



July 29, 2022

**Tuscarora Gas Transmission Company**  
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Ms. Kimberly D. Bose, Secretary  
Federal Energy Regulatory Commission  
888 First Street, N.E.  
Washington, D.C. 20426  
*Via eTariff Filing*

Re: Tuscarora Gas Transmission Company  
General Section 4 Rate Filing & Tariff Changes  
Docket No. RP22-\_\_\_\_-000

Dear Secretary Bose:

Pursuant to section 4(e) of the Natural Gas Act (“NGA”), 15 U.S.C. § 717c(e), and Subpart D of Part 154 of the regulations of the Federal Energy Regulatory Commission (“FERC” or “Commission”), 18 C.F.R. §§ 154.301-315, Tuscarora Gas Transmission Company (“Tuscarora”) hereby submits the revised tariff records listed in Appendix A to be part of its FERC Gas Tariff, Second Revised Volume No. 1 (“Tariff”). The materials filed herewith support a system-wide general increase in Tuscarora’s rates, and include changes to Tuscarora’s rates which are shown on the revised tariff records included in Appendix A. The tariff records are proposed to become effective on September 1, 2022. Tuscarora anticipates, however, that the rates proposed herein will be subject to a five-month suspension period and placed into effect on February 1, 2023.

Tuscarora’s current rates for service were established by a settlement dated March 15, 2019 and approved by the Commission on May 2, 2019 (“501-G Settlement”),<sup>1</sup> which resolved Tuscarora’s limited NGA section 4 rate case filed in Docket No. RP19-419-000 (“RP19-419 Limited Section 4 Filing”).<sup>2</sup> The RP19-419 Limited Section 4 Filing modified the rates agreed upon pursuant to the Stipulation and Agreement of Settlement dated July 15, 2016 that resolved an investigation by the Commission into the justness and reasonableness of Tuscarora’s rates pursuant to section 5 of the NGA.<sup>3</sup> Pursuant to Article V(B) of the 501-G Settlement, Tuscarora is required to file a general

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<sup>1</sup> *Tuscarora Gas Transmission Co.*, 167 FERC ¶ 61,104 (2019).

<sup>2</sup> *Tuscarora Gas Transmission Co.*, Docket No. RP19-419-000, Limited Section 4 Income Tax Rate Reduction Filing (filed Dec. 6, 2018).

<sup>3</sup> *Tuscarora Gas Transmission Co.*, 156 FERC ¶ 61,188 (2016).

NGA section 4 rate case no later than July 31, 2022. Tuscarora is submitting the instant rate case filing in fulfillment of that requirement.

### **Service and Communications**

The exact legal name of the entity for whom the filing is made is Tuscarora Gas Transmission Company, which has its principal place of business at 700 Louisiana Street, Houston, Texas 77002. The names, addresses, and telephone and facsimile numbers of the responsible company officials to whom questions regarding the filing may be addressed, and of the persons upon whom service is to be made, are as follows:

Joshua Gibbon  
Vice President, Rates & Regulatory  
Sorana M. Linder  
Director, Rates, Tariffs & Modernization  
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Each of the foregoing persons has been designated for service in accordance with Rule 203(b)(3) of the Commission's Rules of Practice and Procedure, 18 C.F.R. § 385.203(b)(3). Tuscarora respectfully requests that the Commission waive Rule 203(b)(3) to allow more than two persons to be designated to receive service. The foregoing individuals are also designated pursuant to 18 C.F.R. § 154.7(a)(2) of the Commission's regulations.

The materials specified in 18 C.F.R. § 154.208(a) are being served upon Tuscarora's customers and affected state regulatory commissions. Tuscarora is also posting a link to such materials on

its Informational Postings website at <http://tcplus.com/Tuscarora>, where it may be found by clicking the “Regulatory” link on the left-hand side of the page. Additionally, a complete copy of this filing is available for public inspection during regular business hours in a convenient form and place at Tuscarora’s offices in Houston, Texas, in accordance with 18 C.F.R. § 154.2(d) of the Commission’s regulations.

## **I. Statement of Nature, Reasons and Basis**

### **A. Overview of Tuscarora Gas Transmission Company’s System**

The purpose of this filing is to comply with Tuscarora’s obligation to file a rate case before July 31, 2022, and to increase Tuscarora’s rates for service on its interstate transportation system. Tuscarora’s system consists of approximately 305 miles of natural gas transmission pipeline including a 229-mile mainline extending from the Oregon-California border near Malin, Oregon, through California to the Tracy Power Plant east of Reno, Nevada. The system also includes six (6) laterals spanning a total of 76 miles, and three (3) mainline compressor stations. Tuscarora provides firm and interruptible transportation service on an open access basis to shippers. Tuscarora’s system has the capacity to receive approximately 249,333 dekatherms of natural gas per day, and to deliver more than 52 million dekatherms of natural gas annually, with a peak-day delivery capacity of 245,584 dekatherms of natural gas. Approximately 96% of deliveries into Tuscarora are from its interconnection with the Gas Transmission Northwest (“GTN”) pipeline near Malin, Oregon, with the remainder delivered into Tuscarora from Ruby Pipeline, L.L.C. (“Ruby”), also near Malin, Oregon. Approximately 98% of Tuscarora’s deliveries are to markets in Nevada and approximately 90% of its contract demand is contracted by two utilities in Nevada.

### **B. Basis of Current Rates and Evolution of Tuscarora Gas Transmission Company’s Business Environment**

As explained above, and by Tuscarora witness Joshua Gibbon, Tuscarora’s rates were last reviewed as part of the Commission’s Form 501-G process in Docket Nos. RP19-416-000 and RP19-419-000. The 501-G Settlement was filed on March 15, 2019 and approved by the Commission in an order issued on May 2, 2019.<sup>4</sup> Prior to the 501-G Settlement, Tuscarora’s rates were reviewed in Docket No. RP16-299-000, an NGA Section 5 investigation proceeding initiated by the Commission on January 21, 2016, that was resolved through a settlement filed on July 15, 2016 and approved by the Commission on September 22, 2016.<sup>5</sup>

As described by Tuscarora witness Joshua Gibbon, Tuscarora’s supply situation has remained largely unchanged in recent years, with approximately 96% of that supply sourced from the interconnect with GTN at Malin, in southern Oregon. GTN is almost entirely sourced by production from Canada’s Western Canadian Sedimentary Basin (“WCSB”). As further explained by Mr. Gibbon in his testimony, the WCSB is expected to be the sole supply source for increasing liquified natural gas (“LNG”) exports from Canada in the coming years, putting pressure on the availability of supply to Tuscarora. Tuscarora has very few supply alternatives. In fact, the only other viable receipt is from the Ruby pipeline, and as explained by Mr. Gibbon, the market

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<sup>4</sup> *Tuscarora Gas Transmission Co.*, 167 FERC ¶ 61,104 (2019).

<sup>5</sup> *Tuscarora Gas Transmission Co.*, 156 FERC ¶ 61,188 (2016).

dynamics for the Rockies supply that feeds Ruby, particularly as production in the Rockies has declined by 25% from 2012 and with further declines forecasted in the coming decades, are such that Rockies supply cannot be counted on as an alternative to WCSB for Tuscarora.

As Mr. Gibbon states in his testimony, Tuscarora’s demand is almost entirely driven by the market in Nevada, where demand is static and will ultimately be subject to federal and state policy initiatives that may limit demand for natural gas, increasing competition for these discrete markets. Moreover, Tuscarora faces significant commercial and business risk, given that two of its customers represent over 90% of Tuscarora’s capacity under contract.

The limited demand and alternative market growth opportunities faced by Tuscarora, as well as the limited supply situation in the coming years, is further explained by Mr. Gibbon and other Tuscarora witnesses in the testimony enclosed herewith.

### **C. Summary of Testimony**

Included with this filing is Statement P, which contains the prepared direct testimony and exhibits supporting Tuscarora’s proposed rate increase. A list of Tuscarora’s witnesses is set forth below, along with a brief summary of the principal topics addressed in each witness’s testimony.

<b><u>Witness</u></b>	<b><u>Testimony</u></b>
Joshua Gibbon	Overview of pipeline, need for, and contents of, filing, introduction of witnesses, overview of Tuscarora’s business risk as compared with the market generally, and discussion of market risks Tuscarora faces as compared with other pipelines
Paul R. Moul	Return on equity, discounted cash flow analysis, and range of return on equity
David J. Haag	Return on equity, selection of proxy group and analysis of Tuscarora’s business risk versus identified proxy group
Alexander Kirk	Economic life study
Steven R. Fall	Cost analysis of retiring and removing facilities to support net negative salvage rate, and pipeline integrity costs
Patrick R. Crowley	Depreciation and negative salvage rates
Alisa Williams	Income tax allowance, tax treatment, and Tuscarora’s ownership structure
Burton D. Cole	Overall cost-of-service consisting of operations and maintenance expenses, depreciation and amortization, return allowance, income taxes and taxes other than income taxes, rate base and return, capital

	structure, cost of debt, and regulatory assets and liabilities
Gregory S. Barry	Mainline rate design, calculation of transmission rates and associated schedules, cost classification and allocation, and billing determinants, including Statements G and O

## II. Reasons for Proposed Rates

Tuscarora’s cost-of-service and rate calculations are based upon the costs and throughput levels for the base period (twelve months ended April 30, 2022) as adjusted for known and measurable changes through the adjustment period ending January 31, 2023. As a result of the changes proposed herein, Tuscarora’s maximum recourse rates for service under its various rate schedules will be as set forth on Schedule J-2 included with this filing.

In compliance with section 154.7(a)(6) of the Commission’s regulations, 18 C.F.R. § 154.7(a)(6), the following table compares the cost-of-service, rate base, and throughput contained in this filing with the same information underlying Tuscarora’s last rates found to be just and reasonable by the Commission:

	<u>This Filing</u>	<u>2019 Settlement Rates</u>
Cost-of-Service	\$28,238,969.00	\$ 17,689,879.00
Total Rate Base	\$102,242,992.00	\$ 96,273,409.00
Throughput <sup>6</sup>	250,167 Dth/d	230,584 Dth/d

The proposed rate increases set forth in this filing reflect the costs of providing service based on Tuscarora’s rate base, as reflected in Statement B and the supporting testimony filed herewith, as well as the risks faced by Tuscarora in the current commercial and regulatory environment. As explained by Tuscarora witness Gibbon and referenced above, while demand for natural gas in Tuscarora’s primary markets is currently static, it is highly concentrated and dependent on the Nevada market. Tuscarora witnesses Haag and Kirk explain the risks that various initiatives to limit the use of natural gas at both the federal and state level pose to demand for Tuscarora’s service. Tuscarora witness Gibbon also explains risks to Tuscarora posed by expected future changes in the highly concentrated sources of natural gas supply to the system.

The proposed rate increase also reflects a transmission plant depreciation rate of 1.72%, a transmission negative salvage rate of 0.21%, and a terminal decommissioning rate of 0.98%, each as explained by Tuscarora witness Crowley based on the economic life of Tuscarora’s system as explained by Tuscarora witness Kirk, and Tuscarora’s elections related to the treatment of Accumulated Deferred Income Taxes (ADIT) as explained by Tuscarora witness Williams.

<sup>6</sup> Annual throughput for 2021 was 52,977,890 Dth. See 2021 FERC Form 2 at p. 304. Annual throughput for 2017 (the throughput on which the 501-G Settlement was based) was 46,044,003 Dth. See 2017 FERC Form 2-A at p. 301.

Tuscarora demonstrates by the testimony and other statements and supporting schedules submitted with this filing that the rate increases proposed are just and reasonable and necessary for Tuscarora to recover its cost of service, and an overall rate of return of 11.18% that is explained and supported by the testimony of Tuscarora witnesses Cole and Moul. This is based in part on a rate of return on equity of 15.06%, as supported by Tuscarora witness Moul, using the Two-Step Discounted Cash Flow analysis and Capital Asset Pricing Model and a pipeline proxy group supported by the testimony of Tuscarora witness Haag.

The following table summarizes Tuscarora’s overall rate of return:

	<u>Capitalization Ratio</u>	<u>Cost</u>	<u>Weighted Cost</u>
Long-Term Debt	33.47%	3.48%	1.16%
Equity	66.53%	15.06%	10.02%
Overall Rate of Return			11.18%

### **III. Summary of Proposed Tariff Changes**

#### **A. Revised Base Rates**

As explained above, Tuscarora is updating its cost-of-service and proposing to increase its currently effective rates in Rate Schedules FT and LFS, FT-TXP, IT, and PL, as shown on the revised tariff records listed in Appendix A and included in Appendices A-1 and A-2. In compliance with 18 C.F.R. § 154.7(a)(8), the redlined tariff records in Appendix A-2 identify the rates proposed in this filing and the currently effective rates.

#### **B. Removal of General Terms and Conditions Section 6.29.1 (Interruptible Transportation Revenue Credit)**

As set forth in Tuscarora witness Barry’s testimony, Tuscarora’s Rate Schedule IT rates are derived from the Rate Schedule FT rates and are designed as separate unit rates equal to the 100 percent load factor equivalent of the FT Rates. Because Tuscarora allocates costs to IT service through representative units of service, elimination of the revenue crediting provision in Section 6.29.1 of the General Terms and Conditions of the Tariff will enable Tuscarora to recover its cost of service.

### **IV. Other Filings Which May Affect This Proceeding**

Pursuant to 18 C.F.R. § 154.204(f), Tuscarora states that as of the time of this filing, it has no filings pending before the Commission that may significantly affect the changes proposed herein.

## **V. Materials Submitted**

In accordance with sections 154.7 and 154.201 of the Commission's regulations and Order No. 714,<sup>7</sup> Tuscarora is submitting an eTariff XML filing package, which includes the following:

1. The tariff records being revised in RTF format with metadata attached;
2. This transmittal letter, which incorporates the Statement of Nature, Reasons and Basis as required by 18 C.F.R. § 154.7(a)(6), in PDF format;
3. Appendix A, a list in PDF format of revised tariff records being filed;
4. Appendix A-1, a clean version of the revised tariff records in PDF format for publishing in eLibrary;
5. Appendix A-2, a marked version of the revised tariff records in accordance with the provisions of section 154.201(a) of the Commission's regulations;
6. Appendix B, a table of contents that associates the statements and schedules included in the filing with the corresponding exhibit number and electronic file name;
7. Appendix C, a representation by Tuscarora's authorized accounting representative, as required by 18 C.F.R. § 154.308;
8. Statements A through P, and related statements, schedules and workpapers in PDF or native format, as required by 18 C.F.R. § 154.312.
9. The necessary documentation to support the revised tariff sections, as required by 18 C.F.R. §§ 154.201 and 154.207; and
10. A statement that all affected customers and state regulatory commissions have received an abbreviated electronic version of this rate filing, as required by 18 C.F.R. § 154.208.

## **VI. Proposed Effective Date and Motion to Place Rates into Effect**

The revised Tariff sections contained in Appendix A filed herein have a proposed effective date of September 1, 2022. Pursuant to 18 C.F.R. § 154.7(a)(9), Tuscarora hereby moves to place the Tariff sections set forth in Appendix A into effect as of September 1, 2022. Because this filing reflects a rate increase, however, Tuscarora expects the Commission to suspend the effectiveness of the Tariff sections until February 1, 2023. In the event the Commission elects to accept and suspend the Tariff sections, Tuscarora will file a separate motion pursuant to 18 C.F.R. § 154.206 to place the Tariff sections into effect at the end of the suspension period.

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<sup>7</sup> *Electronic Tariff Filings*, Order No. 714, 2008-2013 FERC Stats. & Regs. [Regs. Preambles] ¶ 31,276 (2008), *final rule*, Order No. 714-A, III FERC Stats. & Regs. [Regs. Preambles] ¶ 31,356 (2014).

**VII. Requests for Waivers**

Pursuant to 18 C.F.R. §§ 154.7(a)(7) and 154.207, Tuscarora respectfully requests that the Commission grant all waivers necessary to allow the Tariff sections to become effective as proposed herein, including any necessary waivers of Parts 154, 157, 284 and 385 of the Commission's regulations, as well as any other rule, policy, pronouncement or order.

**VIII. Certificate of Service**

In accordance with Rule 2010 of the Commission's Rules of Practice and Procedure, 18 C.F.R. § 385.2010, a copy of this filing, together with all enclosures, is being served upon all jurisdictional customers and interested state regulatory agencies.

**IX. Certification**

Pursuant to 18 C.F.R. §§ 385.2005 and 385.2011, the undersigned has read this filing and knows its contents, and the contents are true as stated, to the best of her knowledge and belief. Additionally, the undersigned possesses full power and authority to sign such filing.

Respectfully submitted,

/s/ Sorana M. Linder

Sorana M. Linder  
Director, Rates, Tariffs, & Modernization

Enclosures



# Appendix A

## Tuscarora Gas Transmission Company *FERC Gas Tariff, Second Revised Volume No. 1*

### List of Proposed Tariff Records

<u>Tariff Sections</u>	<u>Version</u>
4.1 – Statement of Rates, FT and LFS Rates	v.12.0.0
4.3 – Statement of Rates, IT Rates	v.12.0.0
4.5 – Statement of Rates, PL Rates	v.4.0.0
6.29.1 – GT&C, Reserved for Future Use	v.4.0.0

# **Appendix A-1**

**Tuscarora Gas Transmission Company**  
***FERC Gas Tariff, Second Revised Volume No. 1***

**Clean Tariff Records**

RATE SCHEDULES FT and LFS  
 CURRENTLY EFFECTIVE RATES 1/

Reservation Charge	(Maximum)	\$ 9.1582
	(Minimum)	\$ 0.0000
Delivery Charge	(Maximum)	\$ 0.0050
	(Minimum)	\$ 0.0050
Authorized Overrun Charge	(Maximum)	\$ 0.3061
	(Minimum)	\$ 0.0050
Annual Charge Adjustment		2/
Fuel and Line Loss Percentage 4/	(Maximum)	2.0%
	(Minimum)	(2.0%)
Volumetric Reservation Charge for Capacity Release		\$ 0.3061 3/

RATE SCHEDULES FT-TXP – TUSCARORA XPRESS SERVICE  
 CURRENTLY EFFECTIVE RATES 1/

Reservation Charge	(Maximum)	\$10.6352
	(Minimum)	\$0.0000
Delivery Charge	(Maximum)	\$0.0027
	(Minimum)	\$0.0027
Authorized Overrun Charge	(Maximum)	\$0.3524
	(Minimum)	\$0.0027
Annual Charge Adjustment		2/
Fuel and Line Loss Percentage 4/	(Maximum)	2.0%
	(Minimum)	(2.0%)
Volumetric Reservation Charge for Capacity Release		\$0.3524 3/

1/ For scheduling, imbalance and unauthorized overrun charges see General Terms and Conditions, Section 6.6. Maximum and minimum rates are applicable to backhaul service.

- 2/ The Annual Charge Adjustment (ACA) is in addition to the above Delivery Charge and the Authorized Overrun Charge. The currently effective ACA unit charge as published on the Commission's website ([www.ferc.gov](http://www.ferc.gov)) is incorporated herein by reference.
- 3/ The Maximum Rate does not apply to capacity release transactions of one (1) year or less.
- 4/ The current Fuel and Line Loss Percentage can be found on Transporter's Internet website.

IT RATE SCHEDULE  
CURRENTLY EFFECTIVE RATES 1/

Delivery Charge (Maximum)	\$ 0.3061
(Minimum)	\$ 0.0050
Annual Charge Adjustment	2/
Fuel and Line Loss Percentage 3/ (Maximum)	2.0%
(Minimum)	(2.0%)

- 1/ For scheduling and imbalance charges see General Terms and Conditions, Section 6.6. Maximum and minimum rates are applicable to backhaul service.
- 2/ The Annual Charge Adjustment (ACA) is in addition to the above Delivery Charge. The currently effective ACA unit charge as published on the Commission's website ([www.ferc.gov](http://www.ferc.gov)) is incorporated herein by reference.
- 3/ The current Fuel and Line Loss Percentage can be found on Transporter's Internet website.

PL RATE SCHEDULE  
CURRENTLY EFFECTIVE RATES

Delivery Charge: (Maximum)	\$ 0.3061
(Minimum)	\$ 0.0000

6.29.1 RESERVED FOR FUTURE USE

# **Appendix A-2**

**Tuscarora Gas Transmission Company**  
***FERC Gas Tariff*, Second Revised Volume No. 1**

**Marked Tariff Records**



RATE SCHEDULES FT and LFS  
 CURRENTLY EFFECTIVE RATES 1/

	Reservation Charge	(Maximum)	\$ <del>7.3305</del> <u>9.1582</u>
		(Minimum)	\$ 0.0000
	Delivery Charge	(Maximum)	\$ <del>0.0029</del> <u>0.0050</u>
		(Minimum)	\$ <del>0.0029</del> <u>0.0050</u>
	Authorized Overrun Charge	(Maximum)	\$ <del>0.2439</del> <u>0.3061</u>
		(Minimum)	\$ <del>0.0029</del> <u>0.0050</u>
	Annual Charge Adjustment		2/
	Fuel and Line Loss Percentage 4/	(Maximum)	2.0%
		(Minimum)	(2.0%)
	Volumetric Reservation Charge for Capacity Release		\$ <del>0.2439</del> <u>0.3061</u> 3/

RATE SCHEDULES FT-TXP – TUSCARORA XPRESS SERVICE  
 CURRENTLY EFFECTIVE RATES 1/

	Reservation Charge	(Maximum)	\$ <del>8.9276</del> <u>10.6352</u>
		(Minimum)	\$0.0000
	Delivery Charge	(Maximum)	\$ <del>0.0017</del> <u>0.0027</u>
		(Minimum)	\$ <del>0.0017</del> <u>0.0027</u>
	Authorized Overrun Charge	(Maximum)	\$ <del>0.2952</del> <u>0.3524</u>
		(Minimum)	\$ <del>0.0017</del> <u>0.0027</u>
	Annual Charge Adjustment		2/
	Fuel and Line Loss Percentage 4/	(Maximum)	2.0%
		(Minimum)	(2.0%)
	Volumetric Reservation Charge for Capacity Release		\$ <del>0.2952</del> <u>0.3524</u> 3/

1/ For scheduling, imbalance and unauthorized overrun charges see General Terms and Conditions, Section 6.6. Maximum and minimum rates are applicable to backhaul service.

- 2/ The Annual Charge Adjustment (ACA) is in addition to the above Delivery Charge and the Authorized Overrun Charge. The currently effective ACA unit charge as published on the Commission's website ([www.ferc.gov](http://www.ferc.gov)) is incorporated herein by reference.
- 3/ The Maximum Rate does not apply to capacity release transactions of one (1) year or less.
- 4/ The current Fuel and Line Loss Percentage can be found on Transporter's Internet website.

IT RATE SCHEDULE  
CURRENTLY EFFECTIVE RATES 1/

Delivery Charge (Maximum)	\$ <del>0.2439</del> <u>0.3061</u>
(Minimum)	\$ <del>0.0029</del> <u>0.0050</u>
Annual Charge Adjustment	2/
Fuel and Line Loss Percentage 3/ (Maximum)	2.0%
(Minimum)	(2.0%)

- 1/ For scheduling and imbalance charges see General Terms and Conditions, Section 6.6. Maximum and minimum rates are applicable to backhaul service.
- 2/ The Annual Charge Adjustment (ACA) is in addition to the above Delivery Charge. The currently effective ACA unit charge as published on the Commission's website ([www.ferc.gov](http://www.ferc.gov)) is incorporated herein by reference.
- 3/ The current Fuel and Line Loss Percentage can be found on Transporter's Internet website.

PL RATE SCHEDULE  
CURRENTLY EFFECTIVE RATES

	Delivery Charge: (Maximum)	\$ <del>0.0455</del> <u>0.3061</u>
	(Minimum)	\$ 0.0000

6.29.1 RESERVED FOR FUTURE USE~~Interruptible Transportation Revenue Credit.~~

- ~~(a) Applicability. The credit available under this Section 6.29.1 shall apply to all Transportation Service Agreements under the FT and LFS Rate Schedules.~~
- ~~(b) Basis of the Credit. Revenues to which the credit under this Section 6.29.1 shall apply ("Eligible Revenues") shall be the revenues actually received by Transporter under the IT Rate Schedule that are not subject to refund and are attributable to delivery charges but not imbalance charges, scheduling penalties, ACA, or other charges. Starting with the effectiveness of this Tariff and the anniversary of the effective date every year thereafter, except as provided in Section 6.29.1(b) below, Transporter shall first retain 100% of all IT Rate Schedule revenues until Transporter has received an amount of revenues equal to the annual amount of costs, if any, allocated by the Commission to service under the IT Rate Schedule. Thereafter and for the remainder of the year Transporter shall credit to current month invoices under the applicable rate schedules 90% of the Eligible Revenues received during the prior month. Transporter shall retain the remainder of the Eligible Revenues not required to be credited or refunded.~~

~~Pursuant to the Settlement Agreement in Docket No. RP11-1823-000, Tuscarora will retain 100% of IT revenues during the three year Moratorium Period from January 1, 2012, through December 31, 2014.~~

- ~~(c) Apportionment of Eligible Revenues. Eligible Revenues attributable to a month shall be apportioned among all FT and LFS Rate Schedule Shippers by applying the following ratio for each customer: (a) the Shipper's total Maximum Transportation quantities in effect during that month under the FT and LFS Rate Schedules, (b) divided by the summation of the total Maximum Transportation Quantity in effect during that month for all FT and LFS Rate Schedule Shippers; provided, however, that no Shipper shall receive a credit under this Section 6.29.1 in excess of its Reservation Charges for that month, with such excess being reallocated to the other Shippers in accordance with the above ratios.~~
- ~~(d) Revenues Subject to Refund. In the event that any revenues obtained under the IT Rate Schedule are collected subject to refund, and are ultimately not required to be refunded to Shippers under the IT Rate Schedule, Transporter shall recalculate the revenue credits that would have been due to Shipper if the IT Rate Schedule rate ultimately approved by the Commission had been in effect at the time of the revenue credit, and shall credit Shipper for the difference between revenues actually credited, and the recalculated revenue credit, plus interest at the rate prescribed by the Commission's regulations.~~

Document	FERC Statement/ Schedule	Exhibit No.	Electronic File Name
<b>Transmittal Letter</b>	-	-	TGT – FERC Transmittal Letter.pdf
a. <u>Appendix A</u> (Table of contents of revised tariff records)	-	-	TGT – FERC Transmittal Letter.pdf
i. <i>Appendix A-1</i> : Clean tariff records	-	-	Appendix A-1 (clean).pdf
ii. <i>Appendix A-2</i> : Marked tariff records	-	-	Appendix A-2 (marked).pdf
b. <u>Appendix B</u> (Table of contents for exhibits)	-	-	TGT – FERC Transmittal Letter.pdf
c. <u>Appendix C</u> (Accounting representation (see 18 C.F.R. § 154.308))	-	-	TGT – FERC Transmittal Letter.pdf
<b>Prepared Direct Testimony of Joshua Gibbon</b>	P	TGT-0001	Exhibit No. TGT-0001 – Gibbon Direct Testimony.pdf
<b>Prepared Direct Testimony of Paul R. Moul</b>	P	TGT-0002	Exhibit No. TGT-0002 – Moul Direct Testimony.pdf
<u>a.</u> Exhibit to Accompany the Direct Testimony of Paul R. Moul on behalf of Tuscarora Gas Transmission Company	P	TGT-0003	Exhibit No. TGT-0003.pdf
<b>Prepared Direct Testimony of David J. Haag</b>	P	TGT-0004	Exhibit No. TGT-0004 – Haag Direct Testimony.pdf
a. <i>Curriculum Vitae</i> of David J. Haag	P	TGT-0005	Exhibit No. TGT-0005.pdf
b. Weighted Average Remaining Contract Life	P	TGT-0006	Exhibit No. TGT-0006.pdf
c. Firm Contract Growth Analysis	P	TGT-0007	Exhibit No. TGT-0007.pdf

Document	FERC Statement/ Schedule	Exhibit No.	Electronic File Name
d. Firm Customer Concentration	P	TGT-0008	Exhibit No. TGT-0008.pdf
<b>Prepared Direct Testimony of Alexander Kirk</b>	P	TGT-0009	Exhibit No. TGT-0009 – Kirk Direct Testimony.pdf
a. <i>Curriculum Vitae</i> of Alexander Kirk	P	TGT-0010	Exhibit No. TGT-0010.pdf
b. Executive Order 14008	P	TGT-0011	Exhibit No. TGT-0011.pdf
c. Department of Energy’s Berkeley National Laboratory January 27, 2021, News Release	P	TGT-0012	Exhibit No. TGT-0012.pdf
d. Williams, J. H., Jones, R., Haley, B., Kwok, G., Hargreaves, J., Farbes, J., et al. (2021). Carbon-neutral pathways for the United States. <i>AGU Advances</i> , 2, e2020AV000284 <a href="https://doi.org/10.1029/2020AV000284">https://doi.org/10.1029/2020AV000284</a>	P	TGT-0013	Exhibit No. TGT-0013.pdf
e. U.S. Department of State and the United States Executive Office of the President, The Long-Term Strategy of the United States: Pathways to Net-Zero Greenhouse Gas Emissions by 2050 (November 2021)	P	TGT-0014	Exhibit No. TGT-0014.pdf
f. Requirements of Public Authorities	P	TGT-0015	Exhibit No. TGT-0015.pdf
g. Carbon Dioxide Emissions Projections by the EIA	P	TGT-0016	Exhibit No. TGT-0016.pdf
h. National Renewable Energy Laboratory Report “U.S. Solar Photovoltaic System and Energy Storage Cost Benchmark: Q1 2020” (January 2021)	P	TGT-0017	Exhibit No. TGT-0017.pdf

Document	FERC Statement/ Schedule	Exhibit No.	Electronic File Name
i. National Renewable Energy Laboratory, Annual Technology Baseline 2022 Summary Excerpt	P	TGT-0018	Exhibit No. TGT-0018.pdf
j. Lawrence Berkeley National Laboratory, “Wind Energy Technology Data Update: 2020 Edition” (August 2020)	P	TGT-0019	Exhibit No. TGT-0019.pdf
k. BloombergNEF Article published November 30, 2021	P	TGT-0020	Exhibit No. TGT-0020.pdf
l. Energy Information Administration, “Battery Storage in the United States: An Update on Market Trends” (August 2021)	P	TGT-0021	Exhibit No. TGT-0021.pdf
m. U.S. Rocky Mountains Non-Speculative Resources and Production	P	TGT-0022	Exhibit No. TGT-0022.pdf
<b>Prepared Direct Testimony of Steven R. Fall</b>	P	TGT-0023	Exhibit No. TGT-0023 – Fall Direct Testimony.pdf
a. <i>Curriculum Vitae</i> of Steven R. Fall	P	TGT-0024	Exhibit No. TGT-0024.pdf
b. TDC Workpapers	P	TGT-0025	Exhibit No. TGT-0025.pdf
c. TDC Supporting Documents	P	TGT-0026	Exhibit No. TGT-0026.pdf
<b>Prepared Direct Testimony of Patrick R. Crowley</b>	P	TGT-0027	Exhibit No. TGT-0027 – Crowley Direct Testimony.pdf
a. <i>Curriculum Vitae</i> of Patrick R. Crowley	P	TGT-0028	Exhibit No. TGT-0028.pdf
b. Depreciation Workpapers	P	TGT-0029	Exhibit No. TGT-0029.pdf



Document	FERC Statement/ Schedule	Exhibit No.	Electronic File Name
c. Survivor Curve Study	P	TGT-0030	Exhibit No. TGT-0030.pdf
<b>Prepared Direct Testimony of Alisa Williams</b>	P	TGT-0031	Exhibit No. TGT-0031 – Williams Direct Testimony.pdf
<b>Prepared Direct Testimony of Burton D. Cole</b>	P	TGT-0032	Exhibit No. TGT-0032 – Cole Direct Testimony.pdf
<b>Prepared Direct Testimony of Gregory S. Barry</b>	P	TGT-0033	Exhibit No. TGT-0033.pdf
<b>Statements and Schedules</b>			
<u>Statement A</u> (Cost-of-Service Summary)	A	TGT-0034	COS-1.xls
<u>Statement B</u> (Rate Base and Return Summary)	B	TGT-0035	COS-1.xls
<u>Schedule B-1</u> (Summary of Accumulated Deferred Income Taxes (Account Nos. 190, 282, and 283))	B-1	TGT-0036	COS-1.xls
<u>Schedule B-2</u> (Regulatory Asset and Liability)	B-2	TGT-0037	COS-1.xls
<u>Statement C</u> (Cost of Plant Summary)	C	TGT-0038	COS-1.xls
<u>Schedule C-1</u> (End of Base and Test Period Plant Functionalized)	C-1	TGT-0039	COS-1.xls
<u>Schedule C-2</u> (Gas Plant Additions Claimed in Rate Base)	C-2	TGT-0040	COS-1.xls
<u>Schedule C-3</u> (Cost of Storage Plant by Major Function)	C-3	TGT-0041	COS-1.xls

Document	FERC Statement/ Schedule	Exhibit No.	Electronic File Name
<u>Schedule C-4</u> (Methods and Procedures Used in Capitalizing Allowance for Fund Used During Construction (AFUDC) and Other Construction Overheads)	C-4	TGT-0042	COS-1.xls
<u>Schedule C-5</u> (Gas Plant in Service Not Being Used in Rendering Gas Service)	C-5	TGT-0043	COS-1.xls
<u>Statement D</u> (Accumulated Provisions for Depreciation, Depletion, and Amortization)	D	TGT-0044	COS-1.xls
<u>Schedule D-1</u> (Difference between Present Book Depreciation Rates and Depreciation Rates Not Yet Approved by FERC)	D-1	TGT-0045	COS-1.xls
<u>Schedule D-2</u> (Methods and Procedures Followed in Depreciating, Depleting or Amortizing Plant and Recording Abandonment)	D-2	TGT-0046	COS-1.xls
<u>Statement E</u> (Working Capital)	E	TGT-0047	COS-1.xls
<u>Schedule E-1</u> (Cash Working Capital Computation)	E-1	TGT-0048	COS-1.xls
<u>Schedule E-2</u> (Materials & Supplies and Prepayments)	E-2	TGT-0049	COS-1.xls
<u>Schedule E-3</u> (Gas Stored Underground – Balance)	E-3	TGT-0050	COS-1.xls
<u>Statement F-1</u> (Rate of Return Claimed)	F-1	TGT-0051	COS-1.xls
<u>Statement F-2</u> (Capitalization and Cost of Capital)	F-2	TGT-0052	COS-1.xls
<u>Statement F-3</u> (Debt Capital)	F-3	TGT-0053	COS-1.xls

Document	FERC Statement/ Schedule	Exhibit No.	Electronic File Name
<u>Statement F-4</u> (Preferred Stock Capital)	F-4	TGT-0054	COS-1.xls
<u>Statement G</u> (Revenues, Credits, and Billing Determinants)	G	TGT-0055	COS-1.xls
<u>Schedule G-1</u> (Base Period Revenues)	G-1	TGT-0056	COS-2.xls
<u>Schedule G-2</u> (Adjustment Period Revenues)	G-2	TGT-0057	COS-2.xls
<u>Schedule G-3</u> (Summary of Adjustments)	G-3	TGT-0058	COS-2.xls
<u>Schedule G-4</u> (At-Risk Revenue)	G-4	TGT-0059	COS-1.xls
<u>Schedule G-5</u> (Other Revenues)	G-5	TGT-0060	COS-1.xls
<u>Schedule G-6</u> (Miscellaneous Revenues)	G-6	TGT-0061	COS-1.xls
<u>Statement H-1</u> (Operation and Maintenance Expenses)	H-1	TGT-0062	COS-1.xls
<u>Schedule H-1(1)</u> (Summary of System Labor, Materials and Other Expenses and Expenses Applicable to Accounts 810, 811, and 812)	H-1(1)	TGT-0063	COS-1.xls
<u>Sub-schedule H-1(1)(a)</u> (Total System Labor Costs)	H-1(1)(a)	TGT-0064	COS-1.xls
<u>Sub-schedule H-1(1)(b)</u> (Total Material and Other Expenses Excluding Gas Costs)	H-1(1)(b)	TGT-0065	COS-1.xls
<u>Sub-schedule H-1(1)(c)</u> (Gas Operation and Maintenance Expenses)	H-1(1)(c)	TGT-0066	COS-1.xls

Document	FERC Statement/ Schedule	Exhibit No.	Electronic File Name
<u>Schedule H-1(2)</u> (Workpaper Classification of Principal Charges, Credits and Volumes; Supporting Accounting Bases; Description of Services and Related Amounts for which Liability Incurred or Accrued)	H-1(2)	TGT-0067	COS-1.xls
<u>Sub-schedule H-1(2)(a)</u> (Gas Operation and Maintenance Expenses)	H-1(2)(a)	TGT-0068	COS-1.xls
<u>Sub-schedule H-1(2)(b)</u> (Advertising Expenses)	H-1(2)(b)	TGT-0069	COS-1.xls
<u>Sub-schedule H-1(2)(c)</u> (Office Supplies and Expenses)	H-1(2)(c)	TGT-0070	COS-1.xls
<u>Sub-schedule H-1(2)(d)</u> (Administrative Expenses Transferred Credit)	H-1(2)(d)	TGT-0071	COS-1.xls
<u>Sub-schedule H-1(2)(e)</u> (Outside Services Employed)	H-1(2)(e)	TGT-0072	COS-1.xls
<u>Sub-schedule H-1(2)(f)</u> (Employee Pensions and Benefits)	H-1(2)(f)	TGT-0073	COS-1.xls
<u>Sub-schedule H-1(2)(g)</u> (Regulatory Commission Expenses)	H-1(2)(g)	TGT-0074	COS-1.xls
<u>Sub-schedule H-1(2)(h)</u> (Duplicate Charges – Credit)	H-1(2)(h)	TGT-0075	COS-1.xls
<u>Sub-schedule H-1(2)(i)</u> (Miscellaneous General Expenses)	H-1(2)(i)	TGT-0076	COS-1.xls
<u>Sub-schedule H-1(2)(j)</u> (Intercompany Transactions)	H-1(2)(j)	TGT-0077	COS-1.xls

Document	FERC Statement/ Schedule	Exhibit No.	Electronic File Name
<u>Sub-schedule H-1(2)(k)</u> (Lease Expense)	H-1(2)(k)	TGT-0078	COS-1.xls
<u>Statement H-2</u> (Depreciation, Depletion, Amortization and Negative Salvage Expenses)	H-2	TGT-0079	COS-1.xls
<u>Schedule H-2(1)</u> (Reconciliation of Depreciable Plant to Total Gas Plant)	H-2(1)	TGT-0080	COS-1.xls
<u>Statement H-3</u> (Federal and State Income Taxes)	H-3	TGT-0081	COS-1.xls
<u>Schedule H-3(1)</u> (State Income Taxes)		TGT-0082	COS-1.xls
<u>Schedule H-3(2)</u> (Reconciliation of Net Book Plant and Net Tax Plant)	H-3(2)	TGT-0083	COS-1.xls
<u>Statement H-4</u> (Other Taxes)	H-4	TGT-0084	COS-1.xls
<u>Schedule H-4</u> (Adjustment to Other Taxes)	H-4	TGT-0085	COS-1.xls
<u>Statement I</u> (Functionalized Cost-of-Service – Explanatory Notes)	I	TGT-0086	COS-1.xls
<u>Schedule I-1</u> (Functionalized Cost-of-Service)	I-1	TGT-0087	COS-1.xls
<u>Sub-schedule I-1(a)</u> (Cost of Service by Function)	I-1(a)	TGT-0088	COS-1.xls
<u>Sub-schedule I-1(b)</u> (Functionalized Cost of Service by Incremental and Non-Incremental)	I-1(b)	TGT-0089	COS-1.xls
<u>Sub-schedule I-1(c)</u> (Cost of Service by Zone)	I-1(c)	TGT-0090	COS-1.xls

Document	FERC Statement/ Schedule	Exhibit No.	Electronic File Name
<u>Sub-schedule I-1(d)</u> (Allocation of Non-Direct Costs to Functions)	I-1(d)	TGT-0091	COS-1.xls
<u>Schedule I-2</u> (Classification of Cost of Service)	I-2	TGT-0092	COS-2.xls
<u>Schedule I-3</u> (Allocation of Cost-of-Service)	I-3	TGT-0093	COS-2.xls
<u>Schedule I-4</u> (Transmission and Compression of Gas by Others (Account 858))	I-4	TGT-0094	COS-1.xls
<u>Schedule I-5</u> (Gas Balance)	I-5	TGT-0095	COS-1.xls
<u>Statement J</u> (Comparison and Reconciliation of Estimated Operating Revenues with Cost of Service)	J	TGT-0096	COS-2.xls
<u>Schedule J-1</u> (Summary of Billing Determinants)	J-1	TGT-0097	COS-2.xls
<u>Schedule J-2</u> (Derivation of Rates)	J-2	TGT-0098	COS-2.xls
<u>Statement L</u> (Balance Sheets as of April 30, 2021 and April 30, 2022)	L	TGT-0099	COS-1.xls
<u>Statement M</u> (Income Statement for the twelve months ended April 30, 2022)	M	TGT-0100	COS-1.xls
<u>Statement O</u> (Description of Company Operations)	O	TGT-0101	Exhibit No. TGT-0101 – Statement O.pdf

**APPENDIX C**

**Tuscarora Gas Transmission Company**

**Accounting Representation**

**STATEMENT OF AUTHORIZED ACCOUNTING REPRESENTATIVE PURSUANT  
TO 18 C.F.R. § 154.308 RATE FILING OF TUSCARORA GAS TRANSMISSION**

**COMPANY DATED**

**JULY 29, 2022**

**TO THE FEDERAL ENERGY REGULATORY COMMISSION:**

I, Burton D. Cole, Director, U.S. Pipeline Accounting, TransCanada USA Services Inc., the company responsible for the operation of Tuscarora Gas Transmission Company (“Tuscarora”), do hereby represent that the cost statements, supporting data, and workpapers submitted as part of the above-mentioned filing by Tuscarora, which purport to represent the books of Tuscarora, do, in fact, set forth the results shown by such books.



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Burton D. Cole  
Director, U.S. Pipeline Accounting  
TransCanada USA Services Inc.