



## **AltaLink Management Ltd.**

**Decision on Application for Variance of  
Decision 26509-D01-2022 (Corrigenda)  
AltaLink Management Ltd. 2022-2023 General Tariff Application  
(Pipeline Electrical Interference Mitigation Program)**

**June 24, 2022**

**Alberta Utilities Commission**

Decision 27238-D01-2022

AltaLink Management Ltd.

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AltaLink Management Ltd. 2022-2023 General Tariff Application

(Pipeline Electrical Interference Mitigation Program)

Proceeding 27238

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**Contents**

- 1 Decision summary..... 1**
- 2 Background ..... 1**
- 3 Stage 2 review panel’s decision on the variance question ..... 2**
  - 3.1 AltaLink’s forecast Pipeline Electrical Interference Mitigation Program costs ..... 3**
  - 3.2 Costs for pipeline electrical interference mitigation where cost allocation has been determined..... 5**
  - 3.3 Costs for pipeline electrical interference mitigation where cost allocation is to be determined..... 6**
  - 3.4 Costs for pipeline electrical interference mitigation studies..... 7**
- 4 Order..... 8**
- Appendix 1 – Proceeding participants ..... 10**
- Appendix 2 – Summary of Commission directions..... 11**

**List of tables**

- Table 1. AltaLink’s updated 2022 forecast capital expenditures and cost allocations..... 4**
- Table 2. AltaLink’s updated 2023 forecast capital expenditures and cost allocations..... 5**

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**(Pipeline Electrical Interference Mitigation Program)**

**Decision 27238-D01-2022**  
**Proceeding 27238**

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**1 Decision summary**

1. In this decision, the Alberta Utilities Commission decides to vary the findings set out in Section 10.1.10 of Decision 26509-D01-2022 (Corrigenda),<sup>1</sup> which addresses AltaLink Management Ltd.'s proposed capital expenditures for its Pipeline Electrical Interference Mitigation Program.

2. The Commission finds that the information and clarifications provided by AltaLink in the second stage review proceeding have substantiated the Pipeline Electrical Interference Mitigation Program forecast capital expenditures at issue, with the exception of forecast capital expenditures that AltaLink identified and confirmed as wholly the responsibility of the pipeline owner.

**2 Background**

3. This is the Commission's decision regarding whether to confirm, vary or rescind Section 10.1.10 of Decision 26509-D01-2022 (Corrigenda). In this decision, the members of the Commission who authored Decision 26509-D01-2022 (Corrigenda) (the original decision) are referred to as the general tariff application (GTA) panel; the members of the Commission who authored Decision 27172-D01-2022 are referred to as the Stage 1 review panel; and the members of the Commission considering the current second stage submissions are referred to as the Stage 2 review panel.

4. In its GTA, AltaLink requested Commission approval of its applied-for revenue requirement for the 2022-2023 test period, among other things. Citing insufficient evidence, the GTA panel did not approve forecast capital expenditures of \$4.510 million in 2022 and \$3.375 million in 2023, or any other amount, for AltaLink's Pipeline Electrical Interference Mitigation Program.<sup>2 3</sup> Under that program, AltaLink assesses and mitigates the effects its assets

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<sup>1</sup> Decision 26509-D01-2022 (Corrigenda): AltaLink Management Ltd., 2022-2023 General Tariff Application and 2020 Direct Assigned Capital Deferral Account Reconciliation Application, Application 26509-A001; KainaiLink Limited Partnership, 2022-2023 General Tariff Application, Application 26509-A002; PiikaniLink Limited Partnership, 2022-2023 General Tariff Application, Application 26509-A003, Proceeding 26509, February 11 2022.

<sup>2</sup> Decision 26509-D01-2022 (Corrigenda), paragraphs 352-355.

<sup>3</sup> Paragraph 355 of Decision 26509-D01-2022 (Corrigenda) directed the removal of capital expenditures in the amount of \$4.5 million in 2022 and \$3.4 million in 2023. The CWIP continuity schedules in Exhibit 26509-X0112 identified capital additions of \$5.5 million in 2022 and \$3.4 million in 2023. Under Exhibit 27174-X0024, in AltaLink's compliance filing to the original decision, it removed both capital expenditures and capital additions of \$4.51 million in 2022 and \$3.38 million in 2023 for the program.

impose through electrical interference, on pipeline personnel, the general public, and the integrity of pipeline equipment. These electrical interference effects can give rise to safety and pipeline operating risks, including: (i) shock hazards; (ii) accelerated corrosion damage to a pipeline; and (iii) damage to pipeline coatings or walls.

5. On February 18, 2022, AltaLink requested that the Commission review and vary the findings in Section 10.1.10 of Decision 26509-D01-2022 (Corrigenda).<sup>4</sup>

6. Usually, the review process has two stages. In the first stage, a review panel decides whether there are grounds to review the original decision (the preliminary review question). If the review panel decides to review the original decision, it moves to the second stage where it decides whether to confirm, vary or rescind the original decision (the variance question).

7. The Commission designated Proceeding 27172 as the first stage review proceeding to consider the preliminary review question. On March 11, 2022, the Commission issued Decision 27172-D01-2022,<sup>5</sup> permitting AltaLink a second stage review of Section 10.1.10 of Decision 26509-D01-2022 (Corrigenda).<sup>6</sup>

8. Following the issuance of Decision 27172-D01-2022, the Commission designated Proceeding 27238 as the second stage review proceeding to consider the variance question and issued a notice of application requesting statements of intent to participate (SIPs) be submitted by March 23, 2022. The Commission pre-registered AltaLink as the applicant to this proceeding. No SIPs were received.

9. The Commission considers that the record for this proceeding closed on May 6, 2022, the date on which AltaLink filed its responses to the Commission's information requests (IRs).

### **3 Stage 2 review panel's decision on the variance question**

10. For the reasons set out below, the Stage 2 review panel grants AltaLink's application to vary Decision 26509-D01-2022 (Corrigenda). The Stage 2 review panel approves AltaLink's forecast capital expenditures for the Pipeline Electrical Interference Mitigation Program in the amount of \$4.255 million in 2022 and \$2.950 million in 2023. The Stage 2 review panel denies forecast capital expenditures in the amounts of \$0.255 million in 2022 and \$0.425 million in 2023 because these costs have been identified by AltaLink as being fully allocated to the pipeline owner, and the Commission is not persuaded by AltaLink's explanation that these costs are reasonable to include in its GTA forecast.

11. The Stage 2 review panel requires AltaLink to submit a compliance filing by July 28, 2022, that reflects the findings in this decision. In its filing, AltaLink is required to include an update and reconciliation of the revenue requirements for each of the 2022 and 2023 test years to reflect the Stage 2 review panel's determinations and, with respect to AltaLink's tariff, AltaLink

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<sup>4</sup> Proceeding 27172, Exhibit 27172-X0001.

<sup>5</sup> Decision 27172-D01-2022: AltaLink Management Ltd., Decision on Preliminary Question Application for Review of Decision 26509-D01-2022 (Corrigenda), 2022-2023 General Tariff Applications and 2020 Direct Assigned Capital Deferral Account Reconciliation Application, Application 27172-A001, Proceeding 27172, March 11, 2022.

<sup>6</sup> Exhibit 27238-X0005.

is to provide updated tariff schedules for each of 2022 and 2023 and the amount of true-up required for the year 2022 to settle with the Alberta Electric System Operator (AESO).<sup>7</sup>

### 3.1 AltaLink's forecast Pipeline Electrical Interference Mitigation Program costs

12. AltaLink's Pipeline Electrical Interference Mitigation Program forecasts two main categories of capital expenditures over the 2022 to 2023 test period.

13. The first category of capital expenditures is where AltaLink expects to undertake pipeline electrical interference mitigation work in the test period. In both 2022 and 2023, AltaLink forecast to complete mitigation interference activities on 25 events<sup>8</sup> per year.<sup>9</sup> This category of expenditures can be further divided into two sub-categories:

- (a) The first sub-category of expenditures includes pipeline electrical interference mitigation projects where AltaLink has completed a pipeline electrical interference mitigation study (interference study) and determined how costs connected with any required mitigation activities will be allocated between AltaLink and the applicable pipeline owner.<sup>10</sup> These projects are set out in lines 1 to 9 of Table 1 and lines 1 to 5 of Table 2. AltaLink forecast \$1.900 million in total forecast capital expenditures in 2022 and \$0.425 million in total forecast capital expenditures for in 2023.
- (b) The second sub-category of expenditures includes pipeline electrical interference mitigation projects where AltaLink has not yet completed an interference study and where the costs of the project or their allocation, as between AltaLink and the pipeline owner, have not been determined.<sup>11</sup> These projects are set out on line 11 of Table 1 and line 7 of Table 2. AltaLink forecast \$1.360 million in total forecast capital expenditures in 2022 and \$1.700 million in total forecast capital expenditures for 2023

14. The second category of capital expenditures is where AltaLink expects to conduct an interference study over the test period to determine whether further mitigation work is required. In both 2022 and 2023, AltaLink forecast to conduct 25 interference studies per year.<sup>12</sup> These costs are set out on line 13 of Table 1 and line 9 of Table 2. In both 2022 and 2023, AltaLink forecast \$1.250 million in capital expenditures in each year.

15. A summary of AltaLink's forecast capital expenditures over the test period, and their allocation between AltaLink and the pipeline owner is reproduced in Table 1 and Table 2:

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<sup>7</sup> Proceeding 26509, Exhibit 26509-X0112, CWIP [construction work in progress] continuity schedules, Line 8 (13-A17: Pipeline Electrical Interference Mitigation Program), and Proceeding 27174, Exhibit 27174-X0024, AML-AUC-2022MAR10-001(a), PDF page 3.

<sup>8</sup> In Exhibit 27238-X0009, supplemental information response (ii) on PDF page 3, AltaLink clarified that an "event" is an aggregate count of identified locations of all pipelines with "license-line" numbers, belonging to the same pipeline owner, identified within 300 metres (m) of a single AltaLink transmission line. As an example, one "event" can have multiples pipelines (or license-line numbers) owned by same pipeline owner within 300 m of a transmission line.

<sup>9</sup> Exhibit 27238-X0019, AML-AUC-2022APR25-001(e), PDF page 8.

<sup>10</sup> Exhibit 27238-X0019, AML-AUC-2022APR25-001(b), PDF page 7.

<sup>11</sup> Exhibit 27238-X0019, AML-AUC-2022APR25-001(c), PDF page 8.

<sup>12</sup> Exhibit 27238-X0019, AML-AUC-2022APR25-001(e), PDF page 8.

**Table 1. AltaLink’s updated 2022 forecast capital expenditures and cost allocations**

	Pipeline owner	Transmission line number	Total capital forecast costs	Allocation between AltaLink / pipeline owner	AltaLink cost estimate based on allocation	Pipeline owner cost estimate based on allocation
			(\$000)	(%)	(\$000)	(\$000)
1	West Parkland Gas Coop	909L; 1202L; 1203L	525	50/50	525	525
2	Cor4 Oil Corp (Imaginea Energy Corp)	951L; 945L; 601L				
3	TC Energy	719L	700	62/38	700	429
4	Nova Gas Transmission Ltd.	971L	250	80/20	250	63
5	Imperial Oil Resources Limited	737L; 738L; 947L; 705L; 636L; 215L	85	31/69	85	189
6	MEG Energy Corp.	971L	85	40/60	85	128
7	Alliance Pipeline Ltd.	685L; 799L; 199L; 907L	255	0/100	0	255
8	Ember Resources Inc.	912L				
9	Cenovus (Conocophillips Canada Resources Corp.)	903L; 757L; 190L; 758L				
<b>10</b>			<b>1,900</b>		<b>1,645</b>	<b>1,588</b>
11	Various – 16 units	Various – 16 units	1,360	To Be Determined	1,360	To Be Determined
<b>12</b>	<b>Total Pipeline Electrical Interference Mitigation</b>		<b>3,260</b>		<b>3,005</b>	
13	Pipeline Electrical Interference Mitigation Studies	Various – 25 units	1,250	100/0	1,250	0
<b>14</b>	<b>Total Pipeline Electrical Interference Mitigation Studies</b>		<b>1,250</b>		<b>1,250</b>	
<b>15</b>	<b>Total Pipeline Electrical Interference Mitigation Program</b>		<b>4,510</b>		<b>4,255</b>	<b>To Be Determined</b>

Source: Exhibit 27238-X0019, AML-AUC-2022APR25-001(a), Table 1 – updated, PDF page 5.

**Table 2. AltaLink's updated 2023 forecast capital expenditures and cost allocations**

	Pipeline owner	Transmission line number	Total capital forecast costs	Allocation between AltaLink / pipeline owner	AltaLink cost estimate based on allocation	Pipeline owner cost estimate based on allocation
			(\$000)	(%)	(\$000)	(\$000)
1	Bonterra Energy Corp.	995L	425	0/100	0	425
2	Journey Energy Inc.	903L; 834L; 190L				
3	Pieridae Energy Ltd. (Shell Canada Ltd.)	150L; 3L; 113L; 859L; 56L				
4	Just Freehold Energy (Pengrowth Energy Corp.)	914L				
5	Pieridae Energy Ltd. (Shell Canada Limited)	170L				
<b>6</b>			<b>425</b>			<b>425</b>
7	Various – 20 units	Various – 20 units	1,700	To Be Determined	1,700	To Be Determined
<b>8</b>	<b>Total Pipeline Electrical Interference Mitigation</b>		<b>2,125</b>		<b>1,700</b>	
9	Pipeline Electrical Interference Mitigation Studies	Various – 25 units	1,250	100/0	1,250	0
<b>10</b>	<b>Total Pipeline Electrical Interference Mitigation Studies</b>		<b>1,250</b>		<b>1,250</b>	
<b>11</b>	<b>Total Pipeline Electrical Interference Mitigation Program</b>		<b>3,375</b>		<b>2,950</b>	<b>To Be Determined</b>

Source: Exhibit 27238-X0019, AML-AUC-2022APR25-001(a), Table 1 – updated, PDF page 6.

### 3.2 Costs for pipeline electrical interference mitigation where cost allocation has been determined

16. The Stage 2 review panel observes that the confirmed allocations in AltaLink's capital expenditure forecast includes \$0.255 million for three events in 2022 (rows 7-9 of Table 1) and \$0.425 million for five events in 2023 (rows 1-5 of Table 2) where the allocations are 100 per cent the responsibility of the applicable pipeline owners pursuant to the "last-in" principle. Under that principle, the owner of the last facility added into an area must pay to mitigate any interference effects between the transmission line and the pipeline. AltaLink explained that the "last-in" principle is the appropriate basis to determine cost responsibility for any interference mitigation for existing transmission lines and pipelines as it ensures that the owner of the facility that creates the risk pays to mitigate that risk.<sup>13</sup>

17. AltaLink explicitly denied on multiple occasions on the record of this proceeding that its forecast capital expenditures included costs that it did not expect to incur because the expenditures were allocated to the applicable pipeline owners. AltaLink repeatedly claimed that its forecast capital expenditures in the test period include only AltaLink's portion of the costs for

<sup>13</sup> Exhibit 27238-X0009, supplemental information response (v), PDF page 8.



pipeline mitigation for each identified event (or unit of work) and not the pipeline owners' costs.<sup>14</sup>

18. The Stage 2 review panel has concluded that AltaLink's claim of including only its own portion of costs for pipeline electrical interference mitigation in its GTA forecast capital expenditures is not factual. AltaLink's applied-for forecast capital expenditures is mathematically correct only if the costs incurred by pipeline owners are included in AltaLink's forecast expenditures. Simply put, AltaLink's forecast capital expenditures add up to \$4.510 million for 2022 and \$3.375 million for 2023 only under the circumstance where the pipeline owners share of the mitigation work, identified in paragraph 16 above, are included. The Stage 2 review panel's conclusion is further confirmed by AltaLink's statement that "in 2023, for the five studies completed at sites originally forecast at \$0.425M [million], the current estimate of AltaLink costs is zero, and pipeline owner costs is \$0.425M."<sup>15</sup>

19. The Stage 2 review panel also observes that AltaLink, unsolicited, indicated that it was not revising its GTA forecast of \$4.510 million in 2022 and \$3.375 million in 2023 for the program. AltaLink indicated that only six locations have been studied, and field construction still has to be undertaken. AltaLink further noted that a number of uncertainties remained that may cause high allocations to AltaLink or increased unit costs.<sup>16</sup>

20. In the Stage 2 review panel's opinion, AltaLink's forecasting method accounts for these uncertainties. In general, that methodology uses AltaLink's historical actual pipeline electrical interference mitigation costs to determine an average unit cost of \$0.085 million for mitigation work to be undertaken in the test period.<sup>17</sup> The approach of using a historical average accounts for variations in costs that may be realized, if, for example, construction costs are higher than planned or there are weather or site factors that need to be addressed.

21. The Stage 2 review panel finds that AltaLink's forecast capital expenditures should be reduced by \$0.255 million in 2022 and \$0.425 million in 2023. AltaLink has confirmed that capital expenditures in these amounts will be paid by the applicable pipeline owners. As noted earlier, AltaLink confirmed that it does not include costs in its tariff that are not AltaLink costs, and that at no time do pipeline owners reimburse AltaLink. AltaLink only reimburses the pipeline owner, pursuant to its agreed-to cost allocation with the pipeline owner, when the work is complete.<sup>18</sup>

### **3.3 Costs for pipeline electrical interference mitigation where cost allocation is to be determined**

22. Based on the record of Proceeding 26509, as clarified in this proceeding through supplemental information provided by AltaLink and its responses to Commission IRs, the Stage 2 review panel accepts that there are mitigation activities where the allocation of costs between AltaLink and the pipeline owner have not been determined. The Stage 2 review panel finds AltaLink's forecast of 16 events to be studied in 2022 (row 11 of Table 1) at a cost of

<sup>14</sup> Exhibit 27238-X0019, AML-AUC-2022APR25-001(a), (b)(iii) and (g), PDF pages 3-4 and 7-9.

<sup>15</sup> Exhibit 27238-X0019, AML-AUC-2022APR25-001(b), PDF page 7.

<sup>16</sup> Exhibit 27238-X0019, AML-AUC-2022APR25-001(a), PDF page 7.

<sup>17</sup> Exhibit 27238-X0019, AML-AUC-2022APR25-001(a), PDF pages 3-4.

<sup>18</sup> Exhibit 27238-X0019, AML-AUC-2022APR25-001(b)(iii) and (g), PDF pages 7-9.

\$1.360 million and 20 events to be studied in 2023 (row 7 of Table 2) at a cost of \$1.700 million to be reasonable.<sup>19</sup>

23. In approving capital expenditures of \$1.360 million in 2022 and \$1.700 million in 2023, the Stage 2 review panel acknowledges an element of uncertainty for a significant number of events where the allocation share is yet to be determined. The Stage 2 review panel directs AltaLink to provide sufficient information in its next GTA and supporting business case to test the prudence of these costs on an actual basis. The Stage 2 review panel directs AltaLink in its next GTA to provide all actual costs spent on a per-event basis, the cost allocation shares between AltaLink and the pipeline owner, any contribution amounts received by AltaLink from the pipeline owners and those provided to the pipeline owners from AltaLink, and any other relevant information to test the prudence of the events that are as noted above in tables 1 and 2, yet “to be determined.” In conjunction with making this direction, the Stage 2 review panel has decided to rescind the direction made in paragraph 355 of Decision 26509-D01-2022 (Corrigenda).

24. The Commission considers that significant process was required in this proceeding to further test AltaLink’s forecast Pipeline Electrical Interference Mitigation Program costs. The Stage 2 review panel expects AltaLink, in its next GTA, to include similar information as was provided in its supplemental information filing and IR responses in this proceeding to supplement its business case on a forecast basis. As an example, the Commission found tables 1 and 2 in this decision added significant clarity to AltaLink’s forecast methodology and cost allocations for this program as compared to information provided by AltaLink in its GTA. The Commission would also find it helpful for tables 1 and 2 to include any forecast contribution amounts, if known, for the next GTA business case.

### **3.4 Costs for pipeline electrical interference mitigation studies**

25. In both 2022 and 2023, AltaLink forecast to complete 25 interference studies per year, amounting to \$1.250 million per year. AltaLink provided additional clarification in its supplemental information filing as to why these studies are required for this program and why it funds these mitigation studies as a transmission facility owner (TFO).

26. AltaLink clarified that the need for every interference study arises from changes to power system operations and is required to ensure AltaLink meets its obligations as a TFO under the *Safety Codes Act*, the Alberta Electrical Utility Code, and the Canadian Standards Association C22.3 No. 6-13. Specifically, increases in electrical generation and transmission facilities since the 1990s have resulted in higher power flows and fault current levels in AltaLink’s transmission facilities. As the TFO, only AltaLink is aware of the increases in power flows and fault current levels in transmission facilities.<sup>20</sup> This directly affects the level of pipeline alternating current electrical interference that will impact pipeline equipment.<sup>21</sup>

27. AltaLink explained that if there are changes in power system operations, such as fault levels, which would not have been designed into the pipeline facility to mitigate safety risks when it was installed, it is only reasonable that the cost of implementing subsequently identified incremental requirements derived from changes in power system operations should be borne by

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<sup>19</sup> Exhibit 27238-X0019, AML-AUC-2022APR25-001(b), PDF page 7.

<sup>20</sup> Exhibit 27238-X0009, supplemental information response (vi), PDF page 10.

<sup>21</sup> Exhibit 27238-X0009, supplemental information response (i), PDF page 1.

AltaLink.<sup>22</sup> AltaLink then initiates and funds the interference studies to confirm those effects and determines the priority in which to undertake the interference studies. This is the case whether or not the pipeline is the last-in facility. Pipeline owners are required to cover their internal costs to support the interference study.<sup>23</sup>

28. The only case where AltaLink does not pay for an interference study is if (i) a pipeline owner initiates a new pipeline build or (ii) if there is an agreement between AltaLink and the pipeline owner.

29. In the first instance, if a pipeline owner initiates a new pipeline build, then it would fund the costs of an interference study.<sup>24</sup> This is because if a pipeline owner chooses to modify its facilities and there are no changes to power system operations, then the pipeline owner would pay for the interference study and any resulting mitigations based on the “last-in” principle.

30. In the second instance, AltaLink clarified that there are no current circumstances that would result in an agreement to allocate interference study costs for studies arising out of AltaLink’s Capital Replacement and Upgrade Program. AltaLink stated that “except where prescribed by an agreement” relates to one existing agreement that originated from its predecessor company, TransAlta Utilities Ltd., and a pipeline company, West Parkland Gas Co-op, in 1993 at the time of transmission line construction. This agreement identified a cost sharing allocation of 50 per cent/50 per cent for future interference study costs. The Commission accepts AltaLink’s clarification that it does not anticipate any future agreements of this nature arising, nor is it aware of any since.<sup>25</sup>

31. AltaLink clarified that it does not expect any of the forecast capital expenditures for its 25 interference studies in each of 2022 and 2023 to be offset by any agreements between itself and the pipeline owners.<sup>26</sup>

32. The Stage 2 review panel finds that interference studies are required for the capital program at issue. For the reasons outlined above, the Stage 2 review panel agrees that AltaLink, as a TFO, is obligated to perform these interference studies. These interference studies are funded by AltaLink and capitalized in accordance with AltaLink’s capitalization criteria. The Stage 2 review panel finds AltaLink’s forecast of 25 interference studies per year, amounting to \$1.250 million per year, to be a reasonable estimate for this work.

#### 4 Order

33. It is hereby ordered that:

- (1) The findings and directions set out in Section 10.1.10 Decision 26509-D01-2022 (Corrigenda) are varied by this decision.
- (2) AltaLink shall submit a compliance filing that reflects the findings in this decision on or before July 28, 2022. In its filing, AltaLink is required to include an update

<sup>22</sup> Exhibit 27238-X0009, supplemental information response (v), PDF page 9.

<sup>23</sup> Exhibit 27238-X0009, supplemental information response (vi), PDF page 10.

<sup>24</sup> Exhibit 27238-X0009, supplemental information response (vii) and (viii), PDF pages 11-12.

<sup>25</sup> Exhibit 27238-X0019, AML-AUC-2022APR25-003(a), PDF page 14.

<sup>26</sup> Exhibit 27238-X0019, AML-AUC-2022APR25-003(d), PDF page 14.

and reconciliation of the revenue requirements for each of the 2022 and 2023 test years to reflect the Stage 2 review panel's determinations and, with respect to AltaLink's tariff, AltaLink is to provide the amount of true-up required for the year 2022 to settle with the AESO.

Dated on June 24, 2022.

**Alberta Utilities Commission**

*(original signed by)*

Cairns Price  
Panel Chair

*(original signed by)*

Vera Slawinski  
Commission Member

## Appendix 1 – Proceeding participants

<p><b>Name of organization (abbreviation)</b>  <b>Company name of counsel or representative</b></p>
<p>AltaLink Management Ltd. (AltaLink or AML)                  Borden, Ladner Gervais LLP</p>

<p>Alberta Utilities Commission</p> <p>Commission panel</p> <ul style="list-style-type: none"> <li>C. Price, Panel Chair</li> <li>V. Slawinski, Commission Member</li> </ul> <p>Commission staff</p> <ul style="list-style-type: none"> <li>P. Khan (Commission counsel)</li> <li>R. Watson (Commission counsel)</li> <li>P. Baker</li> <li>L. Mullen</li> <li>A. Corsi</li> </ul>
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**Appendix 2 – Summary of Commission directions**

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

1. In approving capital expenditures of \$1.360 million in 2022 and \$1.700 million in 2023, the Stage 2 review panel acknowledges an element of uncertainty for a significant number of events where the allocation share is yet to be determined. The Stage 2 review panel directs AltaLink to provide sufficient information in its next GTA and supporting business case to test the prudence of these costs on an actual basis. The Stage 2 review panel directs AltaLink in its next GTA to provide all actual costs spent on a per-event basis, the cost allocation shares between AltaLink and the pipeline owner, any contribution amounts received by AltaLink from the pipeline owners and those provided to the pipeline owners from AltaLink, and any other relevant information to test the prudence of the events that are as noted above in tables 1 and 2, yet “to be determined.” In conjunction with making this direction, the Stage 2 review panel has decided to rescind the direction made in paragraph 355 of Decision 26509-D01-2022 (Corrigenda).  
..... paragraph 23