the Commission in ATCO Gas’ 2011-2012 general rate application (2011-2012 GRA).³⁰

36. The UCA stated in its argument that to be fair and accurate, the allocation should be based on actual billing determinants for the previous 12 months from the period July 1, 2010 to June 30, 2011.³¹ All ATCO Gas customers as of June 30, 2011, should be entitled to the refund and new customers subsequent to June 30, 2011, should not receive a share of the refund.

37. The UCA submitted that the funds should be credited directly to customers as a one-time credit on their bill. This would avoid seasonal and other variances of Rider “T”. A one-time

²⁷ Exhibit 19.01, CCA argument, page 1.

²⁸ Exhibit 19.01, CCA argument, page 2.

²⁹ Exhibit 22.01, AG reply argument.

³⁰ ATCO Gas General Rate Application Phase I, Application No. 160682, Proceeding ID. No. 969.

³¹ Exhibit 18.02, UCA argument, paragraph 14.

credit would avoid variability due to seasonal consumption, particularly for low-use or mid-use customers,³² and it would be consistent with how the funds for the Viking sale³³ were refunded.

38. In response to the CCA’s objection to the use of billing determinants that were not AUC approved, ATCO Gas stated that the most recent approved billing determinants were from ATCO Gas’ 2008-2009 GRA.³⁴ These would be much less accurate than a forecast of usage for 2011 as they would not include customer growth since 2009 or the most recent usage per customer. Using forecast billing determinants for a rate rider that would be in effect in October and November of 2011 was more appropriate and was less likely to generate residual amounts than using billing determinants from the 2008-2009 GRA. ATCO Gas also noted that the CCA participated in the proceeding giving rise to Decision 2011-170 and at that time did not object to forecast billing determinants.

39. ATCO Gas stated that it did not agree with the UCA that the rate riders were in any way similar to proceeds from the Viking gas field, as the Viking gas sale was a one-time event and rate riders were recurring. Also, the charges from ATCO Pipelines were related to ATCO Gas’ transmission costs and could be administered through its Rider “T”, while the sale of a major asset could not be attributed to any one charge to customers and could not be refunded through a change to an existing rate rider.³⁵

40. In reference to a one-time credit, ATCO Gas stated it had not implemented a refund of this type in a very long time and its systems were set up to address refunds or recoveries on a go-forward basis. The cost of administering the Viking field refund in 2002 was approximately \$450,000. Considering both inflation and the added functionality required to the billing system, it was reasonable to assume that the cost of administering a one-time credit would be higher today. Higher administration costs would result in a lower net refund to customers.³⁶

41. With respect to the UCA’s proposal to use the previous 12 months of actual billings, ATCO Gas stated that this was not feasible because it would involve costly changes to ATCO Gas and retailer systems and it would not resolve intergenerational equity concerns. ATCO Gas also submitted that it has administered refunds of rate riders on a go-forward basis consistent with past approvals of the Commission.³⁷

4.4 The methodology

42. The CCA submitted in argument that differences from normal weather would also have an effect on the refund amount. Given the amounts to be refunded are from a deferral account and the billing determinants have not been approved by the Commission, the CCA argued that actual amounts collected under ATCO Gas’ application that differ from ATCO Gas’ forecast should be adjusted to the transmission deferral account. In reply, the UCA submitted that it shared the concerns of the CCA that differences from normal and actual weather would affect the

³² Ibid.

³³ Decision [2002-018](#), ATCO Gas - North, A Division of ATCO Gas and Pipeline Ltd., Distribution of Proceeds from Sale of Producing Properties, Application No. 1251322, February, 21, 2002, page 2, Section 2.

³⁴ Decision [2008-113](#): ATCO Gas 2008-2009 General Rate Application Phase I, Application No. 1553052, Proceeding ID. 11, November 13, 2008.

³⁵ Exhibit 22.01, AG reply argument, page 8.

³⁶ Exhibit 22.01, AG reply argument, page 8.

³⁷ Exhibit 22.01, AG reply argument, page 7-8.

refund amount. The UCA also submitted that using actual data from the billing system and a one-time credit provided a solution to this issue.³⁸

43. In reply argument, ATCO Gas argued that any residual amounts due to weather would be included in the calculation of ATCO Gas’ weather deferral account and any residual amounts related to the number of customers and forecast usage would be minimal. The current Rider “T” approved in Decision 2011-170 was not subject to residual amounts. As of January 1, 2011, ATCO Gas submitted that it separated its full transmission cost from its base rates into Rider “T” as approved in Decision 2010-573. ATCO Gas submitted that the Rider “T” currently in place was not subject to the deferral of residual amounts and ATCO Gas had not historically addressed these residual amounts relating to its transmission costs. This administration of Rider “T” had already been approved in Decisions 2010-573 and 2011-170.³⁹

4.4.1 Commission findings

44. The Commission accepts that the refund of ATCO Pipelines’ Rider “K” amounts not related to load balancing matters and the entire Rider “M” amount associated with line pack through a temporary adjustment to Rider “T” is reasonable. ATCO Gas’ portion of ATCO Pipelines’ Rider “K” to be included in Rider “T”, \$3,774,189 for the North and \$1,429,784 for the South, is based on ATCO Gas’ FSU contract demand with ATCO Pipelines and is approved by the Commission as filed.⁴⁰

45. The Commission recognizes that the proposed allocation methodologies have conceptual limitations as identified by the CCA. ATCO Gas submitted that its proposed temporary reduction in Rider “T” and the allocations to its LBDAs were the most cost effective, fair, and consistent means of flowing through the impact of a temporary reduction of ATCO Gas’ transmission costs to customers.⁴¹ The Commission considers that ATCO Gas’ proposed method to refund multiple deferral account balances via one rider is a pragmatic approach to allocate the refund and is consistent with the approach approved by the Commission in Decision 2011-225. The Commission is satisfied that ATCO Gas’ proposed temporary adjustment to Rider “T” is also consistent with the method approved by the Commission in Decision 2010-573 to pass on to customers on an interim basis changes in transmission costs that are due to changes in the transmission rate.

46. The UCA argued that to be fair and accurate, the allocation should be based on actual billing determinants for the previous 12 months for the period July 1, 2010 to June 30, 2011, rather than forecast amounts that may or may not occur. The Commission finds that such an approach might add administrative complexity and require additional costs or changes to both ATCO Gas’ and retailers’ systems.

47. The CCA objected to the use of billing determinants that are not AUC approved. The Commission considers that using the forecast billing determinants to refund Rider “T” is more accurate than using 2008-2009 GRA approved billing determinants. This approach is consistent with current Rider “T” rates, which were approved in Decision 2011-170 and developed using forecast 2011 billing determinants.

³⁸ Exhibit 23.02, UCA reply argument, pages 4 and 5.

³⁹ Exhibit 22.01, ATCO Gas reply argument, page 4.

⁴⁰ Exhibit 6, Application, Schedule 1.

⁴¹ Exhibit 22.01, ATCO Gas reply argument page 14, paragraph 37.

48. In argument the CCA stated that actual amounts collected under ATCO Gas’ application that differ from ATCO Gas’ forecast should be adjusted to the transmission deferral account. Although the transmission deferral account was not originally established to address residual balances between actual amounts collected and ATCO Gas’ forecast, the Commission considers that the unique nature of refunding multiple deferral account balances via a temporary adjustment to Rider “T” warrants a future reconciliation of any differences between forecast and actual. ATCO Gas is therefore directed to include in its next Rider “T” application a reconciliation of the actual amount refunded versus ATCO Gas’ forecast amount under ATCO Gas’ proposed temporary adjustment to Rider “T”. Any residual balances would be applied to ATCO Gas’ future forecast for Rider “T”.

49. ATCO Gas proposed that the Rider “T” refund be distributed based on the forecast throughput for October and November of 2011. Anticipating the time required to process this application, the Commission requested ATCO Gas to provide rate schedules to distribute the proposed refund during the period from November 1, 2011 to December 31, 2011. Distributing the refund over a two-month period achieves less rate variability than distributing the refund in a single month. ATCO Gas provided these rate schedules as requested (refer to [Appendix 2](#) and [Appendix 3](#)) and the Commission approves these rate schedules.

50. The Commission therefore approves the application of ATCO Pipelines’ LBDA related amounts arising from ATCO Pipelines’ riders “K” and “L” directly to ATCO Gas North and South LBDAs; and a temporary change in Rider “T” as applied for by ATCO Gas for amounts arising from ATCO Pipelines’ riders “K” and “M” for ATCO Gas North and ATCO Gas South effective November 1, 2011 to December 31, 2011.

5 Order

51. It is hereby ordered that:

- (1) The recovery by ATCO Gas North and ATCO Gas South of ATCO Pipelines’ transmission charges using the adjustments to the respective Rider “T” as set out in Schedule 1 of the application and attached in Appendix 2 and Appendix 3 is approved, effective November 1, 2011 to December 31, 2011.

Dated on October 26, 2011.

The Alberta Utilities Commission

(original signed by)

Anne Michaud
Panel Chair

(original signed by)

Bill Lyttle
Commission Member

(original signed by)

Kay Holgate
Commission Member

Appendix 1 – Proceeding participants

Name of organization (abbreviation) counsel or representative
ATCO Gas, a division of ATCO Gas and Pipelines Ltd. M. Bayley V. Porter V. Chan B. Jones A. Jukov
Consumer’s Coalition of Alberta (CCA) J. A. Wachowich J. A. Jodoin
The Office of the Utilities Consumer Advocate (UCA) T. Marriott K. Kellgren L. Kerckhof B. Shymanki G. Garbutt K. Dannacker

The Alberta Utilities Commission Commission Panel A. Michaud, Panel Chair B. Lyttle, Commission Member K. Holgate, Commission Member Commission Staff A. Sabo (Commission counsel) M. McJannet R. Armstrong, P.Eng. C. Taylor
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Appendix 2 – North rate schedules including Rider “T”

[\(return to text\)](#)



Appendix 2 - North
Rate Schedule Noven

(consists of 15 pages)

Appendix 3 – South rate schedules including Rider “T”

[\(return to text\)](#)



Appendix 3 - South
Rate Schedule Noven

(consists of 18 pages)

Appendix 4 – Attachment to UCA-AG-01(f)

[\(return to text\)](#)



Appendix 4 -
Attachment to UCA-A

(consists of 1 page)

Appendix 5 – Summary of Commission directions

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

1. In argument the CCA stated that actual amounts collected under ATCO Gas’ application that differ from ATCO Gas’ forecast should be adjusted to the transmission deferral account. Although the transmission deferral account was not originally established to address residual balances between actual amounts collected and ATCO Gas’ forecast, the Commission considers that the unique nature of refunding multiple deferral account balances via a temporary adjustment to Rider “T” warrants a future reconciliation of any differences between forecast and actual. ATCO Gas is therefore directed to include in its next Rider “T” application a reconciliation of the actual amount refunded versus ATCO Gas’ forecast amount under ATCO Gas’ proposed temporary adjustment to Rider “T”. Any residual balances would be applied to ATCO Gas’ future forecast for Rider “T”.
..... Paragraph 48

ATCO GAS AND PIPELINES LTD.

ATCO GAS NORTH

RATE SCHEDULES

November 1, 2011

Effective November 1, 2011

**ATCO GAS AND PIPELINES LTD. - NORTH
RATE SCHEDULES**

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Effective January 1, 2011 by Decision 2010-573
This Replaces General Conditions
Previously Effective September 1, 2007

ATCO GAS AND PIPELINES LTD. - NORTH GENERAL CONDITIONS

1. **Approval of Alberta Utilities Commission (AUC):**

Changes in Rates from time to time are subject to approval by the AUC for the Province of Alberta.

2. **Special Contracts:**

Unless varied by the AUC, service to Customers under Special Contracts shall be subject to the terms and conditions thereof.

3. **Specific Facilities Conditions:**

The Rates do not include extra costs incurred by the Company and payable by the Customer for Special Facilities or conditions requested by the Customer at the Point of Delivery.

4. **Winter Period - Summer Period:**

The winter period is the five calendar months from November 1 to March 31, and the summer period is the seven calendar months from April 1 to October 31.

5. **Late Payment Charge:**

When accounts are not paid in full on or before the due date, the Company will apply a 1% penalty on the amount due. If the payment is not received by the next billing cycle, a 1% penalty will be applied to the balance carried forward (including prior penalties).

6. **Terms and Conditions:**

The Company's Terms and Conditions for Distribution Service Connections and Distribution Access Service apply to all Customers and form part of these Rate Schedules.

7. **DSP Rider F:**

The words "DSP Rider "F" " as they appear on the Rate Schedules, shall mean the Default Supply Provider's Regulated Services Gas Cost Flow-Through Rate for ATCO Gas.

Effective July 13, 2011 by Decision 2011-219

This Replaces Rider "A"

Previously Effective June 3, 2011

ATCO GAS AND PIPELINES LTD. – NORTH
ATCO GAS – NORTH AND ATCO PIPELINES - NORTH
RIDER "A" TO ALL RATES
AND ANY OTHER RIDERS THERETO

All charges under the Rates, including any charges under other Riders, to Customers situated within the communities listed on this Rider "A" are subject to the addition of the percentage shown. The percentage shown is to be applied as an addition to the billings calculated under the Rates including charges as allowed under other Riders in effect.

Method A. - Applied to gross revenues.

Method C. - Applied to gross revenues and Rider "E".

<u>Municipalities –</u> <u>Method A</u>	<u>%</u>	<u>Effective</u> <u>Date</u> <u>yymmdd</u>	<u>Municipalities –</u> <u>Method A</u>	<u>%</u>	<u>Effective</u> <u>Date</u> <u>yymmdd</u>	<u>Municipalities –</u> <u>Method A</u>	<u>%</u>	<u>Effective</u> <u>Date</u> <u>yymmdd</u>
Alberta Beach	6.91	10/09/07	Hardisty	20.00	04/10/07	Sexsmith	25.00	07/04/24
Alix	20.00	06/04/01	Hines Creek	30.00	05/08/02	Sherwood Park**	22.00	10/07/01
Amisk	9.10	00/04/18	Hinton ***	9.60	06/01/01	Silver Beach	20.00	05/03/24
Argentia Beach	0.00	10/07/09	Holden	0.00	05/01/21	Slave Lake	24.50	10/01/01
Bashaw	15.00	04/03/18	Hughenden	10.98	00/07/18	Spirit River	24.00	01/06/18
Beaverlodge	10.00	11/07/13	Innisfree	25.00	08/09/08	St. Albert	18.80	11/05/10
Bentley	0.00	04/04/06	Irma	20.00	04/10/15	Stony Plain	17.00	04/08/16
Berwyn	20.00	04/11/18	Itaska	12.00	04/09/21	Swan Hills	0.00	07/09/12
Bittern Lake	5.00	11/06/03	Jasper Muni	17.10	06/09/01	Sylvan Lake	24.50	04/02/04
Blackfalds	35.00	10/01/01	Jasper Ntl Pk	17.10	06/09/01	Thorsby	10.00	10/12/17
Bon Accord	25.00	04/11/01	Kitscoty	10.00	05/09/15	Tofield	10.00	04/05/04
Breton	12.47	01/06/19	Lacombe	22.00	04/06/02	Vegreville	33.00	04/10/12
Bruderheim	10.00	04/04/20	Lamont	35.00	04/05/10	Vermilion	15.00	04/04/07
Camrose	16.00	11/01/01	Lavoy	16.61	09/10/23	Veteran	3.00	07/09/12
Caroline	20.00	05/10/11	Legal	16.60	06/09/12	Viking	21.51	04/09/26
Chipman	0.00	06/05/12	Lloydminster	25.00	08/02/01	Warburg	10.00	09/01/01
Clive	16.17	04/05/17	Lougheed	16.67	02/04/18	Wembley	25.00	08/07/01
Clyde	9.46	10/05/04	Mannville	20.00	04/11/02	Wetaskiwin	35.00	07/12/17
Cold Lake	13.00	05/11/01	Mayerthorpe	5.00	05/02/18	Whitecourt ***	19.00	07/10/01
Consort	22.00	04/05/07	McLennan	24.00	05/05/19			
Coronation	10.05	09/07/14	Millet	22.00	08/01/01			
Czar	11.84	00/04/27	Minburn	15.00	04/05/04			
Donnelly	30.00	05/09/06	Mirror	12.60	06/07/13			
Drayton Valley***	22.00	04/10/22	Mundare	20.00	04/06/10			
Eckville	24.00	04/07/08	Nampa	16.84	04/04/22	<u>Municipalities –</u> <u>Method C</u>		<u>Effective</u> <u>Date</u> <u>yymmdd</u>
Edgerton	15.00	04/04/16	Onoway	5.00	04/06/02	Andrew	9.00	99/11/25
Edmonton	32.90	11/01/01	Oyen	30.00	08/01/17	Eaglesham	5.26	05/06/08
Edson***	20.00	06/04/18	Peace River	24.70	10/10/18	Fort McMurray	8.70	06/07/04
Entwistle	17.32	10/02/22	Point Alison	15.00	07/10/12	Hythe	8.70	07/02/26
Fairview	21.63	04/07/01	Ponoka	17.00	04/08/13	Spruce Grove	8.26	10/06/14
Falher	15.00	04/06/10	Provost	16.00	10/01/01			
Fox Creek	12.93	01/06/11	Red Deer	33.00	11/01/01			
Ft. Saskatchewan	0.00	04/09/28	Rimbey	24.00	04/03/01			
Gibbons	30.00	05/10/01	Rocky Mtn. House	23.00	11/01/01			
Girouxville	20.00	04/06/10	Rycroft	15.00	04/10/14			
Golden Days	25.00	04/06/15	Ryley	5.00	04/08/06			
Grande Prairie	25.00	06/03/07	Seba Beach	20.00	10/06/03			
Grimshaw	28.00	01/12/01						

** FSD Customers at 0.00%.

*** Includes a \$10,000 maximum annual allowable assessment (Max) on any individual metered account.

Effective July 13, 2011 by Decision 2011-219
This Replaces Rider "B"
Previously Effective July 8, 2011

**ATCO GAS AND PIPELINES LTD. – NORTH
ATCO GAS – NORTH AND ATCO PIPELINES - NORTH
RIDER "B" TO ALL RATES
AND ANY OTHER RIDERS THERETO**

This Rider is applicable to Customers resident in municipalities that receive a property tax under the Municipal Government Act or receive payment for specific costs which are not generally incurred by the Company. This Rider is the estimated percentage of gross revenue required to provide for the tax payable or specific cost incurred each year. To the extent that this percentage may be more or less than that required to pay the tax or specific cost, the percentage of gross revenue provided in the Rider will be adjusted on the 1st of February each year.

The percentage is to be applied as an addition to the billings calculated under the Rates including charges as allowed under other Riders in effect with respect to the following municipalities:

<u>Municipalities</u>	<u>%</u>	<u>Effective Date</u> <u>yymmdd</u>	<u>Municipalities</u>	<u>%</u>	<u>Effective Date</u> <u>yymmdd</u>
Alberta Beach	3.40	11/02/01	Lavoy	2.60	11/02/01
Argentia Beach	1.00	11/02/01	Legal	3.80	11/02/01
Bashaw	2.60	11/02/01	Lloydminster	1.60	11/02/01
Beaverlodge	5.80	11/07/13	Mannville	3.90	11/02/01
Bentley	3.20	11/02/01	Minburn	4.50	11/02/01
Berwyn	7.00	11/02/01	Mundare	4.30	11/02/01
Bittern Lake	10.60	11/06/03	Nampa	3.00	11/02/01
Blackfalds	3.60	11/02/01	Norglenwold	1.30	11/02/01
Bon Accord	3.10	11/02/01	Onoway	9.80	11/02/01
Breton	3.70	11/02/01	Oyen	1.00	11/02/01
Bruderheim	3.00	11/02/01	Paul Band First Nation	15.10	11/02/01
Camrose	2.70	11/02/01	Point Alison	2.70	11/02/01
Caroline	2.10	11/02/01	Ponoka	2.40	11/02/01
Clive	1.60	11/02/01	Provost	3.80	11/02/01
Clyde	5.40	11/02/01	Red Deer	2.60	11/02/01
Cold Lake	1.80	11/02/01	Rycroft	4.70	11/02/01
Coronation	7.90	11/02/01	Ryley	13.50	11/02/01
Edgerton	2.30	11/02/01	Seba Beach	1.60	11/02/01
Edmonton	4.10	11/02/01	Silver Beach	1.40	11/02/01
Edson	4.60	11/02/01	Slave Lake	2.40	11/02/01
Entwistle	0.00	11/02/01	Spirit River	9.50	11/07/08
Falher	3.90	11/02/01	Stony Plain	1.70	11/02/01
Fort McMurray 468 First Nation	6.10	11/02/01	Stony Plain Indian Reserve	5.00	11/02/01
Fort Saskatchewan	1.50	11/02/01	Swan Hills	5.30	11/02/01
Girouxville	5.10	11/02/01	Sylvan Lake	2.00	11/02/01
Golden Days	1.00	11/02/01	Thorsby	8.20	11/02/01
Grande Prairie	3.90	11/02/01	Tofield	9.40	11/02/01
Hardisty	3.50	11/02/01	Vegreville	2.60	11/02/01
Hinton	2.00	11/02/01	Vermilion	2.40	11/02/01
Holden	12.60	11/02/01	Veteran	5.90	11/02/01
Innisfree	3.00	11/02/01	Viking	4.90	11/02/01
Irma	3.50	11/02/01	Wabamun	5.70	11/02/01
Itaska Beach	1.10	11/02/01	Warburg	3.90	11/02/01
Jarvis Bay	1.10	11/02/01	Wembley	1.50	11/02/01
Jasper Municipality	2.60	11/02/01	Wetaskiwin	3.80	11/02/01
Kitscoty	5.30	11/02/01	Whitecourt	1.90	11/02/01
Lacombe	2.10	11/02/01	Wood Buffalo (Ft McMurray)	0.80	11/02/01
Lakeview	0.80	11/02/01			
Lamont	5.30	11/02/01			

Effective November 1, 2011 to October 31, 2012 by Decision 2011-414 (Errata)
This Replaces Rider "D"
Previously Effective November 1, 2010

**ATCO GAS AND PIPELINES LTD. – NORTH
ATCO GAS - NORTH
RIDER "D" TO DISTRIBUTION ACCESS SERVICE CUSTOMERS FOR THE
RECOVERY OF
UNACCOUNTED FOR GAS (UFG)**

All Retailer and Default Supply Provider Customers utilizing Distribution Access Service for delivering gas off the ATCO Gas North distribution systems will be assessed a distribution UFG charge of 0.671% at the Point of Delivery. The UFG assessment will be made up "In-Kind" from each Customer Account.

Effective September 1, 2007 by Decision 2007-059
This Replaces Rider "E"
Previously Effective April 1, 2002

**ATCO GAS AND PIPELINES LTD. - NORTH
RIDER "E" TO DELIVERY SERVICE RATES
FOR THE DETERMINATION OF THE "DEEMED VALUE OF NATURAL GAS"
FOR CALCULATION OF MUNICIPAL FRANCHISE FEE PAYABLE**

A Deemed Value of Natural Gas Rate will be applied to the energy delivered to Delivery Service Customers for the determination of municipal franchise fee payable by Customers in municipalities designated as Method "C" municipalities on Rider "A" of these Rate Schedules.

FOR ALL RATES:

The "Deemed Value" is an amount equal to the Gas flow Through Rate specified on the DSP Rider "F".

Effective May 1, 2011 by Decision 2011-127 & 2011-170

**ATCO GAS AND PIPELINES LTD. - NORTH
RIDER "S" INTERIM RIDER**

To be applied to the Fixed Charge, Variable Charge and Demand Charge to all customers unless otherwise specified by specific contracts or the AUC, effective May 1, 2011.

For All Delivery Service Rates the amount is equal to:

14.39%

Effective November 1, 2011 by Decision 2011-417
This Replaces Rider "T"
Previously Effective May 1, 2011

**ATCO GAS AND PIPELINES LTD. - NORTH
RIDER "T" TRANSMISSION SERVICE CHARGE**

To be applied to Low Use, Mid Use and High Use customers unless otherwise specified by specific contracts or the AUC, effective May 1, 2011.

Low Use Delivery Rate	\$0.582 per GJ
Mid Use Delivery Rate	\$0.545 per GJ
High Use Delivery Rate	\$0.181 per GJ per Day of 24 Hr. Billing Demand

In addition to the rates charged above the following rates will be applied to Low Use, Mid Use and High Use customers unless otherwise specified by specific contracts of the AUC for the period effective November 1, 2011 to December 31, 2011.

Low Use Delivery Rate	\$0.147 per GJ Credit
Mid Use Delivery Rate	\$0.132 per GJ Credit
High Use Delivery Rate	\$0.066 per GJ per Day of 24 Hr. Billing Demand Credit

Effective August 1, 2011 by Decision 2011-313

**ATCO GAS AND PIPELINES LTD. - NORTH
RIDER "W" WEATHER DEFERRAL ACCOUNT RIDER**

To be applied to Low Use and Mid Use customers unless otherwise specified by specific contracts or the AUC, effective August 1, 2011 to July 31, 2012.

Low Use Delivery Rate	\$0.135 per GJ Credit
Mid Use Delivery Rate	\$0.129 per GJ Credit

Effective August 1, 2011 by Decision 2011-313
This Replaces Low Use Delivery Service
Previously Effective May 1, 2011

**ATCO GAS AND PIPELINES LTD. - NORTH
LOW USE DELIVERY SERVICE**

Available to all Customers using 1,200 GJ per year or less, except those customers who utilize the Company's facilities for emergency service only.

CHARGES:

Fixed Charge:	\$0.770 per Day
Variable Charge:	\$0.697 per GJ
Interim Rider:	Rider "S"
Transmission Service Charge:	Rider "T"
Weather Deferral Account Rider:	Rider "W"

RATE SWITCHING:

A Low Use customer that consumes more than 1,200 GJ of natural gas annually but no more than 8,000 GJ annually for two consecutive years will automatically be switched to the Mid Use rate group without notice. ATCO Gas will notify the customers' retailers of any such rate switches.

Effective August 1, 2011 by Decision 2011-313
This Replaces Mid Use Delivery Service
Previously Effective May 1, 2011

**ATCO GAS AND PIPELINES LTD. - NORTH
MID USE DELIVERY SERVICE**

Available to all Customers using more than 1,200 GJ per year but no more than 8,000 GJ annually, except those customers who utilize the Company's facilities for emergency service only.

CHARGES:

Fixed Charge:	\$0.770 per Day
Variable Charge:	\$0.783 per GJ
Interim Rider:	Rider "S"
Transmission Service Charge:	Rider "T"
Weather Deferral Account Rider:	Rider "W"

RATE SWITCHING:

A Mid Use customer that consumes less than 1,201 GJ of natural gas annually for two consecutive years will automatically be switched to the Low Use rate group without notice. ATCO Gas will notify the customers' retailers of any such rate switches.

Effective May 1, 2011 by Decision 2011-127 & 2011-170
This Replaces High Use Delivery Service
Previously Effective January 1, 2011

ATCO GAS AND PIPELINES LTD. - NORTH HIGH USE DELIVERY SERVICE

Available to all Customers using more than 8,000 GJ per year except those customers who utilize the Company's facilities for emergency service only.

CHARGES:

Fixed Charge:	\$4.345 per Day
Variable Charge:	\$0.000 per GJ
Demand Charge:	\$0.142 per GJ per Day of 24 Hr. Billing Demand
Interim Rider:	Rider "S"
Transmission Service Charge:	Rider "T"
Customer Service Charge (if Applicable):	As per Schedule D Customer Service Letter Agreement

DETERMINATION OF BILLING DEMAND:

The Billing Demand for each billing period shall be the greatest amount of gas in GJ delivered in any Gas Day (i.e. 8:00 am to 8:00 am) during the current and preceding eleven billing periods provided that the greatest amount of gas delivered in any Gas Day in the summer period shall be divided by 2.

Provided that for a Customer who elects to take service only during the summer period, the Billing Demand for each billing period shall be the greatest amount of gas in GJ in any Gas Day in that billing period.

In the first contract year, the Company shall estimate the Billing Demand from information provided by the Customer.

CUSTOM SERVICE CONTRACT DEMAND:

For Customers that have executed a Custom Service Letter Agreement of the form of Schedule D of the Terms and Conditions for Distribution Service Connections, the Billing Demand as noted above will be equal to the Contract Demand as specified in the Custom Service Letter Agreement.

RATE SWITCHING

Once a customer is billed under the High Use rate schedule, they will only be switched back to the Low or Mid Use rate schedule at the request of the customer. Only one switch per year will be allowed, and the effective date for the switch will be determined by ATCO Gas.

Effective September 1, 2007 by Decision 2007-059
This Replaces Rate 8
Previously Effective January 1, 2006

**ATCO GAS AND PIPELINES LTD. - NORTH
EMERGENCY DELIVERY SERVICE**

CHARGES:

AUTHORIZED:

Fixed Charge: \$15.00 per Day

Variable Charge: Variable Charge of Low Use Delivery Service

Gas Cost Recovery: Highest cost of Gas purchased by the DSP on the Day of Sale,
with a minimum price of the DSP Rider "F".

UNAUTHORIZED:

Fixed Charge: \$125.00 per Day

Gas Cost Recovery: Five (5) times the DSP Rider "F", with a minimum price of the
highest cost of Gas purchased by the DSP on the Day of Sale.

Effective September 1, 2007 by Decision 2007-059
This Replaces Rate 9
Previously Effective January 1, 2006

**ATCO GAS AND PIPELINES LTD. - NORTH
UNMETERED GAS LIGHT SERVICE**

Applicable to all Customers with Company installed and approved gas lights.

CHARGES:

Fixed Charge:

\$0.090 per Mantle per Day

ATCO GAS AND PIPELINES LTD.

ATCO GAS SOUTH

RATE SCHEDULES

November 1, 2011

Effective November 1, 2011

**ATCO GAS AND PIPELINES LTD. - SOUTH
RATE SCHEDULES****INDEX**

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Effective January 1, 2011 by Decision 2010-573
This Replaces General Conditions
Previously Effective September 1, 2007

ATCO GAS AND PIPELINES LTD. - SOUTH GENERAL CONDITIONS

1. **Approval of Alberta Utilities Commission (AUC):**

Changes in Rates from time to time are subject to approval by the AUC for the Province of Alberta.

2. **Special Contracts:**

Unless varied by the AUC, service to Customers under Special Contracts shall be subject to the terms and conditions thereof.

3. **Specific Facilities Conditions:**

The Rates do not include extra costs incurred by the Company and payable by the Customer for Special Facilities or conditions requested by the Customer at the Point of Delivery.

4. **Winter Period - Summer Period:**

The winter period is the five calendar months from November 1 to March 31, and the summer period is the seven calendar months from April 1 to October 31.

5. **Late Payment Charge:**

When accounts are not paid in full on or before the due date, the Company will apply a 1% penalty on the amount due. If the payment is not received by the next billing cycle, a 1% penalty will be applied to the balance carried forward (including prior penalties).

6. **Terms and Conditions:**

The Company's Terms and Conditions for Distribution Service Connections and Distribution Access Service apply to all Customers and form part of these Rate Schedules.

7. **DSP Rider F:**

The words "DSP Rider "F" " as they appear on the Rate Schedules, shall mean the Default Supply Provider's Regulated Services Gas Cost Flow-Through Rate for ATCO Gas.

Effective May 13, 2011 by Decision 2011-071 (Errata)
This Replaces Rider "A"
Previously Effective January 8, 2011

**ATCO GAS AND PIPELINES LTD. - SOUTH
ATCO GAS – SOUTH AND ATCO PIPELINES - SOUTH
RIDER "A" TO ALL RATES
AND ANY OTHER RIDERS THERETO**

All charges under the Rates, including any charges under other Riders, to Customers situated within the communities listed on this Rider "A" are subject to the addition of the percentage shown. The percentage shown is to be applied as an addition to the billings calculated under the Rates including charges as allowed under other Riders in effect.

Method A. - Applied to gross revenues excluding Rider "G" and the Market Value portion of Rider "H".

Method C. - Applied to gross revenues and Rider "E".

<u>Municipalities – Method A</u>	<u>%</u>	<u>Effective Date yymmdd</u>	<u>Municipalities – Method A</u>	<u>%</u>	<u>Effective Date yymmdd</u>	<u>Municipalities – Method C</u>	<u>%</u>	<u>Effective Date yymmdd</u>
Acme	20.00	04/03/10	Elnora	16.00	04/05/27	Calgary**	11.11	91/01/01
Airdrie	29.60	07/10/01	Foremost	21.00	04/01/21	Banff Ntl Park	5.25	90/01/01
Banff	31.20	06/03/24	Fort Macleod	12.50	01/10/02	Big Valley	5.26	06/04/25
Barnwell	13.00	01/01/18	Granum	8.50	04/10/26	Glenwood	5.26	94/10/01
Barons	14.97	00/08/21	High River	13.00	04/10/15	Innisfail	5.26	06/12/11
Bassano	20.00	06/06/21	Hill Spring	5.00	10/03/25	Okotoks	5.25	75/09/08
Beiseker	15.00	10/06/14	Hussar	13.74	01/02/21	Picture Butte	6.00	06/09/11
Black Diamond	14.00	00/09/19	Irricana	11.18	99/12/06	Vauxhall	5.50	10/01/19
Bow Island	10.50	03/09/23	Lethbridge	32.30	02/01/14			
Bowden	22.00	07/02/16	Linden	15.23	04/07/09			
Brooks	18.00	04/09/13	Lomond	20.00	05/05/26			
Burdett	12.00	04/09/08	Longview	16.00	01/12/10			
Canmore	22.10	04/05/13	Magrath	15.00	10/01/18			
Carbon	15.07	00/09/18	Milk River	30.00	04/12/14			
Cardston	15.00	07/10/04	Nanton	13.00	05/11/04			
Carmangay	15.00	10/03/02	Nobleford	0.00	06/10/04			
Carstairs	25.00	07/08/01	Olds	27.50	07/04/24			
Champion	15.00	10/03/02	Penhold	18.00	08/07/13			
Claresholm	10.00	05/05/05	Raymond	5.00	08/08/13			
Coaldale	11.30	00/06/12	Rockyford	29.00	10/01/01			
Coalhurst	12.44	00/09/19	Rosemary	14.78	04/01/21			
Cochrane	23.00	05/08/19	Standard	11.34	00/12/13			
Coutts	20.00	08/09/09	Stavely	10.00	10/02/03			
Cowley	13.79	02/08/23	Stirling	5.00	09/07/28			
Cremona	27.00	09/01/01	Strathmore	11.18	10/02/17			
Crossfield	17.00	10/05/07	Taber	20.00	10/05/21			
Crowsnest Pass	15.00	09/03/01	Taber*	35.00	10/05/21			
Delburne	21.60	07/04/10	Trochu	14.20	05/04/08			
Didsbury	25.00	10/01/01	Turner Valley	10.00	04/02/23			
Duchess	12.67	01/05/17	Vulcan	25.00	11/01/08			

* Applied to High Use and FSD customers.

** Exemption available on Rider "E" portion of natural gas feedstock quantities used by an electrical generation plant whose primary fuel source is natural gas, for the commercial sale of electricity or used by a district energy plant for combined heat and power production, if deemed by the City of Calgary to be a qualifying facility.

Effective May 13, 2011 by Decision 2011-071 (Errata)
This Replaces Rider "B"
Previously Effective May 21, 2010

**ATCO GAS AND PIPELINES LTD. – SOUTH
ATCO GAS – SOUTH AND ATCO PIPELINES - SOUTH
RIDER "B" TO ALL RATES
AND ANY OTHER RIDERS THERETO**

This Rider is applicable to Customers resident in municipalities that receive a property tax under the Municipal Government Act or receive payment for specific costs which are not generally incurred by the Company. This Rider is the estimated percentage of gross revenue required to provide for the tax payable or specific cost incurred each year. To the extent that this percentage may be more or less than that required to pay the tax or specific cost, the percentage of gross revenue provided in the Rider will be adjusted on the 1st of February each year.

The percentage is to be applied as an addition to the billings calculated under the Rates including charges as allowed under other Riders in effect with respect to the following municipalities:

<u>Municipalities</u>	<u>%</u>	<u>Effective Date yymmdd</u>	<u>Municipalities</u>	<u>%</u>	<u>Effective Date yymmdd</u>
Ardrie	2.30	11/02/01	Redwood Meadows (Siksika)	9.60	11/02/01
Banff Town	0.10	11/02/01	Rosemary	4.60	11/02/01
Bassano	3.00	11/02/01	Stavely	1.70	11/02/01
Bow Island	4.70	11/02/01	Stirling	1.90	11/02/01
Brooks	3.70	11/02/01	Strathmore	1.30	11/02/01
Canmore	2.90	11/02/01	Taber	3.60	11/02/01
Cardston	3.80	11/02/01	Trochu	5.10	11/02/01
Carmangay	4.40	11/02/01	Turner Valley	5.30	11/02/01
Carstairs	2.30	11/02/01	Vulcan	3.00	11/02/01
Champion	2.50	11/02/01			
Claresholm	2.80	11/02/01			
Coaldale	3.50	11/05/13			
Coutts	4.50	11/02/01			
Crowsnest Pass	4.40	11/02/01			
Didsbury	3.30	11/02/01			
Elnora	2.80	11/02/01			
Foremost	3.20	11/02/01			
Granum	6.50	11/02/01			
Hill Spring	5.10	11/02/01			
Linden	5.40	11/02/01			
Lomond	3.60	11/02/01			
Milk River	5.70	11/02/01			
Nanton	4.30	11/02/01			
Nobleford	0.40	11/02/01			
Olds	2.30	11/02/01			
Penhold	3.40	11/02/01			
Raymond	4.30	11/02/01			

Effective November 1, 2011 to October 31, 2012 by Decision 2010-414 (Errata)
This Replaces Rider "D"
Previously Effective November 1, 2010

**ATCO GAS AND PIPELINES LTD. - SOUTH
ATCO GAS – SOUTH
RIDER "D" TO DISTRIBUTION ACCESS SERVICE CUSTOMERS FOR THE
RECOVER OF
UNACCOUNTED FOR GAS (UFG)**

All Retailer and Default Supply Provider Customers utilizing Distribution Access Service for delivering gas off the ATCO Gas South distribution system will be assessed a distribution UFG charge of 1.053% at the Point of Delivery. The UFG assessment will be made up "In-Kind" from each Customer Account.

Effective September 1, 2007 by Decision 2007-059
This Replaces Rider "E"
Previously Effective May 4, 2004

**ATCO GAS AND PIPELINES LTD. - SOUTH
RIDER "E" TO DELIVERY SERVICE RATES
FOR THE DETERMINATION OF THE "DEEMED VALUE OF NATURAL GAS"
FOR CALCULATION OF MUNICIPAL FRANCHISE FEE PAYABLE**

A Deemed Value of Natural Gas Rate will be applied to the energy delivered to Delivery Service Customers for the determination of municipal franchise fee payable by Customers in municipalities designated as Method "C" municipalities on Rider "A" of these Rate Schedules.

FOR ALL RATES:

The "Deemed Value" is an amount equal to the Gas Cost flow Through Rate specified on the DSP Rider "F".

Effective January 1, 2011 by Decision 2010-573
This Replaces Rider "H"
Previously Effective November 1, 2010

**ATCO GAS AND PIPELINES LTD. - SOUTH
RIDER "H" TO LOW USE, MID USE AND HIGH USE DELIVERY SERVICE RATES
FOR RECOVERY OF CARBON RELATED COSTS**

To be applied to the energy delivered to Low Use, Mid Use and High Use Delivery Service customers unless otherwise specified by specific contracts or the AUC effective November 1, 2010 to December 31, 2011.

Carbon Recovery Rider (CRR): \$0.283 per GJ

Effective November 1, 2010 by Decision 2010-496
This Replaces Rider "I"
Previously Effective May 1, 2010

**ATCO GAS AND PIPELINES LTD. - SOUTH
RIDER "I" TO IRRIGATION DELIVERY SERVICE RATES
FOR RECOVERY OF CARBON RELATED COSTS**

To be applied to the energy delivered to Irrigation Delivery Service customers unless otherwise specified by specific contracts or the AUC, effective November 1, 2010 to December 31, 2011.

Carbon Irrigation Recovery Rider (CIRR): \$0.566 per GJ

Effective May 1, 2011 by Decision 2011-127 & 2011-170

**ATCO GAS AND PIPELINES LTD. - SOUTH
RIDER "S" INTERIM RIDER**

To be applied to the Fixed Charge, Variable Charge and Demand Charge to all customers unless otherwise specified by specific contracts or the AUC, effective May 1, 2011.

For All Delivery Service Rates the amount is equal to: 14.16%

Effective November 1, 2011 by Decision 2011-417
This Replaces Rider "T"
Previously Effective May 1, 2011

**ATCO GAS AND PIPELINES LTD. - SOUTH
RIDER "T" TRANSMISSION SERVICE CHARGE**

To be applied to the Low Use, Mid Use and High Use customers unless otherwise specified by specific contracts or AUC, effective May 1, 2011.

Low Use Delivery Rate	\$0.285 per GJ
Mid Use Delivery Rate	\$0.268 per GJ
High Use Delivery Rate	\$0.097 per Day per GJ of 24 Hr. Billing Demand

In addition to the rates charged above the following rates will be applied to Low Use, Mid Use and High Use customers unless otherwise specified by specific contracts of the AUC for the period effective November 1, 2011 to December 31, 2011.

Low Use Delivery Rate	\$0.088 per GJ Credit
Mid Use Delivery Rate	\$0.071 per GJ Credit
High Use Delivery Rate	\$0.037 per GJ per Day of 24 Hr. Billing Demand Credit

Effective August 1, 2011 by Decision 2011-313

**ATCO GAS AND PIPELINES LTD. - SOUTH
RIDER "W" WEATHER DEFERRAL ACCOUNT RIDER**

To be applied to the Low Use and Mid Use customers unless otherwise specified by specific contracts or AUC, effective August 1, 2011 to July 31, 2012.

Low Use Delivery Rate	\$0.145 per GJ Credit
Mid Use Delivery Rate	\$0.135 per GJ Credit

Effective August 1, 2011 by Decision 2011-313
This Replaces Low Use Delivery Service
Previously Effective May 1, 2011

ATCO GAS AND PIPELINES LTD. – SOUTH LOW USE DELIVERY SERVICE

Available to all customers using 1,200 GJ per year or less, except those customers who utilize the Company's facilities for emergency service only.

CHARGES:

Fixed Charge:	\$0.668 per Day
Variable Charge:	\$0.645 per GJ
CRR:	Rider "H"
Interim Rider:	Rider "S"
Transmission Service Charge:	Rider "T"
Weather Deferral Account Rider:	Rider "W"

RATE SWITCHING:

A Low Use customer that consumes more than 1,200 GJ of natural gas annually but no more than 8,000 GJ annually for two consecutive years will automatically be switched to the Mid Use rate group without notice. ATCO Gas will notify the customers' retailers of any such rate switches.

Effective August 1, 2011 by Decision 2011-313
This Replaces Mid Use Delivery Service
Previously Effective May 1, 2011

ATCO GAS AND PIPELINES LTD. – SOUTH MID USE DELIVERY SERVICE

Available to all customers using more than 1,200 GJ per year but no more than 8,000 GJ annually, except those customers who utilize the Company's facilities for emergency service only.

CHARGES:

Fixed Charge:	\$0.668 per Day
Variable Charge:	\$0.650 per GJ
CRR:	Rider "H"
Interim Rider:	Rider "S"
Transmission Service Charge:	Rider "T"
Weather Deferral Account Rider:	Rider "W"

RATE SWITCHING:

A Mid Use customer that consumes less than 1,201 GJ of natural gas annually for two consecutive years will automatically be switched to the Low Use rate group without notice. ATCO Gas will notify the customers' retailers of any such rate switches.

Effective May 1, 2011 by Decision 2011-127 & 2011-170
This Replaces High Use Delivery Service
Previously Effective January 1, 2011

ATCO GAS AND PIPELINES LTD. - SOUTH HIGH USE DELIVERY SERVICE

Available to all customers using more than 8,000 GJ per year except those customers who utilize the Company's facilities for emergency service only.

CHARGES:

Fixed Charge:	\$3.292 per Day
Variable Charge:	\$0.00 per GJ
Demand Charge:	\$0.144 per Day per GJ of 24 Hr. Billing Demand
CRR:	Rider "H"
Interim Rider:	Rider "S"
Transmission Service Charge:	Rider "T"
Customer Service Charge (if Applicable):	As per Schedule D Customer Service Letter Agreement

DETERMINATION OF BILLING DEMAND:

The Billing Demand for each billing period shall be the greatest amount of gas in GJ delivered in any Gas Day (i.e. 8:00 am to 8:00 am) during the current and preceding eleven billing periods provided that the greatest amount of gas delivered in any Gas Day in the summer period shall be divided by 2.

Provided that for a Customer who elects to take service only during the summer period, the Billing Demand for each billing period shall be the greatest amount of gas in GJ in any Gas Day in that billing period.

In the first contract year, the Company shall estimate the Billing Demand from information provided by the Customer.

CUSTOM SERVICE CONTRACT DEMAND:

For Customers that have executed a Custom Service Letter Agreement of the form of Schedule D of the Terms and Conditions for Distribution Service Connections, the Billing Demand as noted above will be equal to the Contract Demand as specified in the Custom Service Letter Agreement.

RATE SWITCHING

Once a customer is billed under the High Use rate schedule, they will only be switched back to the Low or Mid Use rate schedule at the request of the customer. Only one switch per year will be allowed, and the effective date for the switch will be determined by ATCO Gas.

Effective May 1, 2011 by Decision 2011-127 & 2011-170
This Replaces Irrigation Delivery Service
Previously Effective January 1, 2011

**ATCO GAS AND PIPELINES LTD. - SOUTH
IRRIGATION DELIVERY SERVICE**

Available to all customers who use natural gas as a fuel for engines pumping irrigation water between April 1 and October 31.

CHARGES:

Fixed Charge:	\$1.192 per Day
Variable Charge:	\$0.983 per GJ
CIRR:	Rider "I"
Interim Rider:	Rider "S"

Effective September 1, 2007 by Decision 2007-059
This Replaces Rate 7
Previously Effective January 1, 2006

**ATCO GAS AND PIPELINES LTD. - SOUTH
EMERGENCY DELIVERY SERVICE**

CHARGES:

AUTHORIZED:

Fixed Charge: \$15.00 per Day

Variable Charge: Variable Charge of Low Use Delivery Service

Gas Cost Recovery: Highest cost of Gas purchased by the DSP on the Day of Sale, with a minimum price of the DSP Rider "F".

UNAUTHORIZED:

Fixed Charge: \$125.00 per Day

Gas Cost Recovery: Five (5) times the DSP Rider "F", with a minimum price of the highest cost of Gas purchased by the DSP on the Day of Sale.

Effective September 1, 2007 by Decision 2007-059
This Replaces Rate 8
Previously Effective January 1, 2006

**ATCO GAS AND PIPELINES LTD. - SOUTH
UNMETERED GAS LIGHT SERVICE**

Applicable to all Customers with Company installed and approved gas lights.

Fixed Charge: \$0.090 per Mantle per Day

ATCO Gas
 ATCO Pipelines Rider K - Deferral Account Balances Breakdown

	<u>North</u>	<u>South</u>
ATCO Gas Monthly Contract Demand (GJ's)	1,421,005	1,243,290
ATCO Pipelines Distribution Billing Determinate June-July (GJ's)	1,521,000	1,259,000
ATCO Gas Portion of ATCO Pipelines Distribution Billing Determinate	93.4%	98.8%

	<u>North</u>				<u>South</u>			
	ATCO Pipelines Deferral Account Summary (\$000's)	ATCO Pipelines Distribution Customers (FSU) (\$000's)	Total Amount Received by ATCO Gas (\$000's)	ATCO Gas Percentage of ATCO Pipelines Deferral Account	ATCO Pipelines Deferral Account Summary (\$000's)	ATCO Pipelines Distribution Customers (FSU) (\$000's)	Total Amount Received by ATCO Gas (\$000's)	ATCO Gas' Percentage of ATCO Pipelines Deferral Account
<u>ATCO Pipelines Rider K Breakdown (ATCO Pipelines Deferral Account Application)</u>								
Other Pipeline Delivery	2,122	323	302	14%	1,257	95	94	7%
Other Pipeline Receipt	(298)	(148)	(138)	46%	(158)	(69)	(68)	43%
Facilities Connection Services	986	490	458	46%	596	258	255	43%
Cavern Working Gas	(1,741)	(966)	(902)	52%	0	0	0	0%
Benchmarking	1,284	712	666	52%	894	672	664	74%
Deferred Pension	(144)	(80)	(75)	52%	(206)	(155)	(153)	74%
Revenue Deferral	4,911	2,725	2,546	52%	756	569	561	74%
Property Tax	1,147	636	595	52%	348	262	258	74%
Hearing Cost	433	240	224	52%	511	384	379	74%
LBDA Price	<u>190</u>	<u>105</u>	<u>98</u>	52%	<u>(758)</u>	<u>(570)</u>	(563)	74%
Total Rider K Refund Amount	8,890	4,039	3,773	42%	3,240	1,447	1,429	44%