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October 30, 2008

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British Columbia Utilities Commission
6th Floor, 900 Howe Street
Vancouver, BC
V6Z 2N3

Attention: Ms. Erica M. Hamilton, Commission Secretary

Dear Ms. Hamilton:

Re: Terasen Gas Inc. - Fort Nelson Service Area ("TG Fort Nelson" or the "Company")

2009 Revenue Requirements Application – Amended October 30, 2008 (the "Amended Application") to reflect changes to the Revenue Deficiency, Delivery Rates and Revenue Stabilization Adjustment Mechanism ("RSAM") Rate Rider effective January 1, 2009

On September 4, 2008, Terasen Gas filed its 2009 Revenue Requirements Application with the British Columbia Utilities Commission (the "Commission") for approval of an increase in rates for TG Fort Nelson and the RSAM rate rider, effective January 1, 2009 on a permanent basis, pursuant to Sections 58, 60 and 61 of the *Utilities Commission Act*.

On October 8, 2008, Canfor Corporation ("Canfor") announced that, due to the continued poor demand and low prices for plywood across North America, by the end of October 2008 it will be indefinitely closing its Tackama Plywood plant in Fort Nelson, once the existing log and veneer inventories are depleted. Earlier this year, Canfor announced closure of its PolarBoard Oriented Strand Board ("OSB") plant. Since then, Terasen Gas has been in contact with the Canfor's operations in Fort Nelson with respect to their estimated natural gas requirements, if any, for the gas year 2008-2009 (November 2008 to October 2009). Canfor has indicated that it expects to use natural gas to protect their fire protection systems and keep their buildings from freezing despite both plants being closed indefinitely. As background, when the PolarBoard OSB plant was in production, Canfor operated a wood fired energy system which provided residual space heat from the production process. Due to the loss of the production heat from the wood fired energy system, Canfor has found it necessary to install a number of natural gas space heaters throughout its PolarBoard facility to provide the required heat to maintain the integrity of the equipment and fire control systems. As a result, Canfor believes that this might actually increase natural gas requirements for winter of 2008-09 as compared to previous winters for the PolarBoard plant. Canfor has provided TG Fort Nelson with a very high-level estimate of approximately 90,000 GJ for gas year 2008-2009 whereas the maximum consumption over past five years has been 57,000 GJ. TG Fort Nelson has very little confidence regarding the accuracy of this high-level estimate. No estimate has been provided by Canfor for its Tackama facility.

For the purposes of this Amended Application, TG Fort Nelson has assumed that these two customers served by Rate Schedule 25 ("Transport customers") would remain on TG Fort Nelson's system for another year and will consume 950 GJ per month (minimum bill volume

equivalent) during the winter months and 10 GJ per day during the summer months (based on Canfor's estimate). TG Fort Nelson believes that this is a fair and reasonable assumption to make as both Canfor and TG Fort Nelson have very little confidence in the accuracy of Canfor's forecast for natural gas usage since this is the first time Canfor has had to heat their facilities in this manner. Any margin variations arising from the difference between forecast and actual deliveries would be captured through the RSAM account. Attachment A provides the revised forecast tables which were included in the September 4, 2008 application, based on the closure of two facilities by Canfor as discussed above.

The Amended Application includes updated information regarding volume forecast for transport customers, gas cost recovery charge as approved for October 1, 2008 (please refer to Commission Order No. G-128-08, dated September 11, 2008). Additionally, the Amended Application includes some modest changes to capital additions for 2008 projected and 2009 forecast, property tax deferral amount for 2008 projected and the long-term debt for 2009 forecast, which are described in detail below.

Subsequent to the TG Fort Nelson Revenue Requirement filing dated September 4, 2008, discussions with Spectra have confirmed that Spectra will upgrade the hydrogen sulphide monitoring and shut in equipment on its system, without cost to TG Fort Nelson. Consequently, the TG Fort Nelson installation will now only consist of pressure control and overpressure protection equipment and will exclude hydrogen sulphide monitoring or gas flow shut off equipment. This results in a reduction of anticipated capital expenditures in 2009 by \$50,000. Also, the installation of the pressure control and overpressure protection equipment at the Fort Nelson Odorizer Station will be deferred to 2009. It is now expected that approximately \$20,000 will be incurred in 2008 for project management, design and procurement of materials while approximately \$80,000 will be incurred in 2009 (please refer to Revised Table 7.1 in Attachment A of the Amended Application and line 19 of Revised Financial Schedules 14.3 and 14.4). Details of changes made to capital additions are also described in BCUC IR 13.1, 13.2, and 13.3.

The property tax deferral amount for 2008 projected in the Amended Application is increased from \$17,000 to \$22,000 to reflect the property tax bill received from Fort Nelson Indian Band which was \$5,000 more than initial estimate. Also, the opening 2007 balance was corrected to \$11,000 from \$14,000 (refer to line 3 of the Revised Financial Schedule 17.1).

The long term debt schedule as filed on September 4, 2008 contained an error in the average embedded cost of the long term debt. A revised long term debt schedule for TG Fort Nelson has been prepared and included in the Amended Application materials (refer to Revised Financial Schedule 19.4 in the Amended Application). The revised Fort Nelson long term debt is \$3.035 million with \$0.211 million of interest costs at an average embedded rate of 6.692%. Any difference in forecast interest cost and actual interest cost is added to the deferred interest deferral account. BCUC IR 18.1 and 20.1 provide details regarding updates to property tax deferral amount for 2008 projected and long-term debt for 2009 forecast respectively.

The overall effect of these updates has increased the TG Fort Nelson revenue deficiency from \$209,000 to \$377,000 for 2009. Table 1.4 from the September 4, 2008 application has been reproduced below to include those updated details. The detailed financial schedules supporting the Amended Application and resulting revenue deficiency can be found in the Attachment B.

Table 1.4 (Amended Oct. 30, 2008) – TG Fort Nelson Revenue Deficiency Details

Description	2008 Decision	2009 Forecast @ Existing Rates (as proposed in Sep 4th Filing)	2009 Forecast @ Existing Rates (as per revised application)	Difference (Revised application from 2008 Decision)
Revenue				
Residential/Commercial	5,134	5,707	5,492	358
Transportation Service	295	231	31	(264)
Total Revenue:	5,429	5,938	5,523	94
Less:				
Cost of Gas	4,054	4,709	4,476	422
Gross Margin:	1,375	1,229	1,047	(328)
Cost of Service (excl. COG)				
O&M	652	664	664	12
Property Tax	125	158	158	33
Depreciation	170	188	185	15
Amortization	28	6	6	(22)
Income Tax	49	61	61	12
Interest Expense	233	243	232	(1)
Other Revenue	(38)	(45)	(45)	(7)
Return on Equity	156	164	163	7
Total Cost of Service:	1,375	1,438	1,424	49
Deficiency:	0	(209)	(377)	(377)

As shown in Table 1.4 above, approximately 87% (\$328,000) of total revenue deficiency of \$377,000 is primarily due to decline in industrial demand and use rates per customer. The decline in industrial demand for customers served by Transport Customers is caused by the closure of Canfor's PolarBoard Plant and Tackama Mill, which accounts for approximately 68% (\$257,600) of the total revenue deficiency for 2009. Declining use per customer rates, after offsetting customer additions, for customers served under Rate Schedules 1, 2.1, and 2.2 ("Core Customers") accounts for approximately 19% (\$70,500) of the revenue deficiency. The remaining 13% (\$49,000) of the total revenue deficiency is due to an increase in the cost of service, which includes expenses related to operations and maintenance, property tax, depreciation, amortization, interest and income tax. Subsequent to September 4, 2008 filing, the total cost of service (excluding cost of gas) has decreased by \$14,000 (as shown in Table 1.4 above) due to the changes made to capital additions, property tax deferral amount for 2008 and long-term debt for 2009 forecast as described above.

This filing constitutes the TG Fort Nelson's Amended Application and includes updated support materials. In this Amended Application, the Company applies for Commission approval to amend the TG Fort Nelson Rate Schedules on the basis that the existing rates will be insufficient to allow the Company the opportunity to recover its cost of service and earn a fair and reasonable return on its invested capital in TG Fort Nelson.

TG Fort Nelson hereby respectfully requests approval from the Commission, pursuant to Sections 58, 60 and 61 of the *Utilities Commission Act*, for the following:

- To allow TG Fort Nelson to recover the revenue deficiency of \$377,000 through a permanent increase in its delivery rates, effective January 1, 2009.

- A margin increase of 36% and revised rates as per Attachment B, Schedule 1.1 and Revised Tariff Tables (refer to Attachment C), effective January 1, 2009.
- The RSAM rider to be set to \$0.236 (an increase of \$0.12) as per revised Table (refer to Attachment C), effective January 1, 2009.
- Rates to be revised to reflect the Commission approved allowed Return on Equity (“ROE”) as per the Generic Mechanism, expected in early December 2008.

Should the Commission be unable to render its decision on the TG Fort Nelson 2009 Amended Revenue Requirements Application for permanent rates in time to be effective January 1, 2009, TG Fort Nelson hereby requests approval pursuant to Section 89 of the *Utilities Commission Act* of the same rates on an interim basis, effective January 1, 2009.

If you have any questions related to this filing, please contact the undersigned.

Yours very truly,

TERASEN GAS INC.

Original signed:

Tom A. Loski

Attachments

Attachment A



TERASEN GAS INC. – FORT NELSON SERVICE AREA

Application for 2009 Revenue Requirements and Rates – Amended October 30, 2008

Table 3.3a (Amended Oct 30, 2008) – TG Fort Nelson Customer Additions (Year-End Net)*

	2005 Actuals	2006 Actuals	2007 Actuals	2008 Decision	2008 Projection	2009 Forecast
Rate 1	26	3	7	12	6	9
Rate 2.1	19	9	6	5	3	3
Rate 2.2	0	1	1	0	-2	0
Rate 25	0	0	0	0	0	0
Total	45	13	14	17	7	12

Table 3.3b (Amended Oct 30, 2008) – TG Fort Nelson Year-End Customers*

	2005 Normal	2006 Normal	2007 Normal	2008 Decision	2008 Projection	2009 Forecast
Rate 1	1,918	1,921	1,928	1,928	1,934	1,943
Rate 2.1	393	402	408	408	411	414
Rate 2.2	28	29	30	30	28	28
Rate 25	2	2	2	2	2	2
Total	2,341	2,354	2,368	2,368	2,375	2,387

Table 3.5.2 (Amended Oct 30, 2008) – TG Fort Nelson Energy Demand Forecast (in TJ/annum)*

	2005 Normal	2006 Normal	2007 Normal	2008 Decision	2008 Projection	2009 Forecast
Rate 1	291	271	272	285	274	271
Rate 2.1	193	191	190	205	197	195
Rate 2.2	102	95	90	99	91	88
Rate 25	365	349	264	265	198	14
Total	951	906	816	854	760	568

Table 3.6.1 (Amended Oct 30, 2008) – TG Fort Nelson Revenue Forecast*

	2005 Normal	2006 Normal	2007 Normal	2008 Decision	2008 Projection	2009 Forecast
Rate 1	\$ 2,445	\$ 2,484	\$ 2,298	\$ 2,461	\$ 2,631	\$ 2,669
Rate 2.1	\$ 1,701	\$ 1,794	\$ 1,634	\$ 1,822	\$ 1,915	\$ 1,964
Rate 2.2	\$ 813	\$ 863	\$ 747	\$ 851	\$ 857	\$ 859
Rate 25	\$ 322	\$ 309	\$ 235	\$ 295	\$ 221	\$ 31
Total	\$ 5,281	\$ 5,450	\$ 4,914	\$ 5,429	\$ 5,624	\$ 5,523

- Based on updated information provided in the Amended Application dated October 30, 2008.

Attachment A

TERASEN GAS INC. – FORT NELSON SERVICE AREA

Application for 2009 Revenue Requirements and Rates – Amended October 30, 2008



Table 3.6.2 (Amended Oct 30, 2008)* – TG Fort Nelson Margin Forecast

	2005	2006	2007	2008	2008	2009
	Normal	Normal	Normal	Decision	Projection	Forecast
Rate 1	\$ 415	\$ 426	\$ 428	\$ 504	\$ 500	\$ 484
Rate 2.1	\$ 359	\$ 335	\$ 330	\$ 414	\$ 398	\$ 389
Rate 2.2	\$ 111	\$ 134	\$ 130	\$ 169	\$ 151	\$ 145
Rate 25	\$ 332	\$ 304	\$ 239	\$ 287	\$ 202	\$ 29
Total	\$ 1,217	\$ 1,199	\$ 1,127	\$ 1,375	\$ 1,251	\$ 1,047

Table 3.7 (Amended Oct 30, 2008)* – TG Fort Nelson Calculation of Amortization of RSAM (Rider 5)

- Based on updated information provided in the Amended Application dated October 30, 2008.

Attachment A

TERASEN GAS INC. – FORT NELSON SERVICE AREA

Application for 2009 Revenue Requirements and Rates – Amended October 30, 2008



TERASEN GAS INC. - FORT NELSON			
CALCULATION OF AMORTIZATION OF RSAM (RIDER 5)			
Line No.	Particulars (1)	Annual Volumes (TJ) (2)	Amortization of RSAM Unit Rider (\$/GJ) (4)
		Amortization (3)	
1	<u>RSAM (Rider 5) Calculation</u>		
2			
3	Rate 1 - Residential	270.5	\$0.236
4	Rate 2.1 - Small Commercial	195.0	\$0.236
5	Rate 2.2 - Large Commercial	88.4	\$0.236
6	Rate 3.1 - Industrial Service	0.0	\$0.236
7	Rate 3.2 - Industrial Service	0.0	\$0.236
8	Rate 3.3 - Industrial Service	0.0	\$0.236
9	Rate 25 - Large Commercial Transportation	13.8	\$0.236
10		<u>567.7</u>	
11			
12			
13	"Would be" Rider for 2009 (revised Rate 25 volumes & recorded 2008 balances)		\$0.236
14	Approved Rider for 2008 (BCUC Order G-27-08)		\$0.116
15	Rider 5 Increase/(Decrease)		<u>\$0.120</u>
16			
17			
18			
19			
20			
21			
22	<u>Note 1: RSAM Rider Change (Assumptions)</u>		
23			
24	1) Recorded 2008 RSAM and RSAM interest balance		
25	2) Rate 25 Annual Volume Forecast 13.8 TJ		
26			
27	<u>Note 2: RSAM Rider Change (To be Approved)</u>		
28			
29	After offsetting the 2008 RSAM rider recovery, the RSAM account including interest is now projected		
30	to be \$281,468. Pursuant to the Commission Order No.G17-04, Fort Nelson would amortize the RSAM		
31	balance over the subsequent three-years for recovery. Accordingly the net-of-tax RSAM balance to be		
32	amortized in 2009 is \$93,822. On a pre-tax basis, this amounts to \$134,033 or \$0.236/GJ, which is a \$0.12/GJ		
33	increase from the existing level of \$0.116/GJ.		
34			
35	Amortization = 1/3 of Projected December 31, 2008 RSAM Balance		
36	= 1/3 * (\$275,834 RSAM + \$5,634 RSAM Interest)		
37	= \$93,822 Net-of-tax amortization		
38			
39	Gross Amortization = Net-of-tax amortization / (1 - tax rate)		
40	= \$93,822 / (1 - 30.0%)		
41	= <u>\$134,033</u>		

- Based on updated information provided in the Amended Application dated October 30, 2008.

Attachment A

TERASEN GAS INC. – FORT NELSON SERVICE AREA

Application for 2009 Revenue Requirements and Rates – Amended October 30, 2008



Table 7.1 (Amended Oct 30, 2008) – TG Fort Nelson Capital Additions Summary (\$000's)*

	2008 Decision	2008 Projection	2009 Forecast
Customer Additions	17	7	12
Transmission			
Mains	-	-	-
Total Transmission	-	-	-
Distribution			
Structures & Improvements	-	-	20
Services	28	28	35
House Regulator & Meter Installation	7	7	4
Mains	24	31	59
Measuring & Regulating Equipment	-	67	80
Meters	4	4	3
Small Tools & Equipment	16	16	8
Total Distribution	79	153	209
Total Capital Additions	79	153	209

- Based on updated information provided in the Amended Application dated October 30, 2008.

Attachment A



TERASEN GAS INC. – FORT NELSON SERVICE AREA

Application for 2009 Revenue Requirements and Rates – Amended October 30, 2008

Table 9a (Amended Oct 30, 2008)* – Proposed Tariff Rate change and Rate Class Revenue Recovery

Line No.	Particulars	Tariff @ 2008 Rates	Less: Delivery Rate Rebate (in \$/GJ)	Less: RSAM Recovery Charge (in \$/GJ)	Less: Average Cost of Gas	Delivery Margin	Margin Rate Increase	Add: Average Cost of Gas	Add: Revised RSAM Recovery Charge	Tariff @ Revised Rates Jan 1/09
1	Residential									
2	1st Blk ≤ 2 GJ \$ / Month	\$ 21.62	\$ 0.10	\$ (0.23)	\$ (16.16)	\$ 5.33	\$ 2.43	\$ 16.16	\$ 0.47	\$ 24.40
3	2nd Blk Next 28 GJ \$ / GJ	\$ 9.633	\$ 0.050	\$ (0.116)	\$ (8.078)	\$ 1.489	\$ 0.518	\$ 8.078	\$ 0.236	\$ 10.321
4	3rd Blk Excess of 30 GJ \$ / GJ	\$ 9.590	\$ 0.050	\$ (0.116)	\$ (8.078)	\$ 1.446	\$ 0.502	\$ 8.078	\$ 0.236	\$ 10.262
5										
6	General Service - Small Commercial									
7	1st Blk ≤ 2 GJ \$ / Month	\$ 32.53	\$ 0.13	\$ (0.23)	\$ (16.16)	\$ 16.27	\$ 6.59	\$ 16.16	\$ 0.47	\$ 39.49
8	2nd Blk Next 298 GJ \$ / GJ	\$ 9.792	\$ 0.066	\$ (0.116)	\$ (8.078)	\$ 1.664	\$ 0.575	\$ 8.078	\$ 0.236	\$ 10.553
9	3rd Blk Excess of 300 GJ \$ / GJ	\$ 9.740	\$ 0.066	\$ (0.116)	\$ (8.078)	\$ 1.612	\$ 0.556	\$ 8.078	\$ 0.236	\$ 10.482
10										
11	General Service - Large Commercial									
12	1st Blk ≤ 2 GJ \$ / Month	\$ 32.53	\$ 0.13	\$ (0.23)	\$ (16.16)	\$ 16.27	\$ 6.59	\$ 16.16	\$ 0.47	\$ 39.49
13	2nd Blk Next 298 GJ \$ / GJ	\$ 9.792	\$ 0.066	\$ (0.116)	\$ (8.078)	\$ 1.664	\$ 0.575	\$ 8.078	\$ 0.236	\$ 10.553
14	3rd Blk Excess of 300 GJ \$ / GJ	\$ 9.740	\$ 0.066	\$ (0.116)	\$ (8.078)	\$ 1.612	\$ 0.556	\$ 8.078	\$ 0.236	\$ 10.482
15										
16	Transportation Service									
17	1st Blk ≤ 20 GJ \$ / GJ	\$ 1.407	\$ -	\$ -	\$ (0.096)	\$ 1.311	\$ 0.924	\$ 0.096		\$ 2.331
18	2nd Blk Next 260 GJ \$ / GJ	\$ 1.304	\$ -	\$ -	\$ (0.096)	\$ 1.208	\$ 0.852	\$ 0.096		\$ 2.156
19	3rd Blk Excess of 280 GJ \$ / GJ	\$ 1.063	\$ -	\$ -	\$ (0.096)	\$ 0.967	\$ 0.682	\$ 0.096		\$ 1.745
20	Minimum Delivery Charge per Month	\$ 1,076.00				\$ 1,076.00	\$ 387.00			\$ 1,463.00
21										
22	Administration Charge	\$ 202.00	\$ -	\$ -		\$ 202.00	\$ -			\$ 202.00
23	RSAM Recovery Charge	\$ 0.116	\$ 0.050	\$ (0.116)	\$ -	\$ 0.050	\$ -	\$ -	\$ 0.236	\$ 0.286

Table 9b (Amended Oct 30, 2008)* – Proposed Tariff Rate change and Rate Class Revenue Recovery

Line No.	Particulars	Tariff @ 2008 Rates	Less: RSAM Recovery Charge	Less: Average Cost of Gas	Delivery Margin	Margin Rate Increase	Add: Average Cost of Gas	Add: Revised RSAM Recovery Charge	Tariff @ Revised Rates Jan 1/09
1	Rate Class 2.3 - Natural Gas Vehicle Fuel Service					35.99%			
2	1st Blk ≤ 2 GJ \$ / Month	\$ 33.47	\$ -	\$ (16.16)	\$ 17.31	\$ 6.23	\$ 16.16	\$ -	\$ 39.70
3	2nd Blk Next 298 GJ \$ / GJ	\$ 10.495	\$ -	\$ (8.078)	\$ 2.417	\$ 0.870	\$ 8.078	\$ -	\$ 11.365
4	3rd Blk Excess of 300 GJ \$ / GJ	\$ 10.443	\$ -	\$ (8.078)	\$ 2.365	\$ 0.851	\$ 8.078	\$ -	\$ 11.294
5									
6	Rate Class 3.1 / 3.2 - Industrial Service < 360,000 GJ per Year								
7	Delivery Charge								
8	1st Blk ≤ 20 GJ \$ / GJ	\$ 1.407	\$ -	\$ -	\$ 1.407	\$ 0.506	\$ -		\$ 1.913
9	2nd Blk Next 260 GJ \$ / GJ	\$ 1.304	\$ -	\$ -	\$ 1.304	\$ 0.469	\$ -		\$ 1.773
10	3rd Blk Excess of 280 GJ \$ / GJ	\$ 1.063	\$ -	\$ -	\$ 1.063	\$ 0.383	\$ -		\$ 1.446
11	Minimum Month Delivery Charge	\$ 1,076.00			\$ 1,076.00	\$ 387.00			\$ 1,463.00
12									
13	Gas Cost Recovery Charge	\$ 8.078		\$ (8.078)	\$ -	\$ -	\$ 8.078		\$ 8.078
14	RSAM Rate Rider	\$ 0.116	\$ (0.116)		\$ -	\$ -	\$ -	\$ 0.236	\$ 0.236
15									
16	Rate Class 3.3 - Industrial Service ≥ 360,000 GJ per Year								
17	Delivery Charge								
18	1st Blk ≤ 20 GJ \$ / GJ	\$ 1.407	\$ -	\$ -	\$ 1.407	\$ 0.504	\$ -		\$ 1.911
19	2nd Blk Next 260 GJ \$ / GJ	\$ 1.304	\$ -	\$ -	\$ 1.304	\$ 0.466	\$ -		\$ 1.770
20	3rd Blk Excess of 280 GJ \$ / GJ	\$ 1.063	\$ -	\$ -	\$ 1.063	\$ 0.380	\$ -		\$ 1.443
21	Minimum Month Delivery Charge	\$ 1,076.00			\$ 1,076.00	\$ 387.00			\$ 1,463.00
22									
23	Gas Cost Recovery Charge	\$ 8.078		\$ (8.078)	\$ -	\$ -	\$ 8.078		\$ 8.078
24	RSAM Rate Rider	\$ 0.116	\$ (0.116)		\$ -	\$ -	\$ -	\$ 0.236	\$ 0.236

* - Tariff tables shown above are revised based on updated information used in the Amended Application, including most up-to-date gas cost recovery charge approved as of October 1, 2008.

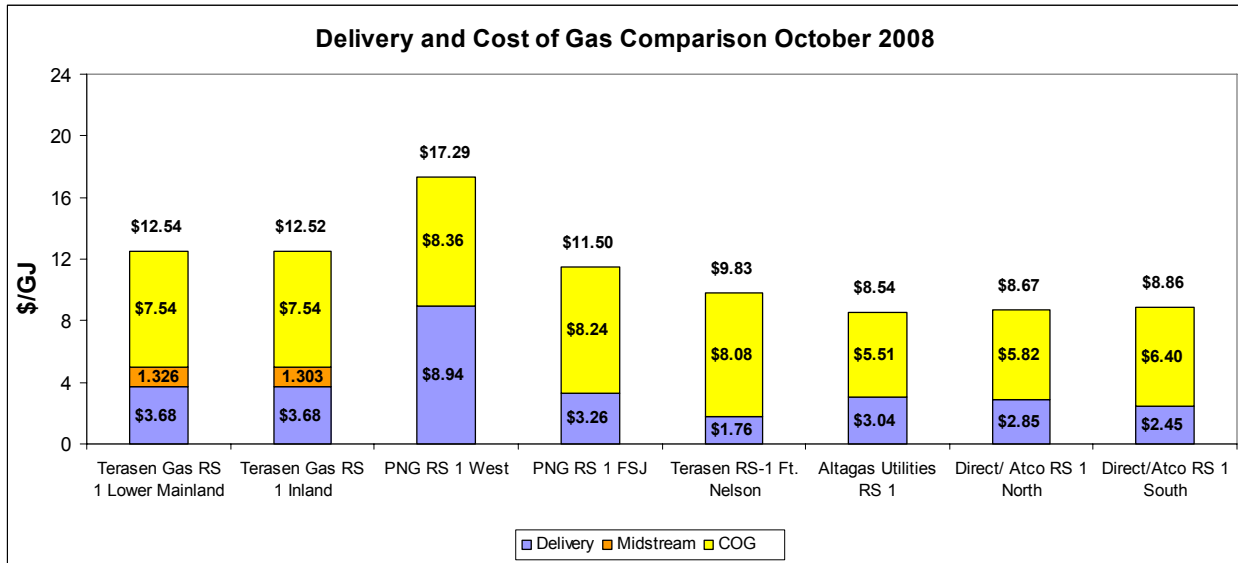
Attachment A

TERASEN GAS INC. – FORT NELSON SERVICE AREA

Application for 2009 Revenue Requirements and Rates – Amended October 30, 2008



Figure 9 (Amended Oct 30, 2008)* – Delivery and Cost of gas comparison at existing rates as of October 1, 2008



* - All rates effective October 1, 2008. Rates include all applicable riders and are based on Annual Gas Use Rate of 140 GJs.

Attachment B - Detailed Support Materials for Application

Schedule 1 – Summary of Rate Change Required

Line No.	Particulars	2008	2009
		Decision	Forecast
1	Rate Change Required		
2	Gas Sales and Transportation Revenue at Existing Rates	\$ 5,429	\$ 5,523
3			
4	Less: Cost of Gas	<u>(4,054)</u>	<u>(4,476)</u>
5			
6	Gross/Delivery Margin	<u>\$ 1,375</u>	<u>\$ 1,047</u>
7			
8	Revenue Deficiency (Surplus)	<u>\$ -</u>	<u>\$ 377</u>
9			
10	Revenue Deficiency (Surplus) as a % of Gross Margin		35.99%
11			
12	Revenue Deficiency (Surplus) as a % of Total Revenue		6.82%



Attachment B - Detailed Support Materials for Application

Schedule 1.1 – 2009 Revenue Requirement

Line No.	Particulars	2007 Actual Normalized	2008 Decision	2008 Projected	2009 @ Proposed Rates
1	Rate Base				
2	Gas Plant in Service, Beginning	\$ 7,542	\$ 7,701	\$ 7,672	\$ 7,965
3	Gas Plant in Service, Ending	7,672	7,913	7,965	8,300
4					
5	Contribution in Aid of Construction, Beginning	(1,041)	(1,190)	(1,159)	(1,159)
6	Contribution in Aid of Construction, Ending	(1,159)	(1,200)	(1,159)	(1,159)
7					
8	Accumulated Depreciation, Beginning	(1,783)	(1,810)	(1,865)	(2,064)
9	Accumulated Depreciation, Ending	(1,865)	(2,010)	(2,064)	(2,271)
10					
11	Accumulated Amortization of Contribution in Aid of Construction, Beginning	509	550	543	554
12	Accumulated Amortization of Contribution in Aid of Construction, Ending	543	591	554	576
13					
14	Net Plant in Service, Mid-Year	5,209	5,272	5,243	5,371
15					
16	Adjustment to 13-Month Average	-	-	-	-
17	Work in Progress, Not Attracting AFUDC	-	-	-	-
18	Construction Advances	-	-	-	-
19	Unamortized Deferred Charges	2	85	292	307
20	Cash Working Capital	(213)	(221)	(256)	(277)
21	Other Working Capital	17	18	4	3
22					
23	Total Rate Base	\$ 5,015	\$ 5,154	\$ 5,283	\$ 5,405



Attachment B - Detailed Support Materials for Application

Schedule 1.1 – 2009 Revenue Requirement (Cont'd)

Line No.	Particulars	2007 Actual Normalized	2008 Decision	2008 Projected	2009 @ Proposed Rates
24					
25	Revenue Requirement / Deficiency (Surplus)				
26	Cost of Gas	\$ 3,786	\$ 4,054	\$ 4,373	\$ 4,476
27	Operating & Maintenance Expense	701	652	637	664
28	Property Tax	98	125	125	158
29	Depreciation Expense	142	170	189	185
30	Amortization Expense	-	28	30	6
31	Other Operating Revenue	(39)	(38)	(36)	(45)
32	Income Tax Expense	22	49	73	61
33	Earned Return				
34	Short Term Debt Interest	28	21	25	20
35	Long Term Debt Interest	192	212	212	211
36	Return on Equity	132	156	157	163
37					
38	Total Cost of Service at proposed rates	\$ 5,062	\$ 5,429	\$ 5,784	\$ 5,900
39					
40	Sales Revenue @ Existing Rates	4,678	4,925	5,403	5,492
41	T-Service Revenue @ Existing Rates	235	239	221	31
42	RSAM	149		161	
43	Revenue Requirement approved		265		
44	Revenue Deficiency / (Surplus)	\$ 0	\$ -	\$ 0	\$ 377
45					
46	Revenue Deficiency / (Surplus) Applied to Sales Customers				\$ 366
47	% Increase on Sales Revenue				6.7%
48					
49	Total Revenue @ Existing Rates				\$ 5,523
50	Gross Margin (Revenue - Cost of Gas) @ Existing Rates				\$ 1,047
51					
52	% Increase on Gross Margin				36.0%

Attachment B - Detailed Support Materials for Application

Schedule 1.2 – 2009 Revenue Requirement Details

Description	2008 Decision	2009 Forecast @ Existing Rates <i>(as proposed in Sep 4th Filing)</i>	2009 Forecast @ Existing Rates <i>(as per revised application)</i>	Difference <i>(Revised application from 2008 Decision)</i>
Revenue				
Residential/Commercial	5,134	5,707	5,492	358
Transportation Service	295	231	31	(264)
Total Revenue:	5,429	5,938	5,523	94
Less:				
Cost of Gas	4,054	4,709	4,476	422
Gross Margin:	1,375	1,229	1,047	(328)
Cost of Service (excl. COG)				
O&M	652	664	664	12
Property Tax	125	158	158	33
Depreciation	170	188	185	15
Amortization	28	6	6	(22)
Income Tax	49	61	61	12
Interest Expense	233	243	232	(1)
Other Revenue	(38)	(45)	(45)	(7)
Return on Equity	156	164	163	7
Total Cost of Service:	1,375	1,438	1,424	49
Deficiency:	0	(209)	(377)	(377)

Attachment B - Detailed Support Materials for Application

Schedule 2 – Utility Rate Base

Line No.	Particulars	2007	2008	2008	2009		
		Actual	Decision	Projected	At Existing Rates	Adjustment	At Revised Rates
1	Gross Plant in Service						
2	GPIS Beginning of Year	\$ 7,540	\$ 7,701	\$ 7,672	\$ 7,965	\$ -	\$ 7,965
3	Opening Adjustment	\$ 2	\$ -	\$ -	\$ -		\$ -
4	GPIS End of Year	7,672	7,913	7,965	8,300	-	8,300
5	GPIS Average Mid-Year Balance	7,607	7,807	7,818	8,132	-	8,132
6							
7	CIAOC Beginning of Year	(1,041)	(1,190)	(1,159)	(1,159)	-	(1,159)
8	CIAOC End of Year	(1,159)	(1,200)	(1,159)	(1,159)	-	(1,159)
9	CIAOC Average Mid-Year Balance	(1,100)	(1,195)	(1,159)	(1,159)	-	(1,159)
10							
11	Accumulated Depreciation						
12	GPIS Beginning of Year	(1,783)	(1,810)	(1,865)	(2,064)	-	(2,064)
13	Opening Adjustment	-	-	-	-	-	-
14	GPIS End of Year	(1,865)	(2,010)	(2,064)	(2,271)	-	(2,271)
15	GPIS Average Mid-Year Balance	(1,824)	(1,910)	(1,965)	(2,167)	-	(2,167)
16							
17	CIAOC Beginning of Year	509	550	543	554	-	554
18	CIAOC End of Year	543	591	554	576	-	576
19	CIAOC Average Mid-Year Balance	526	571	549	565	-	565
20							
21	Net Plant in Service, Mid-Year	\$ 5,209	\$ 5,272	\$ 5,243	\$ 5,371	\$ -	\$ 5,371
22							
26	Unamortized Deferred Charges	2	85	292	307	-	307
27	Cash Working Capital	(213)	(221)	(256)	(283)	6	(277)
28	Other Working Capital	17	18	4	3	-	3
29							
30	Utility Rate Base	\$ 5,015	\$ 5,154	\$ 5,283	\$ 5,399	\$ 6	\$ 5,405

Attachment B - Detailed Support Materials for Application

Schedule 3 – Utility Income & Earned Return

Line No.	Particulars	2007 Actual Normalized	2008 Decision	2008 Projected	2009 @ Existing Rates	Adjustment	2009 @ Revised Rates
1	Average No. of Customers	2,340	2,341	2,372	2,356		2,356
2							
3	Energy Volumes (TJ)						
4	Sales	552	589	561	554		554
5	Transportation Service	264	265	198	14		14
6	Total Energy Volumes (TJ)	816	854	759	568	-	568
7							
8	Utility Revenue						
9	Sales - Existing Rates	\$ 4,678	\$ 4,925	\$ 5,403	\$ 5,492		5,492
10	- Increase	-	210			366	366
11	Transportation - Existing Rates	235	239	221	31		31
12	- Increase	-	55			11	11
13	Total Revenue	4,913	5,429	5,624	5,523	377	5,900
14	Cost of Gas Sold (including Gas Lost)	3,786	4,054	4,373	4,476		4,476
15	Gross Margin	1,127	1,374	1,251	1,047	377	1,424
16	RSAM Revenue	149	-	161	-		-
17	Adjusted Gross Margin	1,276	1,374	1,411	1,047	377	1,424
18							
19	Operating & Maintenance Expense	701	652	637	664		664
20	Property Tax	98	125	125	158		158
21	Depreciation & Amortization Expense	142	198	218	191		191
22	Other Operating Revenue	(39)	(38)	(36)	(45)		(45)
23	Total Utility Expenses	902	937	944	968	-	968
24							
25	Utility Income Before Income Tax	374	437	467	79	377	456
26	Income Tax Expense	22	49	73	(52)	113	61
27							
28	Earned Return	\$ 352	\$ 388	\$ 394	\$ 131	\$ 264	\$ 395
29							
30	Utility Rate Base	\$ 5,015	\$ 5,154	\$ 5,283	\$ 5,399	\$ 6	\$ 5,405
31							
32	Return on Rate Base	7.018%	7.533%	7.455%	2.426%		7.303%

Attachment B - Detailed Support Materials for Application

Schedule 4.1 – 2007, 2008 (Decision) Existing Revenue, Margin

Line No.	Particulars	Average # of Customers	Volume (TJ)	Ave. Bundled Rate	Revenue	Ave. Cost of Gas	Cost of Gas *	Ave. Margin	Margin
1	<u>2007 Actual Normalized</u>								
2	Sales								
3	Residential	1,909.0	272.2	\$ 8.442	\$ 2,297.9	\$ 6.869	\$ 1,869.8	\$ 1.573	\$ 428.1
4	General Service Rate 2.1	400.0	189.8	\$ 8.606	\$ 1,633.5	\$ 6.868	\$ 1,303.6	\$ 1.738	\$ 329.9
5	General Service Rate 2.2	29.0	89.8	\$ 8.316	\$ 746.8	\$ 6.865	\$ 616.5	\$ 1.451	\$ 130.3
6	Total	2,338.0	551.8		4,678.2		3,789.9		888.3
7									
8	General Firm T-Service	2.0	264.1	\$ 0.891	235.2	\$ (0.014)	(3.6)	\$ 0.904	238.8
9									
10	Total	2,340.0	815.9		\$ 4,913.4		\$ 3,786.3		\$ 1,127.1
11									
12	<u>2008 Decision</u>								
13	Sales								
14	Residential	1,901.0	284.9	\$ 8.637	2,460.7	\$ 6.867	1,956.4	\$ 1.770	\$ 504.3
15	General Service Rate 2.1	408.0	205.1	\$ 8.886	1,822.5	\$ 6.866	1,408.3	\$ 2.019	414.2
16	General Service Rate 2.2	30.0	99.4	\$ 8.563	851.2	\$ 6.865	682.4	\$ 1.698	168.8
17	Total	2,339.0	589.4		5,134.4		4,047.1		1,087.3
18									
19	General Firm T-Service	2.0	264.8	\$ 1.112	294.6	\$ 0.028	7.3	\$ 1.085	287.3
20									
21	Total	2,341.0	854.2		\$ 5,429.0		\$ 4,054.4		\$ 1,374.6

TERASEN GAS INC. – FORT NELSON SERVICE AREA

Application for 2009 Revenue Requirements and Rates – Amended October 30, 2008



Attachment B - Detailed Support Materials for Application

Schedule 4.2 – 2008 (Projected), 2009 (Forecast) Revenue, Margin

Line No.	Particulars	Average # of Customers	Volume (TJ)	Ave. Bundled Rate	Revenue	Ave. Cost of Gas	Cost of Gas *	Ave. Margin	Margin	Ave. Increase	Increase / (Decrease)	Ave. Revised Sales Rate	Revised Revenue
22													
23	2008 Projected												
24	Sales												
25	Residential	1,931.0	273.6	\$ 9.616	2,630.9	\$ 7.788	2,130.8	\$ 1.828	\$ 500.1				
26	General Service Rate 2.1	411.0	196.6	\$ 9.742	1,915.2	\$ 7.717	1,517.1	\$ 2.025	398.1				
27	General Service Rate 2.2	28.0	90.6	\$ 9.457	856.8	\$ 7.794	706.1	\$ 1.663	150.7				
28	Total	2,370.0	560.8		5,403.0		4,354.0		1,049.0				
29													
30	General Firm T-Service	2.0	198.0	\$ 1.114	220.6	\$ 0.096	19.0	\$ 1.018	201.6				
31													
32	Total	2,372.0	758.8		\$ 5,623.6		\$ 4,373.0		\$ 1,250.6				
33													
34	2009 Forecast												
35	Sales												
36	Residential	1,915.0	270.5	\$ 9.867	2,669.0	\$ 8.077	2,184.9	\$ 1.790	\$ 484.1	\$ 0.644	174.2	\$ 10.511	2,843.2
37	General Service Rate 2.1	411.0	195.0	\$ 10.073	1,964.2	\$ 8.080	1,575.5	\$ 1.993	388.6	\$ 0.717	139.9	\$ 10.790	2,104.0
38	General Service Rate 2.2	28.0	88.4	\$ 9.717	859.0	\$ 8.079	714.2	\$ 1.638	144.8	\$ 0.589	52.1	\$ 10.306	911.1
39	Total	2,354.0	553.9		5,492.1		4,474.6		1,017.5		366.2		5,858.3
40													
41	General Firm T-Service	2.0	13.8	\$ 2.228	30.7	\$ 0.096	1.3	\$ 2.131	29.4	\$ 0.767	10.6	\$ 2.995	41.3
42													
43	Total	2,356.0	567.7		\$ 5,522.8		\$ 4,475.9		\$ 1,046.9		\$ 376.8		\$ 5,899.6
44													
45	Total Deficiency / (Surplus)										\$ 376.8		
46													
47	% Increase / (Decrease)										6.82%		

* Cost of Gas includes Unaccounted For Gas ("UAF") component.



Attachment B - Detailed Support Materials for Application

Schedule 5 – Income Tax Expense

Line No.	Particulars	2007 Actual Normalized	2008 Decision	2008 Projected	2009 @ Existing Rates	Adjustment	2009 @ Revised Rates
1	Earned Return	\$ 352	\$ 388	\$ 394	\$ 131	\$ 264	\$ 395
2	Less: Interest on Debt	(220)	(233)	(237)	(231)	(0)	(232)
3	Add: Non-Tax Deductible Expense (Net)	-	0	30	6	-	6
4	Less: Timing Differences	(89)	(49)	(24)	(27)	-	(27)
5		-	-	-	-	-	-
6	Taxable Income after Tax	\$ 43	\$ 107	\$ 162	\$ (122)	\$ 264	\$ 141
7							
8	Taxable Income	\$ 65	\$ 156	\$ 235	\$ (174)	\$ 376	\$ 202
9							
10	Permanent Current Tax Rate	33.000%	31.500%	31.000%	30.000%		30.000%
11	Surtax	1.120%	0.000%	0.000%	0.000%		0.000%
12	Income Tax Rate	34.120%	31.500%	31.000%	30.000%		30.000%
13	1 - Current Tax Rate	65.880%	68.500%	69.000%	70.000%		70.000%
14							
15	Income Tax						
16	Current	\$ 22	\$ 49	\$ 73	\$ (52)	\$ 113	\$ 61
17	Deferred Income Tax (Fort Nelson)	-	-	-	-	-	-
18		-	-	-	-	-	-
19							
20	Total Income Taxes	\$ 22	\$ 49	\$ 73	\$ (52)	\$ 113	\$ 61

Attachment B - Detailed Support Materials for Application

Schedule 6 – Capital Structure & Return on Capital

Line No.	Particulars	Amount	Capitalization %	Embedded Cost %	Cost Component
1	<u>2007 Actual Normalized</u>				
2	Unfunded Debt	\$ 656	13.08%	4.250%	0.556%
3	Long Term Debt	2,603	51.91%	7.373%	3.827%
4	Common Equity	1,756	35.01%	7.525%	2.635%
5	Total	\$ 5,015	100.00%		7.018%
6					
7	<u>2008 Decision</u>				
8	Unfunded Debt	\$ 415	8.05%	5.000%	0.402%
9	Long Term Debt	2,935	56.94%	7.223%	4.113%
10	Common Equity	1,805	35.01%	8.620%	3.018%
11	Total	\$ 5,154	100.00%		7.533%
12					
13	<u>2008 Projected</u>				
14	Unfunded Debt	\$ 499	9.44%	5.000%	0.472%
15	Long Term Debt	2,935	55.55%	7.223%	4.013%
16	Common Equity	1,850	35.01%	8.484%	2.970%
17	Total	\$ 5,283	100.00%		7.455%
18					
19	<u>2009 @ Existing Rates</u>				
20	Unfunded Debt	\$ 474	8.77%	4.250%	0.373%
21	Long Term Debt	3,035	56.22%	6.962%	3.914%
22	Common Equity	1,890	35.01%	-5.316%	-1.861%
23	Total	\$ 5,399	100.00%		2.426%
24					
25	<u>2009 @ Revised Rates</u>				
26	Unfunded Debt Adjusted	\$ 478	8.84%	4.250%	0.376%
27	Long Term Debt	3,035	56.15%	6.962%	3.909%
28	Common Equity	1,892	35.01%	8.620%	3.018%
29	Total	\$ 5,405	100.00%		7.303%

Attachment B - Detailed Support Materials for Application

Schedule 7 – Operating and Maintenance Expense

Line No.	Particulars	2007 Actual	2008 Decision	2008 Projected	2009 Forecast
1	RESOURCE VIEW				
2	M&E Costs	\$ 172	\$ 145	\$ 139	\$ 145
3	COPE Costs	\$ 61	\$ 53	\$ 51	\$ 53
4	IBEW Costs	\$ 242	\$ 240	\$ 239	\$ 247
5	Total Labour Costs	475	438	428	444
6					
7	Vehicle Costs	52	52	52	59
8	Employee Expenses	32	33	32	33
9	Materials	23	22	22	23
10	Computer Costs	30	24	23	24
11	Fees & Administration Costs	78	63	59	62
12	Contractor Costs	161	165	163	166
13	Facilities	37	29	28	29
14	Recoveries & Revenue	(53)	(50)	(47)	(49)
15	Total Non-Labour Costs	360	338	330	346
16					
17	Total Gross O&M Expenses	835	776	759	790
18					
19	Less Capitalized Overhead	(134)	(124)	(121)	(126)
20					
21	Total Net O&M Expenses	\$ 701	\$ 652	\$ 637	\$ 664



Attachment B - Detailed Support Materials for Application

Schedule 8 – Property and Sundry Taxes

Line No.	Particulars	2007 Actual	2008 Decision	2008 Projected	2009 Forecast
1	General, School & Other	\$ 62	\$ 88	\$ 88	\$ 104
2	1% in Lieu of General	36	37	37	54
3					
4	Total Property Tax	\$ 98	\$ 125	\$ 125	\$ 158

Attachment B - Detailed Support Materials for Application

Schedule 9 – Depreciation and Amortization Expense

Line No.	Particulars	2007 Actual	2008 Decision	2008 Projected	2009 Forecast
1	Depreciation Provision				
2	Transmission	\$ 28	\$ 17	\$ 26	\$ 26
3	Distribution	132	152	139	146
4	General	17	42	35	35
5	Unclassified Plant				
6	Total Depreciation Provision	176	211	199	207
7					
8	Less: Amortization of CIAOC	(34)	(41)	(11)	(22)
9					
10	Total Depreciation Expense	142	170	189	185
11					
12	Amortization Expense	-	28	30	6
13					
14	Total Depreciation & Amortization Expense	\$ 142	\$ 198	\$ 218	\$ 191

Attachment B - Detailed Support Materials for Application

Schedule 10 – Other Revenue

Line No.	Particulars	2007 Actual	2008 Decision	2008 Projected	2009 Forecast
1	Late Payment Charge	\$ 22	\$ 20	\$ 26	\$ 27
2					
3	Revenue form Service Work	17	17	10	17
4					
5	All Other	1	0	0	0
6					
7	Total Other Revenue	\$ 39	\$ 38	\$ 36	\$ 45



Attachment B - Detailed Support Materials for Application

Schedule 11 – Utility Interest Expense

Line No.	Particulars	2007 Actual Normalized	2008 Decision	2008 Projected	2009 @ Existing Rates	Adjustment	2009 @ Revised Rates
1	Utility Rate Base	\$ 5,015	\$ 5,154	\$ 5,283	\$ 5,399	\$ 6	\$ 5,405
2							
3	Weighted average embedded cost of debt in the capital structure						
4	Long-term debt	3.827%	4.113%	4.013%	3.914%	-0.005%	3.909%
5	Unfunded debt	0.556%	0.402%	0.472%	0.373%	0.003%	0.376%
6	Total	4.383%	4.515%	4.484%	4.287%	-0.002%	4.285%
7							
8	Utility Interest Expense	\$ 220	\$ 233	\$ 237	\$ 231	\$ (0)	\$ 232

Attachment B - Detailed Support Materials for Application

Schedule 12 – Permanent and Timing Differences

Line No.	Particulars	2007 Actual	2008 Decision	2008 Projected	2009 Forecast
1	Permanent Differences				
2	Non-tax Deductible Expenses	-	-	-	-
3	Deferred Amortization Expenses			30	6
4	Total Permanent Differences	\$ -	\$ -	\$ 30	\$ 6
5					
6	Timing Differences				
7	Depreciation Expense	\$ 142	\$ 170	\$ 189	\$ 185
8	Amortization of Debt Issue Expenses for Accounting	4	1	1	1
9	Debt Issue Costs / Discounts for Tax Purposes	(6)	-	-	-
10	Capital Cost Allowance	(163)	(167)	(161)	(166)
11	Cumulative Eligible Capital Allowance	(19)	-	-	-
12	Overheads Capitalized for Tax Purposes	(42)	(53)	(53)	(47)
13	Pension Reserve	(5)	-	-	-
14	Total Timing Differences	\$ (89)	\$ (49)	\$ (24)	\$ (27)

Attachment B - Detailed Support Materials for Application

Schedule 13.1 – 2007, 2008 (Decision) Capital Cost Allowance

Line No.	Class	CCA Rate %	UCC Opening Balance	Opening Adjustments	Adjusted UCC Opening	Additions w/o OH	Overhead	Net Additions	1/2 Year Adjustment	Adjusted UCC	CCA	UCC Closing Balance
1	2007 Actual											
2	1	4%	\$ 2,727	\$ 410	\$ 3,137	\$ 201	\$ 83	\$ 284	\$ (142)	\$ 3,279	\$ (131)	\$ 3,290
3	2	6%	393	(0)	393	-	-	-	-	393	(24)	369
4	3	5%	19	-	19	-	-	-	-	19	(1)	18
5	6	10%	1	0	1	-	-	-	-	1	-	1
6	8	20%	8	-	8	-	-	-	-	8	(2)	6
7	10	30%	12	-	12	-	-	-	-	12	(4)	8
8	12	100%	-	-	-	-	-	-	-	-	-	-
9	13	manual	4	-	4	-	-	-	-	4	(1)	3
10	45	45%	-	1	1	-	-	-	-	1	-	1
11	49	8%	-	0	0	5	2	7	(4)	4	-	7
12	Total		\$ 3,164	\$ 411	\$ 3,576	\$ 206	\$ 85	\$ 291	\$ (145)	\$ 3,721	\$ (163)	\$ 3,703
13												
14	2008 Decision											
15	1	4%	\$ 3,358		\$ 3,358	\$ 73	\$ 72	\$ 145	\$ (73)	\$ 3,430	\$ (137)	\$ 3,366
16	2	6%	369		369	-	-	-	-	369	(22)	347
17	3	5%	18		18	-	-	-	-	18	(1)	17
18	6	10%	2		2	-	-	-	-	2	-	2
19	8	20%	6		6	16	16	32	(16)	22	(4)	34
20	10	30%	8		8	-	-	-	-	8	(2)	6
21	12	100%				-	-	-	-			
22	13	manual	3		3	-	-	-	-	3	(1)	2
23	45	45%	-		-	-	-	-	-	-	-	-
24	49	8%	-		-	-	-	-	-	-	-	-
25	Total		\$ 3,764	\$ -	\$ 3,764	\$ 89	\$ 88	\$ 177	\$ (88)	\$ 3,852	\$ (167)	\$ 3,774



Attachment B - Detailed Support Materials for Application

Schedule 13.2 – 2008 (Projected), 2009 (Forecast) Capital Cost Allowance

Line No.	Class	CCA Rate %	UCC Opening Balance	Opening Adjustments	Adjusted UCC Opening	Additions w/o OH	Overhead	Net Additions	1/2 Year Adjustment	Adjusted UCC	CCA	UCC Closing Balance
26												
27	2008 Projected											
28	1	4%	\$ 3,290	\$ (157)	\$ 3,133	\$ 137	\$ 79	\$ 216	\$ (108)	\$ 3,241	\$ (130)	\$ 3,219
29	2	6%	369	0	369	-	-	-	-	369	(22)	347
30	3	5%	18	0	18	-	-	-	-	18	(1)	17
31	6	10%	1	0	1	-	-	-	-	1	-	1
32	8	20%	6	2	7	16	9	25	(13)	20	(4)	29
33	10	30%	8	4	11	-	-	-	-	11	(3)	8
34	12	100%	-	-	-	-	-	-	-	-	-	-
35	13	manual	3	(2)	2	-	-	-	-	2	(1)	1
37	49	8%	7	(1)	6	-	-	-	-	6	-	6
38	Total		\$ 3,703	\$ (154)	\$ 3,549	\$ 153	\$ 88	\$ 241	\$ (121)	\$ 3,670	\$ (161)	\$ 3,629
39												
40	2009 Forecast											
41	1	4%	\$ 3,219	\$ -	\$ 3,219	\$ 201	\$ 76	\$ 277	\$ (139)	\$ 3,358	\$ (134)	\$ 3,362
42	2	6%	347	-	347	-	-	-	-	347	(21)	326
43	3	5%	17	-	17	-	-	-	-	17	(1)	16
44	6	10%	1	-	1	-	-	-	-	1	-	1
45	8	20%	29	-	29	8	3	11	(6)	34	(7)	33
46	10	30%	8	-	8	-	-	-	-	8	(2)	6
47	12	100%	-	-	-	-	-	-	-	-	-	-
48	13	manual	1	-	1	-	-	-	-	1	(1)	(0)
50	49	8%	6	-	6	-	-	-	-	6	-	6
51	Total		\$ 3,629	\$ -	\$ 3,629	\$ 209	\$ 79	\$ 288	\$ (144)	\$ 3,774	\$ (166)	\$ 3,752

Attachment B - Detailed Support Materials for Application

Schedule 14.1 – 2007 Gas Plant in Service

Line No.	Particulars	CCA Class	Account No.	Opening Balance	Adjustments	Additions	Overhead Capitalized	Retirements	Closing Balance
1	2007 ACTUAL								
2	Transmission								
3	Land / Land Rights	land/rights	460-00/461-00	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ 9
4	Measuring & Regulating Structures	49	463-00	3	-	-	-	-	3
5	Other Structures & Improvements	7	464-00	7	-	-	-	(7)	1
6	Mains	49	465-00	716	(1)	-	-	-	714
7	Measuring & Regulating Equipment	49	467-10	75	286	5	-	-	365
8	Telemetry	49	467-20	4	-	-	-	-	4
9	Communication Equipment	49	468-00	-	-	-	-	-	-
10	Total Transmission			815	284	5	-	(7)	1,097
11									
12	Distribution								
13	Land / Land Rights	land/rights	470-00/471-00	24	-	-	-	-	24
14	Structures & Improvements	1	472-00	230	-	5	9	-	245
15	Services	1	473-00	2,069	(20)	21	36	(4)	2,103
16	House Regulators & Meter Installation	1	474-00	586	-	23	39	(8)	640
17	Mains	1	475-00	1,807	1	25	42	-	1,875
18	Compressed Natural Gas	8	476-00	-	-	-	-	-	-
19	Measuring & Regulating Equipment	1	477-10/477-30	1,187	(264)	6	10	(10)	930
20	Telemetry	1	477-20	-	-	-	-	-	-
21	Meters	1	478-00	38	-	-	-	(1)	37
22	Total Distribution			5,941	(282)	81	136	(23)	5,853
23									
24	General Plant								
25	Land	land	480-00	1	-	-	-	-	1
26	Frame Structures & Improvements	1	482-00	234	-	2	-	-	236
27	Office Furniture & Equipment		483-00						
28	Computers - Hardware	45	483-10	182	-	-	-	-	182
29	Computers - Software (non-infrastructure)	12	483-20	154	-	-	-	(52)	101
30	Computers - Software (infrastructure/custom)	12	483-20	35	-	-	-	-	35
31	Office Equipment	8	483-30	41	-	-	-	-	41
32	Furniture	8	483-40	-	-	-	-	-	-
33	Transportation Equipment	10	484-00	11	-	-	-	-	11
34	Heavy Work Equipment	38	485-10/485-20	3	-	-	-	-	3
35	Small Tools & Equipment	8	486-00	93	-	-	-	(8)	85
36	Communication Equipment								
37	Telephone	8	488-10	25	-	-	-	-	25
38	Radios	8	488-20	5	-	-	-	(3)	2
39	Total General Plant			784		2	-	(64)	722
40									
41	Total			\$ 7,540	\$ 2	\$ 88	\$ 136	\$ (94)	\$ 7,672

Attachment B - Detailed Support Materials for Application

Schedule 14.2 – 2008 (Decision) Gas Plant in Service

Line No.	Particulars	CCA Class	Account No.	Opening Balance	Adjustments	Additions	Overhead Capitalized	Retirements	Closing Balance
1	2008 Decision								
2	Transmission								
3	Land / Land Rights	land/rights	460-00/461-00	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ 9
4	Measuring & Regulating Structures	49	463-00	3	-	-	-	-	3
5	Other Structures & Improvements	7	464-00	7	-	-	-	-	7
6	Mains	49	465-00	715	-	-	-	-	715
7	Measuring & Regulating Equipment	49	467-10	75	-	-	-	-	75
8	Telemetering	49	467-20	4	-	-	-	-	4
9	Communication Equipment	49	468-00	-	-	-	-	-	-
10	Total Transmission			814	-	-	-	-	814
11									
12	Distribution								
13	Land / Land Rights	land/rights	470-00/471-00	24	-	-	-	-	24
14	Structures & Improvements	1	472-00	230	-	-	-	-	230
15	Services	1	473-00	2,198	-	28	68	(4)	2,290
16	House Regulators & Meter Installation	1	474-00	618	-	7	16	(0)	641
17	Mains	1	475-00	1,873	-	24	57	(2)	1,952
18	Compressed Natural Gas	8	476-00	-	-	-	-	-	-
19	Measuring & Regulating Equipment	1	477-10/477-30	1,288	-	-	-	-	1,288
20	Telemetering	1	477-20	14	-	-	-	-	14
21	Meters	1	478-00	51	-	4	-	(0)	56
22	Total Distribution			6,297	-	63	141	(7)	6,494
23									
24	General Plant								
25	Land	land	480-00	1	-	-	-	-	1
26	Frame Structures & Improvements	1	482-00	234	-	-	-	-	234
27	Office Furniture & Equipment		483-00						
28	Computers - Hardware	45	483-10	(7)	-	-	-	-	(7)
29	Computers - Software (non-infrastructure)	12	483-20	154	-	-	-	-	154
30	Computers - Software (infrastructure/custom)	12	483-20	35	-	-	-	-	35
31	Office Equipment	8	483-30	41	-	-	-	-	41
32	Furniture	8	483-40	-	-	-	-	-	-
33	Transportation Equipment	10	484-00	11	-	-	-	-	11
34	Heavy Work Equipment	38	485-10/485-20	3	-	-	-	-	3
35	Small Tools & Equipment	8	486-00	93	-	16	-	-	109
36	Communication Equipment								
37	Telephone	8	488-10	25	-	-	-	-	25
38	Radios	8	488-20	(1)	-	-	-	-	(1)
39	Total General Plant			589	-	16	-	-	605
40									
41	Total			\$ 7,701	\$ -	\$ 79	\$ 141	\$ (7)	\$ 7,913

Attachment B - Detailed Support Materials for Application

Schedule 14.3 – 2008 (Projected) Gas Plant in Service

Line No.	Particulars	CCA Class	Account No.	Opening Balance	Adjustments	Additions	Overhead Capitalized	Retirements	Closing Balance
1	2008 PROJECTED								
2	Transmission								
3	Land / Land Rights	land/rights	460-00/461-00	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ 9
4	Measuring & Regulating Structures	49	463-00	3	-	-	-	-	3
5	Other Structures & Improvements	7	464-00	1	-	-	-	-	1
6	Mains	49	465-00	714	-	-	-	-	714
7	Measuring & Regulating Equipment	49	467-10	365	-	-	-	-	365
8	Telemetry	49	467-20	4	-	-	-	-	4
9	Communication Equipment	49	468-00	-	-	-	-	-	-
10	Total Transmission			1,097	-	-	-	-	1,097
11									
12	Distribution								
13	Land / Land Rights	land/rights	470-00/471-00	24	-	-	-	-	24
14	Structures & Improvements	1	472-00	245	-	-	-	-	245
15	Services	1	473-00	2,103	-	28	30	-	2,161
16	House Regulators & Meter Installation	1	474-00	640	-	7	7	-	653
17	Mains	1	475-00	1,875	-	31	33	-	1,939
18	Compressed Natural Gas	8	476-00	-	-	-	-	-	-
19	Measuring & Regulating Equipment	1	477-10/477-30	930	-	67	71	-	1,068
20	Telemetry	1	477-20	-	-	-	-	-	-
21	Meters	1	478-00	37	-	4	-	-	41
22	Total Distribution			5,853	-	137	141	-	6,131
23									
24	General Plant								
25	Land	land	480-00	1	-	-	-	-	1
26	Frame Structures & Improvements	1	482-00	236	-	-	-	-	236
27	Office Furniture & Equipment		483-00						
28	Computers - Hardware	45	483-10	182	-	-	-	-	182
29	Computers - Software (non-infrastructure)	12	483-20	101	-	-	-	-	101
30	Computers - Software (infrastructure/custom)	12	483-20	35	-	-	-	-	35
31	Office Equipment	8	483-30	41	-	-	-	-	41
32	Furniture	8	483-40	-	-	-	-	-	-
33	Transportation Equipment	10	484-00	11	-	-	-	-	11
34	Heavy Work Equipment	38	485-10/485-20	3	-	-	-	-	3
35	Small Tools & Equipment	8	486-00	85	-	16	-	(1)	100
36	Communication Equipment								
37	Telephone	8	488-10	25	-	-	-	-	25
38	Radios	8	488-20	2	-	-	-	-	2
39	Total General Plant			722	-	16	-	(1)	737
40									
41	Total			\$ 7,672	\$ -	\$ 153	\$ 141	\$ (1)	\$ 7,965

TERASEN GAS INC. – FORT NELSON SERVICE AREA

Application for 2009 Revenue Requirements and Rates – Amended October 30, 2008



Attachment B - Detailed Support Materials for Application

Schedule 14.4 – 2009 Gas Plant in Service

Line No.	Particulars	CCA Class	Account No.	Opening Balance	Adjustments	Additions	Overhead Capitalized	Retirements	Closing Balance
1	2009 FORECAST								
2	Transmission								
3	Land / Land Rights	land/rights	460-00/461-00	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ 9
4	Measuring & Regulating Structures	49	463-00	3	-	-	-	-	3
5	Other Structures & Improvements	7	464-00	1	-	-	-	-	1
6	Mains	49	465-00	714	-	-	-	-	714
7	Measuring & Regulating Equipment	49	467-10	365	-	-	-	-	365
8	Telemetry	49	467-20	4	-	-	-	-	4
9	Communication Equipment	49	468-00	-	-	-	-	-	-
10	Total Transmission			1,097	-	-	-	-	1,097
11									
12	Distribution								
13	Land / Land Rights	land/rights	470-00/471-00	24	-	-	-	-	24
14	Structures & Improvements	1	472-00	245	-	-	-	-	245
15	Services	1	473-00	2,161	-	35	25	-	2,220
16	House Regulators & Meter Installation	1	474-00	653	-	4	3	-	661
17	Mains	1	475-00	1,939	-	59	42	-	2,040
18	Compressed Natural Gas	8	476-00	-	-	-	-	-	-
19	Measuring & Regulating Equipment	1	477-10/477-30	1,068	-	80	57	-	1,205
20	Telemetry	1	477-20	-	-	-	-	-	-
21	Meters	1	478-00	41	-	3	-	-	44
22	Total Distribution			6,131	-	181	126	-	6,438
23									
24	General Plant								
25	Land	land	480-00	1	-	-	-	-	1
26	Frame Structures & Improvements	1	482-00	236	-	20	-	-	256
27	Office Furniture & Equipment		483-00						
28	Computers - Hardware	45	483-10	182	-	-	-	-	182
29	Computers - Software (non-infrastructure)	12	483-20	101	-	-	-	-	101
30	Computers - Software (infrastructure/custom)	12	483-20	35	-	-	-	-	35
31	Office Equipment	8	483-30	41	-	-	-	-	41
32	Furniture	8	483-40	-	-	-	-	-	-
33	Transportation Equipment	10	484-00	11	-	-	-	-	11
34	Heavy Work Equipment	38	485-10/485-20	3	-	-	-	-	3
35	Small Tools & Equipment	8	486-00	100	-	8	-	(1)	108
36	Communication Equipment								
37	Telephone	8	488-10	25	-	-	-	-	25
38	Radios	8	488-20	2	-	-	-	-	2
39	Total General Plant			737	-	28	-	(1)	764
40									
41	Total			\$ 7,965	\$ -	\$ 209	\$ 126	\$ (1)	\$ 8,300

Attachment B - Detailed Support Materials for Application

Schedule 15.1 – 2007 Accumulated Depreciation

Line No.	Particulars	Account No.	Annual Depn Rate %	GPIS, Opening Balance	Acc Depn Opening Balance	Opening Adj	Depn Provision	Adjustments	Retirements	Disposal Costs	Proceeds on Disposal	Acc Depn Ending Balance
1	2007 ACTUAL											
2	Transmission											
3	Land / Land Rights	460-00/461-00	N / A	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Measuring & Regulating Structures	463-00	3.00%	3	\$ -	\$ -	\$ 0	-	-	-	-	\$ 0.1
5	Other Structures & Improvements	464-00	3.00%	7	\$ 2	\$ -	\$ 0	2	(7)	-	-	\$ (1.8)
6	Mains	465-00	2.00%	716	\$ 2	\$ -	\$ 12	(1)	-	-	-	\$ 12.5
7	Measuring & Regulating Equipment	467-10	3.00%	75	\$ 28	\$ -	\$ 4	10	-	-	-	\$ 41.4
8	Telemetry	467-20	10.00%	4	\$ (3)	\$ -	\$ 1	-	-	-	-	\$ (2.9)
9	Communication Equipment	468-00	10.00%	-	\$ -	\$ -	\$ -	-	-	-	-	\$ -
10	Total Transmission			815	28	-	16	12	(7)	-	-	49.4
11												
12	Distribution											
13	Land / Land Rights	470-00/471-00	N / A	24	-	-	-	-	-	-	-	-
14	Structures & Improvements	472-00	3.00%	230	32	-	6	-	-	-	-	38
15	Services	473-00	2.00%	2,069	646	-	37	3	(4)	-	-	682
16	House Regulators & Meter Installation	474-00	3.57%	586	166	-	19	6	(8)	-	-	182
17	Mains	475-00	2.00%	1,807	342	-	32	0	-	-	-	375
18	Compressed Natural Gas	476-00	6.67%	-	(97)	-	-	-	-	-	-	(97)
19	Measuring & Regulating Equipment	477-10/477-30	3.00%	1,187	178	-	29	(2)	(10)	-	-	195
20	Telemetry	477-20	10.00%	-	9	-	1	-	-	-	-	10
21	Meters	478-00	3.57%	38	9	-	1	0	(1)	-	-	10
22	Total Distribution			5,941	1,286	-	125	7	(23)	-	-	1,394
23												
24	General Plant											
25	Land	480-00	N / A	1	-	-	-	-	-	-	-	-
26	Frame Structures & Improvements	482-00	3.00%	234	158	-	7	-	-	-	-	165
27	Office Furniture & Equipment	483-00										
28	Computers - Hardware	483-10	20.00%	182	229	-	-	(0)	-	-	-	229
29	Computers - Software (infrastructure)	483-20	12.50%	154	60	-	7	(3)	(52)	-	-	12
30	Computers - Software (non-infrastructure)	483-20	20.00%	35	-	-	-	-	-	-	-	-
31	Office Equipment	483-30	5.00%	41	18	-	1	-	-	-	-	19
32	Furniture	483-40	5.00%	-	-	-	-	-	-	-	-	-
33	Transportation Equipment	484-00	15.00%	11	(26)	-	-	-	-	-	-	(26)
34	Heavy Work Equipment	485-10/485-20	5.00%	3	(52)	-	-	-	-	-	-	(52)
35	Small Tools & Equipment	486-00	5.00%	93	50	-	4	(0)	(8)	-	-	45
36	Communication Equipment											
37	Telephone	488-10	5.00%	25	18	-	1	-	-	-	-	19
38	Radios	488-20	10.00%	5	14	-	0	(0)	(3)	-	-	11
39	Total General Plant			784	469	-	21	(4)	(64)	-	-	422
40												
41	Total			\$ 7,540	\$ 1,783	\$ -	162	\$ 15	\$ (94)	\$ -	\$ -	\$ 1,865

Attachment B - Detailed Support Materials for Application

Schedule 15.2 – 2008 (Decision) Accumulated Depreciation

Line No.	Particulars	Account No.	Annual Depn Rate %	GPIS, Opening Balance	Acc Depn Opening Balance	Opening Adj	Depn Provision	Adjustment s	Retirement s	Disposal Costs	Proceeds on Disposal	Acc Depn Ending Balance
1	2008 DECISION											
2	Transmission											
3	Land / Land Rights	460-00/461-00	N / A	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Measuring & Regulating Structures	463-00	3.00%	3	1	-	0	-	-	-	-	1
5	Other Structures & Improvements	464-00	3.00%	7	2	-	0	-	-	-	-	2
6	Mains	465-00	2.00%	715	17	-	14	-	-	-	-	31
7	Measuring & Regulating Equipment	467-10	3.00%	75	29	-	2	-	-	-	-	31
8	Telemetering	467-20	10.00%	4	(3)	-	0	-	-	-	-	(3)
9	Communication Equipment	468-00	10.00%	-	-	-	-	-	-	-	-	-
10	Total Transmission			814	45	-	17	-	-	-	-	62
11												
12	Distribution											
13	Land / Land Rights	470-00/471-00	N / A	24	-	-	-	-	-	-	-	-
14	Structures & Improvements	472-00	3.00%	230	40	-	7	-	-	-	-	47
15	Services	473-00	2.00%	2,198	677	-	44	-	(4)	-	(4)	712
16	House Regulators & Meter Installation	474-00	3.57%	618	186	-	22	-	(0)	-	(0)	207
17	Mains	475-00	2.00%	1,873	374	-	37	-	(2)	-	-	409
18	Compressed Natural Gas	476-00	6.67%	-	-	-	-	-	-	-	-	-
19	Measuring & Regulating Equipment	477-10/477-30	3.00%	1,288	205	-	39	-	-	-	-	244
20	Telemetering	477-20	10.00%	14	10	-	1	-	-	-	-	12
21	Meters	478-00	3.57%	51	11	-	2	-	(0)	-	-	12
22	Total Distribution			6,297	1,503	-	152	-	(7)	-	(4)	1,644
23												
24	General Plant											
25	Land	480-00	N / A	1	-	-	-	-	-	-	-	-
26	Structures & Improvements	482-00	3.00%	234	159	-	7	-	-	-	-	166
27	Office Furniture & Equipment	483-00										
28	Computers - Hardware	483-10	20.00%	(7)	1	-	(1)	-	-	-	-	(1)
29	Computers - Software (non-infrastructure)	483-20	12.50%	154	79	-	19	-	-	-	-	98
30	Computers - Software (infrastructure/custom)	483-20	20.00%	35	11	-	7	-	-	-	-	18
31	Office Equipment	483-30	5.00%	41	21	-	2	-	-	-	-	23
32	Furniture	483-40	5.00%	-	(0)	-	-	-	-	-	-	(0)
33	Transportation Equipment	484-00	15.00%	11	(24)	-	2	-	-	-	-	(23)
34	Heavy Work Equipment	485-10/485-20	5.00%	3	(57)	-	0	-	-	-	-	(57)
35	Small Tools & Equipment	486-00	5.00%	93	54	-	5	-	-	-	-	59
36	Communication Equipment											
37	Telephone	488-10	5.00%	25	18	-	1	-	-	-	-	20
38	Radio	488-20	10.00%	(1)	1	-	(0)	-	-	-	-	1
39	Total General Plant			589	262	-	42	-	-	-	-	304
40												
41	Total			\$ 7,701	\$ 1,810	\$ -	\$ 211	\$ -	\$ (7)	\$ -	\$ (4)	\$ 2,010

Attachment B - Detailed Support Materials for Application

Schedule 15.3 – 2008 (Projected) Accumulated Depreciation

Line No.	Particulars	Account No.	Annual Depn Rate %	GPIS, Opening Balance	Acc Depn Opening Balance	Opening Adj	Depn Provision	Adjustments	Retirements	Disposal Costs	Proceeds on Disposal	Acc Depn Ending Balance
1	2008 PROJECTED											
2	Transmission											
3	Land / Land Rights	460-00/461-00	N / A	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Measuring & Regulating Structures	463-00	3.00%	3	0	-	0	-	-	-	-	0
5	Other Structures & Improvements	464-00	3.00%	1	(2)	-	0	-	-	-	-	(2)
6	Mains	465-00	2.00%	714	13	-	14	-	-	-	-	27
7	Measuring & Regulating Equipment	467-10	3.00%	365	41	-	11	-	-	-	-	52
8	Telemetering	467-20	10.00%	4	(3)	-	0	-	-	-	-	(2)
9	Communication Equipment	468-00	10.00%	-	-	-	-	-	-	-	-	-
10	Total Transmission			1,097	49	-	26	-	-	-	-	75
11												
12	Distribution											
13	Land / Land Rights	470-00/471-00	N / A	24	-	-	-	-	-	-	-	-
14	Structures & Improvements	472-00	3.00%	245	38	-	7	-	-	-	-	45
15	Services	473-00	2.00%	2,103	682	-	42	-	-	-	-	724
16	House Regulators & Meter Installation	474-00	3.57%	640	182	-	23	-	-	-	-	205
17	Mains	475-00	2.00%	1,875	375	-	37	-	-	-	-	412
18	Compressed Natural Gas	476-00	6.67%	-	(97)	-	-	-	-	-	-	(97)
19	Measuring & Regulating Equipment	477-10/477-30	3.00%	930	195	-	28	-	-	-	-	223
20	Telemetering	477-20	10.00%	-	10	-	-	-	-	-	-	10
21	Meters	478-00	3.57%	37	10	-	1	-	-	-	-	11
22	Total Distribution			5,853	1,394	-	139	-	-	-	-	1,533
23												
24	General Plant											
25	Land	480-00	N / A	1	-	-	-	-	-	-	-	-
26	Frame Structures & Improvements	482-00	3.00%	236	165	-	7	-	-	-	-	172
27	Office Furniture & Equipment	483-00										
28	Computers - Hardware	483-10	20.00%	182	229	-	-	-	-	-	-	229
29	Computers - Software (infrastructure)	483-20	12.50%	101	12	-	13	-	-	-	-	24
30	Computers - Software (non-infrastructure)	483-20	20.00%	35	-	-	7	-	-	-	-	7
31	Office Equipment	483-30	5.00%	41	19	-	2	-	-	-	-	21
32	Furniture	483-40	5.00%	-	-	-	-	-	-	-	-	-
33	Transportation Equipment	484-00	15.00%	11	(26)	-	-	-	-	-	-	(26)
34	Heavy Work Equipment	485-10/485-20	5.00%	3	(52)	-	0	-	-	-	-	(52)
35	Small Tools & Equipment	486-00	5.00%	85	45	-	4	-	(1)	-	-	48
36	Communication Equipment											
37	Telephone	488-10	5.00%	25	19	-	1	-	-	-	-	20
38	Radios	488-20	10.00%	2	11	-	0	-	-	-	-	11
39	Total General Plant			722	422	-	35	-	(1)	-	-	456
40												
41	Total			\$ 7,672	\$ 1,865	\$ -	\$ 199	\$ -	\$ (1)	\$ -	\$ -	\$ 2,064

Attachment B - Detailed Support Materials for Application

Schedule 15.4 – 2009 Accumulated Depreciation

Line No.	Particulars	Account No.	Annual Depn Rate %	GPIS, Opening Balance	Acc Depn Opening Balance	Opening Adj	Depn Provision	Adjustments	Retirements	Disposal Costs	Proceeds on Disposal	Acc Depn Ending Balance
1	2009 FORECAST											
2	Transmission											
3	Land / Land Rights	460-00/461-00	N / A	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Measuring & Regulating Structures	463-00	3.00%	3	0	-	0	-	-	-	-	0
5	Other Structures & Improvements	464-00	3.00%	1	(2)	-	0	-	-	-	-	(2)
6	Mains	465-00	2.00%	714	27	-	14	-	-	-	-	41
7	Measuring & Regulating Equipment	467-10	3.00%	365	52	-	11	-	-	-	-	63
8	Telemetry	467-20	10.00%	4	(2)	-	0	-	-	-	-	(2)
9	Communication Equipment	468-00	10.00%	-	-	-	-	-	-	-	-	-
10	Total Transmission			1,097	75	-	26	-	-	-	-	101
11												
12	Distribution											
13	Land / Land Rights	470-00/471-00	N / A	24	-	-	-	-	-	-	-	-
14	Structures & Improvements	472-00	3.00%	245	45	-	7	-	-	-	-	53
15	Services	473-00	2.00%	2,161	724	-	43	-	-	-	-	767
16	House Regulators & Meter Installation	474-00	3.57%	653	205	-	23	-	-	-	-	228
17	Mains	475-00	2.00%	1,939	412	-	39	-	-	-	-	451
18	Compressed Natural Gas	476-00	6.67%	-	(97)	-	-	-	-	-	-	(97)
19	Measuring & Regulating Equipment	477-10/477-30	3.00%	1,068	223	-	32	-	-	-	-	255
20	Telemetry	477-20	10.00%	-	10	-	-	-	-	-	-	10
21	Meters	478-00	3.57%	41	11	-	1	-	-	-	-	13
22	Total Distribution			6,131	1,533	-	146	-	-	-	-	1,679
23												
24	General Plant											
25	Land	480-00	N / A	1	-	-	-	-	-	-	-	-
26	Frame Structures & Improvements	482-00	3.00%	236	172	-	7	-	-	-	-	179
27	Office Furniture & Equipment	483-00										
28	Computers - Hardware	483-10	20.00%	182	229	-	-	-	-	-	-	229
29	Computers - Software (infrastructure)	483-20	12.50%	101	24	-	13	-	-	-	-	37
30	Computers - Software (non-infrastructure)	483-20	20.00%	35	7	-	7	-	-	-	-	14
31	Office Equipment	483-30	5.00%	41	21	-	2	-	-	-	-	23
32	Furniture	483-40	5.00%	-	-	-	-	-	-	-	-	-
33	Transportation Equipment	484-00	15.00%	11	(26)	-	-	-	-	-	-	(26)
34	Heavy Work Equipment	485-10/485-20	5.00%	3	(52)	-	0	-	-	-	-	(52)
35	Small Tools & Equipment	486-00	5.00%	100	48	-	5	-	(1)	-	-	53
36	Communication Equipment											
37	Telephone	488-10	5.00%	25	20	-	1	-	-	-	-	22
38	Radios	488-20	10.00%	2	11	-	0	-	-	-	-	11
39	Total General Plant			737	456	-	35	-	(1)	-	-	490
40												
41	Total			\$ 7,965	\$ 2,064	\$ -	\$ 207	\$ -	\$ (1)	\$ -	\$ -	\$ 2,271

Attachment B - Detailed Support Materials for Application

Schedule 16.1 – 2007, 2008 (Decision) Contributions in Aid of Construction

Line No.	Particulars	Opening Balance	Additions	Retirements	Ending Balance
1	<u>2007 Actual</u>				
2	Gross Contributions				
3	DSEP / GEAP	\$ 248	\$ -	\$ -	\$ 248
4	Computer Software Tax Credit	156	-	-	156
5	Other	637	118	-	755
6	Total Gross Contributions	1,041	118	-	1,159
7					
8	Accumulated Amortization				
9	Computer Software Tax Savings	(127)	(19)	-	(146)
10	Other	(382)	(16)	-	(398)
11	Total Accumulated Amortization	(509)	(34)	-	(543)
12					
13	Total 2007 Actual Net CIAOC	\$ 532	\$ 84	\$ -	\$ 616
14					
15	<u>2008 Decision</u>				
16	Gross Contributions				
17	DSEP / GEAP	\$ 248			\$ 248
18	Computer Software Tax Credit	156	-		156
19	Other	786	10		796
20	Total Gross Contributions	1,190	10	-	1,200
21					
22	Accumulated Amortization				
23	Computer Software Tax Savings	(147)	(21)		(168)
24	Other	(403)	(20)		(423)
25	Total Accumulated Amortization	(550)	(41)	-	(591)
26					
27	Total 2008 Decision Net CIAOC	\$ 640	\$ (31)	\$ -	\$ 609

Attachment B - Detailed Support Materials for Application

Schedule 16.2 – 2008 (Projected), 2009 (Forecast) Contributions in Aid of Construction

Line No.	Particulars	Opening Balance	Additions	Retirements	Ending Balance
28					
29	<u>2008 Projected</u>				
30	Gross Contributions				
31	DSEP / GEAP	\$ 248	\$ -	\$ -	\$ 248
32	Computer Software Tax Credit	156	-	-	156
33	Other	755	-	-	755
34	Total Gross Contributions	1,159	-	-	1,159
35					
36	Accumulated Amortization				
37	Computer Software Tax Savings	(146)	(11)	-	(156)
38	Other	(398)	-	-	(398)
39	Total Accumulated Amortization	(543)	(11)	-	(554)
40					
41	Total 2008 Projected Net CIAOC	\$ 616	\$ (11)	\$ -	\$ 605
42					
43	<u>2009 Forecast</u>				
44	Gross Contributions				
45	DSEP / GEAP	\$ 248	\$ -	\$ -	\$ 248
46	Computer Software Tax Credit	156	-	-	156
47	Other	755	-	-	755
48	Total Gross Contributions	1,159	-	-	1,159
49					
50	Accumulated Amortization				
51	Computer Software Tax Savings	(156)	-	-	(156)
52	Other	(398)	(22)	-	(420)
53	Total Accumulated Amortization	(554)	(22)	-	(576)
54					
55	Total 2009 Forecast Net CIAOC	\$ 605	\$ (22)	\$ -	\$ 583

Attachment B - Detailed Support Materials for Application

Schedule 17.1 – 2007 (Actual), 2008 (Decision) Unamortized Deferred Charges

Line No.	Particulars	Opening Balance	Gross Additions	Less Taxes	Net Additions	Amortization Expense	Amortization Other / Int.	Closing Balance	Mid-Year Average
1	<u>2007 ACTUAL</u>								
2	Deferred Interest	\$ (4)	\$ 13	\$ (4)	\$ 9	\$ -	\$ -	\$ 5	\$ 1
3	Property Tax Deferral	\$ 11	\$ 28	\$ (9)	\$ 19	\$ -	\$ -	\$ 30	\$ 24
4	RSAM	185	149	(49)	100	-	-	285	235
5	RSAM Rate Rider Recovery	(22)	(60)	20	(40)	-	-	(62)	(42)
6	RSAM, Net	163	89	(29)	59	-	-	222	193
7									
8	RSAM Interest	3	5	(2)	3	-	-	6	4
9									
10	GCRA	(327)	321	(106)	215	-	-	(112)	(220)
11	GCRA Rate Rider Recovery	-	-	-	-	-	-	-	-
12	GCRA, Net	(327)	321	(106)	215	-	-	(112)	(220)
13									
14	Total 2007 ACTUAL	\$ (154)	\$ 456	\$ (150)	\$ 305	\$ -		\$ 151	\$ 2
15									
16	<u>2008 Decision</u>								
17	Deferred Interest	\$ (1)	\$ -	\$ -	\$ -	\$ 1		\$ -	\$ (1)
18	Property Tax Deferral	\$ 29	\$ -	\$ -	\$ -	\$ (29)		\$ -	\$ 15
19	RSAM	262	-	-	-	-	-	262	262
20	RSAM Rate Rider Recovery	(64)	(99)	31	(68)	-	-	(132)	(98)
21	RSAM, Net	198	(99)	31	(68)	-	-	130	164
22									
23	Income Tax Change Deferral								
24									
25	RSAM Interest	5	-	-	-	-	-	5	5
26									
27	GCRA	(99)	-	-	-	-	-	(99)	(99)
28	GCRA Rate Rider Recovery	-	-	-	-	-	-	-	-
29	GCRA, Net	(99)	-	-	-	-	-	(99)	(99)
30									
31	Total 2008 Decision	\$ 132	\$ (99)	\$ 31	\$ (68)	\$ (28)		\$ 37	\$ 85

Attachment B - Detailed Support Materials for Application

Schedule 17.2 – 2008 (Projected), 2009 (Forecast) Unamortized Deferred Charges

Line No.	Particulars	Opening Balance	Gross Additions	Less Taxes	Net Additions	Amortization Expense	Amortization Other / Int.	Closing Balance	Mid-Year Average
32									
33	2008 Projected								
34	Deferred Interest	\$ 5	\$ (21)	\$ 7	\$ (14)	\$ -	\$ -	\$ (9)	\$ (2)
35	Property Tax Deferral	30	22	(7)	15	(30)	-	15	24
36	RSAM	285	161	(50)	111	-	-	396	340
37	RSAM Rate Rider Recovery	(62)	(83)	26	(57)	-	-	(120)	(91)
38	RSAM, Net	222	77	(24)	53	-	-	276	249
39									
40	Income Tax Change Deferral								
41									
42	RSAM Interest	6	(1)	0	(0)	-	-	6	6
43									
44	GCRA	(112)	368	(114)	254	-	-	142	15
45	GCRA Rate Rider Recovery	-	-	-	-	-	-	-	-
46	GCRA, Net	(112)	368	(114)	254	-	-	142	15
47									
48	Total 2008 Projected	\$ 151	\$ 446	\$ (139)	\$ 307	\$ (30)		\$ 429	\$ 292
49									
50	2009 Forecast								
51	Deferred Interest	\$ (9)	\$ -	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ (5)
52	Property Tax Deferral	15	-	-	-	(15)	-	-	7
53	RSAM	396	-	-	-	-	-	396	396
54	RSAM Rate Rider Recovery	(120)	(134)	40	(94)	-	-	(214)	(167)
55	RSAM, Net	276	(134)	40	(94)	-	-	182	229
56									
57	Income Tax Change Deferral								
58									
59	RSAM Interest	6	(0)	0	(0)	-	2	4	5
60									
61	GCRA	142	(203)	61	(142)	-	-	-	71
62	GCRA Rate Rider Recovery	-	-	-	-	-	-	-	-
63	GCRA, Net	142	(203)	61	(142)	-	-	-	71
64									
65	Total 2009 Forecast	\$ 429	\$ (337)	\$ 101	\$ (236)	\$ (6)		\$ 186	\$ 307

Attachment B - Detailed Support Materials for Application

Schedule 18.1 – Cash Working Capital

Line No.	Particulars	2007	2008	2008	2009		
		Actual Normalized	Decision	Projected	At Existing Rates	Adjustment	At Revised Rates
1							
2	Revenue Lead Days	35.2	35.3	35.1	34.7	0.0	34.7
3	Expense Lag Days	(36.8)	(36.9)	(37.5)	(38.0)	0.4	(37.6)
4	Net (Lead) / Lag Days	(1.6)	(1.6)	(2.5)	(3.4)	0.4	(2.9)
5							
6	Cash Required for Operating Expenses	\$ (21)	\$ (24)	\$ (39)	\$ (57)	\$ 6	\$ (51)
7	Minimum Cash Balance / Customer Deposits	(162)	(170)	(183)	(192)	-	(192)
8							
9	Less Reserve for Bad Debts	(26)	(24)	(19)	(20)	-	(19.9)
10	Withholdings from Employees	(4)	(3)	(14)	(15)	-	(14.6)
11							
12	Total Cash Working Capital	\$ (213)	\$ (221)	\$ (256)	\$ (283)	\$ 6	(277)

Attachment B - Detailed Support Materials for Application

Schedule 18.2a – 2007 (Actual), 2008 (Decision), 2008 (Projected) Lead Time from Date of Payment to Receipt of Cash

Line No.	Particulars	Revenue	Lead Days	Dollar Days
1	<u>2007 Actual Normalized</u>			
2	Residential & Commercial	\$ 4,678	34.6	\$ 161,866
3	Small Industrial	235	47.2	11,101
4	Total Sales / T-Service	4,913	35.2	172,967
5				
6	Other Revenue			
7	Late Payment Charge	22	26.7	574
8	All Other	1	35.3	18
9	Revenue from Service Work	17	41.9	708
10	Total	\$ 4,952	35.2	\$ 174,267
11				
12	<u>2008 Decision</u>			
13	Residential & Commercial	\$ 5,134	34.6	\$ 177,650
14	Small Industrial	295	47.2	13,904
15	Total Sales / T-Service	5,429	35.3	191,554
16				
17	Other Revenue			
18	Late Payment Charge	20	26.7	545
19	All Other	0	35.3	14
20	Revenue from Service Work	17	41.9	700
21	Total	\$ 5,466	35.3	\$ 192,813
22				
23	<u>2008 Projected</u>			
24	Residential & Commercial	\$ 5,403	34.6	\$ 186,942
25	Small Industrial	221	47.2	10,412
26	Total Sales / T-Service	5,624	35.1	197,354
27				
28	Other Revenue			
29	Late Payment Charge	26	26.7	681
30	All Other	0	35.3	14
31	Revenue from Service Work	10	41.9	432
32	Total	\$ 5,660	35.1	\$ 198,481

Attachment B - Detailed Support Materials for Application

Schedule 18.2b – 2009 Lead Time from Date of Payment to Receipt of Cash

Line No.	Particulars	Revenue	Lead Days	Dollar Days
1	<u>2009 Forecast at Existing Rates</u>			
2	Residential & Commercial	\$ 5,492	34.6	\$ 190,027
3	Small Industrial	31	47.2	1,449
4	Total Sales / T-Service	5,523	34.7	191,476
5				
6	Other Revenue			
7	Late Payment Charge	27	26.7	724
8	All Other	0	35.3	14
9	Revenue from Service Work	17	41.9	716
10	Total	\$ 5,567	34.7	\$ 192,930
11				
12	<u>2009 Forecast at Revised Rates</u>			
13	Residential & Commercial	\$ 5,858	34.6	\$ 202,698
14	Small Industrial	41	47.2	1,948
15	Total Sales / T-Service	5,900	34.7	204,646
16				
17	Other Revenue			
18	Late Payment Charge	27	26.7	724
19	All Other	0	35.3	14
20	Revenue from Service Work	17	41.9	716
21	Total	\$ 5,944	34.7	\$ 206,100

Attachment B - Detailed Support Materials for Application

Schedule 18.3a – 2007 (Actual), 2008 (Decision), 2008 (Projected) Lag Time in Payment of Expenses

Line No.	Particulars	Expense	Lag Days	Dollar Days
1	2007 Actual Normalized			
2	Operating & Maintenance Expense	\$ 703	19.3	\$ 13,569
3	Cost of Gas	3,786	40.7	154,102
4				
5	Taxes other than income tax			
6	Property Taxes	98	4.0	392
7	Goods & Service Tax (GST)	51	41.7	2,127
8	S. S. Tax	165	43.8	7,227
9	Income Tax	22	15.2	334
10	Total Expense	\$ 4,825	36.8	\$ 177,751
11				
12	2008 Decision			
13	Operating & Maintenance Expense	\$ 739	19.3	\$ 14,269
14	Cost of Gas	4,054	40.7	165,014
15				
16	Taxes other than income			
17	Property Taxes	125	4.0	500
18	Goods & Service Tax	260	41.7	10,845
19	S. S. Tax	199	43.8	8,701
20	Carbon Tax			
21	Income Tax	49	15.2	747
22	Total Expense	\$ 5,427	36.9	\$ 200,077
23				
24	2008 Projected			
25	Operating & Maintenance Expense	\$ 637	19.3	\$ 12,297
26	Cost of Gas	4,373	40.7	177,981
27				
28	Taxes other than income			
29	Property Taxes	125	4.0	500
30	Goods & Service Tax	283	41.7	11,801
31	S. S. Tax	212	43.8	9,286
32	Carbon Tax	160	43.8	6,990
33	Income Tax	73	15.2	1,110
34	Total Expense	\$ 5,863	37.5	\$ 219,965

Attachment B - Detailed Support Materials for Application

Schedule 18.3b – 2009 (Forecast) Lag Time in Payment of Expenses

Line No.	Particulars	Expense	Lag Days	Dollar Days
1	<u>2009 Forecast at Existing Rates</u>			
2	Operating & Maintenance Expense	\$ 664	19.3	\$ 12,807
3	Cost of Gas	4,476	40.7	182,171
4				
5	Taxes other than income			
6	Property Taxes	158	4.0	633
7	Goods & Service Tax	278	41.7	11,608
8	S. S. Tax	203	43.8	8,887
9	Carbon Tax	426	43.8	18,648
10	Income Tax	(52)	15.2	(790)
11	Total Expense	\$ 6,153	38.0	\$ 233,963
12				
13	Adjustment for Revised Rates			
14	Income Tax Expense	113	15.2	1,718
15	Total Expense at Revised Rates	\$ 6,266	37.6	\$ 235,681



Attachment B - Detailed Support Materials for Application

Schedule 18.4 – Other Working Capital

Line No.	Particulars	2007 Actual	2008 Decision	2008 Projected	2009 Forecast
1	Pipe	\$ 10	\$ 12	\$ 2	\$ 2
2	Fittings	\$ 5	\$ 4	\$ 1	\$ 1
3	Regulators	\$ -	\$ -	\$ -	\$ -
4	Supplies & Other	\$ 2	\$ 2	\$ 0	\$ 0
5					
6	Total Other Working Capital	\$ 17	\$ 18	\$ 4	\$ 3

TERASEN GAS INC. – FORT NELSON SERVICE AREA

Application for 2009 Revenue Requirements and Rates – Amended October 30, 2008



Attachment B - Detailed Support Materials for Application

Schedule 19.1 – 2007 (Actual) Long Term Debt

	Issue Date	Maturity Date	Coupon Rate	Principal Amount of Issue	Issue Expense	Net Proceeds of Issue	Effective Interest Cost	Average Principal Outstanding	Annual Cost	Average Embedded Cost
2007 Actual										
Series A Purchase Money Mortgage	3-Dec-1990	30-Sep-2015	11.800%	\$ 58,943	\$ (855)	\$ 58,088	12.054%	\$ 58,943	\$ 7,105	
Series B Purchase Money Mortgage	30-Nov-1991	30-Sep-2015	10.300%	157,274	(2,228)	155,046	10.461%	157,274	16,452	
2004 Long Term Note - Series 18	29-Apr-2004	1-May-2034	6.500%	150,000	(1,915)	148,085	6.598%	150,000	9,897	
2005 Long Term Note - Series 19	25-Feb-2005	26-Feb-2035	5.900%	150,000	(1,663)	148,337	5.980%	150,000	8,970	
2005 Long Term Debt Issue - Coastal Facilities	1-Jan-2005	1-Jan-2008	6.100%	50,300	(82)	50,218	6.160%	50,300	3,098	
2005 Medium Term Note - Series 20	24-Oct-2005	24-Oct-2007	4.133%	150,000	(568)	149,432	4.515%	122,055	5,510	
2006 Medium Term Note - Series 21	25-Sep-2006	25-Sep-2036	5.550%	120,000	(784)	119,216	5.595%	120,000	6,714	
2007 Medium Term Note- Series 22	2-Oct-2007	2-Oct-2037	6.000%	250,000	(2,232)	247,768	6.065%	62,329	3,780	
Medium Term Note - Series 9	21-Oct-1997	2-Jun-2008	6.200%	55,000	(454)	54,546	6.308%	55,000	3,469	
Medium Term Note - Series 9 (Re-opened)	19-Nov-1998	2-Jun-2008	6.200%	58,000	(681)	57,319	6.036%	58,000	3,501	
Medium Term Note - Series 9 (Re-opened)	21-Sep-1999	2-Jun-2008	6.200%	75,000	(2,053)	72,947	6.578%	75,000	4,933	
Medium Term Note - Series 11	21-Sep-1999	21-Sep-2029	6.950%	150,000	(2,290)	147,710	7.073%	150,000	10,610	
Medium Term Note - Series 13	16-Oct-2000	16-Oct-2007	6.500%	100,000	(728)	99,272	6.619%	78,904	5,222	
LILO Obligations - Kelowna							6.007%	27,238	1,636	
LILO Obligations - Kelowna Addition							5.205%	2,515	131	
LILO Obligations - Nelson							7.019%	4,704	330	
LILO Obligations - Vernon							8.029%	14,124	1,134	
LILO Obligations - Prince George							7.017%	36,028	2,528	
LILO Obligations - Creston							6.283%	3,405	214	
Debentures Series E	8-Jun-1989	8-Jun-2009	10.750%	59,890	(637)	59,253	10.927%	59,890	6,544	
2007 Adjustment to Forecast								37,178	1,583	
Subtotal								1,472,886	103,362	
Less: Fort Nelson Service Area Portion of L/T Debt								(2,603)	(192)	7.373%
Mid-Year Long Term Debt								\$ 1,470,283	\$ 103,171	7.017%

TERASEN GAS INC. – FORT NELSON SERVICE AREA

Application for 2009 Revenue Requirements and Rates – Amended October 30, 2008



Attachment B - Detailed Support Materials for Application

Schedule 19.2 – 2008 (Decision) Long Term Debt

Particulars	Issue Date	Maturity Date	Coupon Rate	Principal Amount of Issue	Issue Expense	Net Proceeds of Issue	Effective Interest Cost	Average Principal Outstanding	Annual Cost	Average Embedded Cost
2008 Decision										
Series A Purchase Money Mortgage	3-Dec-1990	30-Sep-2015	11.800%	\$ 58,943	\$ (855)	\$ 58,088	12.054%	\$ 58,943	\$ 7,105	
Series B Purchase Money Mortgage	30-Nov-1991	30-Nov-2016	10.300%	157,274	(2,228)	155,046	10.461%	157,274	16,452	
2004 Medium Term Note - Series 18	29-Apr-2004	1-May-2034	6.500%	150,000	(1,915)	148,085	6.598%	150,000	9,897	
2005 Medium Term Note - Series 19	25-Feb-2005	26-Feb-2035	5.900%	150,000	(1,663)	148,337	5.980%	150,000	8,970	
2005 Long Term Debt Issue - Coastal Facilities	1-Jan-2005	1-Jan-2008	6.100%	50,300	(82)	50,218	6.160%		-	
2006 Long Term Note - Series 21	25-Sep-2006	25-Sep-2036	5.550%	120,000	(669)	119,331	5.589%	120,000	6,707	
Medium Term Note - Series 9	21-Oct-1997	2-Jun-2008	6.200%	55,000	(454)	54,546	6.308%	22,992	1,450	
Medium Term Note - Series 9 (Re-opened)	19-Nov-1998	2-Jun-2008	6.200%	58,000	681	58,681	6.036%	24,246	1,463	
Medium Term Note - Series 9 (Re-opened)	21-Sep-1999	2-Jun-2008	6.200%	75,000	(2,053)	72,947	6.578%	31,352	2,062	
Medium Term Note - Series 11	21-Sep-1999	21-Sep-2029	6.950%	150,000	(2,290)	147,710	7.073%	150,000	10,610	
2007 Medium Term Debt Issue - Series 22	2-Oct-2007	3-Oct-2037	6.000%	250,000	(2,148)	247,852	6.062%	250,000	15,155	
2008 Medium Term Debt Issue - Series 23	1-Jun-2008	1-Jun-2038	5.950%	200,000	(2,000)	198,000	6.022%	116,940	7,042	
LILO Obligations - Kelowna							5.953%	28,747	1,711	
LILO Obligations - Nelson							7.093%	4,555	323	
LILO Obligations - Vernon							8.108%	13,660	1,108	
LILO Obligations - Prince George							7.089%	34,914	2,475	
LILO Obligations - Creston							6.348%	3,303	210	
Debentures Series E	8-Jun-1989	7-Jun-2009	10.750%	59,890	(637)	59,253	10.927%	59,890	6,544	
Subtotal								1,376,816	99,285	
Less: Fort Nelson Service Area Portion of L/T Debt								(2,935)	(212)	7.223%
Mid-Year Long Term Debt								\$ 1,373,881	\$ 99,073	7.211%

TERASEN GAS INC. – FORT NELSON SERVICE AREA

Application for 2009 Revenue Requirements and Rates – Amended October 30, 2008



Attachment B - Detailed Support Materials for Application

Schedule 19.3 – 2008 (Projected) Long Term Debt

	Issue Date	Maturity Date	Coupon Rate	Principal Amount of Issue	Issue Expense	Net Proceeds of Issue	Effective Interest Cost	Average Principal Outstanding	Annual Cost	Average Embedded Cost
2008 Projected										
Series A Purchase Money Mortgage	3-Dec-1990	30-Sep-2015	11.800%	\$ 58,943	\$ (855)	\$ 58,088	12.054%	\$ 58,943	\$ 7,105	
Series B Purchase Money Mortgage	30-Nov-1991	30-Sep-2015	10.300%	157,274	(2,228)	155,046	10.461%	157,274	16,452	
2004 Long Term Note - Series 18	29-Apr-2004	1-May-2034	6.500%	150,000	(1,915)	148,085	6.598%	150,000	9,897	
2005 Long Term Note - Series 19	25-Feb-2005	26-Feb-2035	5.900%	150,000	(1,663)	148,337	5.980%	150,000	8,970	
2005 Long Term Debt Issue - Coastal Facilities	1-Jan-2005	1-Jan-2008	6.100%	50,300	(82)	50,218	6.160%	-	-	
2005 Medium Term Note - Series 20	24-Oct-2005	24-Oct-2007	4.133%	150,000	(568)	149,432	4.515%	-	-	
2006 Medium Term Note - Series 21	25-Sep-2006	25-Sep-2036	5.550%	120,000	(784)	119,216	5.589%	120,000	6,707	
2007 Medium Term Note- Series 22	2-Oct-2007	2-Oct-2037	6.000%	250,000	(2,232)	247,768	6.062%	250,000	15,155	
2008 Medium Term Note- Series 23	13-May-2008	13-May-2038	5.800%	250,000	(2,060)	247,940	6.022%	116,940	7,042	
Medium Term Note - Series 9	21-Oct-1997	2-Jun-2008	6.200%	55,000	(454)	54,546	6.308%	22,992	1,450	
Medium Term Note - Series 9 (Re-opened)	19-Nov-1998	2-Jun-2008	6.200%	58,000	(681)	57,319	6.036%	24,246	1,463	
Medium Term Note - Series 9 (Re-opened)	21-Sep-1999	2-Jun-2008	6.200%	75,000	(2,053)	72,947	6.578%	31,352	2,062	
Medium Term Note - Series 11	21-Sep-1999	21-Sep-2029	6.950%	150,000	(2,290)	147,710	7.073%	150,000	10,610	
Medium Term Note - Series 13	16-Oct-2000	16-Oct-2007	6.500%	100,000	(728)	99,272	6.619%	-	-	
LILO Obligations - Kelowna							5.953%	28,747	1,711	
LILO Obligations - Nelson							7.093%	4,555	323	
LILO Obligations - Vernon							8.108%	13,660	1,108	
LILO Obligations - Prince George							7.089%	34,914	2,475	
LILO Obligations - Creston							6.348%	3,303	210	
Debentures Series E	8-Jun-1989	8-Jun-2009	10.750%	59,890	(637)	59,253	10.927%	59,890	6,544	
Subtotal								1,376,816	99,285	
Less: Fort Nelson Service Area Portion of L/T Debt								(2,935)	(212)	7.223%
Mid-Year Long Term Debt								\$ 1,373,881	\$ 99,073	7.211%

Attachment B - Detailed Support Materials for Application

Schedule 19.4 – 2009 Long Term Debt

	Issue Date	Maturity Date	Coupon Rate	Principal Amount of Issue	Issue Expense	Net Proceeds of Issue	Effective Interest Cost	Average Principal Outstanding	Annual Cost
2009 Forecast									
Series A Purchase Money Mortgage	3-Dec-1990	30-Sep-2015	11.800%	\$58,943	\$855	\$58,088	12.054%	\$58,943	\$7,105
Series B Purchase Money Mortgage	30-Nov-1991	30-Nov-2016	10.300%	157,274	2,228	155,046	10.461%	157,274	16,452
Medium Term Note - Series 11	21-Sep-1999	21-Sep-2029	6.950%	150,000	2,290	147,710	7.073%	150,000	10,610
2004 Long Term Debt Issue - Series 18	29-Apr-2004	1-May-2034	6.500%	150,000	1,915	148,085	6.598%	150,000	9,897
2005 Long Term Debt Issue - Series 19	25-Feb-2005	25-Feb-2035	5.900%	150,000	1,663	148,337	5.980%	150,000	8,970
2006 Long Term Debt Issue - Series 21	25-Sep-2006	25-Sep-2036	5.550%	120,000	784	119,216	5.589%	120,000	6,707
2007 Medium Term Debt Issue - Series 22	2-Oct-2007	2-Oct-2037	6.000%	250,000	2,232	247,768	6.062%	250,000	15,155
2008 Medium Term Debt Issue - Series 23	13-May-2008	13-May-2038	5.800%	250,000	810	249,190	5.871%	250,000	14,678
2009 Medium Term Debt Issue- Series 24 (includ	1-Apr-2009	1-Apr-2039	6.000%	150,000	1,500	148,500	6.073%	113,014	6,863
LILO Obligations - Kelowna							5.973%	27,741	1,657
LILO Obligations - Nelson							7.119%	4,407	314
LILO Obligations - Vernon							8.204%	13,195	1,083
LILO Obligations - Prince George							7.170%	33,799	2,423
LILO Obligations - Creston							6.422%	3,200	206
								<u>\$1,481,573</u>	<u>\$102,120</u>
Debtures:									
Series E	8-Jun-1989	7-Jun-2009	10.750%	59,890	637	59,253	10.927%	\$25,761	\$2,815
								<u>\$25,761</u>	<u>\$2,815</u>
Sub-Total								\$1,507,334	\$104,935
Less - Fort Nelson Division Portion of Long Term Debt								(3,035)	(211)
Total								<u>\$1,504,299</u>	<u>\$104,724</u>
								Average Embedded Cost	<u>6.962%</u>