

MANITOBA PUBLIC UTILITIES BOARD (PUB)

CENTRA GAS MANITOBA INC. (Centra)

RATE RE-BUNDLING APPLICATION

**Written Final Argument of
Consumers' Association of Canada (Manitoba Inc.) (CAC Manitoba)**

October 19, 2021

1.0 Summary of CAC Manitoba Positions & Recommendations

Centra's existing unbundled rate structure was conceptually approved by the PUB in Order 19/00 to facilitate the evolution of competition in the natural gas sector in Manitoba and introduction of WTS in May of 2000 and consists of five components: (1) Primary Gas (2) Supplemental Gas (3) Transportation to Centra (4) Distribution to Customer and (5) Basic Monthly Charge.

The effect of Centra's proposals is to re-bundle the natural gas rate structure to consist of three components, effective November 1, 2022: (1) Gas Commodity Charge (2) Delivery Charge and (3) Basic Monthly Charge, and to migrate the delivery point for WTS from Empress to the AECO gas hub. Centra's proposals will essentially return its rate structure to be similar to that which existed before the implementation of WTS. Centra is not requesting any rate changes from the PUB as a result of the Application, despite rate and bill Impacts that result.

CAC Manitoba's positions on Centra's rate re-bundling proposals and recommendations to the PUB, are summarized as follows:

1. CAC Manitoba's position is that, on balance, the evidence does not support Centra's rate re-bundling proposals, including the re-bundling of Primary and Supplemental Gas rates and the re-bundling of Transportation and Distribution rates for bill presentation purposes due to the lack of compelling customer research to demonstrate that the rate re-bundling proposals represent significant customer-centric improvements and other deficiencies in the Application (Section 2.0);
2. CAC Manitoba takes no position on the migration of the WTS delivery point from Empress to AECO as Centra declined to provide CAC Manitoba representatives and independent experts with access to confidential information that was necessary to assess this aspect of the Application (Section 3.0);
3. CAC Manitoba recommends that the PUB direct Centra to address as part of the pending Cost of Service Methodology Review regulatory process, the primary thrust of the directive from Order 65/11 that the current rate structure reasonably reflects the nature of and commensurate costs of the underlying services (Section 4.0);
4. CAC Manitoba recommends the PUB provide Centra with further direction or findings with respect to the expectation of stakeholder engagement (including those that participate in PUB processes) in advance of the filing of applications proposing customer-centric improvements (Section 5.0); and
5. In the event that the PUB Approves Centra's Application, CAC Manitoba recommends that it provide specific direction to Centra on the scope and timing of the consequential approvals that are deferred to future regulatory processes (Section 6.0).

2.0 CAC Manitoba's Position is that the Evidence does not Support Centra's Rate Re-bundling Proposals

After a careful review of the record of this proceeding, CAC Manitoba's position is that, on balance, the evidence does not support Centra's rate re-bundling proposals, including the re-bundling of Primary and Supplemental Gas rates and the re-bundling of Transportation and Distribution rates for bill presentation purposes.

In determining this position, CAC Manitoba has considered the totality of the concerns that are summarized in Sections 2.0 to 6.0 of this Argument. However, CAC Manitoba has placed the most weight on the following concerns, which are further elaborated in Sections 2.1 to 2.4:

- The results of the Customer Research to demonstrate that the rate re-bundling proposals represent significant customer-centric improvements are inconclusive (Section 2.1);
- The movement away from prior PUB policy emphasizing customer education and information for informed decision making in a competitive natural gas landscape (Section 2.1);
- The failure to quantify administrative costs savings and the lack of clarity whether there are significant WTS improvements for greater market access or ability to fix gas costs (Section 2.2);
- The lack of updated policy context of the competitive natural gas landscape or stated ratemaking objectives to inform the PUB decision making process for this Application (Section 2.3); and
- The lack of clarity if the proposal to combine Firm and Supplemental Gas to facilitate bill simplification is justifiable from a cost-causation perspective (Section 2.4).

2.1 The Results of the Customer Research are Inconclusive as to Whether the Rate Re-bundling Proposals Represent Customer-Centric Improvements as Interpreted by Centra

Centra's position is that its proposals represent customer-centric improvements given that the existing unbundled rate structure causes confusion for customers and that the interpretation of the results of recent Customer Research demonstrate that customers primary interest in their natural gas bills is consumption and amount owing, and that customers have a strong preference to change to a simplified version of the natural gas bill¹. Adding value to customers by simplifying the presentation of natural gas sales rates on customers bills, was the first listed driver of Centra's Application.

¹ CAC Manitoba Exhibit #6, Section 4.3

CAC Manitoba's key observations with respect to whether Centra has appropriately interpreted the results of the Customer Research, are as follows²:

1. A majority (66%) of the respondents in the Customer Phone Survey indicated that showing rate components on the natural gas bill provide useful information and only a minority (26%) indicate that they find the bill components confusing;
2. A minority (32% to 33%) of the participants in the Customer Focus Groups indicated that mock bills with re-bundled rate components are a significant improvement (much better), while 36% to 56% of participants saw the potential changes as only a slight improvement (slightly better);
3. Care must be taken in placing a disproportionate weight on the "number" results of the Customer Focus Groups (the qualitative data from which is often used to confirm, support, and enhance the quantitative data in a survey) as Centra confirmed that the findings related to the 44 participants cannot be inferred back to the larger customer base of 300,000 customers with statistical precision or accuracy;
4. The concerning characterization by PRA that, Customer Focus Group participants who were not in favor of the mock re-bundled bill and who took the position that more information is better, were taking an "idealistic" stance;
5. The Centra proposal to provide online information with a simple breakdown of Transportation to Centra and Distribution to Customers rates does not replace the customer specific information currently on the unbundled natural gas bill; and
6. Centra's opposition to reducing the number of lines on the natural gas bill that are related to taxes appears to be at odds with its views on re-bundling of the gas charges components of the bill, which are many multiples of the combined total of taxes.

As the other two of Centra's listed drivers of the Application (reduced administrative complexity and a level competitive playing field) are interpreted as being secondary in nature (as outlined in Section 2.3 of this Argument), CAC Manitoba considers Centra's position of the customer-centric improvements as being the primary driver of the Application.

CAC Manitoba's concerns are that Centra's analysis of the Customer Research (Customer Phone Survey and Focus Groups) are subjective and open to interpretation. As identified in the evidence of CAC Manitoba's independent consultants, alternative interpretations of the findings indicate that the majority of customers view the information on the unbundled bill to be useful (66%/26% = 2.5 times more than find the bill confusing) and only a minority of customers find a re-bundled bill to be a significant improvement (32% to 33%) as compared to the existing unbundled bill.

If the main driver of Centra's rate re-bundling proposals is customer-centric improvements, then it is inconclusive if the Customer Research results are compelling in demonstrating this assertion.

² CAC Manitoba Exhibit #6, Section 5.5

In undertaking the cost and effort to re-bundle the natural gas bills, educate and communicate the changes to 300,000 customers and make consequential changes to a number of regulatory methodologies and processes, it would be a far more compelling business case, if the majority of participants saw the proposed changes as a significant improvement; and, if it was not necessary for Centra to need to combine participants with views of only marginal improvement in order to justify the changes and conclude that there is a strong customer preference for rate re-bundling.

CAC Manitoba also notes that the policy determinations of the PUB in the proceedings that led to the outcome of the existing unbundled rate structure have emphasized customers having the appropriate education and information to make informed decisions in an evolving competitive natural gas landscape³. In the PRA key findings, focus group participants who were not in favor of the re-bundled bill and who had the view that more information was better were characterized as taking an “idealistic” stance. As the independent experts hired by CAC Manitoba point out in their evidence, this is a concerning finding given that the original purpose of the rate unbundling was to provide customers with additional information to make informed decisions in a market with retail competition. This characterization stands in contrast to the above noted past PUB policy determinations.

2.2 Reduced Administrative Complexity or Improvements to the Competitive Market in Manitoba are Not the Main Drivers of the Application

Centra listed two of the three key reasons for the Application as being (1) reducing the complexity of administering gas related charges and (2) ensuring that retail competition remains on a fair and level playing field⁴.

In the PUB findings from Order 65/11, that initiated the directive to review the rate structure, one of the concerns was the implications for private WTS marketers and specifically, whether marketers would be able to supply Supplemental Gas. In the Application, Centra states that the elimination of Primary Gas, Supplemental Gas and associated billing percentages means that the WTS Marketers daily gas quantities provided to Centra will rise modestly relative to the status quo and that WTS Marketers customers will now be able to fix 100% of their commodity costs.

CAC Manitoba’s key observations with respect to potential administrative cost savings and improvements in the competitive natural gas market in Manitoba are as follows⁵:

1. Centra confirmed in the information request process that administrative cost savings from reduced administrative complexity is not a main driver of the Application and that it did not develop a cost savings estimate for that reason;

³ CAC Manitoba Exhibit #6, Section 3.1

⁴ CAC Manitoba Exhibit #6, Section 4.3

⁵ CAC Manitoba Exhibit #6, Sections 5.3 and 5.4

2. Centra did not develop a cost/benefit or NPV analysis to justify the rate re-bundling initiative, indicating that the exercise was undertaken as a result of a PUB directive and that this type of customer service initiative was not well suited to quantitative analysis;
3. Under the re-bundling proposal, Centra will continue to be the sole supplier of 100% of non-AECO gas and as such it is not clear how WTS Marketers will increase their market share of gas supplies under the proposals; and
4. If Centra continues to be the sole supplier of 100% of non-AECO gas, then it is unclear how WTS Marketer customers can fix 100% of their commodity costs.

CAC Manitoba's concerns are that despite two of the three listed drivers of the Application being reduced administrative complexity and a fair and level competitive playing field, Centra has failed to consider and quantify administrative cost savings and it is not clear if the rate re-bundling proposals provide WTS Marketers with greater market access and WTS Marketers customers with greater ability to fix the cost of their gas requirements. As such, CAC Manitoba has interpreted that these two of Centra's reasons for the Application are tangential or secondary in nature.

2.3 There is No Updated Policy Context of the Competitive Natural Gas Landscape or Stated Ratemaking Objectives to Inform the PUB Decision Making Process for this Application

The existing Centra unbundled rate structure was informed by and an outcome of policy considerations with respect to the competitive natural gas landscape in Manitoba and the future state of unbundling of Centra's services and was guided by ratemaking objectives from a recently completed Cost of Service and Rate Design Methodology review⁶.

CAC Manitoba's key observations with respect to policy and ratemaking objectives are⁷:

1. There was no substantive evidence provided by Centra with respect to the policy context of the current or future state of competition in the natural gas sector in Manitoba or Canada, other than confirmation in the information request process that there is currently only one WTS marketer servicing small natural gas customers in Manitoba;
2. There was no evidence provided by Centra with respect to the rate structure of comparable natural gas LDC's in Canada, despite the explicit reference in the PUB directive from Order 65/11 and the common practice of providing such context in regulatory applications;
3. It is generally accepted in rate-setting that the cost allocation methodology and approach to rate design should be based on a set of clearly enunciated principles and that determining the optimal weighting or trade-offs between competing ratemaking principles requires considerable judgment to develop rates; and

⁶ CAC Manitoba Exhibit #6, Section 3.1

⁷ CAC Manitoba Exhibit #6, Sections 5.1 and 5.2

4. Centra identified several key cost allocation and rate design principles as part of its recently filed (June of 2021) Cost of Service Methodology Review, but in the rate-re-bundling Application, Centra appears to have afforded almost 100% weighting to the principle of simplicity; a ratemaking principle which has not been identified by Centra in its proposed Cost of Service Methodology.

CAC Manitoba's concerns are that in the absence of policy context and information from other jurisdictions for this Application, it is difficult to assess if there are any significant changes in circumstances since Order 19/00 to justify the proposed changes and whether it is a step backwards to return to a natural gas rate structure that is similar to that which existed prior to the introduction of WTS.

In addition, in the absence of ratemaking objectives supported by policy direction, it is difficult to evaluate if the heavy weighting of the implicit objective of simplicity is optimal or reasonable.

2.4 It is Unclear whether Centra's Application to Combine Firm & Interruptible Supplemental Gas to Facilitate Bill Simplification is Justifiable from a Cost-Causation Perspective

Centra's current rate design was informed by and an outcome of policy considerations and consistent ratemaking objectives. It is understood that there are always compromises as ratemaking objectives are competing and determining the optimal trade-offs between ratemaking principles in developing rates requires thoughtful judgement.

CAC Manitoba's key observations with respect to the appropriateness of combining Firm and Interruptible Supplemental Gas to facilitate bill simplification, are as follows⁸:

1. Since at least 1999, distinction of Supplemental Gas rates between Firm and Interruptible customers was necessary to recognize differences in service levels where Firm customers were served on a priority basis – with first call on Primary Gas, which resulted in more Supplemental Gas volumes being used to service Interruptible customers which tended to be of higher cost;
2. Centra's evidence in this Application is that it does not distinguish service levels for gas purchases operationally between Firm and Interruptible customers, except for Alternate supply for interruptible customers, and as such, cost distinction in commodity rates is not necessary;
3. It is unclear whether Centra's current operations reflect a service level change from past operations such that Firm and Interruptible customers gas commodity is now provided equally, as there are inconsistent assertions in the Application which could lead to different conclusions; and

⁸ CAC Manitoba Exhibit #6, Section 5.9

4. The existence of Alternate supply for Interruptible customers would tend to suggest that Firm customers continue to be provided gas commodity service on a priority basis and that Interruptible commodity met through marginal resources drives cost differences and necessitates differential Supplemental Gas (non-AECO) rates.

CAC Manitoba's concerns are that it is unclear whether the simplifying assumptions to combine Firm and Supplemental Gas service results in rates that reasonably comport with the underlying level of gas commodity service, the illustrative cost and bill impacts and cost causation or whether the differences in service provided warrant continued cost distinction.

It is important that understanding what service is provided is the basis by which cost responsibility is determined and not the other way around. The simplifying assumption underpinning Centra's proposal to re-bundle rates is to pool Firm and Interruptible customers for commodity gas supply costs but with no apparent change in service levels. The results are that (1) Interruptible customers benefit through an overall rate reduction, with a commensurate rate increase for Firm customers and (2) Interruptible customers are responsible for Supplemental supply (non-AECO) costs, notwithstanding being responsible for Alternate supply (if available) during periods of upstream curtailment. The potential cost differential between Primary and Supplemental Gas can be extreme, as was the case in the winter of 2014. It is unclear that in the absence of a change in service levels, whether such a shift in cost responsibility can be viewed as cost causal⁹. There are also a number of other implications of Centra's proposal to combine Firm and Supplemental Gas rates that require clarification¹⁰.

3.0 CAC Manitoba Takes No Position on the Migration of the WTS Delivery Point from Empress to AECO

CAC Manitoba takes no position on the migration of the WTS delivery point from Empress to AECO as Centra declined to provide CAC Manitoba representatives and independent experts with access to confidential information that was necessary to undertake an assessment of this aspect of the Application.

4.0 CAC Manitoba Recommends the PUB Direct Centra to Address the Conformity of the Rate Structure & Underlying Services in the Pending Cost of Service Methodology Review Process

CAC Manitoba recommends that the PUB direct Centra to address as part of the pending Cost of Service Methodology Review regulatory process, the primary thrust of the directive from Order 65/11 that the current rate structure reasonably conforms with the intent of the underlying services to ensure that rates reasonably reflect the nature of and commensurate costs. This

⁹ PUB/CAC Manitoba 4

¹⁰ CAC Manitoba Exhibit #6, Section 5.9

review would typically occur as part of an overall review of functionalization, the purposes of which is to group assets and costs together in a way that reflects the broad services provided.

As further outlined in Section 4.1 of this Argument, Centra has addressed the specific issues of delivered service and bill simplification in this Application, but not the primary thrust of the directive from Order 65/11, in either this Application or the Cost of Service Methodology Review Application.

4.1 It Appears that the Original Intent of the Directive in Order 65/11 to Undertake a Comprehensive Rate Structure Review Has Not Been Addressed

The primary thrust of the directive in Order 65/11 flowing from Centra's 2011/12 Cost of Gas Application that has led to the current Application is that a review of Centra's rate structure was necessary to ensure that rates reasonably reflect the nature of and commensurate costs of services given changes in Centra's transportation portfolio impacting the distinction between Primary and Supplemental Gas and the competitive supply of natural gas commodity in Manitoba¹¹.

CAC Manitoba's key observations with respect to whether Centra has adequately addressed the Order 65/11 directive are as follows¹²:

1. Centra indicated that it previously addressed the concern regarding the increased reliance on Delivered Service by recategorizing a portion of Delivered Service as Primary Gas as part of its 2013/14 GRA;
2. Centra indicated that it has addressed bill simplification as part of the current Application; and
3. While Centra has addressed the specific issues noted in point #1 and #2 above, it appears that the original intent of the Order 65/11 directive to undertake a comprehensive rate structure review to ensure that the rate structure reasonably conforms with the underlying services, has not been addressed in the Application.

CAC Manitoba's concerns are that while Centra has addressed both the specific Delivered Service issue that gave rise to the directive as well as bill simplification, there is no evidence to conclude whether the current rate structure reasonably conforms with the intent of the underlying services to ensure that rates reasonably reflect the nature of and commensurate costs of the services either in this Application or in the pending Cost of Service Methodology Review Application.

¹¹ CAC Manitoba Exhibit #6, Section 3.3

¹² CAC Manitoba Exhibit #6, Section 5.8

As part of the information request process, Centra states that it is not proposing changes in service in this Application that drive changes in cost responsibility between customer classes and the minor adjustments to cost allocation are a result of the proposed transition of its commodity reference point from Empress to AECO. Centra also states that because it does not distinguish operationally between gas commodity purchases, it is reasonable to combine primary and supplemental gas costs and rates to reduce bill complexity. Centra concludes that different cost allocation methodology between firm and interruptible customers is most appropriately handled through non-commodity rates to distinguish cost differences associated with the service characteristics of curtailment and the provision of Alternate Supply.

The combining of supplemental gas costs between firm and interruptible customers, even if the intent is only for bill simplification purposes, that drives cost responsibility differences between customer classes as demonstrated by the bill impacts in Centra's Application, is inherently a change in cost allocation methodology despite a corresponding change in service level. And, the combining of supplemental gas costs between firm and interruptible service will result in further bill impacts to all sales customers over and above those identified in Centra's Application. This impact will occur because all customers will be responsible for a pro-rata share of all supplemental supply (non-AECO) costs that accumulate in the new PGVA, despite Interruptible customers being responsible for Alternate Supply (if available) during periods of curtailment. It is unclear the degree of further impact annually but will be a function of the cost of supplemental supply and the degree of upstream curtailment. In extreme cases, such as the winter of 2014 when a \$45 million Supplemental Gas PGVA accumulated during which Interruptible customers were curtailed, the bill impacts can be significant.

Further, Centra constrains the level of contracted firm upstream transportation service which results in interruptible service supported by a greater degree of supplemental gas, which tends to be the more costly commodity. The relationship between transportation and supplemental gas service and the impact on cost responsibility between customers are matters considered as part of a service and functionalization review, which should then support the classification and allocation methodology, and has not been reviewed as part of this Application or Centra's pending Cost of Service Methodology Review. In the absence of a review of the totality of service provided, it is simply not possible to conclude, as Centra has, that cost differences between firm and interruptible customers is most appropriately handled through non-commodity rates¹³. On these bases, it is unclear whether the shifts in cost responsibility that result from combining firm and interruptible supplemental gas service can be viewed as cost causal¹⁴.

¹³ CAC Manitoba/Centra 15 a) b) d)

¹⁴ PUB/CAC Manitoba 4

5.0 CAC Manitoba Recommends the PUB Provide Centra Further Direction Respect to Stakeholder Engagement when Filing Applications Proposing Customer Centric Improvements

CAC Manitoba recommends the PUB provide Centra with further direction or findings with respect to the expectation of stakeholder engagement (including those who participate in PUB processes) in advance of the filing of applications proposing customer-centric improvements.

As further outlined in Section 5.1, CAC Manitoba appreciates the stakeholder engagement that Centra undertook at the front-end of the rate re-bundling initiative but is of the firm view that there was a missed opportunity for further engagement in the 12 month period between the original engagement and the filing of the Application. CAC Manitoba agrees with past findings of the PUB that additional stakeholder engagement has benefits in terms of improving the outcomes of and expediting public hearing processes. This is especially the case when customer-centric improvements are proposed based on customer research.

5.1 It Appears there Was a Missed Opportunity for Additional Stakeholder Engagement in Advance of the Filing of the Application

The PUB has traditionally encouraged Centra to the engage and collaborate with interested parties and market participants, in both narrowing issues and designing customer surveys and focus groups in order to improve the outcomes of and expedite public hearing processes of its reviews of the competitive natural gas landscape in Manitoba and associated matters¹⁵.

CAC Manitoba's key observations with respect to whether Centra had adequately engaged with stakeholders in advance of filing the Application, are as follows¹⁶:

1. Centra engaged with stakeholders at the front end of the re-bundling initiative through a broader stakeholder engagement session in January 2019 and through select engagement with WTS Marketers in February-March, 2019 and CAC Manitoba in January, 2020;
2. CAC Manitoba recommended to Centra that there be additional stakeholder engagement sessions as part of its written feedback on the January 2019 engagement session, in order to gain a better understanding of the Customer Research, the technical aspects of Centra's re-bundling proposals, and the costs and benefits of alternate approaches; and
3. There was no further engagement between CAC Manitoba and Centra after the CAC Manitoba input into the objectives and approach of the Customer Focus Groups in January 2020 and the filing of the Application by Centra, 12 months later in March, 2021.

¹⁵ CAC Manitoba Exhibit #6, Section 3.2

¹⁶ CAC Manitoba Exhibit #6, Section 5.6

The engagement with Stakeholders at the front end of the rate re-bundling initiative is viewed by CAC Manitoba as a proactive step on Centra's part. Further, CAC Manitoba is appreciative of Centra's efforts in involving it in the planning and design of the focus groups.

However, CAC Manitoba's concerns are that there appears to be a missed opportunity for additional stakeholder engagement between the activities at the front end of the rate re-bundling initiative and the filing of the Application by Centra in March, 2021¹⁷. The missed opportunity was to 1) discuss perspectives and interpretation of the Customer Focus Groups results and data 2) gain a better understanding of Centra's proposals, and 3) discuss whether there was a compelling justification, before moving forward with the Application by Centra, as was recommended by CAC Manitoba in January 2019. This is especially the case, considering Centra's assertion that its application is customer-centric focused. With the majority of Manitoba natural gas customers being SGS customers represented by CAC Manitoba at gas regulatory proceedings, the 12 months of elapsed time between the Customer Focus Groups and the filing of the Application could have been used to better understand these matters, most of which remain unresolved, and would have been beneficial in terms of the outcome of this process.

6.0 In the Event that the PUB Approves the Centra Application, CAC Manitoba Recommends It Provide Specific Direction to Centra on the Scope & Timing of the Consequential Approvals

In the event that the PUB Approves Centra's Application, CAC Manitoba recommends that it provides specific direction to Centra on the scope and timing of the consequential approvals that are deferred to future regulatory processes.

As further outlined in Section 6.1 of this Argument, CAC Manitoba is concerned that the deferral of the consequential improvements will hinder the PUB's decision-making authority in a future review or negatively impact the timely implementation of a number of the proposals. PUB direction to Centra on the scope and timing of future applications and regulatory processes to obtain these consequential approvals would reduce these risks.

6.1 The Centra Application Leaves a Number of Outstanding Matters that are Deferred to Future Regulatory Proceedings

Inherent in Centra's Application, are a number of other changes to regulatory methodologies and processes that result from the formal approval requests of the PUB, for which Centra is not seeking approval in this Application and have been deferred to future regulatory proceedings. These include (1) changes to terms and conditions of service (2) changes to the gas cost allocation methodology (3) combining Transportation and Distribution rates for bill presentation purposes

¹⁷ PUB/CAC Manitoba 2

(4) changes to Centra's fixed rate primary gas service and the disposition of the Supplemental Gas PGVA¹⁸.

CAC Manitoba's key observations with respect to the outstanding matters deferred to future regulatory proceedings, are as follows¹⁹:

1. The migration of the WTS delivery point from Empress to AECO is tied to the review and approval of the cost consequences associated with the delivery point change, the date of such review is undetermined;
2. Centra is proposing that AECO to Empress transportation tolls and fuel costs be functionalized as transportation-related and recovered through the transportation rate, the methodology of which it is seeking approval as part of its Cost of Service Methodology Review Application; and
3. Centra did not provide any evidentiary support to its assertion that, if PUB approval of the migration of the WTS delivery point from Empress to AECO is not obtained through this Application, the remaining relief sought could be implemented.

CAC Manitoba's concerns are that several important proposed changes are tied to other Applications, and it is unclear whether PUB approval of this Application at this time, in the absence of evidence and a fulsome review, will hinder the PUB's decision-making authority in a future review. It is also unclear whether any delays in the Cost of Service Methodology Review or a potential 2022 Cost of Gas Application in the absence of a clearly articulated process schedule would impact either the August 2022 FRPGS offerings or the November 1, 2022 implementation date of the rate re-bundling proposals.

¹⁸ CAC Manitoba Exhibit #6, Section 4.2

¹⁹ CAC Manitoba Exhibit #6, Section 5.7