

AUC responses to February 10, 2021 stakeholder comments on Rule 005

[Stakeholders in response to Discussion 1: Alberta Electric System Operator (AESO), Chymko Consulting (on behalf of The City of Red Deer and The City of Lethbridge), EPCOR Distribution and Transmission Inc. (EDTI), ENMAX, AltaLink (AML), Fortis Alberta (Fortis), The Consumers’ Coalition of Alberta (CCA), The Office of the Utilities Consumer Advocate (UCA), The ATCO Utilities (ATCO)]

[Stakeholders in response to Discussion 2: Alberta Electric System Operator (AESO), The Consumers’ Coalition of Alberta (CCA), The Office of the Utilities Consumer Advocate (UCA), The ATCO Utilities (ATCO), APEX Utilities (AUI)]

[Stakeholders in response to Discussion 3: Alberta Electric System Operator (AESO), The Office of the Utilities Consumer Advocate (UCA), ENMAX, EPCOR Energy Alberta (EEA), Direct Energy (DERS), APEX Utilities (AUI)]

Discussion	Subsection	January 2021 proposed changes	Stakeholder comment	AUC response
Discussion 1. Electric utility schedules	1.1 Schedule 1 Summary of revenue requirement:	Removal of: <ul style="list-style-type: none"> •Approved forecast column •Variance actual to forecast •Variance % columns 	AESO: No comment AML: Supports changes ATCO: Supportive of the Commission's initiative EDTI: Supports changes ENMAX: Supports changes UCA: Opposes changes, while forecast information can be found in other applications filed with the AUC, having it made available annually in Rule 005 reports provides transparency by making information easily accessible to all interested, including regulators, consumers, investors, retailers, and the general public.	<p><u>AUC to UCA:</u></p> <p>As part of the Alberta government’s commitment to reducing red tape, the AUC must reduce the baseline count of its rules and regulatory requirements by one third. Collectively, these regulatory requirement reductions are intended to streamline regulatory processes, foster economic growth and reduce costs ultimately borne by customers.</p> <p>Section 88 of the <i>Public Utilities Act</i> and Section 35 of the <i>Gas Utilities Act</i> require utilities to provide, annually, a detailed report of finances and operations, in the manner required by the Commission. Section 118 of the <i>Electric Utilities Act</i> requires, when requested by the Commission, a detailed report of finances and operations relating to an electric utility in the form, containing the information and in the manner the Commission requires.</p> <p>Rule 005 sets out the detailed financial and operational information that is required to be filed annually by utilities, default supply providers and regulated rate providers.</p> <p>The information required to be reported under Rule 005 is deemed by the Commission to be necessary to meet the legislative requirements set out in the acts mentioned above. The majority of information the AUC has determined to remove from the Rule 005 schedules is available to registered users of eFiling or can be</p>

Discussion	Subsection	January 2021 proposed changes	Stakeholder comment	AUC response
				obtained by other means, if required. To be of assistance to interveners and any other interested parties, the Commission has amended Rule 005 to add a requirement in Section 4.1.4 for the utility to provide reference to where the approved forecast information can be found in the AUC's eFiling system.
	1.2 Schedule 2 Summary of return on rate base:	Removal of: •Approved forecast information •Variance actual to forecast •Variance % columns	AESO: No comment AML: Supports changes ATCO: Supportive of the Commission's initiative EDTI: Supports changes ENMAX: Supports changes UCA: Opposes changes, while forecast information can be found in other applications filed with the AUC, having it made available annually in Rule 005 reports provides transparency by making information easily accessible to all interested, including regulators, consumers, investors, retailers, and the general public.	<u>AUC to UCA:</u> See response to 1.1 Schedule 1 Summary of revenue requirement.
	1.3 Schedule 2.1 Summary of mid-year rate base:	Removal of: •Approved forecast information •Variance actual to forecast •Variance % columns	AESO: No comment AML: Supports changes ATCO: Supportive of the Commission's initiative, Mid Year Capital Structure is only present in the Rule 005 Template Schedules for electric utilities, therefore creating an unnecessary inconsistency between the information required between gas and electric utilities. ATCO Gas currently provides actual current year end and previous year end rate base information on its Schedule 2.1 – Mid-Year Rate Base, therefore if the Commission requires this information, it is proposed that Schedule 2.1 be revised to include this information to ensure consistency across the utilities. Schedule 2.2 could then be removed from the electric utilities template. EDTI: Supports changes	<u>AUC to ATCO:</u> The Commission deems schedule 2.2 necessary to have the required information on the differences between a utility's actual capital structure and its regulated deemed capital structure. To achieve consistency, the Commission will add a schedule 2.2 to the Gas schedules. <u>AUC to UCA:</u> See response to 1.1 Schedule 1 Summary of revenue requirement.

Discussion	Subsection	January 2021 proposed changes	Stakeholder comment	AUC response
			<p>ENMAX: Supports changes</p> <p>UCA: Opposes changes, while forecast information can be found in other applications filed with the AUC, having it made available annually in Rule 005 reports provides transparency by making information easily accessible to all interested, including regulators, consumers, investors, retailers, and the general public.</p>	
	<p>1.4 Schedule 2.2 Summary of mid-year capital structure:</p>	<p>Removal of:</p> <ul style="list-style-type: none"> •Approved forecast information •Variance actual to forecast •Variance % columns 	<p>AESO: No comment</p> <p>EDTI: Supports changes</p> <p>ENMAX: Supports changes</p> <p>ATCO: Supportive of the Commission's initiative. Mid Year Capital Structure is only present in the Rule 005 Template Schedules for electric utilities, therefore creating an unnecessary inconsistency between the information required between gas and electric utilities. ATCO Gas currently provides actual current year end and previous year end rate base information on its Schedule 2.1 – Mid-Year Rate Base, therefore if the Commission requires this information, it is proposed that Schedule 2.1 be revised to include this information to ensure consistency across the utilities. Schedule 2.2 could then be removed from the electric utilities template.</p> <p>UCA: Opposes changes, while forecast information can be found in other applications filed with the AUC, having it made available annually in Rule 005 reports provides transparency by making information easily accessible to all interested, including regulators, consumers, investors, retailers, and the general public.</p>	<p><u>AUC to ATCO:</u> See response to 1.3 Schedule 2.1 Summary of mid-year rate base.</p> <p><u>AUC to UCA:</u> See response to 1.1 Schedule 1 Summary of revenue requirement.</p>

Discussion	Subsection	January 2021 proposed changes	Stakeholder comment	AUC response
	1.5 Schedule 2.3 Schedule of debt capital employed:	Removal of: •Approved forecast •Variance actual to forecast •Variance % columns	AESO: No comment EDTI: Supports changes ENMAX: Supports changes ATCO: Supportive of the Commission's initiative. UCA: Opposes changes, while forecast information can be found in other applications filed with the AUC, having it made available annually in Rule 005 reports provides transparency by making information easily accessible to all interested, including regulators, consumers, investors, retailers, and the general public.	<u>AUC to UCA:</u> See response to 1.1 Schedule 1 Summary of revenue requirement.
	1.6 Schedule 2.4 Schedule of preferred share capital employed:	Removal of: •Approved forecast •Variance actual to forecast •Variance % columns	AESO: No comment AML: Supports changes ATCO: Supportive of the Commission's initiative. EDTI: Supports changes ENMAX: Supports changes UCA: Opposes changes, while forecast information can be found in other applications filed with the AUC, having it made available annually in Rule 005 reports provides transparency by making information easily accessible to all interested, including regulators, consumers, investors, retailers, and the general public.	<u>AUC to UCA:</u> See response to 1.1 Schedule 1 Summary of revenue requirement.
	1.7 Schedule 3 Summary of operating and maintenance expense:	Removal of: •Approved forecast •Variance actual to forecast •Variance % columns	AESO: No comment AML: Supports changes ATCO: Supportive of the Commission's initiative. EDTI: Supports changes, Note 2 at the bottom of the proposed Schedule 3 states that "Total Utility Operating & Maintenance Costs are shown as net of Disallowed Expense as per reconciliation on Schedule 11." EDTI considers that this note should	<u>AUC to EDTI:</u> The Commission has corrected the reference to schedule 10. <u>AUC to UCA:</u> See response to 1.1 Schedule 1 Summary of revenue requirement.

Discussion	Subsection	January 2021 proposed changes	Stakeholder comment	AUC response
			<p>refer to Schedule 10 instead of Schedule 11.</p> <p>ENMAX: Supports changes</p> <p>UCA: Opposes changes, while forecast information can be found in other applications filed with the AUC, having it made available annually in Rule 005 reports provides transparency by making information easily accessible to all interested, including regulators, consumers, investors, retailers, and the general public.</p>	
	<p>1.8 Schedule 4 Summary of depreciation expense:</p>	<p>Removal of:</p> <ul style="list-style-type: none"> •Approved forecast •Variance actual to forecast •Variance % columns 	<p>AESO: No comment</p> <p>AML: Supports changes</p> <p>ATCO: ATCO proposes that Schedule 4.0 – Summary of Depreciation in the Rule 005 templates for both electric and gas utilities be revised to include a separate line for the amortization of contributions. While ATCO has already isolated amortization of contributions on this schedule, it proposes that the templates be revised for clarity and completeness across the utilities.</p> <p>EDTI: Supports changes</p> <p>ENMAX: Supports changes</p> <p>UCA: Opposes changes, while forecast information can be found in other applications filed with the AUC, having it made available annually in Rule 005 reports provides transparency by making information easily accessible to all interested, including regulators, consumers, investors, retailers, and the general public.</p>	<p><u>AUC to ATCO:</u> The template for Schedule 4.0 is not intended to be a comprehensive list of items to be reported in the schedule or for the purposes of Rule 005. As identified in Note (1) of schedule 4.0, “Asset categories need to be identified by the individual utilities, however, should show sufficient breakdown to allow for reasonable understanding of operation.” Therefore, it is incumbent on each utility to identify the components that comprise its depreciation expense to allow for an understanding and reconciliation of its depreciation expense.</p> <p><u>AUC to UCA:</u> See response to 1.1 Schedule 1 Summary of revenue requirement.</p>

Discussion	Subsection	January 2021 proposed changes	Stakeholder comment	AUC response
	<p>1.9 Schedule 4.1 Capital assets continuity schedule:</p>	<p>No changes to previously required information</p>	<p>AESO: No comment</p> <p>AML: Supports changes</p> <p>ATCO: Supportive of the Commission's initiative. ATCO proposes that the accumulated depreciation section in Schedule 4.1 – Capital Assets Continuity Schedule in the Rule 005 templates for both electric and gas utilities be revised to include columns for removals and salvage. These components are required to properly calculate the accumulated depreciation ending balance and should be included on these schedules. It is also proposed that a line for contributions be included on this schedule to calculate Net Property Plant and Equipment. Making these adjustments to the schedules would provide additional clarity and consistency amongst the utilities.</p> <p>EDTI: Agrees with no changes to schedule</p> <p>ENMAX: Supports changes</p> <p>UCA: Opposes changes, while forecast information can be found in other applications filed with the AUC, having it made available annually in Rule 005 reports provides transparency by making information easily accessible to all interested, including regulators, consumers, investors, retailers, and the general public.</p>	<p><u>AUC to ATCO:</u> The template for Schedule 4.1 is not intended to be a comprehensive list of items to be reported in the schedule or for the purposes of Rule 005. As identified in Note (1) of schedule 4.1, “Asset categories need to be identified by the individual utilities, however, should show sufficient breakdown to allow for reasonable understanding of operation.” Therefore, it is incumbent on each utility to identify the components that comprise its capital asset continuity to allow for an understanding and reconciliation of its capital asset balance.</p> <p><u>AUC to UCA:</u> See response to 1.1 Schedule 1 Summary of revenue requirement.</p>
	<p>1.10 Schedule 4.2 Summary of capital additions:</p>	<p>Removal of:</p> <ul style="list-style-type: none"> •Approved forecast •Variance actual to forecast •Variance % columns 	<p>AESO: No comment</p> <p>AML: Supports changes</p> <p>ATCO: Supportive of the Commission's initiative. ATCO notes that a significant discrepancy exists with the amount of detail requested for the electric utilities on Schedule 4.2 – Summary of Capital Additions as compared to the gas utilities. Electric utilities are required to provide CWIP, capital expenditures, capital additions, and AFUDC amounts by project, while gas utilities are only required to</p>	<p><u>AUC to ATCO:</u> The AUC continues to require the level of detail requested in Schedule 4.2 to monitor the capital activities of the transmission and distribution electric utilities. This level of detail provides insight into changes for direct assign projects by the AESO, projects requiring customer contributions or other capital expenses between GTA periods/PBR terms. The Commission considered expanding the requirements for gas utilities to address the discrepancy identified by ATCO, but is not persuaded that this is required at this time.</p> <p><u>AUC to UCA:</u> See response to 1.1 Schedule 1 Summary of revenue requirement.</p>

Discussion	Subsection	January 2021 proposed changes	Stakeholder comment	AUC response
			<p>provide capital expenditures at a rolled-up level. As the additional information being requested for the electric utilities is provided in other filings such as general tariff applications or general rate applications, it is proposed that the electric utilities format be modified to be consistent with the schedule provided by the gas utilities. It is ATCO's view that this would facilitate streamlining the preparation of the Rule 005 filing for all utilities and increase comparability and consistency across the filings.</p> <p>EDTI: Supports changes</p> <p>ENMAX: Supports changes</p> <p>UCA: Opposes changes, while forecast information can be found in other applications filed with the AUC, having it made available annually in Rule 005 reports provides transparency by making information easily accessible to all interested, including regulators, consumers, investors, retailers, and the general public.</p>	
	<p>1.11 Schedule 5 Summary of utility income tax:</p>	<p>Removal of:</p> <ul style="list-style-type: none"> •Approved forecast •Variance actual to forecast •Variance % columns 	<p>AESO: No comment</p> <p>AML: Supports changes</p> <p>ATCO: Supportive of the Commission's initiative. Currently, there is a significant discrepancy in the format used to calculate income tax on Schedule 5.0 – Summary of Utility Income Tax between the electric and gas Rule 005 templates. ATCO proposes that a standard format be used in order to streamline the preparation of this information and provide consistency across the utility filings. ATCO proposes that the electric utilities format be implemented for the gas utilities, as this calculation appears to be the most transparent of the methods used by the utilities and provides the most useful information.</p> <p>EDTI: Supports changes, but does not use the schedule 5, as it is not taxable.</p>	<p><u>AUC to ATCO:</u> The gas tax schedule provides the calculation of tax expense in a more detailed manner than the electric Schedule 5. The gas schedule requires the quantum of permanent and temporary tax adjustments used in arriving at the utility's taxable income that is derived from its net income before taxes. The Commission will revise the electric Schedule 5 to be more consistent with the gas tax schedules.</p> <p><u>AUC to UCA:</u> See response to 1.1 Schedule 1 Summary of revenue the requirement.</p>

Discussion	Subsection	January 2021 proposed changes	Stakeholder comment	AUC response
			<p>ENMAX: Supports changes</p> <p>UCA: Opposes changes, while forecast information can be found in other applications filed with the AUC, having it made available annually in Rule 005 reports provides transparency by making information easily accessible to all interested, including regulators, consumers, investors, retailers, and the general public.</p>	
	<p>1.12 Schedule 6 Summary of customers, energy and revenue:</p>	<p>Removal of:</p> <ul style="list-style-type: none"> •Approved forecast •Variance actual to forecast •Variance % columns 	<p>AESO: No comment</p> <p>AML: Supports changes</p> <p>ATCO: Supportive of the Commission's initiative</p> <p>EDTI: Supports changes</p> <p>ENMAX: Supports changes</p> <p>UCA: Opposes changes, while forecast information can be found in other applications filed with the AUC, having it made available annually in Rule 005 reports provides transparency by making information easily accessible to all interested, including regulators, consumers, investors, retailers, and the general public.</p>	<p><u>AUC to UCA:</u> See response to 1.1 Schedule 1 Summary of revenue requirement.</p>
	<p>1.13 Schedule 7 Explanation of transactions with affiliated companies:</p>	<p>Removal of:</p> <ul style="list-style-type: none"> •Approved forecast •Variance actual to forecast •Variance % columns 	<p>AESO: No comment</p> <p>AML: Supports changes</p> <p>ATCO: Supportive of the Commission's initiative</p> <p>EDTI: Supports changes</p> <p>ENMAX: Supports changes</p> <p>Fortis: FortisAlberta encourages the Commission to consider eliminating Schedule 7 in its entirety as the information can be attained from the Inter-Affiliate Code of Conduct Annual Compliance Report.</p> <p>UCA: Opposes changes, while forecast information can be found in other applications filed with the AUC, having it made available annually in Rule 005</p>	<p><u>AUC to Fortis:</u> The Commission has considered Fortis's suggestion to remove schedule 7. While affiliate information can be found within the Inter-Affiliate Code of Conduct Annual Compliance Report, the AUC continues to require schedule 7 to understand the affiliate services provided or received relative to the utility's overall operations in a more concise format.</p> <p><u>AUC to UCA:</u> See response to 1.1 Schedule 1 Summary of revenue requirement.</p>

Discussion	Subsection	January 2021 proposed changes	Stakeholder comment	AUC response
			reports provides transparency by making information easily accessible to all interested, including regulators, consumers, investors, retailers, and the general public.	
	1.14 Schedule 8 Summary of payroll and manpower statistics:	Removal of: <ul style="list-style-type: none"> •Approved forecast •Variance actual to forecast •Variance % columns 	AESO: No comment AML: Supports changes ATCO: Supportive of the Commission's initiative EDTI: Supports changes ENMAX: Supports changes UCA: Opposes changes, while forecast information can be found in other applications filed with the AUC, having it made available annually in Rule 005 reports provides transparency by making information easily accessible to all interested, including regulators, consumers, investors, retailers, and the general public.	<u>AUC to UCA:</u> See response to 1.1 Schedule 1 Summary of revenue requirement.
	1.15 Schedule 9 Summary of reserve/deferral accounts:	Removal of: <ul style="list-style-type: none"> •Approved forecast •Variance actual to forecast •Variance % columns 	AESO: No comment AML: Supports changes ATCO: Supportive of the Commission's initiative EDTI: Supports changes ENMAX: Supports changes UCA: Opposes changes, while forecast information can be found in other applications filed with the AUC, having it made available annually in Rule 005 reports provides transparency by making information easily accessible to all interested, including regulators, consumers, investors, retailers, and the general public.	<u>AUC to UCA:</u> See response to 1.1 Schedule 1 Summary of revenue requirement.

Discussion	Subsection	January 2021 proposed changes	Stakeholder comment	AUC response
	<p>1.16 Schedule 10 Reconciliation of financial reports to audited financial statements – income statement items:</p>	<p>Removal of utility function breakdown</p>	<p>AESO: No comment</p> <p>AML: Supports changes</p> <p>ATCO: Supportive of the Commission's initiative</p> <p>EDTI: EDTI's audited IFRS financial statements are prepared on a consolidated basis that includes both its transmission and distribution functions. EDTI has historically included an additional schedule in its Rule 005 filings, Schedule 12, which shows the breakdown of EDTI's audited Statement of Income, Comprehensive Income and Retained Earnings between the functions and reconciles the IFRS balances for each function to the regulatory balances in accordance with AUC Rule 026. Schedule 10 of EDTI's Rule 005 filings then shows the reconciliation of the function's Income Statement in accordance with AUC Rule 026 to the utility balances as reported in Rule 005. Therefore, while Schedule 12 shows both the IFRS and regulatory balances broken down by function, EDTI has not historically included a breakdown of the utility balances on Schedule 10.</p> <p>EDTI supports the proposed changes to Schedule 10 of the Rule 005 schedules for electric utilities. EDTI also proposes to continue including a breakdown of the audited Statement of Income, Comprehensive Income and Retained Earnings between its transmission and distribution functions, and a reconciliation of the IFRS balances for each function to the regulatory balances in accordance with AUC Rule 026, on Schedule 12 in its Rule 005 filings.</p> <p>ENMAX: Supports changes</p> <p>UCA: Information should be retained as it provides a complete summary for reconciliation made to various utility functions. This information is generally not available through other AUC applications.</p>	<p><u>AUC to EDTI:</u> The AUC requires a Rule 005 reconciliation between the audited financial statements and the regulated results for each reported utility function, regardless of whether multiple functions are performed by a single company. The use of the additional schedules to reconcile the regulated utility functions to the consolidated financial statements is a practical way to provide the required information.</p> <p><u>AUC to UCA:</u> See response to EDTI.</p>

Discussion	Subsection	January 2021 proposed changes	Stakeholder comment	AUC response
	<p>1.17 Schedule 11 Reconciliation of financial reports to audited financial statements – balance sheet items</p>	<p>Removal of utility function breakdown</p>	<p>AESO: No comment</p> <p>AML: Supports changes</p> <p>ATCO: Supportive of the Commission's initiative</p> <p>EDTI: EDTI's audited IFRS financial statements are prepared on a consolidated basis that includes both its transmission and distribution functions. EDTI has historically included an additional schedule in its Rule 005 filings, Schedule 13, which shows the breakdown of EDTI's audited Balance Sheet between the functions and reconciles the IFRS balances for each function to the regulatory balances in accordance with AUC Rule 026. Schedule 11 of EDTI's Rule 005 filings then shows the reconciliation of the function's Balance Sheet in accordance with AUC Rule 026 to the utility balances as reported in Rule 005. Therefore, while Schedule 13 shows both the IFRS and regulatory balances broken down by function, EDTI has not historically included a breakdown of the utility balances on Schedule 11.</p> <p>EDTI supports the proposed changes to Schedule 11 of the Rule 005 schedules for electric utilities. EDTI also proposes to continue including a breakdown of the audited Balance Sheet between its transmission and distribution functions, and a reconciliation the IFRS balances for each function to the regulatory balances in accordance with AUC Rule 026, on Schedule 13 in its Rule 005 filings.</p> <p>ENMAX: Supports changes</p> <p>UCA: Information should be retained as it provides a complete summary for reconciliation made to various utility functions. This information is generally not available through other AUC applications.</p>	<p><u>AUC to EDTI:</u> The AUC requires a Rule 005 reconciliation between the audited financial statements and the regulated results for each reported utility function, regardless of whether multiple functions are performed by a single company. The use of the additional schedules to reconcile the regulated utility functions to the consolidated financial statements is a practical way to provide the required information.</p> <p><u>AUC to UCA:</u> See response to EDTI.</p>

Discussion	Subsection	January 2021 proposed changes	Stakeholder comment	AUC response
	<p>1.18 General comments on the proposed changes</p>		<p>AESO: No comment</p> <p>AML: Supports changes</p> <p>ATCO: Supportive of the Commission's initiative. Approval of final GTA and GRA forecasts can take several years and often are not final at the time the actual amounts for the respective comparative year are filed with the Commission. A utility is then required to refile its Rule 005 filing when the final approved GTA and GRA forecasts are known. This can be several years later as associated compliance filings are processed and finalized, resulting in variance explanations prepared long after the actual amounts are incurred. This process is inefficient and only contributes to regulatory burden, particularly given that variance explanations against prior approved forecasts are provided in subsequent GTA and GRAs.</p> <p>CCA: i) Selectively eliminating certain reporting requirements is highly unlikely to result in a reduction to regulatory burden or an improvement in efficiencies.</p> <p>ii) To the extent that the Commission is supportive of removing annual reporting, then the CCA respectfully requests that alternative and comprehensive reporting mechanisms such as an open database for all regulated utilities be considered by the Commission.</p> <p>iii) The CCA is aware of no reasons why any of the information would no longer be required. Additionally, if the information is publicly available through other means, such as within the minimum filing requirement schedules of an electric transmission utility, then that information is already being prepared by the utility. Reporting the information in both places does not reduce the need for the utility to prepare the information. Therefore, removing the requirement to provide certain information does not remove the requirement to</p>	<p><u>AUC to Chymko:</u> See response to UCA in 1.1 Schedule 1 Summary of revenue requirement.</p> <p><u>AUC to ATCO:</u> The finalization of GRA/GTA rates may still require the refiling of Rule 005. This is because the finalization of a GRA/GTA may require further adjustment as a result of the finalization of costs permitted to be recovered in the utility's revenue requirement. It is the obligation of each utility to ensure rates are finalized in a timely manner.</p> <p><u>AUC to CCA</u> i) to vii) and ix): See response to UCA in 1.1 Schedule 1 Summary of revenue requirement. Additionally, nothing precludes parties from maintaining their own historical information for their own purposes or from compiling information from past AUC proceedings through the AUC's eFiling system.</p> <p>viii) The change to the required date of Rule 005 submissions was not part of the AUC's scope of review and the utilities, default gas suppliers and regulated rate providers who submit these annual reports have not had the opportunity to comment on the feasibility of an earlier filing deadline. Accordingly, changes to the deadline will not be considered in this rule review.</p> <p><u>AUC to EDTI:</u> The Commission will still require variance explanations between actual results and actual results of the prior period. Section 4.3 of Rule 005 states that a utility must provide detailed explanations of the variances reported on its schedules.</p> <p><u>AUC to UCA:</u> The change to the required date of Rule 005 submissions was not part of the AUC's scope of review and the utilities, default gas suppliers and regulated rate providers who submit these annual reports have not had the opportunity to comment on the feasibility of an earlier filing deadline. Accordingly, changes to the deadline will not be considered in this rule review.</p>

Discussion	Subsection	January 2021 proposed changes	Stakeholder comment	AUC response
			<p>prepare the information and thus does not result in a reduction in regulatory burden or improvement in efficiencies for Alberta utilities. Instead, removing this information further constrains the information available to ratepayers and other industry stakeholders, increasing the information asymmetry that already exists, and ensuring that transparency of utility results is diminished greatly particularly on a comparative basis.</p> <p>iv) The CCA assures the Commission that it has frequently used information provided by the utilities under Rule 005 to streamline its intervention rather than request similar information in certain proceedings.</p> <p>v) The CCA is concerned that changes may be made that make it more difficult to understand utility actual results in their proper context, namely, the corresponding forecasts. The CCA appreciates that its counsel and consultants have experience with Alberta utilities and likely can obtain certain information from other sources on their own. However, this is due to the experience of those resources, and not because it is an easy exercise to perform. The average educated Albertan without significant experience reviewing utility financial results or other forms of reporting by the utility would not be able to conduct a similar exercise. The CCA submits this is fundamentally why the Rule 005 reporting was put in place in the first place, which is to provide for a centralized and convenient location where information that may be reported elsewhere is aggregated and provided in a convenient and central location.</p> <p>vi) Many parties rely on the Rule 005 reporting such as interveners, governments, parties from other jurisdictions, other utilities, consultants, media, university researchers, and parties undertaking studies of various kinds that attempt to benchmark Alberta costs against other jurisdictions. This reliance</p>	

Discussion	Subsection	January 2021 proposed changes	Stakeholder comment	AUC response
			<p>should not be understated and given the historical nature of this typical review it is possible that not all parties that could be impacted by changes to Rule 005 will share their concerns with the Commission through the Engage process.</p> <p>vii) Any move to reduce or remove data that is currently reported annually by regulated utilities, without an alternative means of accessing that data, would be contrary to the principles of transparency of information. In the CCA’s view, the provision of relevant data gains all the more significance at a time when the competitiveness and value of historical utility investments are under the threat of being diminished, bypassed or stranded through forces of social and technological changes that are sweeping across all industries including regulated utilities. Under these circumstances regulated utilities must remain fully accountable to the regulator and stakeholders for their decisions and outcomes so as to minimize the prospect of stranded or highly inefficient investments. Accordingly, the CCA submits that the Commission consider establishing an open data platform that includes at least the following information: Data Set: 10 year historical information from 2010 to 2020 with new information added to the database annually Financial and Regulatory: Information comparable to those filed as part of Rule 5 filings Safety, Reliability and Quality of Service (similar to that already disclosed in Rule 002) Planning Information: Capital expenditures/additions actual and, projected for 5 years Feeder level load flow and other information for planning i.e., DER and identification of non-wires alternatives.</p> <p>viii) Utilities should be directed to provide the required information by March 31 of each year which would coincide with the filing of annual financial statements. The CCA is not convinced that parties require until May 1 of each year particularly because of the familiarity with the schedules and the fact the</p>	

Discussion	Subsection	January 2021 proposed changes	Stakeholder comment	AUC response
			<p>data is largely all available from a reporting perspective well in advance of May 1 of each year.</p> <p>ix) The CCA is aware of no benefits to ratepayers from the proposed removal of the reporting requirements. If ratepayers do not receive a direct benefit through reduced costs or better information, then the CCA submits ratepayers receive no benefits and thus any changes would not be in the public interest.</p> <p>Chymko: i) forecast variances must already be explained in the context of the next tariff application, the cities agree that including ‘approved’ and ‘variance’ in a Rule 5 filing appears redundant. If the Commission’s goal is to reduce the utility’s administrative effort, however, we would caution that this proposed revision rule would not materially change the cities’ workload.</p> <p>ii) The current Rule 5 does not explicitly state the Commission’s objective for acquiring financial and operational results. In the cities’ experience, the same information is also required for a tariff application and Rule 5’s only impact on the regulatory process is to cause confusion because the Rule 5 schedules follow a different format than the Commission’s required schedules for a transmission tariff filing. In the spirit of reducing administrative burden, this may be an opportunity to review what the information is used for and why it is specifically needed each year at the same time, regardless of a utility’s current tariff approval cycle. There may be further opportunities to reduce administrative burden depending on the answer to these questions. If all objectives can be satisfied by filing the same information as part of a regular tariff application, then we expect this would materially ease the utility’s administrative burden.</p> <p>EDTI: Proposed removing the requirement to provide variance explanations in the annual Rule 005 filings.</p>	

Discussion	Subsection	January 2021 proposed changes	Stakeholder comment	AUC response
			<p>ENMAX: Supports changes</p> <p>UCA: Information transparency is important to ensure utilities are regulated in an open and public manner, to the extent that it is possible and consistent with the public interest to do so. Information asymmetry is an ongoing concern for ratepayers and the parties that represent them. Regulatory efficiency is enhanced when there is a more balanced approach to accessing information. Having this information available on the AUC’s main website will ensure this information is available to members of the public in an easily accessible way. While forecast information can be found in rate and tariff applications, the efficiencies gained by having the information in a central location, on an annual basis, would be lost. In addition, the task of finding this information in utility applications is far more onerous for members of the general public. In cases where the information is required but not available, it may need result in interrogatories by interveners. The UCA understands the utilities have the Rule 005 information available much sooner than the filing date found in Section 3.5 of Rule 005. Therefore, the UCA strongly encourages the AUC to use this opportunity to change Section 3.5 of the Rule 005 filing requirements in order to have the information filed earlier, such as before the end of the first quarter each year. Having this information earlier helps to enhance regulatory efficiency and ratemaking prospectivity. The information provided under Rule 005, in the UCA’s submission, is already streamlined. What currently exists under the Rule 005 requirements provides a convenient comparison between actual and forecasted amounts and should include approved amounts. It is not clear if the current Rule 005 requirements are particularly burdensome for the utilities or if the genesis of the proposed Rule 005 changes described in Bulletin 2021-1 are based on any concerns raised by the utilities.</p>	

Discussion	Subsection	January 2021 proposed changes	Stakeholder comment	AUC response
Discussion 2. Gas utility schedules	2.1 Schedule 1 Summary of revenue requirement:	Removal of: •Approved forecast •Variance actual to forecast •Variance % columns	UCA: For sub-sections 2.1 through 2.16: The UCA believes that while this information can be found in other locations, such as rate and tariff applications filed with the AUC, having it available annually in Rule 005 reports provides transparency by making information easily accessible to all interested, including regulators, consumers, investors, retailers, and the general public. Therefore, the UCA supports continued reporting of this information in this schedule. In addition, the UCA believes that this information should be filed by the end of the first quarter rather than the current date of May 15th, provided in Section 3.5 of Rule 005.	<u>AUC to UCA:</u> See response to 1.1 Schedule 1 Summary of revenue requirement.
	2.2 Schedule 2 Summary of return on rate base:	Removal of: •Approved forecast •Variance actual to forecast •Variance % columns	ATCO: Schedule 2.2 – Mid Year Capital Structure is only present in the Rule 005 Template Schedules for electric utilities, therefore creating an unnecessary inconsistency between the information required between gas and electric utilities. ATCO Gas currently provides actual current year end and previous year end rate base information on its Schedule 2.1 – Mid-Year Rate Base, therefore if the Commission requires this information, it is proposed that Schedule 2.1 be revised to include this information to ensure consistency across the utilities. Schedule 2.2 could then be removed from the electric utilities template.	<u>AUC to ATCO:</u> The Commission deems schedule 2.2 in the Electric schedules necessary to have the required information on the differences between a utility’s actual capital structure and its regulated deemed capital structure. To achieve consistency, the Commission will add a schedule 2.2 to the Gas schedules.
	2.3 Schedule 2.1 Summary of mid-year rate base:	Removal of: •Approved forecast •Variance actual to forecast •Variance % columns		

Discussion	Subsection	January 2021 proposed changes	Stakeholder comment	AUC response
	2.4 Schedule 2.2 Summary of degree days & transportation units by classification:	Removal of: •Approved forecast •Variance actual to forecast •Variance % columns		
	2.5 Schedule 2.3 Schedule of debt capital employed:	Removal of: •Approved forecast •Variance actual to forecast •Variance % columns		
	2.6 Schedule 2.4 Schedule of preferred share capital employed:	Removal of: •Approved forecast •Variance actual to forecast •Variance % columns		
	2.7 Schedule 2.5 Reconciliation:	No changes to previously required information		
	2.8 Schedule 3 Summary of operating and maintenance expense:	Removal of: •Approved forecast •Variance actual to forecast •Variance % columns		

Discussion	Subsection	January 2021 proposed changes	Stakeholder comment	AUC response
	2.9 Schedule 4 Summary of depreciation expense:	Removal of: •Approved forecast •Variance actual to forecast •Variance % columns	ATCO: ATCO proposes that Schedule 4.0 – Summary of Depreciation in the Rule 005 templates for both electric and gas utilities be revised to include a separate line for the amortization of contributions. While ATCO has already isolated amortization of contributions on this schedule, it proposes that the templates be revised for clarity and completeness across the utilities.	<u>AUC to ATCO:</u> The template for Schedule 4.0 is not intended to be a comprehensive list of items, that are to be reported on in the schedule or for the purposes of Rule 005. As identified in Note (1) of schedule 4.0, “Asset categories need to be identified by the individual utilities, however, should show sufficient breakdown to allow for reasonable understanding of operation.” Therefore, it is incumbent on each utility to identify the components that comprise its depreciation expense to allow for an understanding and reconciliation of its depreciation expense.
	2.10 Schedule 4.1 Capital assets continuity schedule:	No changes to previously required information	ATCO: ATCO proposes that the accumulated depreciation section in Schedule 4.1 – Capital Assets Continuity Schedule in the Rule 005 templates for both electric and gas utilities be revised to include columns for removals and salvage. These components are required to properly calculate the accumulated depreciation ending balance and should be included on these schedules. It is also proposed that a line for contributions be included on this schedule to calculate Net Property Plant and Equipment. Making these adjustments to the schedules would provide additional clarity and consistency amongst the utilities.	<u>AUC to ATCO:</u> The template for Schedule 4.1 is not intended to be a comprehensive list of items, that are to be reported on in the schedule or for the purposes of Rule 005. As identified in Note (1) of schedule 4.1, “Asset categories need to be identified by the individual utilities, however, should show sufficient breakdown to allow for reasonable understanding of operation.” Therefore, it is incumbent on each utility to identify the components that comprise its capital asset continuity to allow for an understanding and reconciliation of its capital asset balance.
	2.11 Schedule 4.2 Summary of capital additions:	Removal of: •Approved forecast •Variance actual to forecast •Variance % columns	ATCO: ATCO notes that a significant discrepancy exists with the amount of detail requested for the electric utilities on Schedule 4.2 – Summary of Capital Additions as compared to the gas utilities. Electric utilities are required to provide CWIP, capital expenditures, capital additions, and AFUDC amounts by project, while gas utilities are only required to provide capital expenditures at a rolled-up level. As the additional information being requested for the electric utilities is provided in other filings such as general tariff applications or general rate applications, it is proposed that the electric utilities format be modified to be consistent with the schedule provided by the gas utilities.	<u>AUC to ATCO:</u> The AUC continues to require the level of detail requested in Schedule 4.2 to monitor the capital activities of the transmission and distribution electric utilities. This level of detail provides insight into changes for direct assign projects by the AESO, projects requiring customer contributions or other capital expenses between GTA periods/PBR terms. The Commission considered expanding the requirements for gas utilities to address the discrepancy identified by ATCO, but is not persuaded that this is required at this time.

Discussion	Subsection	January 2021 proposed changes	Stakeholder comment	AUC response
			It is ATCO's view that this would facilitate streamlining the preparation of the Rule 005 filing for all utilities and increase comparability and consistency across the filings.	
	2.12 Schedule 5 Summary of utility income tax:	Removal of: •Approved forecast •Variance actual to forecast •Variance % columns	ATCO: Currently, there is a significant discrepancy in the format used to calculate income tax on Schedule 5.0 – Summary of Utility Income Tax between the electric and gas Rule 005 templates. ATCO proposes that a standard format be used in order to streamline the preparation of this information and provide consistency across the utility filings. ATCO proposes that the electric utilities format be implemented for the gas utilities, as this calculation appears to be the most transparent out of the methods used by the utilities and provides the most useful information.	<u>AUC to ATCO:</u> The AUC finds the gas schedule provides the calculation of tax expense in a more detailed manner than the electric Schedule 5. Schedule 5 in the gas schedules provides the quantum of permanent and temporary tax adjustments used in arriving at the utilities taxable income from its net income before taxes. The Commission will revise Schedule 5 to be consistent with the gas tax schedules.
	2.13 Schedule 6 Summary of sales by classification:	Removal of: •Approved forecast •Variance actual to forecast •Variance % columns		
	2.14 Schedule 7 Explanation of transactions with affiliated companies:	Removal of: •Approved forecast •Variance actual to forecast •Variance % columns		
	2.15 Schedule 8 Summary of payroll and manpower	Removal of: •Approved forecast		

Discussion	Subsection	January 2021 proposed changes	Stakeholder comment	AUC response
	statistics:	<ul style="list-style-type: none"> •Variance actual to forecast •Variance % columns 		
	2.16 Schedule 9 Summary of reserve/deferral accounts:	Removal of: <ul style="list-style-type: none"> •Approved forecast •Variance actual to forecast •Variance % columns 		
	2.17 Schedule 10 Reconciliation of financial reports to audited financial statements – income statement items:	Removal of utility function breakdown	UCA: The UCA believes this information should be retained as it provides a complete summary for reconciliation made to various utility functions.	<u>AUC to UCA:</u> See response to EDTI in 1.16 Schedule 10 Reconciliation of financial reports to audited financial statements – income statement items and in 1.17 Schedule 11 Reconciliation of financial reports to audited financial statements – balance sheet items.
	2.18 Schedule 11 Reconciliation of financial reports to audited financial statements – balance sheet items:	Removal of utility function breakdown	UCA: The UCA believes this information should be retained as it provides a complete summary for reconciliation made to various utility functions.	<u>AUC to UCA:</u> See response to EDTI in 1.16 Schedule 10 Reconciliation of financial reports to audited financial statements – income statement items and in 1.17 Schedule 11 Reconciliation of financial reports to audited financial statements – balance sheet items.
	2.19 General comments on the proposed changes		ATCO: ATCO is supportive of the Commission's initiative to reduce regulatory burden by streamlining the Rule 005 filings and removing information that is publicly available through other means. Specifically, ATCO is supportive of the removal of the general rates application (GRA), and general tariff application (GTA) approved forecast information from the respective schedules. Approval of final GTA and GRA forecasts can take several years and often are not final at the time the actual	<u>AUC to ATCO:</u> The finalization of GRA/GTA rates may still require the refiling of Rule 005. This is because the finalization of a GRA/GTA may require further adjustment as a result of the finalization of costs permitted to be recovered in the utility's revenue requirement. It is the obligation of each utility to ensure rates are finalized in a timely manner. <u>AUC to CCA</u> i) to vii) and ix) : see response to AUC to UCA 1.1 Schedule 1 Summary of revenue requirement. Additionally, nothing precludes parties from maintaining their own historical information for their own purposes or from compiling information from past AUC proceedings through the AUC's eFiling system.

Discussion	Subsection	January 2021 proposed changes	Stakeholder comment	AUC response
			<p>amounts for the respective comparative year are filed with the Commission. A utility is then required to refile its Rule 005 filing when the final approved GTA and GRA forecasts are known. This can be several years later as associated compliance filings are processed and finalized, resulting in variance explanations prepared long after the actual amounts are incurred. This process is inefficient and only contributes to regulatory burden, particularly given that variance explanations against prior approved forecasts are provided in subsequent GTA and GRAs.</p> <p>UCA: The UCA is of the view that information transparency is important to ensure utilities are regulated in an open and public manner, to the extent that it is possible and consistent with the public interest to do so. Information asymmetry is an ongoing concern for ratepayers and the parties that represent them. Regulatory efficiency is enhanced when there is a more balanced approach to accessing information. Having this information available on the AUC's main website will ensure this information is available to members of the public in an easily accessible way.</p> <p>While forecast information can be found in rate and tariff applications, the efficiencies gained by having the information in a central location, on an annual basis, would be lost. In addition, the task of finding this information in utility applications is far more onerous for members of the general public. In cases where the information is required but not available, it may need result in interrogatories by interveners.</p> <p>The information provided under Rule 005, in the UCA's submission, is already streamlined. What currently exists under the Rule 005 requirements provides a convenient comparison between actual and forecasted amounts and should include approved</p>	<p>viii) The change to the required date of Rule 005 submissions was not part of the AUC's scope of review and the utilities, default gas suppliers and regulated rate providers who submit these annual reports have not had the opportunity to comment on the feasibility of an earlier filing deadline. Accordingly, changes to the deadline will not be considered in this rule review.</p> <p><u>AUC to UCA:</u></p> <p>The change to the required date of Rule 005 submissions was not part of the AUC's scope of review and the utilities, default gas suppliers and regulated rate providers who submit these annual reports have not had the opportunity to comment on the feasibility of an earlier filing deadline. Accordingly, changes to the deadline will not be considered in this rule review.</p>

Discussion	Subsection	January 2021 proposed changes	Stakeholder comment	AUC response
			<p>amounts. It is not clear if the current Rule 005 requirements are particularly burdensome for the utilities or if the genesis of the proposed Rule 005 changes described in Bulletin 2021-01 are based on any concerns raised by the utilities.</p> <p>CCA: Appreciates the changes are being proposed as a result of a desire to seek out efficiencies and reduce regulatory burden. The CCA generally supports these endeavors, but the CCA also submits that selectively eliminating certain reporting requirements is highly unlikely to result in a reduction to regulatory burden or an improvement in efficiencies. Either the entire requirement to report needs to be removed to achieve meaningful efficiencies, which the CCA submits is not in the public interest of maintaining transparency of utility results, or the requirement should not be selectively altered, and indeed may benefit from enhancements. To the extent that the Commission is supportive of removing annual reporting, then the CCA respectfully requests that alternative and comprehensive reporting mechanisms such as an open database for all regulated utilities be considered by the Commission.</p> <p>The CCA is aware of no reasons why any of the information would no longer be required. Additionally, if the information is publicly available through other means, such as within the minimum filing requirement schedules of an electric transmission utility, then that information is already being prepared by the utility. Reporting the information in both places does not reduce the need for the utility to prepare the information.</p> <p>Therefore, removing the requirement to provide certain information does not remove the requirement to prepare the information and thus does not result in a reduction in regulatory burden or improvement in</p>	

Discussion	Subsection	January 2021 proposed changes	Stakeholder comment	AUC response
			<p>efficiencies for Alberta utilities. Instead, removing this information further constrains the information available to ratepayers and other industry stakeholders, increasing the information asymmetry that already exists, and ensuring that transparency of utility results is diminished greatly particularly on a comparative basis.</p> <p>One of the benefits of Rule 005 is that it provides information on a relatively common basis so valid comparisons between utilities and aggregation of utility results can be conducted. The CCA assures the Commission that it has frequently used information provided by the utilities under Rule 005 to streamline its intervention rather than request similar information in certain proceedings.</p> <p>One of CCA consultants prepared Rule 005 information on behalf of two utilities for several years. That consultant advises that the effort to provide Rule 005 information only required a modest amount of work on an annual basis. The amount of work saved was not material when contrasted with the overall administrative costs of operating the two utilities.</p> <p>Many parties rely on the Rule 005 reporting such as interveners, governments, parties from other jurisdictions, other utilities, consultants, media, university researchers, and parties undertaking studies of various kinds that attempt to benchmark Alberta costs against other jurisdictions. This reliance should not be understated and given the historical nature of this typical review it is possible that not all parties that could be impacted by changes to Rule 005 will share their concerns with the Commission through the Engage process.</p> <p>The reporting requirements should not be altered. Rather, the requirements should be revisited by the Commission and interested parties to determine: a. What specific information is indeed not of use to</p>	

Discussion	Subsection	January 2021 proposed changes	Stakeholder comment	AUC response
			<p>parties; b. If any such information exists, why it is of no use and how that information can be altered to make it useful; c. What additional information should be provided in order to facilitate stakeholder understanding of ongoing capital investment choices of utilities, based on principles of economic efficiency; and d. Only after determining the information cannot be altered to make it useful should the information be considered for removal.</p> <p>The Commission should consider establishing an open data platform that includes at least the following information: Data Set: 10 year historical information from 2010 to 2020 with new information added to the database annually Financial and Regulatory: Information comparable to those filed as part of Rule 5 filings Safety, Reliability and Quality of Service (similar to that already disclosed in Rule 002) Planning Information: Capital expenditures/additions actual and, projected for 5 years Feeder level load flow and other information for planning DER and identification of non-wires alternatives.</p> <p>The above information would assist in both focusing the nature of the information being gathered and reported while also improving the value of that information to all parties.</p> <p>Another alternative for the Commission’s consideration to make the information more useful is to increase the timeliness of the information. For example, utilities should be directed to provide the required information by March 31 of each year which would coincide with the filing of annual financial statements. The CCA is not convinced that parties require until May 1 of each year particularly because of the familiarity with the schedules and the fact the data is largely all available from a reporting perspective well in advance of May 1 of each year.</p> <p>It is imperative for the Commission to consider the public interest in determining whether to remove</p>	

Discussion	Subsection	January 2021 proposed changes	Stakeholder comment	AUC response
			<p>certain information from Rule 005 reporting requirements. The public interest requires the balancing of the interests of all parties, including at a minimum, in this case, the interests of utilities and ratepayers. The CCA is aware of no benefits to ratepayers from the proposed removal of the reporting requirements. If ratepayers do not receive a direct benefit through reduced costs or better information, then the CCA submits ratepayers receive no benefits and thus any changes would not be in the public interest.</p> <p>APEX Utilities Inc: AUI agrees with the proposed changes</p>	
<p>Discussion 3. Regulated rate provider and default supply provider schedules</p>	<p>Sub-section 3.1: Schedule 1 Regulated rate tariff income statement / Default rate tariff income statement</p> <p>Sub-section 3.2: Schedule 2 Revenue by customer class</p>	<p>Removal of the entire schedule.</p> <p>Removal of line items 5 to 9, keeping one combined figure for “Revenue offsets and other adjustments.”</p>	<p>Apex Utilities Inc. (AUI), EPCOR Energy Alberta GP Inc. (EEA), Direct Energy (DERS), ENMAX, AESO: support/agree with/no comments on proposed changes.</p> <p>UCA: these schedules should not be removed.</p> <p>They provide important information that is used in the analysis of applications and assists parties in reviewing and testing applications on behalf of ratepayers.</p>	<p><u>AUC to UCA:</u> See response to 1.1 Schedule 1 Summary of revenue requirement. Additionally, the UCA has not explained why the removal of this information from Rule 005 would hinder parties’ ability to review and test individual applications on behalf of ratepayers.</p>
	<p>Sub-section 3.4: Schedule 4 Energy and operating expense.</p>	<p>Inclusion of “Income tax” and “Flow -through expenses”(currently reported on Schedule 1) as additional line items.</p> <p>Change of schedule name, from “Energy and</p>	<p>Apex Utilities Inc. (AUI), EPCOR Energy Alberta GP Inc. (EEA), Direct Energy (DERS), ENMAX, AESO, UCA: Support/agree with/no comments on proposed changes.</p>	

Discussion	Subsection	January 2021 proposed changes	Stakeholder comment	AUC response
	<p>Sub-section 3.5: Schedule 5 Debt capital employed and interest expense.</p> <p>Sub-section 3.6: Schedule 6 Income tax / payment in lieu of taxes (PILOT).</p> <p>Sub-section 3.7: Schedule 7 Capital assets continuity schedule.</p>	<p>operating expenses” to “Expenses.”</p> <p>Removal of the entire schedule.</p> <p>Removal of the entire schedule.</p> <p>Removal of the entire schedule.</p>		
	<p>Sub-section 3.8: Schedule 8, Manpower summary</p>	<p>Removal of the entire schedule.</p>	<p>Apex Utilities Inc. (AUI), EPCOR Energy Alberta GP Inc. (EEA), Direct Energy (DERS), ENMAX, AESO: Support/agree with/no comments on proposed changes.</p> <p>UCA: Maintain this schedule. Manpower costs can be significant, and this information assists in reviewing these expenditures on an annual basis.</p>	<p><u>AUC to UCA:</u> See response to 1.1 Schedule 1 Summary of revenue requirement.</p>

Discussion	Subsection	January 2021 proposed changes	Stakeholder comment	AUC response
	Sub-section 3.10: Schedule 10 Affiliate transactions	Removal of the entire schedule.	Apex Utilities Inc. (AUI), EPCOR Energy Alberta GP Inc. (EEA), Direct Energy (DERS), ENMAX, AESO: Support/agree with/no comments on proposed changes. UCA: Does not support its removal. Affiliate transactions are significant for the regulated rate option providers and provide important information for parties in assessing applications.	<u>AUC to UCA:</u> See response to 1.1 Schedule 1 Summary of revenue requirement.
	Sub-section 3.11: Reconciliation from audited income statement to regulatory schedules:	Removal of the entire schedule.	Apex Utilities Inc. (AUI), EPCOR Energy Alberta GP Inc. (EEA), Direct Energy (DERS), ENMAX, AESO: Support/agree with/no comments on proposed changes. UCA: Schedule 11, <u>including the audited financial statements</u> , should be continued in order to provide information completeness.	<u>AUC to UCA:</u> See response to 1.1 Schedule 1 Summary of revenue requirement.
	Sub-section 3.12: General comments on the proposed changes.		Apex Utilities Inc. (AUI), EPCOR Energy Alberta GP Inc. (EEA), Direct Energy (DERS), ENMAX, AESO: Support/agree with/no comments on proposed changes. UCA: Information transparency is consistent with the public interest. Information asymmetry is an ongoing concern for ratepayers. Regulatory efficiency is enhanced with a more balanced approach to accessing information. Finding this information in other locations such as applications would be far more onerous for members of the general public. In cases where the information is required but not available, it may result in more interrogatories. Strongly encourages the AUC to change Section 3.5 of the Rule 005 requirements in order to have the	<u>AUC to UCA:</u> See response to 1.18, General comments on the proposed changes.

Discussion	Subsection	January 2021 proposed changes	Stakeholder comment	AUC response
			<p>information filed earlier, such as before the end of the first quarter each year. This helps to enhance regulatory efficiency and ratemaking prospectivity.</p> <p>What currently exists under the Rule 005 requirements provides a convenient comparison between actual and forecasted amounts and should include approved amounts.</p>	