



450 – 1 Street SW  
Calgary, Alberta T2P 5H1

Tel: (403) 920-6545  
Fax: (403) 920-2347  
Email: sophie\_lussier@tcenergy.com

March 30, 2022

Filed Electronically

Canada Energy Regulator  
Suite 210, 517 Tenth Avenue SW  
Calgary, AB T2R 0A8

**Attention: Ms. Ramona Sladic, Secretary of the Commission**

Dear Ms. Sladic:

**Re: Trans Québec & Maritimes Pipeline Inc. (TQM)  
Application for TQM 2022 Final Tolls (Application)**

TQM applies pursuant to section 226 and section 229(1)(b) of the *Canadian Energy Regulator Act* (CER Act) for an Order approving final tolls and Abandonment Surcharges for TQM effective January 1, 2022 (TQM 2022 Final Tolls).

TQM currently operates under Interim 2022 Tolls approved by Order TGI-002-2021 on December 14, 2021. The proposed TQM 2022 Final Tolls have been determined in accordance with the TQM January 1, 2022 to December 31, 2023 Toll Settlement (Settlement), which was approved by Order TG-001-2022 on February 4, 2022. The 2022 final Abandonment Surcharges are set at the level of the 2022 interim Abandonment Surcharges approved in Order TGI-002-2021.

The net revenue requirement used to determine the TQM 2022 Final Tolls is \$129,636,000, which reflects the Flow Through Deferral Account balances for the prior year, a forecast of Flow Through Costs for the 2022 Test Year and the Fixed Costs specified in the Settlement.

The Settlement included a true-up mechanism that would have adjusted certain Fixed Costs and Flow Through Costs included in the Settlement if the Blainville component of the Blainville Compressor Station and East Hereford Electrical Upgrade Project<sup>1</sup> was placed in-service after December 31, 2021.<sup>2</sup> TQM can confirm that the Blainville component was placed in-service at the end of November 2021 such that the true-up mechanism will not be applied during the term of the Settlement.

The List of Tolls containing the applied-for TQM 2022 Final Tolls is provided in English and French in Attachment 1 and supporting schedules are provided in Attachment 2.

---

<sup>1</sup> Order XG-014-2020 (Filing ID: C07273).

<sup>2</sup> 2022-2023 TQM Toll Settlement and 2022 Interim Tolls Application, at paragraph 17. (Filing ID: C16322-1).

March 30, 2022

Ms. Sladic

Page 2 of 2

TQM provided a copy of the List of Tolls and supporting schedules to its Interested Parties and Shippers on March 21, 2022 and requested that they advise TQM of any comments or concerns before filing the Application with the Commission. TQM is not aware of any outstanding concerns with the Application. The list of TQM Interested Parties and Shippers is provided in Attachment 3.

Communications relating to this Application should be directed to:

Alan Matheson  
Senior Regulatory Project Manager  
Regulatory Tolls and Tariffs  
TransCanada PipeLines Limited  
450 – 1 Street SW  
Calgary, Alberta T2P 5H1  
Telephone: (403) 920-6256  
Facsimile: (403) 920-2347  
Email: alan\_matheson@tcenergy.com

Namrita Sohi  
Legal Counsel,  
Canadian Law, Natural Gas Pipelines  
TransCanada PipeLines Limited  
450 – 1 Street SW  
Calgary, Alberta T2P 5H1  
Telephone: (403) 920-7835  
Facsimile: (403) 920-2347  
Email: namrita\_sohi@tcenergy.com

Yours truly,  
**Trans Québec & Maritimes Pipeline Inc.**

*Original signed by*

Sophie Lussier  
General Manager  
Canadian Natural Gas Pipelines

Attachment

cc: Interested Parties and Shippers

**TQM 2022 Final Tolls and Abandonment Surcharges Application**  
**Attachment 1**  
**2022 Final Tolls and Abandonment Surcharges**

**LIST OF TOLLS**  
**2022 Final Tolls**  
**Order \_\_\_\_\_**

**T1- FIRM SERVICE**

	Monthly Toll	Abandonment Surcharge / month
T-1	\$10,803,000	\$477,832

**OT-1 OVERRUN SERVICE**

	Monthly Toll / 10 <sup>3</sup> m <sup>3</sup>	Daily Abandonment Surcharge / 10 <sup>3</sup> m <sup>3</sup>
OT-1	\$0.00	\$0.55

**TS-SCGM TRANSPORTATION AND STORAGE**

	Monthly Toll	Commodity Toll / 10 <sup>3</sup> m <sup>3</sup>	Daily Abandonment Surcharge / 10 <sup>3</sup> m <sup>3</sup>
TS Storage Fees	\$3,875		
TS Injection Fees		\$0.8825	\$0.55

**SGT-SCGM - STORAGE GAS TRANSPORTATION**

	Commodity Toll / 10 <sup>3</sup> m <sup>3</sup>	Daily Abandonment Surcharge / 10 <sup>3</sup> m <sup>3</sup>
SGT		
Trois-Rivières	\$1.38	\$0.55
Delivery Points Downstream of Trois-Rivières	\$6.86	\$0.55
Delivery Points Upstream of St-Nicolas	\$4.80	\$0.55

**BGT-BIOGAS TRANSPORTATION**

	Daily Equivalent / 10 <sup>3</sup> m <sup>3</sup>	Daily Abandonment Surcharge / 10 <sup>3</sup> m <sup>3</sup>
BGT Transportation Charge - Commodity Toll		
Sainte-Geneviève-de-Berthier to Énergir's Market Load Centre	\$3.12	\$0.55

**BGT2-BIOGAS 2 TRANSPORTATION**

	Monthly Demand Toll / 10 <sup>3</sup> m <sup>3</sup>	Daily Equivalent of the Monthly Demand Toll <sup>(1)</sup> / 10 <sup>3</sup> m <sup>3</sup>	Monthly Abandonment Surcharge / 10 <sup>3</sup> m <sup>3</sup>	Daily Abandonment Surcharge <sup>(1)</sup> / 10 <sup>3</sup> m <sup>3</sup>
BGT2 Transportation Charge - Demand Toll				
Lachenaie to Saint-Lazare	\$232.30	\$7.64	\$16.73	\$0.55

This List of Tolls applies to Toll Schedules T-1, OT-1, TS, SGT, BGT and BGT2.

<sup>(1)</sup> As per the BGT2 toll schedule, volume which exceeds the total contract quantity are charged the applicable daily equivalent of the monthly demand toll and the applicable daily abandonment surcharge.

The List of Tolls currently in effect is available on the TQM Pipeline website at [www.gazoductqm.com](http://www.gazoductqm.com) by selecting "TOLLS AND TARIFFS".

**LISTE DES DROITS**  
**Droits définitifs de 2022**  
**Ordonnance**

**T1- SERVICE CONTINU**

	Taux mensuel	Supplément mensuel de cessation d'exploitation
Droits T-1	10 803 000 \$	477 832 \$

**OT-1 SERVICE EXCÉDENTAIRE**

	Taux mensuel / 10 <sup>3</sup> m <sup>3</sup>	Supplément journalier de cessation d'exploitation / 10 <sup>3</sup> m <sup>3</sup>
Droits OT-1	0,00 \$	0,55 \$

**TS-SCGM TRANSPORT ET STOCKAGE**

	Taux mensuel	Taux au volume / 10 <sup>3</sup> m <sup>3</sup>	Supplément journalier de cessation d'exploitation / 10 <sup>3</sup> m <sup>3</sup>
TS Frais d'entreposage	3 875 \$		
TS Frais d'injection		0,8825 \$	0,55 \$

**TGE-SCGM TRANSPORT DE GAZ ENTREPOSÉ**

	Taux au volume / 10 <sup>3</sup> m <sup>3</sup>	Supplément journalier de cessation d'exploitation / 10 <sup>3</sup> m <sup>3</sup>
TGE		
Trois-Rivières	1,38 \$	0,55 \$
Points de livraison en aval de Trois-Rivières	6,86 \$	0,55 \$
Points de livraison en amont de St-Nicolas	4,80 \$	0,55 \$

**TBG-TRANSPORT DE BIOGAZ**

	Equivalent journalier / 10 <sup>3</sup> m <sup>3</sup>	Supplément journalier de cessation d'exploitation / 10 <sup>3</sup> m <sup>3</sup>
TBG Frais de Transport - Taux au volume		
Sainte-Genevieve-de-Berthier au point central de charge du marché d'Énergir	3,12 \$	0,55 \$

**TBG2-TRANSPORT de BIOGAZ 2**

	Droit mensuel lié à la demande / 10 <sup>3</sup> m <sup>3</sup>	Equivalent journalier du droit mensuel lié à la demande <sup>(1)</sup> / 10 <sup>3</sup> m <sup>3</sup>	Supplément mensuel de cessation d'exploitation / 10 <sup>3</sup> m <sup>3</sup>	Supplément journalier de cessation d'exploitation <sup>(1)</sup> / 10 <sup>3</sup> m <sup>3</sup>
TBG2 Frais de Transport - Droit lié à la demande				
Lachenaie à Saint-Lazare	232,30 \$	7,64 \$	16,73 \$	0,55 \$

Cette liste des Droits s'applique aux cédules tarifaires T-1, OT-1, TS, TGE, TBG, et TBG2.

<sup>(1)</sup> Selon la cédule tarifaire TBG2, le volume excédant la quantité totale contractuelle est facturé au droit mensuel lié à la demande et au supplément journalier de cessation d'exploitation.

**TQM 2022 Final Tolls and Abandonment Surcharges Application**  
**Attachment 2**  
**Supporting Schedules**

**TOLL DESIGN**  
**T-1 FIRM TRANSPORTATION SERVICE**

The toll for which Commission approval is sought in this Application for Rate Schedule T-1 is \$10,803,000 per month for 2022. The design of this toll follows the methodology previously approved in establishing the fixed monthly tolls prescribed by National Energy Board Order TG-2-84.

The following are the computations of the fixed monthly toll for Rate Schedule T-1 for the 2022 Test Year.

	<u><b>2022</b></u>
Transmission Cost of Service	\$129,636,000
Number of months in Test Year	12
Rate Schedule T-1 Toll per month	\$10,803,000

**STORAGE GAS TRANSPORTATION SGT-SCGM  
CALCULATION OF COMMODITY TOLL  
2022 TEST YEAR**

Total Deliveries	6,301,118 10 <sup>3</sup> m <sup>3</sup>
System Load Centre	212.0 km
Transportation distance pursuant to the SGT Contract for deliveries of Pointe-du-Lac gas to the Trois-Rivières delivery point	14.2 km
Transportation distance pursuant to the SGT Contract for deliveries of Pointe-du-Lac gas to the delivery points downstream of the Trois-Rivières delivery point	70.7 km
Transportation distance pursuant to the SGT Contract for deliveries of Saint-Nicolas gas delivery points upstream of the Saint-Nicolas delivery point	49.5 km
Revenue Requirement	\$129,636,000

**SGT-SCGM TOLL SCHEDULE COMMODITY TOLL FOR DELIVERIES OF POINTE-DU-LAC GAS TO TROIS-RIVIÈRES:**

$$t = \frac{\$129,636,000}{6,301,118 \text{ } 10^3\text{m}^3 \times 212.0 \text{ km}} \times 14.2 \text{ km}$$

$$t = \$1.38 / 10^3\text{m}^3$$



**STORAGE GAS TRANSPORTATION SGT-SCGM  
CALCULATION OF COMMODITY TOLL  
2022 TEST YEAR (continued)**

**SGT-SCGM TOLL SCHEDULE COMMODITY TOLL FOR DELIVERIES OF POINTE-DU-LAC GAS  
TO DELIVERY POINTS DOWNSTREAM OF TROIS-RIVIÈRES:**

$$t = \frac{\$129,636,000}{6,301,118 \times 10^3 \text{m}^3 \times 212.0 \text{ km}} \times 70.7 \text{ km}$$

$$t = \$6.86 / 10^3 \text{m}^3$$

**SGT-SCGM TOLL SCHEDULE COMMODITY TOLL FOR DELIVERIES OF SAINT-NICOLAS GAS  
TO DELIVERY POINTS UPSTREAM OF SAINT-NICOLAS:**

$$t = \frac{\$129,636,000}{6,301,118 \times 10^3 \text{m}^3 \times 212.0 \text{ km}} \times 49.5 \text{ km}$$

$$t = \$4.80 / 10^3 \text{m}^3$$

**BIOGAS TRANSPORTATION (BGT)  
CALCULATION OF COMMODITY TOLL  
2022 TEST YEAR**

Total Deliveries	6,301,118 10 <sup>3</sup> m <sup>3</sup>
System Load Centre	212.0 km
Énergir's Market Load Centre	158.1 km
Sainte-Geneviève-de-Berthier km post	126.0 km
Transportation distance pursuant to the BGT Contract for deliveries of Sainte-Geneviève-de-Berthier gas to Énergir's market load centre	32.1 km
Revenue Requirement	\$129,636,000

**BGT TOLL SCHEDULE COMMODITY TOLL FOR DELIVERIES OF SAINTE-GENEVIÈVE-DE-BERTHIER GAS TO ÉNERGIR's MARKET LOAD CENTRE:**

$$t = \frac{\$129,636,000}{6,301,118 \text{ } 10^3\text{m}^3 \times 212.0 \text{ km}} \times 32.1 \text{ km}$$

$$t = \$3.12 / 10^3\text{m}^3$$

**BIOGAS 2 TRANSPORTATION (BGT2)  
CALCULATION OF DEMAND TOLL  
2022 TEST YEAR**

Total Deliveries	6,301,118 10 <sup>3</sup> m <sup>3</sup>
System Load Centre	212.0 km
Lachenaie Receipt Point km Post	78.7 km
Saint-Lazare Delivery Point km Post	0 km
Transportation distance pursuant to the BGT2 Contract for deliveries of Lachenaie gas to Saint-Lazare	78.7 km
Revenue Requirement	\$129,636,000

**BGT2 TOLL SCHEDULE DEMAND TOLL FOR DELIVERIES OF LACHENAIE GAS TO SAINT-LAZARE:**

$$t = \frac{\$129,636,000}{6,301,118 \text{ } 10^3\text{m}^3 \times 212.0 \text{ km}} \times 78.7 \text{ km} \times \frac{365 \text{ Days}}{12 \text{ Months}}$$

$$t = \$232.30 / 10^3\text{m}^3$$

$$\text{Daily Equivalent of the Monthly Demand Toll} = \$7.64 / 10^3\text{m}^3$$

### CALCULATION OF TS, SGT, BGT AND BGT2 REVENUES

	<u>Actual Year 2021</u>	<u>Adjustment</u>	<u>Test Year 2022</u>
<b>Storage Revenues (TS)</b>			
Volume (10 <sup>6</sup> m <sup>3</sup> )	0.0	0.0	0.0
Injection Fees (\$000s)	0.0	0.0	0.0
Storage Fees (\$000s)	0.0	0.0	0.0
<b>Sub-Total (\$000s)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Storage Gas Transportation Revenues (SGT)</b>			
Volume (10 <sup>6</sup> m <sup>3</sup> )	140.0	(31.0)	109.0
Transportation Charges (\$000s)	90.6	(3.2)	87.4
<b>Sub-Total (\$000s)</b>	<b>90.6</b>	<b>(3.2)</b>	<b>87.4</b>
<b>Biogas Transportation Revenues (BGT)</b>			
Volume (10 <sup>6</sup> m <sup>3</sup> )	0.0	1.0	1.0
Transportation Charges (\$000s) <sup>(1)</sup>	36.2	(1.1)	35.1
<b>Sub-Total (\$000s)</b>	<b>36.2</b>	<b>(1.1)</b>	<b>35.1</b>
<b>Biogas 2 Transportation Revenues (BGT2)</b>			
Contract Volume (10 <sup>6</sup> m <sup>3</sup> )	59.0	11.1	70.1
Transportation Charges (\$000s) <sup>(2)</sup>	622.3	(12.2)	610.1
<b>Sub-Total (\$000s)</b>	<b>622.3</b>	<b>(12.2)</b>	<b>610.1</b>
<b>Total (\$000s)</b>	<b>749.1</b>	<b>(16.5)</b>	<b>732.6</b>

<sup>(1)</sup> Represents the minimum annual bill for the transportation of biogas volumes as per article 3.5 of the BGT Toll Schedule.

<sup>(2)</sup> Reflects the greater of the transportation charges (Contract Demand Quantity multiplied by the BGT2 Demand Toll) or the minimum annual bill for the transportation of biogas volumes as per article 3.4 of the BGT2 Toll Schedule.

**CALCULATION OF ABANDONMENT SURCHARGES<sup>(1)</sup>**  
**2022 TEST YEAR**

Annual Contribution Amount (ACA)	\$5,803,000
Tax True-ups <sup>(2)</sup> Retained and / or (Contributed)	<u>\$16,441</u>
Adjusted ACA	\$5,819,441
Total Billing Determinants <sup>(3)</sup>	10,605,513 10 <sup>3</sup> m <sup>3</sup>
<b>Daily Abandonment Surcharge</b>	\$0.55 / 10 <sup>3</sup> m <sup>3</sup>
<b>Monthly Abandonment Surcharge</b>	\$16.73 / 10 <sup>3</sup> m <sup>3</sup>
<b>T1 Monthly Abandonment Surcharge</b>	
<u>( Demand quantity x 365 ) x daily abandonment surcharge</u>	
12	
<u>((27,832 10<sup>3</sup>m<sup>3</sup>/day x 304) + ( 32,205 10<sup>3</sup>m<sup>3</sup>/day x 61 )) x \$0.55 / 10<sup>3</sup>m<sup>3</sup></u>	\$477,832 / month
12	

(1) Abandonment Surcharge calculations reflect the last approved Abandonment Cost Estimate (ACE) and the last approved ACA (TG-003-2019), which is approximately \$5.8 million. The adjusted TQM ACA is comprised of the TQM ACA and tax true-ups totalling \$16,441 to be retained by TQM. Specifically, the TQM ACA has incorporated the TQM ACE of \$115.5 million approved through National Energy Board Letter Decision on Group 1 ACE Review 2016 Filings dated April 18, 2018 [Filing ID: A91357].

(2) Tax True-ups are amounts to be retained and/or contributed by TQM related to (a) the tax differential arising from accrued surcharges payable but not paid in 2020, and (b) adjustment for the tax rate differential between TQM and the Trust on income earned in the Trust.

(3) Firm Service (27,832 10 <sup>3</sup> m <sup>3</sup> / day x 304 days)+ (32,205 10 <sup>3</sup> m <sup>3</sup> / day x 61 days)	10,425,433 10 <sup>3</sup> m <sup>3</sup>
Overrun Service	—
Transportation and Storage	—
Storage Gas Transportation	109,000 10 <sup>3</sup> m <sup>3</sup>
Biogas Transportation (BGT and BGT2)	<u>71,080 10<sup>3</sup>m<sup>3</sup></u>
Total 2022 Billing Determinants	10,605,513 10 <sup>3</sup> m <sup>3</sup>

### THROUGHPUT

	Jan - Oct <sup>(8)</sup>	Nov - Dec <sup>(8)</sup>	2021 Actual Year		2022 Test year	
	Distance (km)	Distance (km)	(10 <sup>6</sup> m <sup>3</sup> )		(10 <sup>6</sup> m <sup>3</sup> )	
<b>Receipts</b>						
Saint-Lazare / Sabrevois <sup>(1)</sup>	—	—	5,627		6,099	
Lachenaie <sup>(2)</sup>	78.7	78.7	59		60	
Pointe-du-Lac	180.1	180.1	36		22	
Saint-Nicolas <sup>(3)</sup>	309.7	309.7	104		87	
Sainte-Geneviève-de-Berthier <sup>(4)</sup>	126.0	126.0	37		33	
			5,863		6,301	
<b>Deliveries <sup>(5)</sup></b>						
Oka	16.8	16.8	3		2	
Mirabel	39.0	39.0	4		3	
Boisbriand	45.3	45.3	741		786	
Mirabel (Saint-Janvier)	53.3	53.3	27		24	
Terrebonne 2	65.8	65.8	4		4	
Saint-Jérôme	56.4	56.4	67		59	
Terrebonne	65.8	65.8	12		12	
Mascouche	74.3	74.3	19		12	
Montréal East	83.7	83.7	95		237	
L'Assomption	88.4	88.4	28		25	
Lavaltrie	110.8	110.8	—		—	
Lanoraie	116.8	116.8	3		3	
Joliette	123.0	123.0	78		72	
Berthierville	130.7	130.7	11		7	
Louiseville	159.6	159.6	11		9	
Yamachiche	169.3	169.3	5		5	
Pointe-du-Lac	180.1	180.1	45		25	
Trois-Rivières	194.3	194.3	159		132	
Saint-Maurice	200.6	200.6	569		500	
Champlain (Bécancour)	204.8	204.8	140		131	
Sainte-Anne-de-la-Pérade	231.9	231.9	—		—	
Deschambault	256.0	256.0	16		14	
Portneuf	262.3	262.3	72		37	
Donnacona	276.2	276.2	2		2	
Pénitencier de Donnacona	278.6	278.6	—		—	
Saint-Augustin-de-Desmaures	298.2	298.2	220		190	
Saint-Nicolas	309.6	309.6	313		271	
Saint-Flavien	309.6	309.6	119		98	
Waterloo	183.8	73.9	30		214	
Coaticook	260.1	150.2	4		3	
East Hereford	297.0	187.1	3,066		3,206	
Farnham <sup>(6)</sup>	29.9	29.9	—		14	
Cowansville <sup>(6)</sup>	50.8	50.8	—		6	
Bromont <sup>(6)</sup>	50.3	50.3	—		3	
Granby <sup>(6)</sup>	63.1	63.1	—		30	
Shefford <sup>(6)</sup>	63.8	63.8	—		—	
Saint-Basile <sup>(7)</sup>	NA	120.9	—		165	
			5,863		6,301	

<sup>(1)</sup> New receipt point from TCPL at Sabrevois in-service upon closing the Sabrevois asset transfer in 2022.

<sup>(2)</sup> Receipts at Lachenaie represent refined biogas received and transported by TQM Pipeline.

<sup>(3)</sup> Receipts at Saint-Nicolas represent gas received and transported to delivery points upstream of Saint-Nicolas, excluding Saint-Maurice and delivery points upstream of Saint-Maurice.

<sup>(4)</sup> Receipts at Sainte-Geneviève-de-Berthier represent refined biogas received and transported by TQM Pipeline under T-1 and BGT transportation contracts.

<sup>(5)</sup> Total deliveries are assumed to equal total receipts at Saint-Lazare, Sabrevois, Lachenaie, Pointe-du-Lac, Saint-Nicolas and Sainte-Geneviève-de-Berthier.

<sup>(6)</sup> The following delivery meters will become a part of the TQM system in 2022 upon closing the Sabrevois asset transfer : Farnham, Cowansville, Bromont, Granby, and Shefford.

<sup>(7)</sup> As part of the TQM Reinforcement project (Hearing Order GH-001-2020) the Saint-Basile Interconnect will be a new delivery station expected in-service November 2022.

<sup>(8)</sup> Distances for the delivery meters at Waterloo, Coaticook, and East Hereford will change as of November 1, 2022 upon completion of the Bromont compressor station and integration of the Sabrevois line to the rest of the TQM System.

**CONTRACT QUANTITIES**

	<u>Class of Service</u>	<u>Maximum Daily (10<sup>3</sup>m<sup>3</sup>)</u>	
		<u>2021</u>	<u>2022</u>
<b>Receipts</b>			
<b>TransCanada PipeLines Limited</b>			
Saint-Lazare / Sabrevois <sup>(1)</sup> /			
Sainte-Geneviève-de-Berthier <sup>(2)</sup>	T-1 Service	24,959	28,563
Lachenaie	BGT2	192	192
<b>Énergir, L.P.</b>			
Pointe-du-Lac	SGT-SCGM	N/A	N/A
Saint-Nicolas	SGT-SCGM	N/A	N/A
<b>EBI Énergie Inc.</b>			
Sainte-Geneviève-de-Berthier <sup>(3)</sup>	BGT	180	180
<b>Deliveries</b>			
Oka, Mirabel, Boisbriand, Saint-Janvier, Terrebonne 2, Saint-Jérôme, Terrebonne, Mascouche, Montréal East, L'Assomption, Lavaltrie, Lanoraie, Joliette, Berthierville, Louiseville, Yamachiche	T-1 Service	24,959	28,563
Pointe-du-Lac, Trois-Rivières, Saint-Maurice, Champlain (Bécancour), Sainte-Anne-de-la-Pérade, Deschambault, Portneuf, Donnacona, Pénitencier de Donnacona, Saint-Augustin-de-Desmaures, Saint-Flavien, Saint-Nicolas, Waterloo, Coaticook, East Hereford, Saint-Lazare, Farnham, Cowansville, Bromont, Granby, Shefford, Saint-Basile			

<sup>(1)</sup> New receipt point from TCPL at Sabrevois in 2022 upon closing of asset transfer.

<sup>(2)</sup> Maximum T1 receipts for 2022 is calculated based on a weighted average of 27,832 10<sup>3</sup>m<sup>3</sup>/day for the period from January to October 2022 and 32,205 10<sup>3</sup>m<sup>3</sup>/day for the period of November to December 2022, and includes maximum receipts of 180 10<sup>3</sup>m<sup>3</sup>/day at Sainte-Geneviève-de-Berthier.

<sup>(3)</sup> Maximum daily volume is equivalent to 7,500 m<sup>3</sup>/hour as specified in the contract.

**COMPARATIVE REVENUES**

	2022 Interim		2022 Final	
	(\$000s)	(10 <sup>6</sup> m <sup>3</sup> )	(\$000s)	(10 <sup>6</sup> m <sup>3</sup> )
Firm T-1 Service	129,132		129,636	
TS-SCGM	—	—	—	—
SGT-SCGM	143.7	109.0	87.4	109.0
BGT Service	35.1	1.0	35.1	1.0
BGT2 Service	610.1	70.1	610.1	70.1



**TRANSMISSION COST OF SERVICE**  
(\$000s)

Line No.	Particulars	2022 Interim	Adjustment	2022 Final	Reference
	(a)	(b)	(c)	(d)	(e)
1	<b>Fixed Costs</b> <sup>(1)</sup>	85,413	—	85,413	
	<b>Flow Through Costs:</b>				
2	Insurance <sup>(2)</sup>	520	—	520	
3	Pipeline Integrity	17,960	—	17,960	
4	Electricity	10,242	—	10,242	
5	CER Cost Recovery	1,880	—	1,880	
6	Income Taxes	—	—	—	Schedule 2.0
7	Municipal and Other Taxes	4,450	—	4,450	
8	Capital Variance	3,720	—	3,720	
9	Miscellaneous Revenues	(789)	56	(733)	
10	Emissions Compliance	997	—	997	
11	Sustainability Initiatives	250	—	250	
12	Non-Routine Adjustments	—	—	—	
13	New Operating	—	—	—	
14	Flow Through Deferral Account	4,489	448	4,937	
15	<b>TRANSMISSION COST OF SERVICE</b>	<b>129,132</b>	<b>504</b>	<b>129,636</b>	

<sup>(1)</sup> In accordance with Section 3.2 of the TQM 2022-2023 Toll Settlement Agreement, fixed costs include operating, maintenance and administration costs, depreciation, return on rate base and regulatory proceeding costs.

<sup>(2)</sup> 2022 Insurance costs include insurance deductible and premium costs.

<b>INCOME TAXES</b>					
(\$000s)					
Line No.	Particulars	2022 Interim	Adjustment	2022 Final	Reference
	(a)	(b)	(c)	(d)	(e)
<b>Income Taxes on Return</b>					
1	Return on Rate Base	5.83 %		5.83 %	
2	Rate Base	678,076	—	678,076	Schedule 3.0
3	Total Return on Rate Base	39,532	—	39,532	
4	Add: Depreciation	33,197	—	33,197	
5	Amortization of Debt Discount	155	—	155	Schedule 2.2
6		33,352	—	33,352	
7	Less: Interest Cost on Rate Base	12,138	—	12,138	Schedule 2.4
8	Interest A.F.U.D.C.	1,875	—	1,875	Schedule 2.4
9	Capital Cost Allowance	98,771	—	98,771	Schedule 2.3
10	20% of Debt Issue Costs	211	—	211	Schedule 2.2
11		112,995	—	112,995	
12	Taxable Income/(loss)	<b>(40,111)</b>	—	<b>(40,111)</b>	
Loss Carry-Forward					
13	Opening balance	36,654	—	36,654	
14	Added this period	40,111	—	40,111	
15	Closing balance	76,765	—	76,765	
16	Net Taxable Income - Total	—	—	—	
17	Taxes at 50% (Tax rate/(1-Tax rate)) TransCanada PipeLines Limited <sup>(1)</sup>	—	—	—	Schedule 2.1
18	Taxes at 50% (Tax rate/(1-Tax rate)) Gaz Métro Holding Inc. <sup>(2)</sup>	—	—	—	Schedule 2.1
19	<b>Total Income Taxes</b> <sup>(3)</sup>	<u>—</u>	<u>—</u>	<u>—</u>	

<sup>(1)</sup> 2022 Tax rate: 24.994%

<sup>(2)</sup> 2022 Tax rate: 26.500%

<sup>(3)</sup> Determined in accordance with Section 3.3 (a) (v) of the TQM 2022-2023 Toll Settlement Agreement.

**CALCULATION OF INCOME TAX RATES**

Line No.	Partners	Description	Rate	Allocation	Effective Rate
	(a)	(b)	(c)	(d)	(e)
1	<b>TransCanada PipeLines Limited</b>	BC	12.00 %	0.119 %	0.014 %
2		Alberta	8.00 %	46.182 %	3.695 %
3		Saskatchewan	12.00 %	12.075 %	1.449 %
4		Manitoba	12.00 %	9.639 %	1.157 %
5		Ontario	11.50 %	29.688 %	3.414 %
6		Québec	11.50 %	2.256 %	0.259 %
7		New Brunswick	14.00 %	0.041 %	0.006 %
8				100.000 %	9.994 %
9		Federal			15.000 %
10		<b>Total Effective Rate</b>			<b>24.994 %</b>
11	<b>Gaz Métro Holding inc.</b>	Québec	11.50 %	100.00 %	11.500 %
12		Federal			15.000 %
13		<b>Total Effective Rate</b>			<b>26.500 %</b>

**CALCULATION OF INCOME TAX EXPENSES**  
(\$000s)

Line No.	Particulars	2022 Final
	(a)	(b)
	<b><u>Non-Allowed</u></b>	
1	Amortization of Debt Discount Loan Facilities	108
2	Amortization of Debt Discount Series B Notes	7
3	Amortization of Debt Discount Series C Notes	19
4	Amortization of Debt Discount Series D Notes	14
5	Amortization of Debt Discount Series Notes <sup>(1)</sup>	7
6		<u><b>155</b></u>
	<b><u>Allowed</u></b>	
7	20% of Debt Issue Costs Loan Facilities	117
8	20% of Debt Issue Costs Series B Notes	13
9	20% of Debt Issue Costs Series C Notes	38
10	20% of Debt Issue Costs Series D Notes	28
11	20% of Debt Issue Costs Series Notes <sup>(1)</sup>	15
12		<u><b>211</b></u>

<sup>(1)</sup> New debt issuance forecast for 2022

**CAPITAL COST ALLOWANCE**  
(\$000s)

Line No.	Class	Undepreciated Capital Cost 12/31/2021	Additions (Net)	Balance Before Claim	CCA	Undepreciated Capital Cost 12/31/2022
	(a)	(b)	(c)	(d)	(e)	(f)
1	Land	1,619	—	1,619	—	1,619
2	Class 1 - Full (4%)	135,853	—	135,853	5,434	130,419
3	- Half Year	—	6	6	—	6
4	Class 2 - Full (6%)	32,700	—	32,700	1,962	30,738
5	Class 3 - Full (5%)	658	—	658	33	625
6	Class 7 - Full (15%)	255,113	—	255,113	38,267	216,846
7	- Half Year	—	180,598	180,598	40,634	139,964
8	Class 8 - Full (20%)	1,329	—	1,329	266	1,063
9	- Half Year	—	—	—	—	—
10	Class 9 - Full (25%)	—	—	—	—	—
11	- Half Year	—	—	—	—	—
12	Class 10 - Full (30%)	14	—	14	4	10
13	- Half Year	—	—	—	—	—
14	Class 12 - Full (100%)	—	—	—	—	—
15	- Half Year	—	—	—	—	—
16	Class 13 - Full (S/L)	372	—	372	46	326
17	- Half Year	—	—	—	—	—
18	Class 14.1 - Full (5%)	—	—	—	—	—
19	- Half Year	—	—	—	—	—
20	Class 45 - Full (55%)	—	—	—	—	—
21	- Half Year	—	—	—	—	—
22	Class 49 - Full (8%)	96,370	—	96,370	7,710	88,660
23	- Half Year	—	37,567	37,567	4,415	33,152
24	<b>Total</b>	<b>524,028</b>	<b>218,171</b>	<b>742,199</b>	<b>98,771</b>	<b>643,428</b>

**CALCULATION OF INTEREST ON RATE BASE**

<b>Line No.</b>	<b>Particulars</b>	<b>Average Debt Cost %</b>	<b>Weighted Avg. Debt Cost %</b>	<b>Rate Base (\$000s)</b>	<b>Interest on Rate Base (\$000s)</b>
	(a)	(b)	(c)	(d)	(e)
1	Debt Financing (60%)	2.98 %	1.79 %	\$678,076	\$12,138

**CALCULATION OF INTEREST ON GAS PLANT UNDER CONSTRUCTION**

<b>Line No.</b>	<b>Particulars</b>	<b>Average Debt Cost %</b>	<b>Weighted Avg. Debt Cost %</b>	<b>GPUC (\$000s)</b>	<b>Interest AFUDC (\$000s)</b>
	(a)	(b)	(c)	(d)	(e)
2	Debt Financing (60%)	2.98 %	1.79 %	\$104,735	\$1,875

<b>AVERAGE RATE BASE</b>				
(\$000s)				
Line No.	Particulars	2022 Interim	Adjustment	2022 Final
	(a)	(b)	(c)	(d)
1	Net Gas Plant in Service	668,304	—	668,304
	<b><u>Working Capital</u></b>			
2	Cash	3,821	—	3,821
3	Materials & Supplies	2,486	—	2,486
4	Transmission Linepack	1,168	—	1,168
5	Prepayments and Deposits	1,497	—	1,497
6	<b>Total Working Capital</b>	8,972	—	8,972
	<b><u>Other Rate Base Items</u></b>			
7	Unamortized Debt Discount	800	—	800
8	<b>Total Average Rate Base</b>	<b>678,076</b>	<b>—</b>	<b>678,076</b>

**TQM 2022 Final Tolls and Abandonment Surcharges Application**  
**Attachment 3**  
**List of Interested Parties and Shippers**



**List of Interested Parties and Shippers**

Company	Contacts	Shipper	Interested Party	Telephone	Address	Email
EBI Énergie Inc.	M. Luc Turcotte	X	X	(450) 836-8111	61, rue Montcalm Berthierville, QC J0K 1A0	lturcotte@ebiqc.com
Énergir, s.e.c.	Mme. Audrey Bazinet	X	X	(514) 598-3061	1717, du Havre Montréal, QC H2K 2X3	audrey.bazinet@energir.com
Enbridge Gas Inc.	Mr. Steve Dantzer Mr. Nick Bossy		X	(519) 436 4600	50, Keil Drive North Chatham, ON N7M 5M1	sdantzer@uniongas.com nicholas.bossy@enbridge.com
Industrial Gas Users Association	Mr. Nazim Sebaa		X	(438) 395-8309	225, Roy-Audy Street Varennes, QC J3X 1K8	nsebaa@igua.ca
Intragaz Inc.	M. Rock Marois		X	(819) 377-8080	6565 Jean-XXIII Blvd. Trois-Rivières, QC G9A 5C9	RMarois@intragaz.com
Ministère des Ressources Naturelles et de la Faune	M. Richard Sirois		X	(418) 627-6385, ext. 8259	5700, 4e avenue Ouest Québec, QC G1H 6R1	richard.sirois@mern.gouv.qc.ca
TransCanada PipeLines Limited	Mr. Tim Stringer	X	X	(416) 869-2177	200 Bay Street, 24 <sup>th</sup> Floor Toronto, ON M5J 2J1	tim_stringer@tcenergy.com