



Tom A. Loski
Chief Regulatory Officer

16705 Fraser Highway
Surrey, B.C. V4N 0E8
Tel: (604) 592-7464
Cell: (604) 250-2722
Fax: (604) 576-7074
Email: tom.loski@terasengas.com
www.terasengas.com

Regulatory Affairs Correspondence
Email: regulatory.affairs@terasengas.com

November 27, 2009

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. ("Terasen Gas")
Customer Care Enhancement Project Application for a Certificate of Public Convenience and Necessity ("CPCN") to Insource Customer Care Services and Implement a New Customer Information System ("CIS") (the "Application")
Response to the British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3

On June 2, 2009, Terasen Gas filed the Application as referenced above. In accordance with Commission Order No. G-134-09 setting out the Revised Regulatory Timetable for the Application, Terasen Gas respectfully submits the attached response to BCUC IR No. 3.

If you have any questions or require further information related to this Application, please do not hesitate to contact Danielle Wensink, Director, Customer Care & Services at (604) 592-7497.

Yours very truly,

TERASEN GAS INC.

Original signed:

Tom A. Loski

Attachments

cc (email only): Registered Parties



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 1

Current Customer Care Program

1.0 Reference: Current Customer Care Program Exhibit B-19, IR 2.4.1

"New System Implementation as Contemplated in the Project

- The integration of the new system between other systems within the IT architecture are operational where necessary to support the new / enhanced business processes"

1.1 Please explain further the material referenced above.

Response:

This excerpt from the list of activities outlined in the response to the referenced IR refers to the activities of ensuring the new system operates effectively with the other applications in the Terasen Gas environment so that the existing processes function as required. These other system integration points would include Café, the Automated Mapping / Facilities Management (AM/FM) system, and the existing SAP platform including work order processing, meter management and financials. Previously these interfaces utilized a particular technology to accommodate the fact that the CIS system was outside of Terasen Gas' infrastructure. By bringing the CIS system inside the Terasen Gas environment, Terasen Gas' standard interface software, known as "middleware" will now be used. This will require these interfaces to be rewritten based on Terasen Gas' standard middleware software.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 2

CIS Installation

2.0 Reference: CIS Installation Exhibit B-3, Volume 2B, Tab 3 – HCL Axon Exhibit B-4, Appendix X, Financial Model, Spreadsheet 2 HCL Axon and TGI Staff

The CIS project is a complex, significant information technology project. Terasen has spent considerable effort on identification of the appropriate software and system implementer. The CIS implementation requires a significant number of consultants and TGI staff over more than two years.

2.1 Please provide a simplified, as compared to spreadsheet 2, schedule of the software acquisition costs, the HCL Axon and SAP consultant costs, other consultant costs, and TGI staff costs, including expenses where applicable, for the total \$64 million in CIS Implementation cost. Please include the number of labour hours for the appropriate sections.

Response:

This response is filed in confidence as it contains commercially sensitive material of SAP and HCL Axon.

2.2 Please provide examples, potentially from Micon Consulting, SAP or HCL Axon, of other information system installations of similar size and complexity to show the relative percentages of installation cost components compared to the total project cost. If possible, please identify the number of consultant and client staff hours involved in these system installations.

Response:

There are many factors that go into the costs of a project. While some elements are reasonably consistent from project to project such as software costs, and system integrator costs specific to the implementation of the software, many other factors introduce significant variables in comparing costs across projects. Factors such as:

- the specific utility's resourcing strategy (in-house vs. outsourced),
- whether external QA services were used or not,
- fixed-price vs. time and materials,



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 3

- availability of internal expertise that can be dedicated to projects,
- what infrastructure is already in place,
- project timelines,
- specific taxes and costs of capital,
- whether implementation partners are local or not,
- whether multiple currencies are involved or not,

all make side by side comparisons less meaningful.

TGI is not aware of instances where companies have published specific project budgets and resourcing details based on hours or numbers of consultants.

As part of the response to BCUC IR 1.32.2, Terasen Gas included industry benchmark costs for a project assuming SAP, one-time implementation for a project of comparable size and complexity provided by Micon Consulting. We have taken those costs to provide a response with the following assumptions:

- No taxes or AFUDC is included
- No licensing fees except for the initial CIS specific software acquisition is included
- No CWLP transition costs as this would be a unique situation for Terasen Gas.
- Hosting as per the benchmark refers to infrastructure hardware.

Category	Cost (as per Benchmark)	Percentage of Total Cost
CIS Software Licenses	\$ 10,500,000	13.3%
System Integrator / Vendor services and expenses	\$ 46,123,122	58.4%
Internal costs (labour, expenses, etc)	\$ 11,665,100	14.8%
Hardware	\$ 722,811	0.9%
Contingency	\$ 10,015,786	12.6%
Total	\$ 79,026,819	100%

Terasen Gas submits that perhaps a more meaningful comparison is the cost of the major components on a cost per customer basis. This better allows for a more meaningful comparison of like items. At the Customer Service flagship conference, "CS Week" held in Washington, DC in May in 2009, a research firm similar to Micon Consulting, TMG Consulting, presented the findings of the analysis of 20 utilities of various sizes and type (Gas, Electric, Water, large,



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 4

small, etc). Part of the presentation was the average costs of the key components of a project for the 20 utilities that were part of the study including the cost for each utility (anonymously). Terasen Gas has included the entire presentation as part of this response but has highlighted below some key points that Terasen Gas has been focused on for the proposed CCE Project.

Top Reasons Why CIS Projects Fail

1) Award work and develop contracts based on RFP responses without conducting due diligence, scope, and confirmation work.

TGI response – Terasen Gas conducted multiple reference checks and has an extremely detailed requirements document on which the proposal was based.

2) Selecting solutions which are not complete and/or not installed at another location. Trying to do custom development.

TGI response – Terasen Gas has chosen the recognized industry leader with over 600 installations world wide. It reviewed other alternatives and some required too much custom development to meet the Company's requirements.

3) Establishing false expectations regarding price, timeframe, and scope of the delivered solution. To be successful expectations must be realistic.

TGI response – One key lesson learned in the presentation is "Plan for a significant contingency fund of 10% to 20% of total project dollars – unplanned items will arise." TGI has provided a realistic project, scope and timeframe including what it believes to be a reasonable and prudent contingency fund.

4) Utilizing third party implementers and consultants who have no knowledge of the CIS product.

TGI response – Through a thorough RFQ process, the Company has chosen one of the largest and most experienced SAP CIS implementers world wide. HCL Axon is the largest SAP practice globally.

5) The lack of strong executive involvement and project sponsorship, especially if multiple utilities and departments are involved.

TGI response – The entire Terasen Gas executive team is fully committed to this initiative as indicated in our corporate priorities as well as the fact that four members of the executive team are involved in the ongoing Steering Committee

6) Lack project management to administer and control the entire project. The lack of a solid project work program is a big problem.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 5

TGI response – HCL Axon brings a robust and proven project implementation methodology with an experienced project manager. TGI will also use third-party expertise in a QA role to ensure the project is reviewed from many different angles to ensure success.

7) Customization of a product solution versus configuration with a goal toward zero modifications.

TGI response – Terasen Gas has long learned this lesson with SAP through the company's 10 years of experience and this bullet speaks to the Terasen Gas philosophy that is already firmly entrenched in its internal standards.

8) The utility does not change business processes and tries to make the CIS product conform to existing processes and procedures.

TGI response – with the insourcing of the call centres and back office billing functions, Terasen Gas avoids the traditional change management issues around the lack of conformance to new processes from old as there will be all new staff with no familiarity of the new processes. As part of Terasen Gas' due diligence exercise, the software vendor conducted 8 days of product demonstration so that TGI could satisfy itself that the product could meet the requirements in a manner acceptable to Terasen Gas without having to customize the product. This success criteria goes hand in hand with item #7.

9) Lack of a comprehensive and ongoing training and education program.

TGI response – TGI is committed to the change management aspects of this project as has been learned through previous projects and will ensure this item is addressed.

10) The utility goes live before the system and the business is ready for production.

TGI response - One observation noted in the presentation as it pertains to project timings is "The average installation time is 18 months. However, 26% planned for a 20 to 24 month installation, 53% planned for a 16 to 18 month installation, and 21% planned for a 12 to 15 month installation. At this time 25% or 5 of the 20 projects are behind schedule." Terasen Gas has planned for a 22 month project with a three month stabilization period. The Company believes that this is an appropriate timeframe to ensure all aspects of the project can be addressed. With the proposed timeline, Terasen Gas believes it will be able to fully implement all currently identified scope, conduct thorough and rigorous testing and training and be well prepared for the proposed go-live date. This assumes the proposed start date of March 1, 2010.

The full presentation is included in Attachment 2.2.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 6

Terasen Gas also felt it would be beneficial to compare the proposed project to the results of the study. This portion of the response is filed separately confidentially due to the commercially sensitive nature of some of the information, specifically around the costing of SAP and HCL Axon.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 7

**3.0 Reference: CIS Installation
Exhibit B-4, Appendix X, Financial Model, Spreadsheet 2
Consultants for CIS Installation**

- 3.1 Please explain the services to be provided by the consultants/contractors detailed on lines 66, 70, 71, and 72 of spreadsheet 2.

Response:

The services provided by the consultants / contractors detailed on line 66 is for data conversion services.

The services provided by the consultants / contractors detailed on line 70 is for technical and functional support related to the existing systems and processes, specifically the Peace and billing environment.

The services provided by the consultants / contractors detailed on line 71 is for technical support of applications that will be impacted by the implementation of the new CIS, specifically the Café and Web applications.

The services provided by the consultants / contractors detailed on line 72 is for functional support of applications that will be impacted by the implementation of the new CIS, specifically in the area of Work Orders, Field Services and Distribution Mobile Solutions.

All costs in lines 66, 70, 71 and 72 of spreadsheet 2 are required to support the successful introduction of the Customer Care Project.

- 3.2 Please explain the process to select these consultants/contractors, including comments on the tendering process.

Response:

As outlined in the Amended Application (section 2.3.1.2.1.2 Additional Third-Party Implementation Resources), Terasen Gas' business model is to supplement its internal resources with third-party resources. The consultants / contractors associated to lines 70, 71 and 72 have worked with Terasen Gas over the years to support internal staff on project specific work as well as ongoing maintenance support in various areas. All three groups have worked with Terasen Gas off and on for over 10 years and are the natural extension of internal



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 8

resources to provide support for the Project in the areas identified in the response to BCUC IR 3.3.1.

The consultants/contractors associated to line 66 were engaged after research by Terasen Gas into supplemental resources to support the data migration from Peace to SAP. Key individuals of this company have hands-on experience with Peace as they previously conducted the data migration services for the Peace implementation at Xcel Energy, the largest existing Peace implementation, based on number of customers. They also have a very strong methodology and toolset that focuses on data migration and data quality. The combination of these very unique skills led the Company to choose this consulting firm to lead the data migration activities for the Project. Given the limited resources familiar with the Peace product, Terasen Gas has engaged these consultants after conducting reference checks.

- 3.3 Please indicate any potential impact on the fixed price for HCL Axon, and therefore the Project, if any of these other contractors do not perform and deliver as required within the total project schedule. Please comment on the actions taken to mitigate this risk.

Response:

As part of the agreement between HCL Axon and Terasen Gas on which the fixed price is based, roles and responsibilities were identified. Terasen Gas' resourcing strategy to meet its roles and responsibilities is a combination of internal staff and third-party consultants. To the extent that HCL Axon is unable to meet its obligations by virtue of an established failure by Terasen Gas and/or its third party consultants to meet its defined responsibilities in respect of HCL Axon, it is possible that an adjustment to HCL Axon's delivery date and/or potentially the HCL Axon fixed price might be required.

A key to the successful implementation of any project is ensuring the project is resourced with an experienced team and a strong project management methodology. Please refer to Confidential Exhibit B-3, Attachment VI, HCL Axon's Work Methodology, Section 13 Project Governance and Section 14, Risk Management pp 113-126 for detailed discussion on how TGI intends to mitigate project risks, including risks to the Project budget and schedule. Also refer to the response to BCUC IR 1.48.2 for further discussion around risk mitigation and consultants. This would be applicable to the consultants/contractors associated with line 66. The consultants associated to lines 70 – 72 are all known entities to Terasen Gas and based on the years of experience with these groups, Terasen Gas is confident that they will continue to provide excellent support to this Project.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 9

**4.0 Reference: CIS Installation
Exhibit B-4, Appendix X, Financial Model, Spreadsheet 2
Consultant Expenses for CIS Installation**

- 4.1 Please expand on how the estimates of expenses on lines 146 to 149 of spreadsheet 2 were calculated. If these are percentages, please provide the line numbers containing the consultant/contractor costs used in the calculation.

Response:

The expenses that are represented on lines 146 to 149 of spreadsheet 2 represent the costs associated with a third-party consultant (assumes US based) for flights, accommodations, per diem, airport transportation / parking, car rental, and miscellaneous expenses. Terasen Gas, working with HCL Axon, determined an average monthly cost per employee. This amount was then multiplied by the number of consultants planned to be working on the project month by month. This was used as the basis of expense budgets for all third party consultants assumed to be onsite by month. To find the estimated monthly amount, please refer cell J146 which assumes 2 consultants.

It should be noted that no expenses are covered under a fixed price agreement. All expenses are paid as incurred. Terasen Gas and all third-party consultants will work to minimize expenses once the project starts, specifically as it pertains to accommodations and travel.

- 4.2 Please explain the services to be provided by the consultant detailed on line 150 of spreadsheet 2, and detail where the related consulting costs are in Spreadsheet 2.

Response:

The services provided by the consultant detailed on line 150 of spreadsheet 2 are required for functional support and subject matter expertise around order processing and meter management services. The consultant will also provide backfill for Terasen Gas staff that will be committed to the project on day to day operational duties. The related consulting cost can be found on line 76 in Spreadsheet 2.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 10

**5.0 Reference: CIS Installation
Exhibit B-4, Appendix X, Financial Model, Spreadsheet 2
US\$ Exposure**

- 5.1 Please comment on the US\$ exposure, including the percentage(s) used in the cost estimates.

Response:

While the foreign exchange forecast is for a stronger dollar, Terasen Gas expects continued volatility and believes the forecast being used remains reasonable.

Year	2010	2011	2012	Total
Exchange rate	14%	11%	10%	
US\$ costs in project budget	\$ 7,919,405	\$ 7,715,109	\$ 2,933,371	\$ 18,733,914
US costs converted to CD\$	\$ 9,028,122	\$ 8,563,771	\$ 3,226,708	\$ 20,818,601
Calculated exchange in CD\$	\$ 1,108,717	\$ 848,662	\$ 293,337	\$ 2,250,716

- 5.2 Please detail the current expectation on the US\$ exchange rate and any resulting impact on the Project estimate.

Response:

As discussed in the response to BCUC IR 3.5.1, the Project implementation cost assumes a US exchange rate of 1.14 in 2010, 1.11 in 2011, and 1.10 in 2012 for any goods and services purchased in the United States. Based on bank economists' current forecasts, foreign exchange rate estimates are approximately 1.05, for each of 2010, 2011 and 2012. Applying this updated exchange rate to the Project costs would result in a reduction to total project costs of approximately \$1.3 million.

Given the current volatility of the currency exchange markets, Terasen Gas believes it is prudent to leave the existing US exchange rate assumption unchanged. Any favourable variance that is realized as a result of an improved US exchange rate when expenditures are made during the implementation of the Project will result in a lower implementation cost to the benefit of customers.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 11

6.0 Reference: CIS Installation
Exhibit B-4, Appendix X Detailed Costs and Financial Model
Exhibit B-16, IR 2.22.1
SAP Archive link by Opentext

- 6.1 Please confirm the number of licenses for the Opentext - archiving software, and location of the calculation in Spreadsheet 2.

Response:

Opentext licenses are based on one license per user. The number of Opentext licenses used in the calculation was 375. The location of the calculation can be found in cell H128 of Spreadsheet 2.

The preliminary estimate was 350 as reflected in the description found in cell A128 of Spreadsheet 2, however, the number was subsequently increased, but the descriptor was inadvertently left as per the preliminary budget. The delta between 350 and 375 represents 0.008% of the overall project budget. Final licensing true-ups will be done via a license audit in 2012.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 12

Financial Analysis

7.0 Reference: Financial Analysis Exhibit B-4, Appendix X Detailed Costs and Financial Model Exhibit B-10, Attachment 27.1 Updated Costs

7.1 Please provide a detail listing of all changes that have been made to any quantitative analysis or schedules that were filed with the Amended Application, referenced to the IR supporting the adjustment.

Response:

The table below provides a summary of the impact on the total project costs, future O&M in 2012 and the levelized cost per customer of all corrections and updates that have been made to date (i.e. up to and including this round of IR responses) since the Amended Application was filed on August 28, 2009:

Summary of Changes	Amended Application 28-Aug-09	Changes	IR 1 2-Oct-09	Changes	IR 2 10-Nov-09	Changes	Current 27-Nov-09
A. Future Customer Care Function							
Project Costs (\$ millions)	122.1	0.0	122.1	-	122.1	(6.6)	115.5
Future O&M (\$ millions)	46.1	0.1	46.2	-	46.2	-	46.2
20 Year Levelized Cost/Customer (\$)	67.50	(0.63)	66.87	(0.19)	66.68	(0.37)	66.31
B. Current Customer Care Function							
20 Year Levelized Cost/Customer	71.70	0.29	71.99	(0.29)	71.70	-	71.70
Increase / (Decrease) in Levelized Cost/Customer	(4.20)	(0.92)	(5.12)	0.10	(5.02)	(0.37)	(5.39)

Attachment 7.1a provides a detailed listing of the changes to date and if applicable, the corresponding IR supporting the adjustments.

For further reference, the current versions of the Appendix K – Financial Schedules and the Consolidated Appendix K- Financial Schedules reflecting all corrections and updates made to date (i.e. up to and including this round of IR responses) have been included as Attachment 7.1b and Attachment 7.1c, respectively.

Please note that these versions reflect the current accounting treatment so as to permit isolation of Project costs independently from the transition to IFRS. Please refer to the response to BCUC IR 3.9.11 for the current version of the Appendix K – Financial Schedules that also reflects the inclusion of the estimated Accounting Changes and IFRS impacts.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 13

The remaining portion of this response has been provided to the Commission confidentially under separate cover.

- 7.2 Please update and file Appendix K – Financial Schedules, reflecting all changes that have been made since the Amended Application was filed. Please identify line by line each change as compared to the financial analysis and supporting worksheets filed in the Amended Application. Please provide specific comments on any item with a significant impact on the Project cost.

Response:

Please see the response to BCUC IR 3.7.1 which includes the current version of the Appendix K- Financial Schedules and reflects all changes that have been made since the Amended Application was filed.

Attachment 7.2 provides an analysis of the line by line changes to the Appendix K – Financial Schedules, comparing the Amended Application to the current version of Appendix K – Financial Schedules

As evident on Financial Schedule 1 of Attachment 7.2, there has been a further reduction of approximately \$6.6 million in the estimated Project implementation costs. This change is attributable to a revision made to the transition costs and changes to software costs; these changes are all described and referenced in Attachment 7.1. This change impacts all of the Appendix K- Financial Schedules.

In addition to the impact of the change in project costs, there are two key driving factors with respect to the additional changes in the Appendix K - Financial Schedules:

1. Formula logic changes

Subsequent to filing the Amended Application, and in conjunction with preparation for round one IR responses, Terasen Gas discovered errors in the financial model used to calculate the levelized cost per customer and used to produce the Appendix K financial schedules. The overstatement of the levelized cost per customer in the Amended Application was largely related to formula problems associated with the calculation of the net plant in service and rate base. All of the financial schedules have been revised to reflect the following changes:

- a) Correction of a row reference error used in the formula that calculates plant retirements
- b) Correction of two cell reference errors in the depreciation expense formula



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 14

- c) Correction of a cell reference error in the deferred charge amortization formula
- d) Correction to incorrect cell entry of service insourcing 2012 capital spending
- e) Minor correction of less than \$0.04 million to the lease payment entered into the model and \$0.9 million addition of recurring hardware capital spending every five years
- f) Minor correction to O&M costs input into the model (change of less than 0.01% over the life of the project)
- g) Minor correction to the ROE input for TGV1 and TGV2 (the change slightly impacted the earned return component of the cost of service and the discounted cash flow analysis)
- h) Correction of the CCA rate reference for internal labour, materials and training
- i) Correction of the CCA rate related to hardware used in the accounting change and IFRS version of the financial model

2. Removal of capitalized overhead

This change was discussed in the response to BCUC IR 2.25.7 (excerpt below) and was the only change that impacted the financial schedules between round one and round two information requests:

"Although capitalized overhead is not directly applied to CPCN projects, because of the large amount of operating and maintenance expense Terasen Gas had included the impacts of capitalized overhead to reflect the rate impact on customers of the implementation of the CCE CPCN. Upon further consideration, the Company agrees that applying capitalized overhead to the CCE CPCN does not provide for a true comparison of the two alternatives for the purpose of evaluating the Project from a cost of service perspective. Therefore, the financial model for the CCE CPCN has been updated to remove the affects of capitalized overhead."

- 7.3 When updating Appendix K please ensure that a consolidated version is included similar to the one filed with Exhibit B-10, Attachment 127.1.

Response:

Please see the response to BCUC IR 3.7.1 which includes the current version of the Consolidated Appendix K - Financial Schedules and reflects all changes – corrections and updates – that have been made since the Amended Application was filed on August 28.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 15

Attachment 7.3 provides an analysis of the line by line changes to the Consolidated Appendix K – Financial Schedules, comparing the Amended Application to the current version of Consolidated Appendix K – Financial Schedules.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 16

8.0 Reference: Financial Analysis
Exhibit B-4, Appendix X, Financial Model, Spreadsheet 2
Introduction of HST

- 8.1 Please comment on the probable introduction of HST in 2010 and any resulting impact on the Project estimate.

Response:

The anticipated impact to the Project of the recently announced HST is that certain costs will decrease. However, draft legislation has not been released by the Federal and Provincial governments, and the exact impact of the HST cannot be determined until the draft legislation is available.

Based on what has been announced to date, however, the Company has identified some of the expected savings below.

Certain goods and services, which are currently subject to Social Services Tax of 7%, will be subject to HST instead, if the goods are received or the services are provided subsequent to July 1, 2010. The Company should be able to claim a full Input Tax Credit for HST on these costs. This should result in a 7% lower cost for items in this category, which include:

- materials and freight on materials;
- legal fees incurred in BC;
- office supplies;
- furniture and equipment;
- software licenses; and,
- computer hardware.

While Terasen Gas will endeavour to manage the timing of the acquisition of items that would be impacted by the tax change, this will have to be managed against the needs of the Project which may require some items to be acquired before the proposed July 1, 2010 date. Based on the preliminary project plan to date, Terasen Gas is anticipating a potential saving of approximately \$500,000. These will be reviewed on a case by case basis in the initial project planning phase currently scheduled for March – April 2010.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 17

Levelized Cost per Customer

- 9.0 Reference: Financial Analysis**
Exhibit B-4, Table 2.2, p. 17
Exhibit B-10, IR; 1.113.1., 1.120.8
Exhibit B-19, IR; 2.25.2, 2.25.8, 2.27, 2.28
Exhibit B-8, IR 1.6.2
Levelized Cost per Customer

It should be noted that Commission staff understands that Terasen is not requesting approval of future O&M costs; however, an understanding of estimated future O&M costs is necessary in order to fully evaluation the CPCN Application.

- 9.1 Please confirm that the forecasted O&M costs are an integral component in the 'Levelized Cost per Customer' calculation and the 'Revenue Requirements Analysis'.

Response:

Terasen Gas agrees that the forecasted O&M costs are an integral component in the levelized cost per customer calculation and in the revenue requirements analysis.

Terasen has commented on several occasions that the Levelized Cost per Customer relating to the current customer care solution needs to be interpreted with caution as it does not contain costs necessary to place it on a 'sustainable footing' with the proposed customer care solution. Commission staff notes this difference; however, Terasen did not provide a cost/benefit analysis of any other alternatives relating to the Billing and Back Office function or the Call Center and therefore no other comparative financial information is available for comparison. As a result of the limited financial information available for comparison, an in-depth understanding of the Levelized Cost per Customer of the current customer solution has been determined to be necessary.

Levelized Cost per Customer - Current Customer Care Program

In IR rounds 1 & 2 Commission staff attempted to obtain an understanding of how the \$71.70 Levelized Cost per Customer for the existing customer care program was calculated. Commission staff wanted to confirm if the inputs used in the calculation



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 18

agrees to the "Annual Total Customer Care Costs" of the existing customer care program provided in Exhibit B-4 (Amended Application) Table 2.2, p. 17 and expanded to 2020 in Exhibit B-10, IR 1.113.1.

However, in response to BCUC IR 2.25.2 it was determined that the input used to calculate the Levelized Cost per Customer of the existing customer care program were taken from confidential Schedule 1 and did not agree with "Annual Total Customer Care Costs" of the existing customer care program noted above.

Terasen response to BCUC IR 2.25.2 is as follows: "A difference results because Schedule 1 reflects **the total cost of service** associated with the existing customer care contract so that it can be compared to the CCE CPCN, while the response to BCUC IR 1.113.1 ["Annual Total Customer Care Costs"] **only** reflects the operating and maintenance expense of the existing client services agreement." (emphasis added)

9.2 Given that only operating and maintenance expense relate to the existing customer care contract what are the "total customer care cost" Terasen is referring to, and how do they vary from the values provided in the Revised Application Table 2.2, and IR 1.113.1 "Annual Total Customer Care Costs"?

Response:

This response addresses BCUC IR 3.9.2, BCUC IR 3.9.3, and BCUC IR 3.9.5.

The second paragraph of the preamble to question BCUC IR 3.9.2 incorrectly refers to "confidential Schedule 1", and should instead refer to "Confidential Spreadsheet 1, Schedule 7".

The customer care costs provided in Table 2.2 of the Amended Application and extended in BCUC IR 1.113.1 represent primarily the O&M costs incurred in providing customer care services under the current customer care model. Specifically, these costs include the cost of the Client Services Agreement with CWLP, the O&M costs to administer the customer care function by the Company, and the cost of service of the Banner Conversion. Summing the cost of these items results in a view of "total customer care costs" that is similar to the cost of service of this function but is not exactly the same as a "cost of service" calculation. Table 2.2 was only provided to illustrate the cost of the current customer care function as part of the background information and was not used to complete a cost comparison with the Project.

In order to complete a meaningful cost comparison of the current customer care function with the Project, a cost of service calculation is required for both. This calculation was completed and the results (\$71.70 per customer) referenced in section 6.4 of the Amended Application. It was referred to as a cost of service analysis. At the time that the Amended Application was written, it was assumed that readers would be familiar with the difference between the costs set



<p>Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company")</p> <p>Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")</p>	<p>Submission Date: November 27, 2009</p>
<p>Response to British Columbia Utilities Commission ("BCUC" or the "Commission")</p> <p>Information Request ("IR") No. 3</p>	<p>Page 19</p>

out in Table 2.2 and those in section 6.4. The Company recognises in hindsight, that additional foot notations would have been helpful to make this difference better understood.

As discussed above, the difference between the operating and maintenance costs as identified in BCUC IR 1.113.1 and the total costs as identified in Confidential Spreadsheet 1 on Schedule 7 (as referenced in BCUC IR 2.25.2) are attributable to the calculation of the cost of service. Specifically, in lieu property taxes are not included as an operating departmental cost and thus not included as a cost item in Table 2.2, or its extension in 1.113.1, but need to be included as a component of the cost of service calculation in order for it to be properly calculated. The remaining minor amount is largely attributable to a rounding discrepancy resulting from using unrounded operating and maintenance expenses inputs into the financial model. The following schedule breaks out these two amounts and reconciles the estimated customer care operating and maintenance costs of the existing arrangement with the estimated cost of service of the existing arrangement.

Total Existing Customer Care Costs (\$000's)
Reconciliation of O&M Expense to Cost of Service

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Customer Care O&M Costs (BCUC IR 1.113.1)	62,819	64,850	66,125	66,433	67,813	69,234	70,466	72,321	73,757
Add: Estimated Property Tax Expense	-	575	617	644	663	677	690	704	717
Add: Other*	77	79	9	(58)	(99)	(144)	(191)	(236)	(279)
Customer Care Cost of Service (Financial Schedule 7, line 70)	<u>62,896</u>	<u>65,504</u>	<u>66,751</u>	<u>67,019</u>	<u>68,377</u>	<u>69,766</u>	<u>70,966</u>	<u>72,789</u>	<u>74,194</u>

*Other includes rounding impact because figures input into Financial model are not rounded to the nearest thousand

In specific response to BCUC IR 3.9.5, Table 2.2 of the Amended Application should not be used to compare the current model with the levelized cost of service per customer of the Project for the reasons described above.

- 9.3 Please confirm that if the Levelized Cost per Customer of the existing customer care solution had been calculated using the values provided in the Revised Application and IR 1.113.1 being the 'Annual Total Customer Care Costs', the Levelized Cost per Customer of the current customer care solution would have been lower than the Levelized Cost per Customer using the values from Confidential Spreadsheet 1. (see table below for summary)



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 20

	20 Years	10 Year	8 Years
Levelized Cost per Customer (existing customer care program)			
Exhibit B-4, Table 2.2, p. 17; Exhibit B-10, IR 1.113.1	\$ 71.43	\$ 68.45	\$ 67.86
Terasen Confidential Spreadsheet 1	\$ 71.70	\$ 68.88	\$ 68.34
Variance	\$ 0.27	\$ 0.43	\$ 0.48

Response:

Please refer to the response to BCUC IR 3.9.2.

- 9.4 Please reconcile the 'Annual Total Customer Care Costs' of the existing customer care solution in the Revised Application Table 2.2 and IR 1.113.1 with the values used to calculate to Levelized Cost per Customer in Schedule 1.

Response:

Please see the response to BCUC IR 3.9.2.

- 9.5 Please explain why Terasen though it appropriate to use the values from Schedule 1 to calculate the Levelized Cost per Customer of the existing customer care solution when these amount were not disclosed or discussed in the narrative section of the Amended Application.

Response:

Please refer to the response to BCUC IR 3.9.2.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 21

Terasen has stated several times that the Levelized Cost per Customer of the current customer care program does not contain costs necessary to place it on a sustainable footing with the proposed customer care solution.

- 9.6 Does a 'sustainable footing' refer to improvements due to the proposed CIS platform or to the future benefits of the additional services forecasted to be provided by the Call Center and the Billing and Back Office functions, or something else? Please discuss.

Response:

The sustainability of TGI's customer care function requires the essential components of the customer care function to be able to respond to existing requirements, and have the flexibility to address changes in TGI's business environment and customer requirements as they arise. Meeting the objective of sustainability requires:

- (1) an appropriate CIS platform and related call centre technologies to facilitate multi channel communication without the requirement for extensive modification and customization, and
- (2) customer care representatives, and billing and back office employees that are trained and equipped to a degree that they can effectively respond to evolving customer and business requirements.

The Project addresses both of these prerequisites of sustainability. TGI does not believe it is practical to make the current customer care model sustainable, even through considerable investment.

Each of these two elements of sustainability, and the reasons why the current model is not sustainable, are discussed below. (Section 3.3.3.1 of the Amended Application provides a detailed discussion of the sustainability concerns the Company faces with the current customer care arrangement.) Also discussed in this response is the expected impact of these elements of sustainability on levelized cost comparison as part of a Project alternatives analysis.

CIS Platform and Related Call Centre Technology

Investment is required to upgrade to more robust CIS and call centre technologies. The need for more configurable and functionally rich technologies to support the Company's changing business requirements as well as meeting customers' expectations are not supported through the current CIS. Terasen Gas does not believe that the current CIS will be able to support the currently identified requirements or provide an adequate platform to support additional change cost effectively in the future. From a technical perspective, replacing the existing CIS and



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 22

related call centre technology with a commercial off the shelf solution is much easier to sustain than a heavily customized CIS technology. Even if it is technically possible to achieve particular functionality with a customized solution at a point in time, the ongoing costs and complexity of maintaining the CIS only increase with the degree of customization. TGI's other concerns regarding the existing CIS have been detailed in Sections 4.1.3.4.1 and .2 of the Amended Application which discuss TGI's concerns regarding the current ownership structure and ongoing development and sustainment models.

Call centre technologies have also evolved beyond that which is currently in place to support customer preferences for multi-channel interaction. As discussed in Section 4.3.2.2.1 and BCUC IRs 1.62.1 through 1.62.7 modern call centre technologies meet customers changing expectations for alternate ways of communicating with the Company while enabling cost savings as these channels support greater automation and reduced staffing requirements. The integration of these new call centre technologies with a leading CIS system enable these opportunities.

Skilled Workforce

The second component of sustainability is the need to support a more skilled workforce with a high degree of regional knowledge. For a discussion of the value of regional knowledge in contributing to customer service quality see the response to BCUC IR 1.76.1. The Company does not believe that the workforce skill set required to support the increasingly more complex business requirements of the energy industry can be supported through an outsourced environment.

Levelized Cost Comparison

In terms of the levelized cost comparison undertaken, TGI recognizes the importance of understanding how the implementation of the Project compares in terms of cost of service today. TGI's note of caution about sustainability is intended to convey that the cost information associated with the current model is not representative of what it would cost customers to keep the current model "limping along", to use a colloquialism. The following cost implications must be recognized if there is a desire, despite the sustainability concerns with the current model, to treat the levelized cost comparison as an element of a Project alternatives analysis, as implied in the preamble:

- (1) The Company does not believe that the level of functionality required now and in the future will be able to be supported through the current CIS. The costs of modifying and customizing to add customer service channels or improve service metrics is not part of the cost per customer for the current customer model, which is calculated based on



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 23

Base Fees under the CSA. For a detailed description of all of the costs included in the current model see BCUC IR 1.113.1. The cost of customizing and implementing workarounds is uncertain, but the price charged to TGI by CWLP would ultimately be dictated to a certain extent by the outsourcer. Any cost associated with upgrading the current CIS would be substantial and would require additional operating cost to support workarounds that would be needed to manage increasingly complex business processes. Adding any portion of that additional cost to the levelized cost of the current customer care function will increase the cost advantage that the Project already enjoys when determined over 20 years.

(2) The levelized cost of the Project used in the Amended Application relies on a number of conservative assumptions, and the levelized cost can be expected to be lower than that presented by an amount still to be determined. For instance, the cost savings that are enabled by the combination of the new technologies and operating environment are not estimated in the forecasted costs for the proposed solution although are expected to be available. Using the new integrated multi-channel call centre functionally as an example including support for increased customer self-serve, refer to BCUC IR 1.69.1 (filed in confidence) which provides an analysis of the expected potential labour savings that would result from a reduction in calls as customers move to self serve or less labour intensive communications channels. In this analysis a 20% reduction in labour would result in a cost savings of \$1.97 per customer in 2013 as an example. The expected benefits of lower cost communication channels as well as the operational synergies of an integrated SAP CIS solution enabled through the Project will result in long term operational cost savings that will accrue to customers. The solution proposed is expected to support these opportunities.

In summary, any comparison of levelized cost per customer between the current customer care model and the solution the Project will deliver must consider the sustainability concerns discussed above. This includes the inherent risk and cost exposure of the current model in providing a stable and flexible technology platform responsive to a rapidly changing business environment. Additionally, the challenges in implementing business process change to sustain or improve customer service quality in the future or enable the Company to respond cost effectively to changing business needs and customer expectations or take advantage of the cost savings enabled by modern technologies must be considered.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 24

- 9.7 Given that "None of the annual cost/benefit projections for the cost of service per customer contain any of the future benefits which Terasen Gas intends to build on top of this CCE project platform." (Exhibit B-8, IR 1.6.2) would it not be fair to conclude that the Levelized Cost per Customer of the proposed solution is comparable to the Levelized Cost per Customer of the proposed solution given that the additional benefits of the proposed solution have not been built into the Levelized Cost per Customer.

Response:

The question contains a duplicate reference to "the proposed solution", one of which the Company assumes was meant to refer to "the current customer care arrangement" so as to require a comparison as between them.

Terasen Gas does not agree that the levelized cost of the current customer care arrangement and the Project are comparable. As discussed in the response to BCUC IR 3.9.6, the Company does not believe that the level of functionality required now and in the future will be able to be supported through the current CIS. If a cost were to be attributed to upgrading and sustaining the current CIS it would be substantial and would require additional operating cost to support workarounds that would be needed to manage increasingly complex business processes. Adding any portion of that additional cost to the levelized cost of the current customer care function will increase the cost advantage that the Project already enjoys.

The inclusion of additional cost benefits to the proposed solution has a similar effect. Refer to the analysis provided in BCUC IR 1.69.1 (filed in confidence) as an indication of the impact on labour cost of customers moving to greater self serve or lower cost communication channels enabled through the proposed model. In this analysis a 20% reduction in labour would result in a cost savings of \$1.97 per customer in 2013, and beyond, as an example. The expected benefits of lower cost communication channels as well as the operational synergies of an integrated SAP CIS solution enabled through the Project will result in long term operational cost savings that will accrue to customers. The solution proposed will support these opportunities. These cost advantages enjoyed by the proposed solution will be in addition to what has been conservatively included in the Amended Application.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 25

Levelized Cost per Customer Calculated Over a 20 Year Period

Please confirm that the Levelized Cost per Customer of the existing and the proposed solution over a 20, 10, and 8 year period are as follows.

9.8 Please confirm the values prepared in the table below.

Levelized Cost per Customer		20 Years	10 Year	8 Years
Levelized Cost per Customer (existing)				
	Exhibit B-19, IR 2.25.4	\$ 71.70	\$ 68.88	\$ 68.34
	Under IFRS and Proposed Equity Return (NO DIFFERENCE)*			
Levelized Cost per customer (proposed)				
	Exhibit B-19, IR 2.26.3	\$ 66.88	\$ 69.14	\$ 70.47
	Exhibit B-19, IR 2.26.3 (under IFRS)	\$ 68.50	\$ 70.80	\$ 72.14
	Exhibit B-19, IR 2.26.3 (under IFRS & Proposed Equity Return)	\$ 68.77	\$ 70.74	\$ 72.20

*It should also be noted that the Levelized Cost per customer will be the same under IFRS and under Terasen's proposed Equity Return; however the Levelized Cost per Customer under the proposed solution increase under IFRS and the proposed Equity Return.

Response:

Values provided in the question preamble are not confirmed. Please see the revised table below which contains two changes, per the notes included below the table, from the table prepared by Commission staff:

Levelized Cost per Customer		20 Years	10 years	8 Years
Levelized Cost per Customer (existing)				
	Exhibit B-19, IR 2.25.4	\$ 71.70	\$ 68.88	\$ 68.34
	Under Accounting Changes & IFRS and Proposed Equity Return	\$ 71.46	\$ 68.85	\$ 68.32 ¹
Levelized Cost per Customer (proposed)				
	Exhibit B-19, IR 2.26.2	\$ 66.88	\$ 69.14	\$ 70.47 ²
	Reflecting Accounting Changes & IFRS	\$ 67.83	\$ 69.49	\$ 70.87 ³
	Exhibit B-19, IR 2.26.3 (under Accounting Changes & IFRS and Proposed Equity Return)	\$ 68.77	\$ 70.74	\$ 72.20 ⁴

Notes:

¹ The accounting changes and IFRS impacts and the Proposed Equity Return do not impact the costs associated with the levelized cost per customer of the existing arrangement; however the discount rate would change, thereby impacting the levelized cost per customer

² Question preamble incorrectly referred to Exhibit B-19, IR 2.26.3

³ Question preamble incorrectly referred to Exhibit B-19, IR 2.26.3. This information was not requested in BCUC IR 2.26.3. Based on revised November 10, 2009 results, levelized cost per customer under the accounting changes and IFRS scenario has been updated and included in the table above.

⁴ Discount rate is different for this scenario as it reflects changes due to the Proposed ROE and Capital Structure



<p>Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company")</p> <p>Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")</p>	<p>Submission Date: November 27, 2009</p>
<p>Response to British Columbia Utilities Commission ("BCUC" or the "Commission")</p> <p>Information Request ("IR") No. 3</p>	<p>Page 26</p>

Terasen has further updated the table to reflect all corrections and updates made to date (i.e. up to and including this round of IR responses):

Levelized Cost per Customer	20 Years	10 years	8 Years
Levelized Cost per Customer (existing)			
Exhibit B-19, IR 2.25.4	\$ 71.70	\$ 68.88	\$ 68.34
Under Accounting Changes & IFRS and Proposed Equity Return	\$ 71.46	\$ 68.85	\$ 68.32 ¹
Levelized Cost per Customer (proposed)- Updated for FINAL results			
Proposed	\$ 66.31	\$ 68.24	\$ 69.44 ²
Reflecting Accounting Changes & IFRS	\$ 67.25	\$ 68.58	\$ 69.79 ³
Reflecting Accounting Changes & IFRS and Proposed Equity Return	\$ 68.14	\$ 69.78	\$ 71.07 ⁴

Notes:

¹ The accounting changes and IFRS impacts and the Proposed Equity Return do not impact the costs associated with the levelized cost per customer of the existing arrangement; however the discount rate would change, thereby impacting the levelized cost per customer

² Question preamble incorrectly referred to Exhibit B-19, IR 2.26.3

³ Question preamble incorrectly referred to Exhibit B-19, IR 2.26.3. This information was not requested in BCUC IR 2.26.3. Based on revised November 10, 2009 results, levelized cost per customer under the accounting changes and IFRS scenario has been updated and included in the table above.

⁴ Discount rate is different for this scenario as it reflects changes due to the Proposed ROE and Capital Structure

Please also refer to the responses to BCUC IR 3.9.9 and 3.9.10 for a discussion of the appropriate period that should be considered in evaluating the cost of service and the difference in this cost when comparing the current customer care arrangement with the Project.

"An amortization period of eight years was deemed reasonable and applied to the forecast deferral account balance because it is consistent with the depreciation period for the majority of the assets associated with this Project" (BCUC IR 1.120.8)

Response to BCUC IR 2.28.0 highlights the difficulty in forecasting future O&M costs especially as the estimation period moves further away from the go live date.

9.9 Given the depreciation period for the majority of the assets and the uncertainties inherent in very long term forecasting, does Terasen not see some benefit in considering the Levelized Cost per Customer over an 8 and 10 year period, in addition to the 20 year period.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 27

Response:

The Company's view of the issue of the appropriate period to consider when evaluating the cost of the current function and the Project remains the same as expressed in its responses to similar questions posed by CEC in CEC IR 1.1.1 and by Commission Staff in BCUC IR 2.26.5. That is, the Company believes that it is appropriate to consider the cost of the Project over the long-term. TGI acknowledges the uncertainties inherent in very long term forecasting (a shortcoming which is faced in assessing both the current model and the Project); however, a period of 8 to 10 years is too short to provide a realistic assessment of the cost of the Project. To recap TGI's previous responses, there are two key reasons for this:

First, Terasen Gas is of the view that given the nature of the Project and its investment in long-term infrastructure, the most appropriate analysis period is 20 years. While an evaluation of the Project over 8 and 10 years is possible, this length of time does not reflect the duration that the proposed strategic sourcing solution will be used as the basis for providing customer care services. The reorganization of the customer care function will not only result in its direct control by the Company combined with an investment in key underlying infrastructure, like the new CIS, but will also provide a service delivery platform that is expected to be used to provide customer care services to customers over the long run, even though some of the core investments will be depreciated over a much shorter period of time. Regular technical upgrades will be made to all systems for a much smaller cost than the initial implementation requires in order to ensure that the new customer care function is able to provide benefits to customers over approximately 20 years starting in 2012.

Second, setting aside the key issue that the current customer care arrangement can not be modified in a manner that would make it sustainable, it must be kept in mind that the exercise is a comparison that should take place on a like for like basis. The addition of any theoretical cost to the notional cost of the current function after 2011 will necessarily result in a higher cost of service of the current customer care arrangement than is reflected in the Amended Application. Should this notional additional cost take the form of a capital investment in the existing platform, then it should also be assumed for the purpose of the comparison with the Project that the outsourcer will be using a similar assessment to depreciate the capital assets. If that cost will be depreciated over 8 years, it may also cause the cost of service of the current arrangement to be higher over both the 8 and 10 year periods. That theoretical increase in cost could also be sufficient to increase it above that of the Project.

Given that the cost of service of the Project over the 20 year analysis period is lower than the notional cost of the current customer care arrangement, and that the theoretical addition of costs to place the current arrangement on an equal footing will only increase the cost advantage offered by the Project, it is the Company's view that the Project should be implemented as described in the Amended Application.

Please also refer to the responses to BCUC IR 3.9.1 and to BCUC IR 3.9.6.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 28

- 9.10 Please confirm that the Levelized Cost per Customer for the existing solution is lower than the Levelized Cost per Customer for the proposed solution if calculated over both an 8 and 10 year period.

Response:

Please refer to the revised table provided in the response to BCUC IR 3.9.8.

The levelized cost of the current customer care arrangement, without accounting for its non-sustainability, is lower than the levelized cost of the Project when calculated over an 8 year period. As discussed in the response to BCUC IR 3.9.2 and BCUC IR 3.9.9, the cost of the current arrangement and the cost of the Project are not comparable in the manner implied by the question. Given the issues faced with placing the current arrangement on a sustainable footing similar to that of the Project, such a simple comparison overstates the real difference in the levelized cost of the two, not only over the short-term but also over the long run. Additionally, efficiency savings arising from the introduction of new communications channels that the Company believes the reconfigured customer care function will be able to deliver after 2012, are not included as a cost reduction to the Project, which overstates its cost. Considering these factors does not necessarily mean that customers actually pay a premium over the short-term as a result of the implementation of the Project.

- 9.11 Given that IFRS will be implemented in 2012 would it not be more appropriate to compare the \$68.55 Levelized Cost per Customer of the proposed solution under IFRS to the \$71.70 Levelized Cost per Customer of the current system.

Response:

The table below provides a summary of the impact on the total project costs, future O&M in 2012 and the levelized cost per customer that includes

- (1) all corrections and updates made to date (i.e. up to and including this third round of IR responses), as reflected in the response to BCUC IR 3.7.1; and
- (2) the anticipated impacts of the RRA decisions since the Amended Application was filed on August 28, 2009:



<p>Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company")</p> <p>Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")</p>	<p>Submission Date: November 27, 2009</p>
<p>Response to British Columbia Utilities Commission ("BCUC" or the "Commission")</p> <p>Information Request ("IR") No. 3</p>	<p>Page 29</p>

Summary of Changes	Amended Application 28-Aug-09	Changes	IR 1 2-Oct-09	Changes	IR 2 10-Nov-09	Changes	Current 27-Nov-09	Changes	Including Accounting Changes & IFRS 27-Nov-09
A. Future Customer Care Function									
Project Costs (\$ millions)	122.1	0.0	122.1	-	122.1	(6.6)	115.5	-	115.5
Future O&M (\$ millions)	46.1	0.1	46.2	-	46.2	-	46.2	-	46.2
20 Year Levelized Cost/Customer (\$)	67.50	(0.63)	66.87	(0.19)	66.68	(0.37)	66.31	0.94	67.25
B. Current Customer Care Function									
20 Year Levelized Cost/Customer	71.70	0.29	71.99	(0.29)	71.70	-	71.70	-	71.70
Increase / (Decrease) in Levelized Cost/Customer	(4.20)	(0.92)	(5.12)	0.10	(5.02)	(0.37)	(5.39)	0.94	(4.45)

For further reference, the current versions of the Appendix K – Financial Schedules and the Consolidated Appendix K- Financial Schedules reflecting all corrections and updates made to date (i.e. up to and including this round of IR responses) and including the anticipated impacts of the RRA decisions have been included as Attachment 9.11a and Attachment 9.11b, respectively.

Revenue Requirement Analysis

"Terasen Gas is of the view that both a levelized cost per customer and the revenue requirements analysis should be considered when evaluating the alternatives strictly from a cost perspective because they provide two different perspectives on the issue of the cost of service. (Exhibit B-19, IR 2.25.8)

Commission Staff agree with Terasen that the Revenue Requirement Analysis provides an alternate perspective and should be considered.

Based on the updated information provided by Terasen in Exhibit B-19, IR 2.27, Commission staff has prepared the following table.

Revenue Requirement Analysis			
Sensitivity Analysis	Reference	Peak Cumulative Deficit	Financial Benefit for Ratepayers
As Estimated by TGI	IR 2.27.1 & 2	\$27.4 million, 2018	2022
O&M increases by 5%	IR 2.27.5	\$49.6 million, 2019	2025
O&M increase 10%	IR 2.27.4	\$66.8 million, 2019	2029



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 30

- 9.12 Please confirm that under Terasen's forecasted costs, as provided in the updates to the Amended Application, a peak cumulative deficit of \$27.4 million occurs in 2018 and a 'financial' benefit to ratepayers will be realized in 2022, 10 years after the go live date. This means that in 2018 the proposed project has increased the cumulative revenue requirement by \$27.4 and by 2022 ratepayers will be paying less for the Customer Care services under the proposed solution.

Response:

As discussed in the responses to BCUC IR 3.9.2, BCUC IR 3.9.9, and BCUC IR 3.9.10, any conclusions drawn from this cost comparison need to be treated with caution because the cost of the current arrangement and the cost of the Project are not comparable in the manner implied by the question. Given the issues faced with placing the current arrangement on a sustainable footing similar to that of the Project, such a simple comparison incorrectly suggests that customers will be forced to pay more as a result of implementing the Project than if there was an option to remain using the current customer care arrangement. Considering that efficiency savings arising from the introduction of new communications channels that the Company believes the reconfigured customer care function will be able to deliver after 2012 are not included as a cost reduction to the Project, the cost of the Project is overstated. Equally, additional theoretical investments to shore up the existing customer care arrangement would increase its cost, which suggests that the cost of the current arrangement is understated. Considering these factors, it is unreasonable to conclude that customers will actually pay a premium over the short-term as a result of the implementation of the Project.

This cost comparison also has another shortcoming. It does not take into consideration the societal benefits that will accrue to all British Columbians, including customers, upon the implementation of the Project. The Amended Application pointed out that the Project will create over 650 new jobs and increase BC GPD by approximately \$40 million, while ongoing operations will create approximately 400 new jobs and increase BC GPD by approximately \$25 million annually.

Considering the issues discussed above, Terasen Gas believes that its proposed reconfiguration of the customer care function is necessary and in the best interest of customers.

Addressing the specific request made in this question, the Company notes that the table prepared by Commission staff included in the question preamble contains a transposition error. As reflected in the response to BCUC IR 2.27.5, the peak cumulative deficit is \$46.9 million in 2019 for the scenario that contemplates an O&M increase of 5%.

Please refer to the revised table below:



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 31

Revenue Requirement Analysis			
<i>Sensitivity Analysis</i>	<i>Reference</i>	<i>Peak Cumulative Deficit</i>	<i>Net Financial Benefit for Ratepayers</i>
As Estimated by TGI	BCUC IR 2.27.1 and 2.27.2	\$27.4 million, 2018	2022
O&M increases by 5%	BCUC IR 2.27.5	\$46.9 million, 2019	2025
O&M increases by 10%	BCUC IR 2.27.4	\$66.8 million, 2019	2029

It is confirmed that a peak cumulative deficit of \$27.4 million occurs in 2018 and a net financial benefit to ratepayers is realized in 2022. This value does not mean however that customers have not started to receive a financial benefit as a result of the implementation of the Project. As shown in the attachment related to BCUC IR 2.27.1, customers first see a reduction to the annual revenue requirement in 2012 and consistent annual revenue requirement reductions beginning in 2019. Therefore, on an annual basis, customers begin to pay less for the proposed Customer Care solution beginning in 2019, seven years after the Project is implemented. The timing of these cost reductions remain subject to the usual forecast to actual variances that occur with any estimate of future costs.

Terasen Gas has further updated the table to reflect all corrections and updates made to date (i.e. up to and including this round of IR responses):

REVISED TABLE (November 27, 2009) - Revenue Requirement Analysis			
<i>Sensitivity Analysis</i>	<i>Reference</i>	<i>Peak Cumulative Deficit</i>	<i>Net Financial Benefit for Ratepayers</i>
As Estimated by TGI	BCUC IR 3.7.1	\$20.6 million, 2018	2021
O&M increases by 5%		\$38.6 million, 2019	2024
O&M increases by 10%		\$58.6 million, 2019	2028

A peak cumulative deficit of \$20.6 million occurs in 2018, a net financial benefit to ratepayers is realized in 2021 and customers are expected to see a reduction in the annual revenue requirement in 2012 and consistent annual revenue requirement reductions beginning in 2019.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 32

- 9.13 Please confirm that the peak cumulate deficit can be interpreted as: The proposed customer care solution will financially cost ratepayers more than the current customer care solution until 2022. In 2022 and beyond ratepayers will benefit financially.

Response:

No, the Peak Cumulative Deficit should be interpreted as the point in time when the cumulative revenue requirement associated with the Project produces the greatest cumulative revenue deficiency. This value does not mean however that customers have not started to receive a financial benefit as a result of the implementation of the Project.

The net financial benefit for rate payers (the date signified in the fourth column) represents the point in time where customers will experience a cumulative revenue surplus (or net rate reduction) associated with the project, thereby inferring that customers will experience a cumulative revenue deficiency (or net rate increase) prior to 2022.

Although the Project's net financial benefit is not anticipated to occur until 2022, customers are anticipated to experience a rate reduction (compared to existing 2009 rates, all else equal), thereby benefiting financially, in 2012 followed by consistent annual rate reductions (compared to existing 2009 rates, all else equal) seven years after the go live date, beginning in 2019. The timing of these cost reductions however, remain subject to the usual forecast to actual variances that occur with any estimate of future costs.

As discussed in the responses to BCUC IR 3.9.2, BCUC IR 3.9.9, and BCUC IR 3.9.10, any conclusions drawn from this cost comparison need to be treated with caution because the cost of the current arrangement and the cost of the Project are not comparable in the manner implied by the question. Given the issues faced with placing the current arrangement on a sustainable footing similar to that of the Project, such a simple comparison incorrectly suggests that customers will be forced to pay more as a result of implementing the Project than if there was an option to remain using the current customer care arrangement. Considering that efficiency savings arising from the introduction of new communications channels that the Company believes the reconfigured customer care function will be able to deliver after 2012 are not included as a cost reduction to the Project, the cost of the Project is overstated. Equally, additional theoretical investments to shore up the existing customer care arrangement would increase its cost, which suggests that the cost of the current arrangement is understated. Considering these factors, it is unreasonable to conclude that customers will actually pay a premium over the short-term as a result of the implementation of the Project.

This cost comparison also has another shortcoming. It does not take into consideration the societal benefits that will accrue to all British Columbians, including customers, upon the implementation of the Project. The Amended Application highlights that the Project will create over 650 new jobs and increase BC GPD by approximately \$40 million, while ongoing



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 33

operations will create approximately 400 new jobs and increase BC GPD by approximately \$25 million annually.

Considering the issues discussed above, Terasen Gas believes that its proposed reconfiguration of the customer care function is necessary and in the best interest of customers.

- 9.14 Please confirm that if the forecasted O&M costs were to increase by 5 percent the peak cumulative deficit of \$49.6 million would occur in 2019 and ratepayers would receive a 'financial' benefit in 2025, 13 years after the go live date.

Response:

Please refer to the revised tables provided in BCUC IR 3.9.12.

Based on the information in Exhibit B-19, IR 2.27, the peak cumulative deficit associated with a 5% increase in O&M costs is \$46.9 million and not \$49.6 million as stated in the question preamble; however, the "Revised Table (November 27, 2009)" also provided in BCUC IR 3.9.12, shows a reduced peak cumulative deficit of \$38.6 million.

Under this scenario customers are expected to experience rate reductions in 2012 and consistent annual rate reductions beginning in 2020 with the net financial benefit (or cumulative revenue surplus) occurring in 2025 (updated to 2024 as noted in the revised table). Terasen Gas does not believe that an unfavourable O&M cost variance of the type referred to in this question is likely for the reasons set out in the responses to BCUC IR2.28.1 and to BCUC IR2.28.17.

As discussed in the responses to BCUC IR 3.9.2, BCUC IR 3.9.9, and BCUC IR 3.9.10, any conclusions drawn from this cost comparison need to be treated with caution because the cost of the current arrangement and the cost of the Project are not comparable in the manner implied by the question. Given the issues faced with placing the current arrangement on a sustainable footing similar to that of the Project, such a simple comparison incorrectly suggests that customers will be forced to pay more as a result of implementing the Project than if there was an option to remain using the current customer care arrangement. Considering that efficiency savings arising from the introduction of new communications channels that the Company believes the reconfigured customer care function will be able to deliver after 2012 are not included as a cost reduction to the Project, the cost of the Project is overstated. Equally, additional theoretical investments to shore up the existing customer care arrangement would increase its cost, which suggests that the cost of the current arrangement is understated.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 34

Considering these factors, it is unreasonable to conclude that customers will actually pay a premium over the short-term as a result of the implementation of the Project.

This cost comparison also has another shortcoming. It does not take into consideration the societal benefits that will accrue to all British Columbians, including customers, upon the implementation of the Project. The Amended Application pointed out that the Project will create over 650 new jobs and increase BC GPD by approximately \$40 million, while ongoing operations will create approximately 400 new jobs and increase BC GPD by approximately \$25 million annually.

Considering the issues discussed above, Terasen Gas believes that its proposed reconfiguration of the customer care function is necessary and in the best interest of customers.

- 9.15 Please confirm that if the forecasted O&M costs were to increase by 10 percent the peak cumulative deficit of \$66.8 million would occur in 2019 and ratepayers would receive a 'financial' benefit in 2029, 17 years after the go live date.

It should be noted that Commission staff understand Terasen's position that the current system does not provide all the benefits of the proposed CPCN; however, the revenue requirements analysis does allow one to calculate the direct impact on future revenue requirements due to the proposed CPCN. This is a valuable tool as it allows one to gain insight into the cost/benefit of the increased services that the CPCN is proposing to provide.

Response:

Please refer to the response and revised tables provided in BCUC IR 3.9.12.

Based on the information in Exhibit B-19, IR 2.27, it is confirmed that the peak cumulative deficit associated with a 10% increase in O&M costs is \$66.8 million; however, the "Revised Table (November 27, 2009)" also provided in BCUC IR 3.9.12, shows a reduced peak cumulative deficit of \$58.6 million.

Under this scenario customers are expected to experience consistent annual rate reductions beginning in 2020 with the net financial benefit (or cumulative revenue surplus) occurring in 2029 (updated to 2028 as noted in the Revised Table). Terasen Gas does not believe that an unfavourable O&M cost variance of the type referred in this question is likely for the reasons set out in the responses to BCUC IR2.28.1 and to BCUC IR2.28.17.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 35

As discussed in the responses to BCUC IR 3.9.2, BCUC IR 3.9.9, and BCUC IR 3.9.10, any conclusions drawn from this cost comparison need to be treated with caution because the cost of the current arrangement and the cost of the Project are not comparable in the manner implied by the question. Given the issues faced with placing the current arrangement on a sustainable footing similar to that of the Project, such a simple comparison incorrectly suggests that customers will be forced to pay more as a result of implementing the Project than if there was an option to remain using the current customer care arrangement. Considering that efficiency savings arising from the introduction of new communications channels that the Company believes the reconfigured customer care function will be able to deliver after 2012 are not included as a cost reduction to the Project, the cost of the Project is overstated. Equally, additional theoretical investments to shore up the existing customer care arrangement would increase its cost, which suggests that the cost of the current arrangement is understated. Considering these factors, it is unreasonable to conclude that customers will actually pay a premium over the short-term as a result of the implementation of the Project.

This cost comparison also has another shortcoming. It does not take into consideration the societal benefits that will accrue to all British Columbians, including customers, upon the implementation of the Project. The Amended Application pointed out that the Project will create over 650 new jobs and increase BC GPD by approximately \$40 million, while ongoing operations will create approximately 400 new jobs and increase BC GPD by approximately \$25 million annually.

Considering the issues discussed above, Terasen Gas believes that its proposed reconfiguration of the customer care function is necessary and in the best interest of customers.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 36

Capital vs. Operating Lease

10.0 Reference: Financial Analysis Exhibit B-19; IR 2.30.4, Attachment 30.6 Exhibit B-10, IR 2.30 Capital vs. Operating Lease

Capitalizing the Surrey lease is an accounting treatment which Commission staff agrees is likely to be required under handbook section 3065 and almost certainly under IFRS. Although this treatment is required for financial reporting purposes it does not necessarily mean that it is appropriate for regulatory purposes (rate making). There are several areas where Terasen's financial reporting requirements under Canadian GAAP differ from the treatment used for rate setting purposes. Therefore it is possible for Terasen to account for the lease as a Capital Lease for financial reporting purposes and as an Operating Lease for regulatory purposes.

Commission staff are aware that there will be an investment required for leasehold improvements and agree that these costs should be added to rate base and amortized over the life of the lease. Therefore, this Information Request is limited to the lease payments themselves as these are the amounts under consideration in handbook section 3065 which are subject to the lease capitalization test.

If Terasen were to treat the Surrey lease as a capital lease for regulatory purposes the lesser of the fair value of the leased property and the present value of the minimum lease payments would be added to rate base and Terasen would be entitled earn a return on this amount.

- 10.1 Please confirm that Terasen is only required to make monthly or annual lease payments and no investment in the property has been made that would be included in the lease capitalization test under handbook 3065.

Response:

The following response addresses BCUC IR 3.10.1 and BCUC IR 3.10.6.

Negotiations for the lease have not been completed. However, the Company is anticipating the lease payments will be made monthly and that any costs related to making the premise ready for occupancy and use will be accounted for as Leasehold Improvements. As of January 1, 2011, IAS 17, Leases will be the relevant standard for accounting of leases and for comparative purposes 2010 results will have to be reported as under IFRS requirements. As per the Accounting Standards Board (AcSB) "Leases, Section 3065, is converged with IAS 17, but capital (finance) leases from the point of the lessor are sub-categorized as sales-type leases and direct financing leases".



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 37

Providing that the terms of the lease agreement meet the requirements under IFRS for accounting the lease as a capital lease, capital lease treatment is appropriate (International Accounting Standard 17, Leases). This treatment is appropriate because the nature of the terms of the lease substantively transfers the risk and benefit of the asset to Terasen Gas Inc. and the structure of the lease is the means of financing the benefits and risks associated with the leased property. As stated in the preamble to the question, TGI's carrying value at inception of the lease would be the fair value of the leased property or, if lower, the present value of the minimum lease payments. Any initial direct costs of the lessee are added to the amount recognized as an asset. IAS 17 specifies using the interest rate implicit in the lease when it is practicable; otherwise to use the lessee's (TGI) incremental borrowing rate.

While TGI agrees that it is possible to have differing treatment under rate regulation from that required under financial reporting, as a general proposition customers benefit from the efficiencies that result from maintaining congruence wherever possible. Using the amounts in the response to BCUC IR 2.30.6, Attachment 30.6, the ten year average annual impact to the cost of service of an operating lease is a reduction of approximately \$0.5 million when compared to a capital lease. This reduction translates to an average rate impact of approximately 0.1% for a TGI Lower Mainland Residential Customer; therefore, TGI does not see any compelling reason to depart from the financial treatment accorded to this lease.

- 10.2 Please confirm that if the lease were to be treated as an operating lease the \$1.7 million lease payment would be annual operating expense and would not affect rate base or earned return.

Response:

Not confirmed. If the lease was to be treated as an operating lease for determining revenue requirements and customers' rates it would still have an impact on the Rate Base, Earned Return and Income Tax Expense through its impact on the Cash Working Capital, both on its potential impact on the expense lag days, and on the total expense included in the calculation of the investment in cash working capital.



<p>Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company")</p> <p>Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")</p>	<p>Submission Date: November 27, 2009</p>
<p>Response to British Columbia Utilities Commission ("BCUC" or the "Commission")</p> <p>Information Request ("IR") No. 3</p>	<p>Page 38</p>

As can be seen in the Commission staffs calculation below based on financial information submitted by Terasen in Exhibit B-19, IR 2.30, treating the Surry lease as a capital lease will cost ratepayers and additional \$8.3 million over 10 years.

COST PER CUSTOMER (10 year analysis) LEASE PAYMENTS ONLY											
Reference		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Cost per Customer / Operating Lease	Exhibit B-19, Attachment 30.7, \$7	3.04	59.22	72.17	71.65	70.64	70.65	70.07	69.53	69.19	64.59
Cost per Customer / Capital Lease	Exhibit B-19, Attachment 30.7, \$7	4.22	62.26	73.11	72.47	71.34	71.23	70.53	69.88	69.42	64.74
Incremental Cost for Capital Lease		1.18	3.04	0.94	0.82	0.7	0.58	0.46	0.35	0.23	0.15
Average Customers	Confidential Spreadsheet 1	959,757	959,757	968,338	977,112	987,030	996,311	1,005,709	1,015,228	1,024,868	1034633
Total Additional Cost	Incremental Cost X Average Customer	\$ 1,132,513	\$ 2,917,661	\$ 910,238	\$ 801,232	\$ 690,921	\$ 577,860	\$ 462,626	\$ 355,330	\$ 235,720	\$ 155,195
Total Additional Cost (10 year)	Sum or Total Additional	\$ 8,239,296									

Commission staff has prepared a 10 year analysis as the lease is 10 years with a 10 year option. As can be seen in Exhibit B-10, Attachment 30.6, Terasen has assumed that the lease payments will remain constant for a 20 year period.

10.3 Please confirm whether or not the lease payments are subject to negotiation after the initial 10 year term.

Response:

The offer to lease proposes a 10 year lease with fixed rent with two 5 year renewal terms which are subject to rent negotiation.

10.3.1 If yes, why did Terasen consider it appropriate to maintain the \$1.7 million lease payment during the renewal period in Attachment 30.6?

Response:

Given that a lease renewal is subject to negotiation in 10 years time and that the result of this negotiation could either result in a cost decrease or an increase, TGI considered it to be reasonable to assume no change in the cost.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 39

- 10.4 Please confirm that when determining the Levelized Cost per Customer over a 20 year period Terasen forecasted that the lease payments in the renewal period would remain at \$1.7 million?

Response:

Confirmed. Please also refer to the response to BCUC IR 3.10.3.1.

- 10.4.1 If yes, please discuss why management considered this the best forecast available?

Response:

Please refer to the response to BCUC IR 3.10.3.1.

- 10.4.2 Was any inflation factor included?

Response:

No inflation factor was included in the capital lease analysis for the reason discussed in the response to BCUC IR 3.10.3.1.

In Exhibit B-19, Attachment 30.6 Terasen has provided a Present Value comparison over a 20 year period which shows the present value cost to rate payers is \$5.7 million if the lease is treated as a capital lease for rate making purposes.

- 10.5 Please provide this analysis over a 10 year period.

Response:

When evaluated over a ten year period, the present value difference between an operating lease and a capital lease (excluding the impacts of leasehold improvements) is approximately \$3.9 million.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 40

Present Value Comparison

Operating Lease Cost of Service
Capital Lease Cost of Service
Variance

PV 10Yrs

\$8.80
\$12.74
\$ (3.94)

- 10.6 According to Terasen's analysis the present value of treating the Surry lease as a capital lease for ratemaking purposes will cost ratepayers an additional \$5.7 million, why does Terasen believe that this treatment may be appropriate?

Response:

Please see the response to BCUC IR 3.10.1.

- 10.7 When will Terasen be required to start making the monthly lease payments of \$141,666 (\$1.7/12)?

Response:

The offer to lease proposes the monthly lease payment to begin effective July 1, 2011. The free rent fixturing period of Jan 1 to June 30, 2011 would allow tenant improvements to be completed in time for training contact centre staff effective July 1, 2011.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 41

Transition Costs

11.0 Reference: Financial Analysis
Exhibit B-10, IR 1.7.7,
Exhibit B-19; IR 2.9.1, 2.20.1,
Exhibit B-14, IR 2.3.1
Transition Costs

"TGI and CustomerWorks have resolved the matter and reached an agreement in principle related to the CCE Project and related scope changes under the terms of the CSA. The companies are currently developing a detailed agreement. TGI anticipates being in a position in the near future to update the Project financials based on actual transition costs and will file an update to Appendix K – Financial Schedules at that time. TGI will also file the final agreement with the Commission when it is completed." (B-19, IR 2.9.)

"As discussed in the response to BCUC IR 2.9.1, TGI and CustomerWorks have reached an agreement in principle related to the CCE Project and related scope changes under the terms of the CSA. The companies are currently developing a detailed agreement. In reaching the agreement in principle, **the risk of change associated with the transitional costs has been eliminated.**" (B-19, IR 20.1) (emphasis added)

11.1 Given that the 'the risk of change associated with the transitional costs has been eliminated' please disclose the final amount that was agreed upon between the parties.

Response:

This response is provided to the Commission confidentially under separate cover. In order to not prejudice contractual negotiations with other parties in future, TGI needs to maintain confidentiality of the information provided in this response and limit its disclosure.

11.2 Please provide an update on the contractual arrangements with CWLP on the scope changes, including the latest estimate of non-avoidable costs.

Response:

TGI and CWLP are currently developing the detailed contractual arrangement which encompasses the CCE Project related scope changes and transition costs further to the



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 42

agreement in principle discussed in BCUC IR 2.9.1. The non-avoidable costs are addressed through the payment of transition costs discussed in BCUC IR 3.11.1.

11.3 Please file the final agreement with CWLP if completed.

Response:

The definitive agreement is not yet complete. TGI anticipates it will be completed before December 18, 2009 and will file the agreement when it is completed as discussed in BCUC IR 2.9.1.

11.3.1 If not currently completed, when does Terasen anticipate it will be available?

Response:

Please refer to the response to BCUC IR 3.11.3.

"CWLP is a limited partnership involving Terasen Inc. and Enbridge Inc. Terasen Inc. holds a minority interest in CWLP. Under the Client Services Agreement, CWLP will assert recovery of **non-avoidable costs** including the costs of transition services related to scope changes. The transition costs to be paid to CWLP as a result of the scope change do not constitute a penalty." (B-10, IR 7.7) (emphasis added)

11.4 Please provide a breakdown of what makes up the 'non-avoidable costs', such as employee termination packages, lease termination fees, lost profits, etcetera that agree to the total transition cost amount included in the Confidential filings.

Response:

The non-avoidable costs considered by TGI in negotiating the transition payment to CWLP represented, in general terms, those costs associated with CWLP facilitating Terasen Gas's implementation of the CCE Project. This included, for instance, facility disposition costs, employee severance, system decommissioning, server cleaning, and records and data transfer



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 43

to Terasen Gas, but does not include a provision for lost profits. However, the individual cost components cannot be defined and made to precisely reconcile or "agree" with the transition cost payment. The transition cost is a negotiated global amount, and the settlement agreement will not break out costs on a line item by line item basis.

There are sound reasons for this. First, it was understood that many of the non-avoidable costs will not be known with certainty until CWLP is required to pay them at some time in the future. Second, in light of the uncertainty in the final costs, the parties naturally had differing views on many of the costs, making it much more difficult to reach consensus on a line by line basis. Thus, the parties negotiated based on their own expectations about what those costs would ultimately be, also considering the desirability of reaching a negotiated, as opposed to a (much more costly) litigated, solution. TGI believes that the number reached is an appropriate one based on all of the circumstances.

Additional background information is provided to the Commission confidentially under separate cover. In order to not prejudice contractual negotiations with other parties in future, TGI needs to maintain confidentiality of this information and limit its disclosure.

(CEC) IR 2.3.1:

Is this answer so because TGI is negotiating to only cover **actual costs** of transition and not any **consequential loss of profit or profit potential**?

Response:

Yes. As discussed in BCUC IR 2.9.1, TGI and CustomerWorks have reached an agreement in principle related to the CCE Project and related scope changes under the terms of the CSA. The companies are currently developing a detailed agreement. It is intended that this agreement will address all aspects of the scope changes.

11.5 Through its 30 percent ownership in CWLP please confirm that Terasen Inc. will not receive any net revenues (profits) as a result of the scope change required for Terasen to go ahead with the Customer Care Enhancement Project as proposed in the Application.

Response:

Confirmed. Terasen Inc. will not receive any profits as a result of the scope change to the CSA resulting from the CCE Project.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 44

- 11.6 Through its 30 percent ownership in CWLP please confirm that Terasen Inc. will not receive any compensation for consequential loss of profit or profit potential.

Response:

Confirmed. Terasen Inc. will not receive any compensation for consequential loss of profit or profit potential as a result of TGI's agreement with CWLP related to the CCE Project.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 45

Call Centre

12.0 Reference: Call Centre
Exhibit B-10, IR 1.124.1, Attachment 124.1
Exhibit B-19, IR 2.18.1, Attachment 18.1
Fully Redundant Call Centre

In BCUC IR 1.124.1 Terasen was requested provide the forecasted 'Total Cost of Service' for the Lower Mainland Call Centre and the Interior Call Centre which was provided in Exhibit B-10 Attachment 124.1. The schedule shows that the Total Cost of Service between 2012 and 2022 for the Lower Mainland Call Centre was \$142 million and the Interior \$74 million.

In BCUC IR 2.18.1 the Commission asked Terasen the following:

"Given that the two call centres will operate in tandem, with calls being routed to the next available agent regardless of location (BCUC IR 1.75.2) and the handling requirements will be split approximately evenly between the two centres with roughly the same number of FTE (BCUC IR 1.69.3) would it not be correct to conclude that the total additional cost of service of having two call centers rather than one large call centre in Prince George is \$66 million (\$142 - \$74)? Please explain."

Terasen responded as follows:

"In reviewing page 1 of Attachment BCUC IR 1.124.1, Exhibit B-10, the Company identified a number of costs that were incorrectly allocated between the proposed Lower Mainland call centre and the Interior call centre. This misallocation resulted in an overstatement of the difference in the cost of service of the two call centres. The schedules provided in response to BCUC IR 1.124.1 have been updated to reflect these corrected cost allocations and are included in Attachment 18.1 for reference."

Updated Attachment 2.18.1 shows that the 'Total Cost of Service' of the Lower Mainland call center is \$117 million and the Interior \$94 million.

Terasen continues on to explain that according to the updated numbers, the cumulative 'Total Cost of Service' of the Lower Mainland call centre is not significantly greater than the 'Total Cost of Service' of the Interior call center.

"Although the two call centres are roughly similar in size, the Lower Mainland call centre is in fact slightly larger. It will have for example, 52 percent of the total number of total call centre employees. The call handling volume is expected to



<p>Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company")</p> <p>Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")</p>	<p>Submission Date: November 27, 2009</p>
<p>Response to British Columbia Utilities Commission ("BCUC" or the "Commission")</p> <p>Information Request ("IR") No. 3</p>	<p>Page 46</p>

be split approximately by the same proportion. Applying this same proportion to the cost of service suggests that the cost of service difference between the two call centres is much less at approximately 6%..."

See summary table below for results filed in IR 1 compared to IR 2.

Total Cost of Service		2012	2013	2014	2015	2016	2017	2018	2019	2020
Lower Mainland		TOTAL								
Exhibit B-10, Attachment 124.1	142,094	16,750	16,196	16,127	16,054	16,044	15,838	15,695	15,239	14,151
Exhibit B-19, Attachment 18.1	116,920	13,368	13,209	13,231	13,279	13,328	13,145	13,070	12,749	11,541
Adjusted Error		3,382	2,987	2,896	2,775	2,716	2,693	2,625	2,490	2,610
Total Error		25,174								
Interior										
Exhibit B-10, Attachment 124.1	73,871	8,394	8,335	8,375	8,399	8,451	8,344	8,332	8,162	7,079
Exhibit B-19, Attachment 18.1	93,999	10,141	10,115	10,302	10,503	10,707	10,759	10,850	10,716	9,906
Adjusted Error	-	1,747	- 1,780	- 1,927	- 2,104	- 2,256	- 2,415	- 2,518	- 2,554	- 2,827
Total Error	-	20,128								

- 12.1 Please explain the reasons for the errors in information filed in IR 1 and the resulting corrections made in IR 2 relating to the allocation of costs between the two call centres.

Response:

The misallocation occurred because of the use of an incorrect number of employees to allocate costs shared across the two call centres and the billing and back office components. In some cases the allocation for the Lower Mainland call centre included both the total number of Lower Mainland call centre employees plus the billing and back office employees. This caused 67% of total costs to be allocated to the Lower Mainland call centre for a number of cost components and not the 52% that represents a fairer allocation. In the response to BCUC IR 2.18.1, Attachment 18.1 referred to in the preamble corrects for this misallocation.

- 12.2 How certain is Terasen of the information filed in IR 2, Attachment 18.1 given the errors noted in IR 1, Attachment 124.1?

Response:

The Company believes that the cost allocation used to determine the total cost of service of the two call centres reflected in the response to BCUC IR 2.18.1, Attachment 18.1 accurately reflects the estimated Project costs. The costing issue noted in response to BCUC IR 1.124.1, Attachment 124.1 was a misallocation of costs amongst the call centres and was not an error in



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 47

the amount of cost. This misallocation did not impact the total cost of service for the Project. As discussed in the response to BCUC IR 3.12.3 and demonstrated in the response to BCUC IR 3.12.3, Attachment 12.3, a change in the treatment of the capitalized overhead is the driver for the change in the total cost of service between the two attachments.

- 12.3 If the 'Total Cost of Service' is reduced by \$25 million for the Lower Mainland and increased by \$20 million for the Interior, as shown in the table above, what happened to the other \$5 million?

Response:

Please refer to Attachment 12.3 which provides an analysis of the change in cost of service between the response to BCUC IR 1.124.1 (Exhibit B-10), Attachment 124.1 and the response to BCUC IR 2.18.1 (Exhibit B-19), Attachment 18.1.

As described in the response to BCUC IR 3.12.1, Exhibit B-10, Attachment 124.1 contained a misallocation of operating and maintenance expenses; page three of Attachment 12.3 demonstrates that the change in allocation of the operating and maintenance expenses did not impact the total cost of service.

The difference in the total cost of service between Exhibit B-10, Attachment 124.1 and Exhibit B-19, Attachment 18.1 is related to the removal of the capitalized overhead that occurred during round two of the information requests, as described in the response to BCUC IR 2.25.7 and the impacts of which were reflected in the response to BCUC IR 1.18.1.

- 12.4 As shown in the table below the 'Average Cost per Customer' also changes significantly between Attachment 124.1 and 18.1. Does any other quantitative analysis, provided in the Amended Application or in responses to IR's, require updating as a result of this particular correction?

Response:

Please see the response to BCUC IR 3.12.3. As noted in the response to BCUC IR 2.25.7 and 3.12.3, all financial schedules were revised to reflect the removal of the capitalized overhead and all corresponding impacts during the second round of the information requests, filed on November 10, 2009. Therefore, the quantitative analysis has been accurately updated to reflect this correction.



<p>Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company")</p> <p>Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")</p>	<p>Submission Date: November 27, 2009</p>
<p>Response to British Columbia Utilities Commission ("BCUC" or the "Commission")</p> <p>Information Request ("IR") No. 3</p>	<p>Page 48</p>

12.4.1 If yes, please update and file.

Average Cost Per Customer									
	2012	2013	2014	2015	2016	2017	2018	2019	2020
Exhibit B-10, Attachment 124.1	63.35	75.61	74.24	73.21	72.41	71.15	69.95	68.99	63.81
Exhibit B-19, Attachment 18.1	60.04	72.93	72.30	72.19	72.04	71.29	70.58	70.07	65.31
Difference	3.31	2.68	1.94	1.02	0.37	-0.14	-0.63	-1.08	-1.5
Average number of Customers	959,757	968,338	977,112	987,030	996,311	1,005,709	1,015,228	1,024,868	1,034,633
Variance	3,176,796	2,595,146	1,895,597	1,006,771	368,635	- 140,799	- 639,594	- 1,106,857	- 1,551,950
Total variance	5,603,745								

Response:

Please refer to BCUC IR 3.12.3 and 3.12.4.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 49

13.0 Reference: Call Centre
Exhibit B-10, IR 1.75.3
Exhibit B-19, IR 2.18.2
Fully Redundant Call Centre

"Terasen Gas surveyed Canadian gas utilities of comparable size (Enbridge, Union and ATCO) as well as BC Hydro. These utilities have all centralized to two discrete centers for emergency response, which is the model Terasen Gas is proposing in this application."

(B-10, IR 1.75.3)

13.1 Please describe the size, and services, provided at Enbridge, Union, ATCO, and BC Hydro in their second discrete call center.

Response:

Terasen Gas has confirmed that the services provided by Enbridge, Union, ATCO and BC Hydro in their second discrete call centres represent a combination of all of the call types currently supported by the surveyed company. In all cases the call centres are structured as virtual centres where the technology automatically directs the inbound call to the next available skilled agent regardless of location.

COMPANY	CALL CENTRES	COMMENTS
Enbridge	<ul style="list-style-type: none">Two call centres (excluding additional support through at home agents)Equivalent capacityEstimated annual call volume is 2 million	<ul style="list-style-type: none">Both call centres support all inbound call types including emergency calls. Enbridge has an additional support channel through at-home agents who are also skilled to handle all call types
Union	<ul style="list-style-type: none">Two general inquiries and two dispatch centresThe two call centres have equivalent capacityThe two dispatch call centres are also similar in sizeEstimated annual call volume is 1.3 million	<ul style="list-style-type: none">Both general inquiries call centres support all inbound call types including emergency callsThe two dispatch centres handle the majority of the fieldwork related and emergency calls equally. Overflow is directly to either of the two general inquiries centres as required.
ATCO	<ul style="list-style-type: none">Two call centresEquivalent capacityEstimated annual call volume for fieldwork and emergencies is 80,000	<ul style="list-style-type: none">ATCO only handles field service calls and emergency calls in-house, billing in Alberta is provided through retailersBoth ATCO call centres support both field service and emergency call types



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 50

COMPANY	CALL CENTRES	COMMENTS
BC Hydro	<ul style="list-style-type: none">Two call centresSecond centre has less capacityEstimated annual call volume is greater than 2 million.	<ul style="list-style-type: none">Both call centres support all inbound call types including emergency calls

- 13.2 For each company surveyed, is the second discrete call centre fully functional, or is it limited to emergency response calls.

Response:

The second call centres for the referenced comparative companies all provide the full range of call types and are not limited to emergency response. Please refer to BCUC IR 3.13.1.

- 13.3 Please confirm that Enbridge, Union, ATCO, and BC Hydro all have fully redundant call centres of equal size.

Response:

Please see the response to BCUC IR 3.13.1.

"As discussed in BCUC IR 1.75.1, the purpose of redundancy in the call handling environment is to provide sustainable and uninterruptible service to customers in the event one of the centres is lost due to a disaster such as those noted in BCUC IR 1.75.1. TGI would like to clarify that in addition to these larger scale disaster situations, a call centre can also be impacted by events such as an extended power outage or a fire that is isolated to the facility. BCUC IR 1.75.2 highlights that the second centre will be fully operational in supporting customer calls. In the event one centre is disabled, the second centre will be available to support the emergency calls specifically referenced in BCUC IR 1.75.1 as well as providing all other customer contact services (e.g. billing inquiries, move-in/move-out, account updates, emergency calls)." (B-19, IR 2.18.2)

- 13.4 In the event that one of the call centers is struck with a disaster and the second fully redundant call centre receive the emergency calls, will the second call



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 51

center have the ability to physically assist emergency callers with requests such as turning off their gas?

Response:

As discussed in the responses to BCUC IRs 1.75.1, 1.75.5, 1.75.6 and 1.75.7, both call centres will have the technologies and skilled workforce to handle all call types including emergency calls. For clarity, TGI is not proposing a second call centre site that will only be used as a "standby" location for disaster situations. As discussed in BCUC IR 1.75.2 and the preamble above, the second centre will be fully operational and support regular call volumes. Regarding emergency calls in particular, the complexities associated with emergency calls, including a thorough understanding of gas safety, are part of the required training for this call type and are necessary to ensure that the call handler provides the correct response to the customer. In cases where a field service call is required the call handler will initiate the work and field service staff will be dispatched as required. All emergency call handlers will have the same level of knowledge and capability to complete the call.

In the event of a disaster, and assuming one of the call centres is not operational, all calls will automatically reroute to the active centre. Calls will be handled at the active centre in order of priority - emergency calls are considered first priority. In an event such as this it is likely that responses to calls, other than emergency calls, will fall short of normal expected service levels as the call centre will not have capacity to handle 100% of normal inbound call levels. As discussed in BCUC IR 2.18.1, the total call centre staffing requirement will be divided between the two sites with the base capacity in each of the two centres being approximately 50% of the total workforce required to meet service levels.

- 13.5 Please explain the role of the fully redundant call centre specifically relating to emergency calls in the event of a disaster.

Response:

Please see the response to BCUC IR 3.13.4.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 52

**14.0 Reference: Call Centre
Exhibit B-19, IR 13.2-3
Comparative Cost per Call**

"The cost per call in 2013 that includes direct and indirect O&M costs and allocated capital for the implementation of the two call centres is \$18.66. This cost of service per call excludes capitalized overheads so that it is consistent with the cost of service calculated in response to BCUC IR 2.25.7." (B-19, IR 13.2)

"The cost per call based on including the entire estimated cost of the Client Services Agreement with CWLP in 2013 is \$50.28. ... The cost of the Client Services Agreement includes the cost for all services provided by CWLP, not just those related to call handling." (B-19, IR 13.3)

- 14.1 Please provide the Company's estimated cost per call for 2013 using the full Terasen Gas costs that would be comparable to the estimated cost in 2013 for all services provided by CWLP that resulted in the \$50.38 cost.

Response:

Terasen Gas is not able to definitively identify costs of the reconfigured customer care function that would be comparable to all of the services provided by CWLP in 2013. However, assuming that the level of forecast O&M in 2013 of the reconfigured customer care function is directionally comparable, although it does not include any capital recovery that is notionally included in the costs from CWLP, the cost per call would be \$37.67. All in, the cost including capital recovery for 2013 would be \$56.40 per call.

It is difficult to draw any definitive conclusions about the meaning of the cost per call result calculated in response to this question. Aside from the issue of comparability noted above, a measure for a single year does not provide valuable insight into how the performance of the reconfigured customer care function may compare with the current function were it to remain operating in 2013. Equally, given the Company believes the reconfigured customer care function will be able to deliver efficiency savings after 2012 arising from the introduction of new communications channels for example, which would not be available under the current model, the likely cost of the new customer care function is anticipated to be lower than TGI's conservative forecast as noted in the response to BCUC IR 2.28.1.

As discussed in BCUC IRs 1.64.1 and 1.64.2 and in BCUC IR 2.12.1, cost per call as a performance indicator is most appropriately used as an internal measure to monitor centre efficiency over time where a true apples-to-apples comparison is possible. As a generalized measure comparing across different organizations this measure is questionable in the absence of consideration of such factors as service quality targets, prevailing regional labour rates and other compensation components, and the allocation of capital and overhead.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 53

For additional discussion regarding differences between the current model and the new customer care function as defined in the CCE Project, please refer to BCUC IR 3.9.6.



Terasen Gas Inc. ("TGI", "Terasen Gas" or the "Company") Application for a Certificate of Public Convenience and Necessity ("CPCN") for the Customer Care Enhancement Program (the "Project")	Submission Date: November 27, 2009
Response to British Columbia Utilities Commission ("BCUC" or the "Commission") Information Request ("IR") No. 3	Page 54

**15.0 Reference: Call Centre
Exhibit B-8, IR 1.18.1
Exhibit B-17, IR 2.12.2
Surrey Lease Costs**

"At this point in time, Terasen Gas considers the proposed lease arrangements for the Surrey location ... to be variable costs as they are still the subject of ongoing negotiations. Once these negotiations have been successfully concluded, the costs will be considered fixed with no associated contingency applied. This will have a material impact on the percentages." (B-8 1.18.1)

"All subjects on the Surrey lease agreement (except Regulatory and Terasen Gas final approvals) are expected to be removed by November 10th, 2009." (B-14, IR 2.12.2)

- 15.1 Please provide an update on the Surrey lease, including whether the prices are now fixed and the resulting impact on the Project cost estimate.

Response:

The lease negotiations have an agreed fixed rent rate; however, the anticipated subject removals by November 10th did not occur and the space will not be confirmed until November 30th due to a Right of First Refusal on the space. The Company is also pursuing a sublease in the same building following the recent announcement of a call centre closure.

- 15.2 Assuming the lease in the Lower Mainland has been finalized, has there been a change in the lease cost that affects the estimated cumulative cost of service for the two call centres?

Response:

Per the response to BCUC IR 3.15.1, the lease for the Lower Mainland call centre has not yet been finalized. The annual cost of the lease assumed in the Project costs remains at \$1.7 million.

Attachment 2.2

CIS Selection/Installation Lessons Learned

EXHIBITOR SHOWCASE

Greg Galluzzi, Senior Vice President
TMG Consulting, A Five Point Partners Company

May 21, 2009 10:15 am to 11:15 am

Speaker Introduction

Greg Galluzzi, SVP, TMG/FPP

- 28 years of experience
- Worked with 170 utilities
- Worked on 300 IT projects
- Worked on 250 CIS initiatives
- Utilities producing 52m bills/mo
- Active in 3 CIS projects



Contact Information:

512-288-2655 x12 phone

512-288-2622 fax

gregg@tmgconsulting.com



Five Point Partners Acquisition

TMG Consulting was acquired by Five Point Partners in February 2009.
TMG operates as a line of business within Five Point.

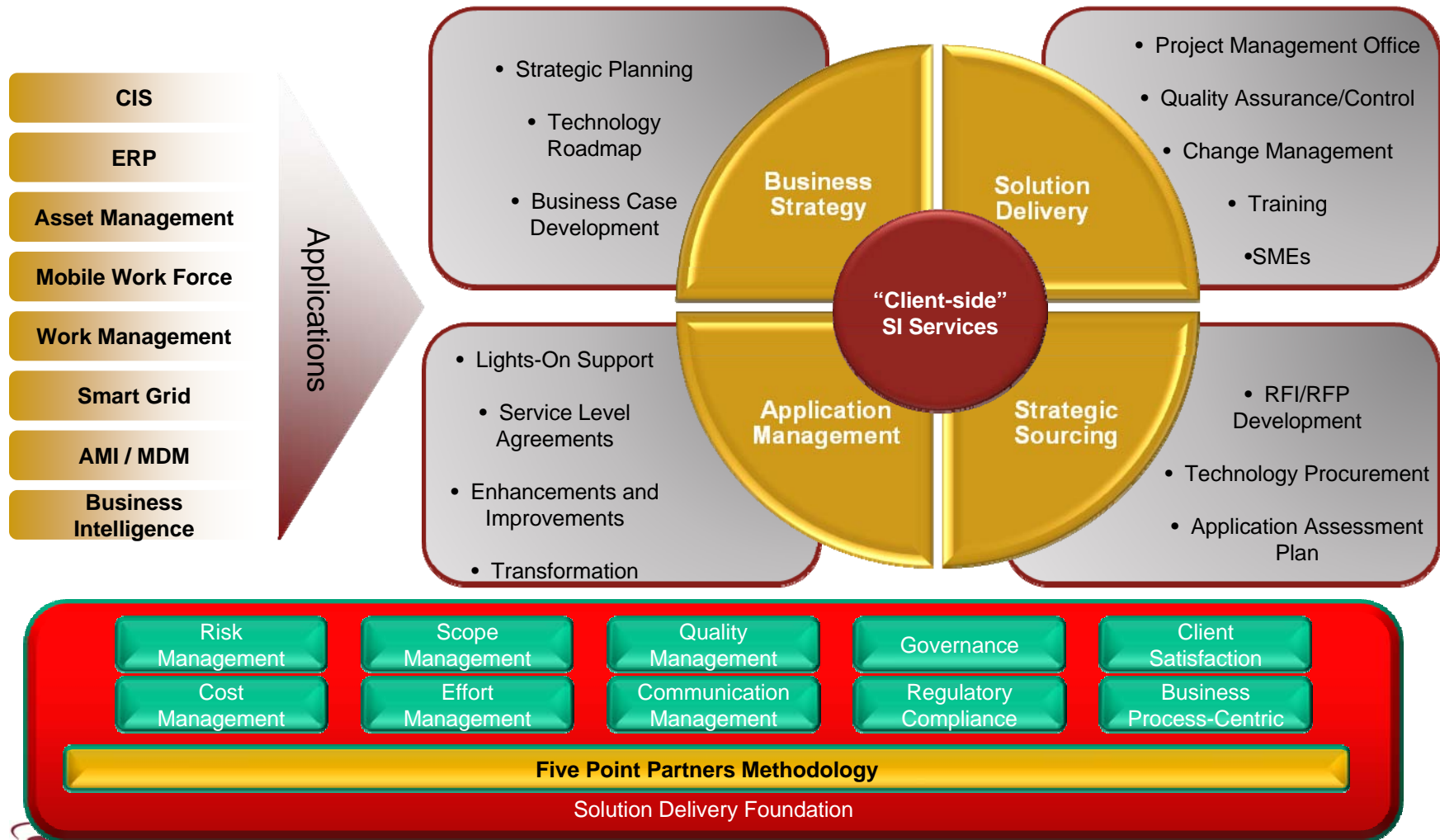


Five Point Partners, LLC
2526 Mt Vernon Rd, Suite B348
Atlanta GA 30338
(404) 260-1599

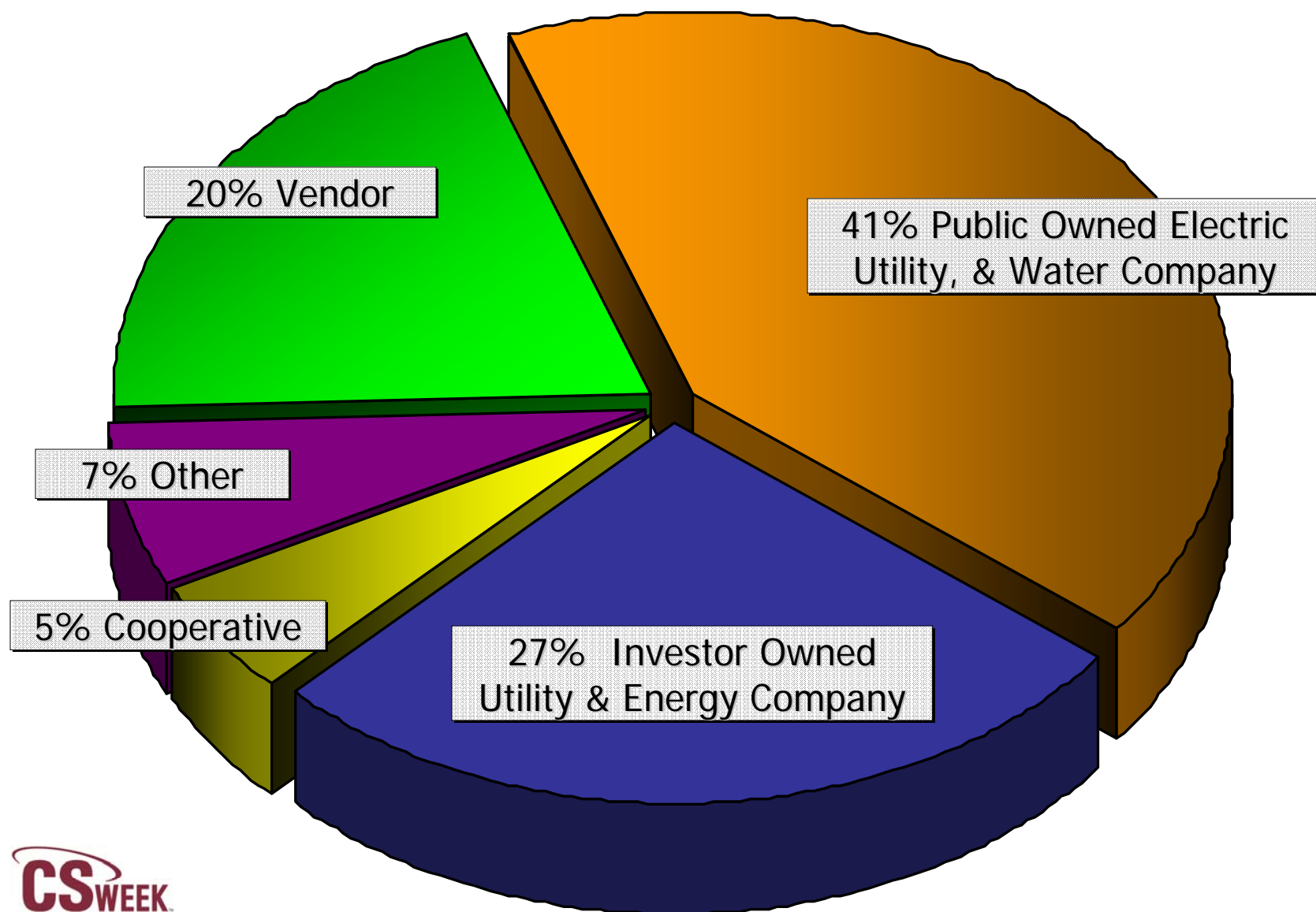


Five Point Partners Offerings

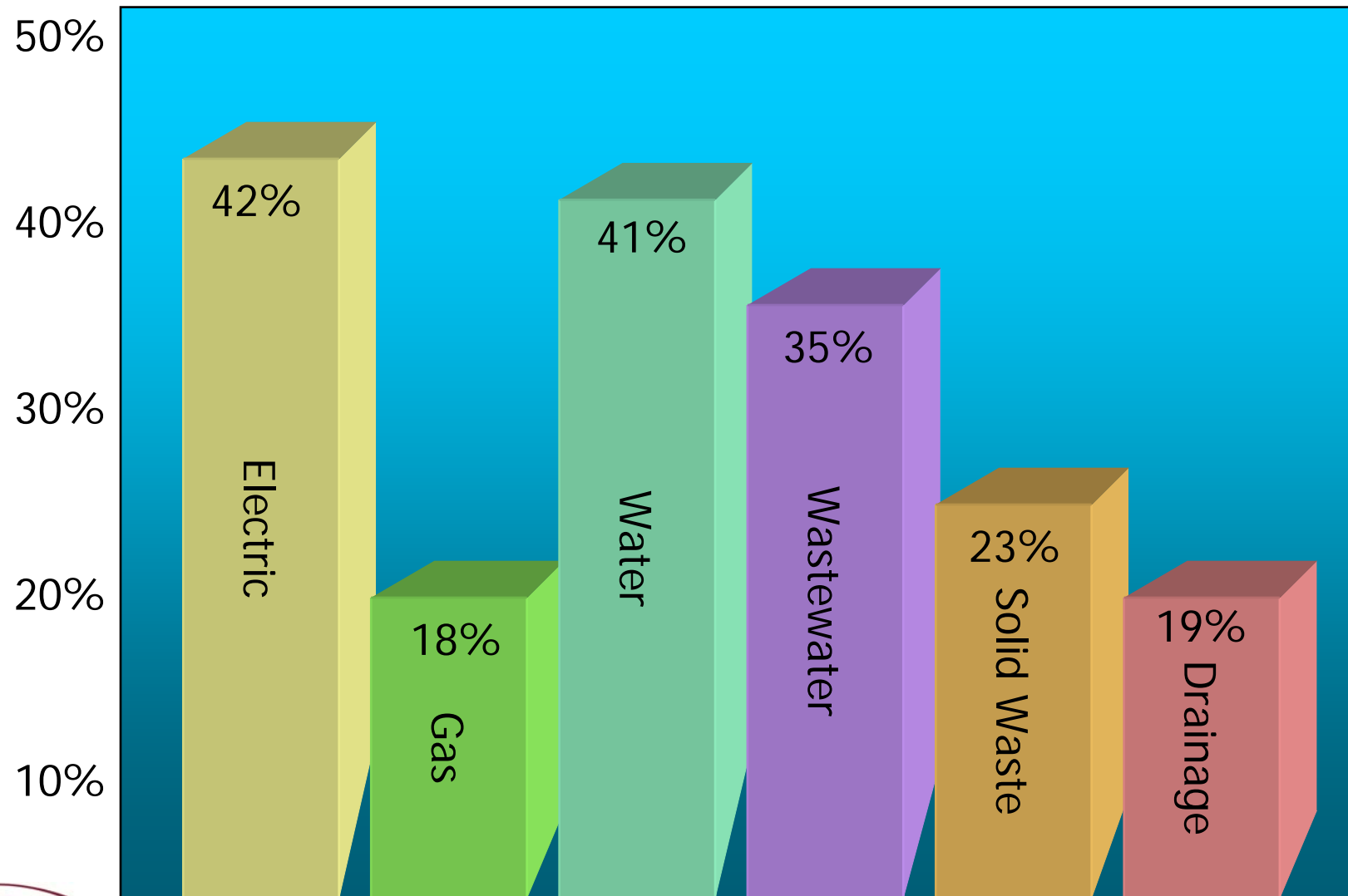
FPP offers its clients IT-related services in the following areas:



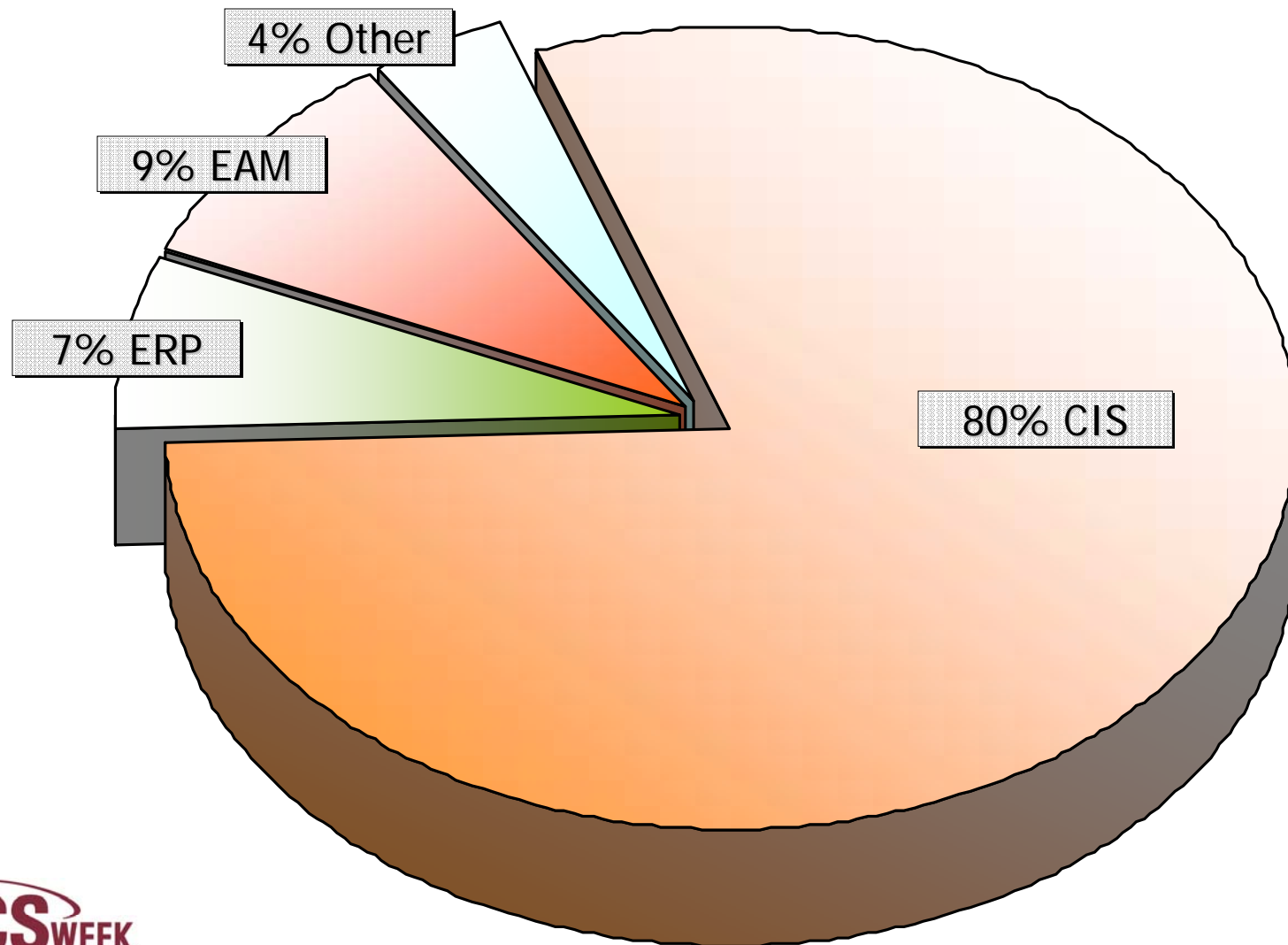
We Have Served 180 Utilities



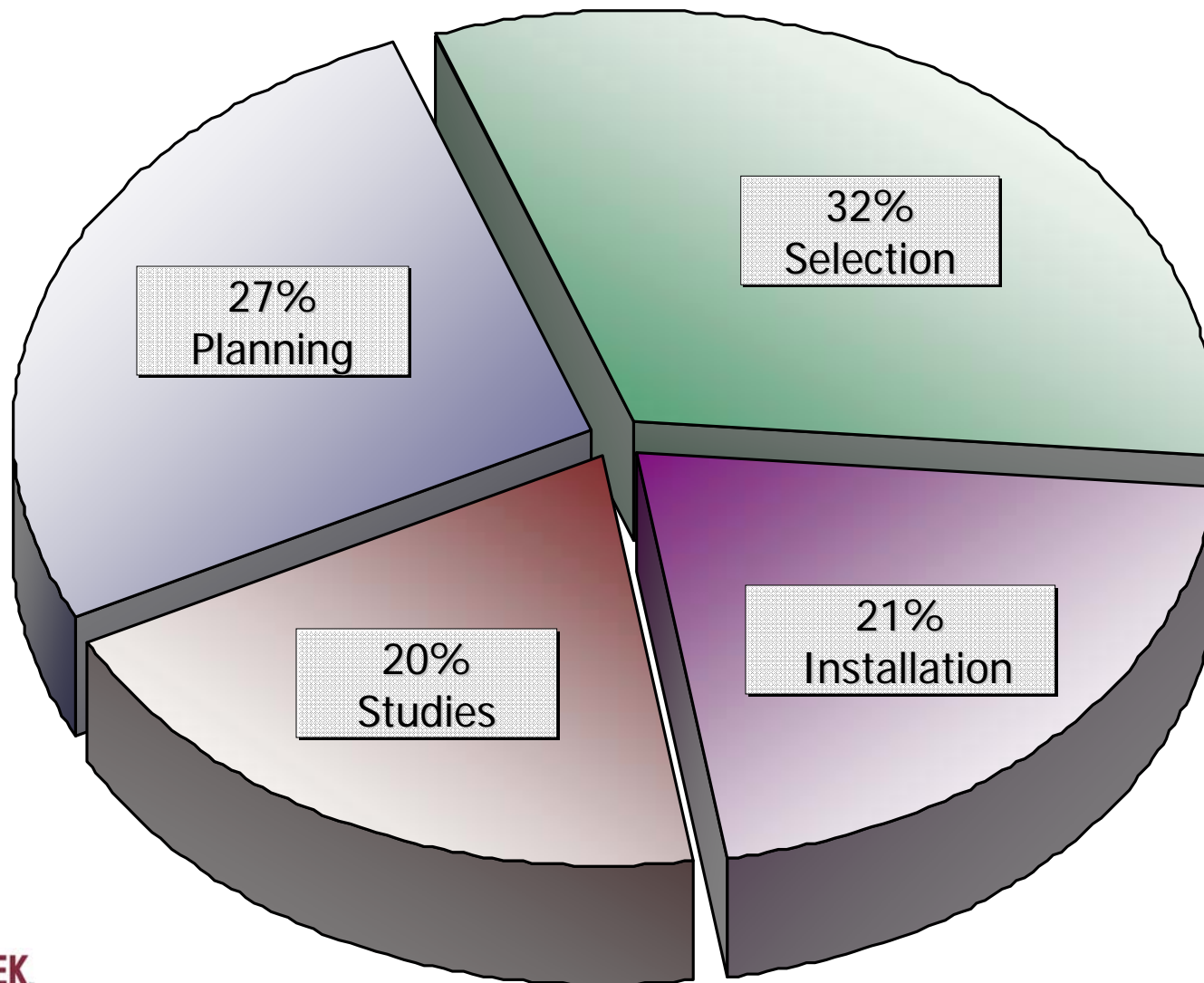
Our Customers Offer The Following Services



We Have Worked On 336 Projects



We Have Worked Across The Project Life-Cycle



Analysis of 20 Active CIS Projects

- Today's presentation will focus on 20 active CIS projects.

Customers	Services Provided	Work Phase
2,000,000	Natural Gas	Installation
467,000	Water, Wastewater	Installation
450,000	Electric, Water, Wastewater, Solid Waste, Transportation, Drainage	Selection
386,000	Water, Wastewater, Solid Waste	Installation
386,000	Water, Wastewater, Solid Waste	Installation
330,000	Water, Wastewater	Installation
307,000	Electric, Water	Installation
305,000	Water, Wastewater	Installation
190,000	Water, Wastewater	Installation
190,000	Electric	Planning
169,000	Water, Wastewater	Installation

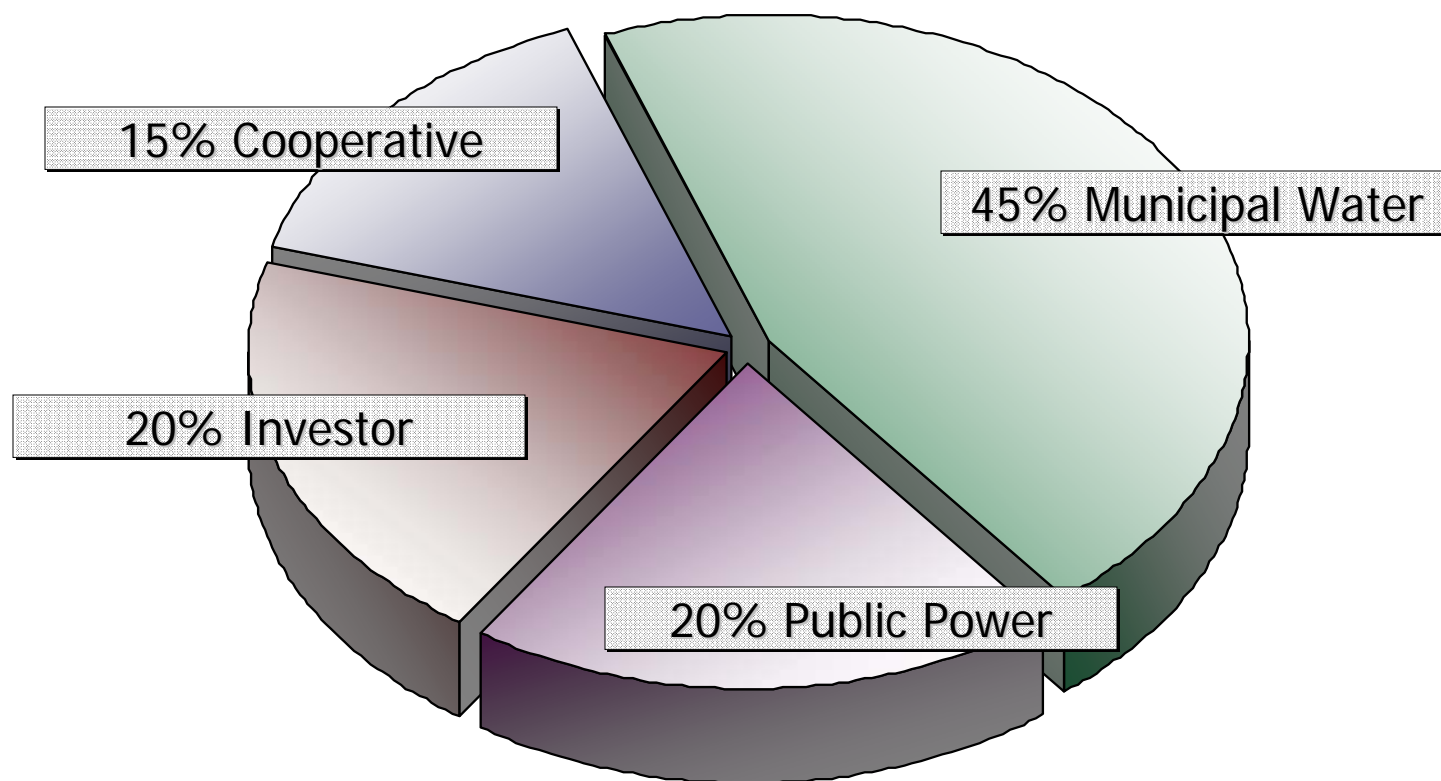
Analysis of 20 Active CIS Projects

• Continued, . . .

Customers	Services Provided	Work Phase
148,000	Electric, Water	Installation
140,000	Water, Wastewater	Installation
133,000	Electric	Selection
80,000	Electric, Natural Gas	Installation
79,000	Electric	Planning
60,000	Water, Wastewater, Solid Waste, Drainage	Installation
60,000	Water, Wastewater	Installation
60,000	Water, Wastewater	Planning
35,000	Water	Installation

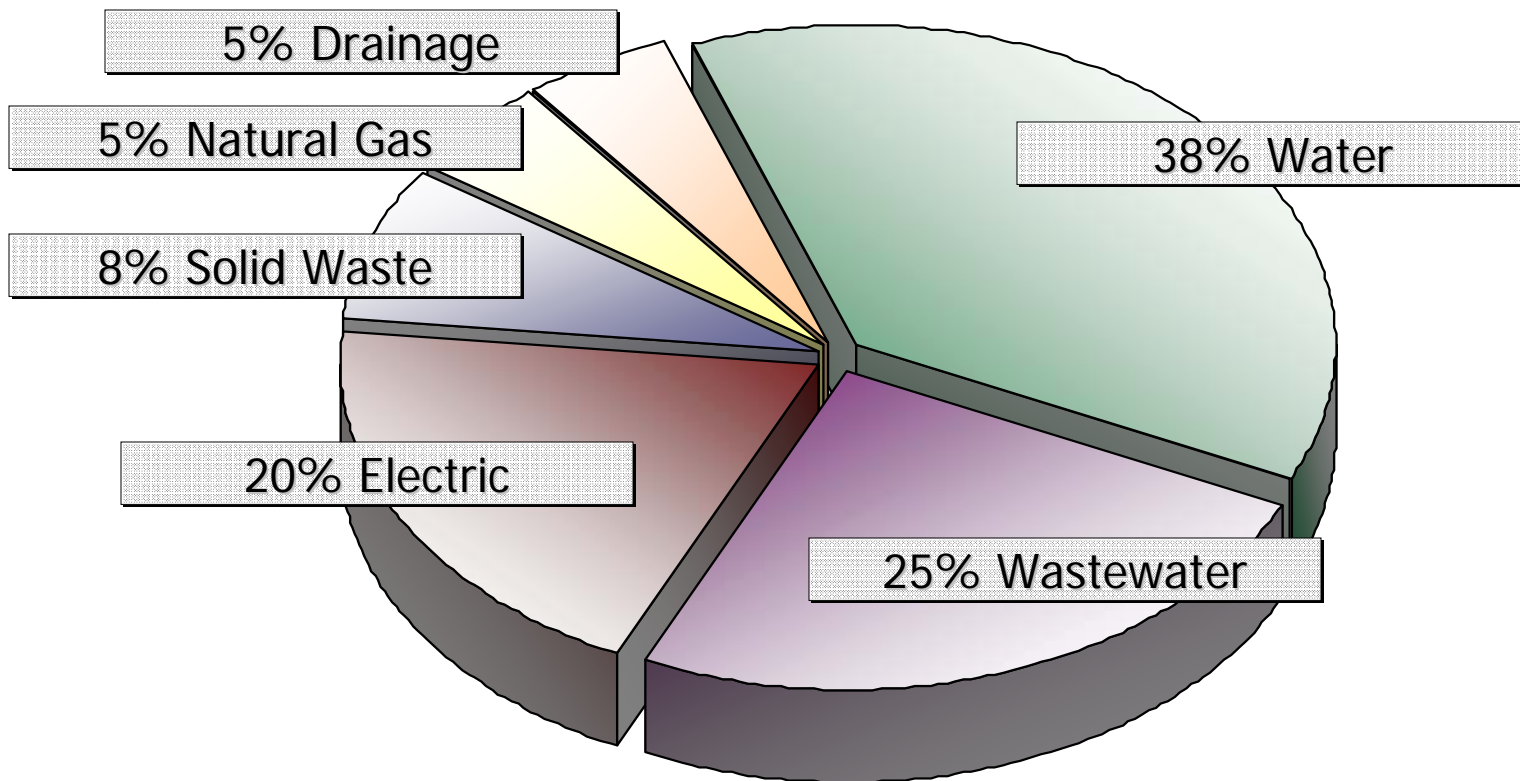
Profile Of These 20 Utilities

These utilities service a combined count of 5,379,000 customers.



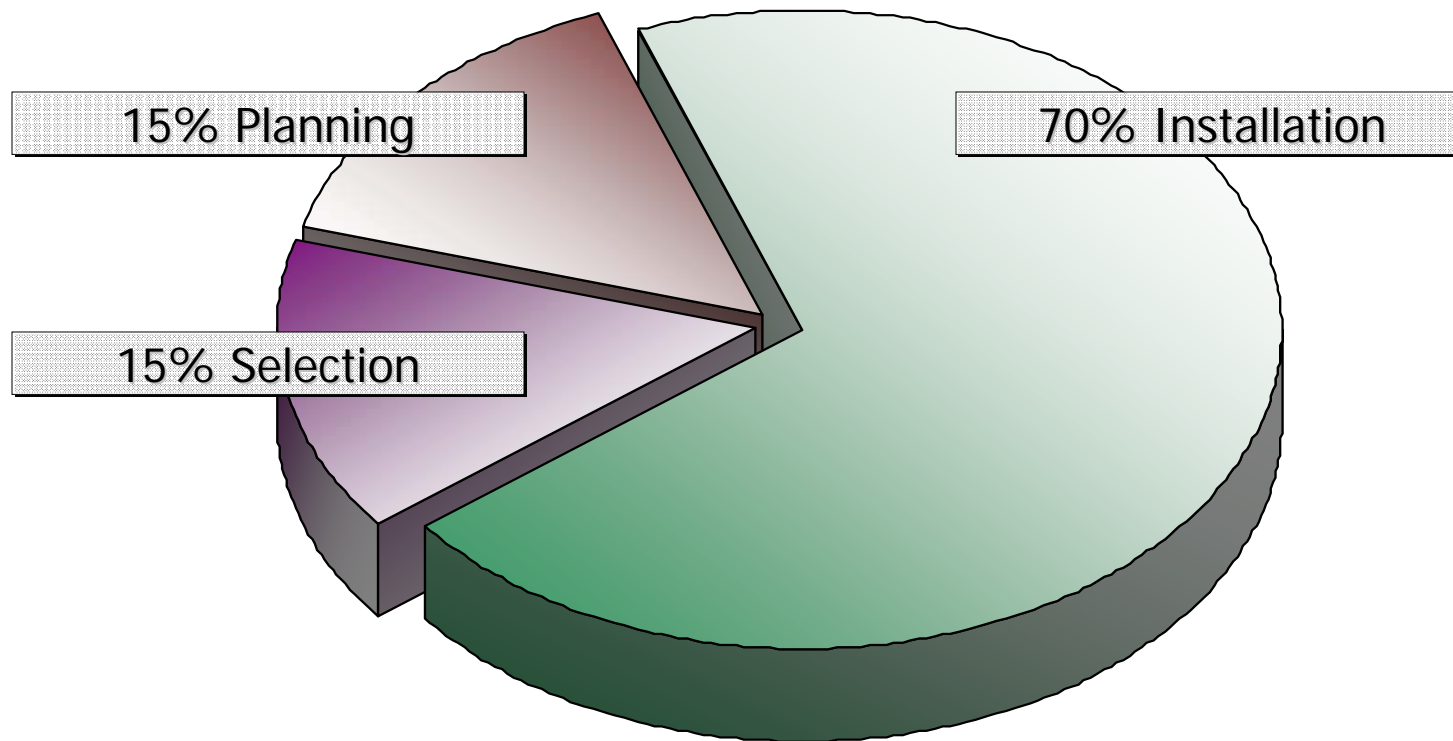
Profile Of These 20 Utilities

These utilities provide 40 utility services to their customers including electric, natural gas, water, wastewater, solid waste, and drainage.



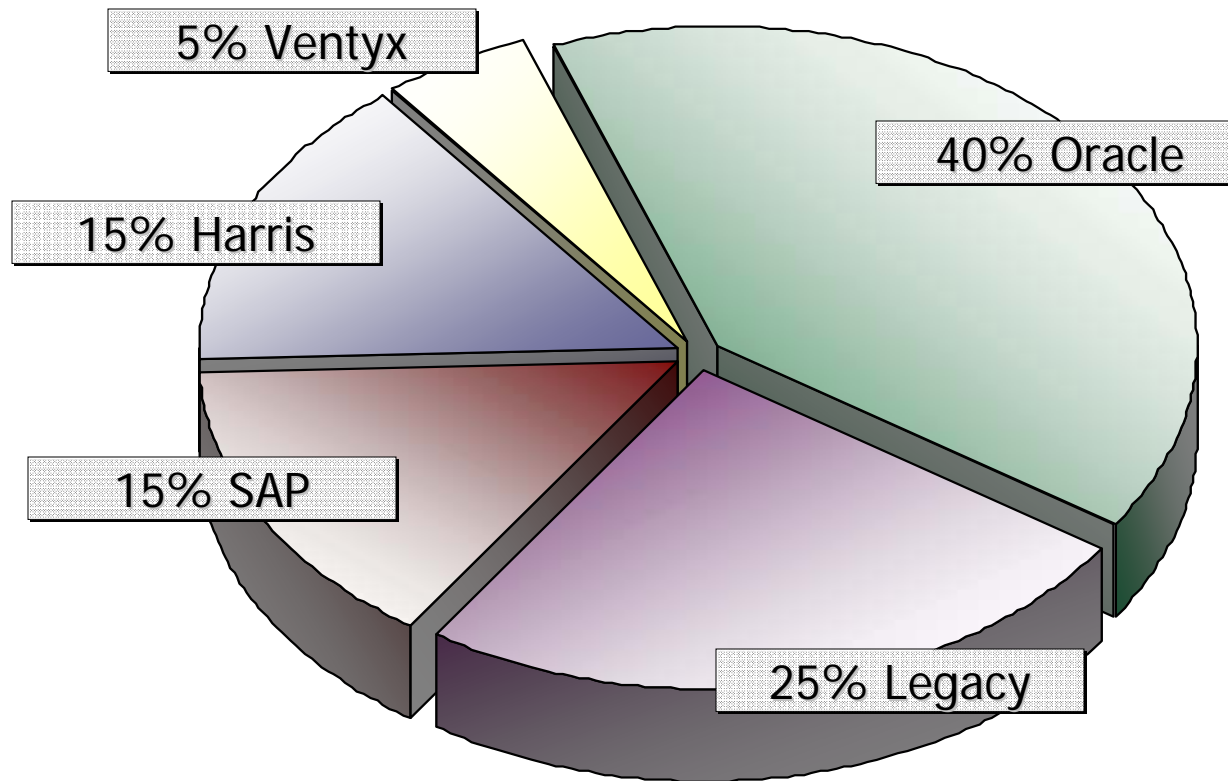
Profile Of These 20 Utilities

These utilities are either in a planning phase, a selection phase, or an installation phase of work.



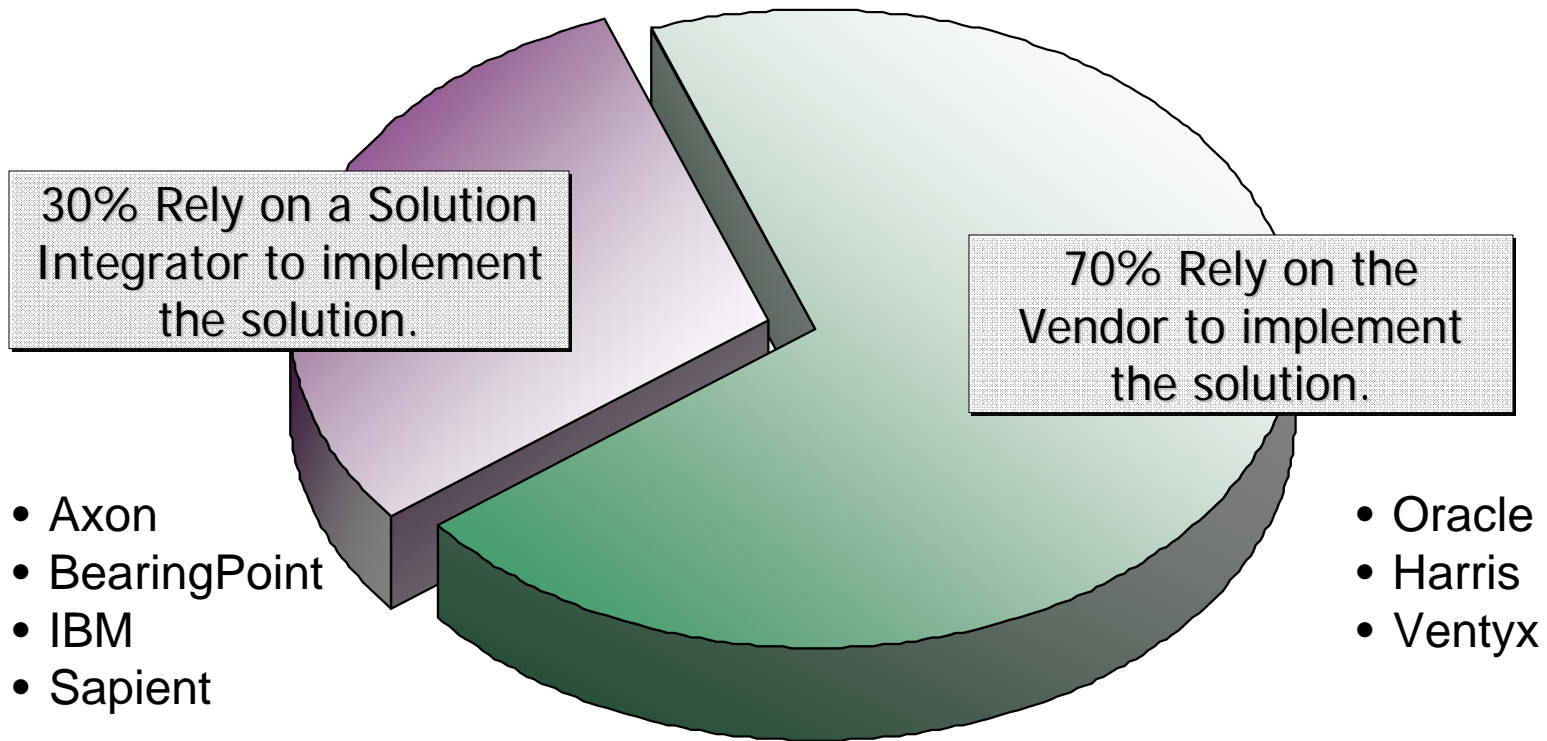
Profile Of These 20 Utilities

These utilities are operating the following CIS solutions.



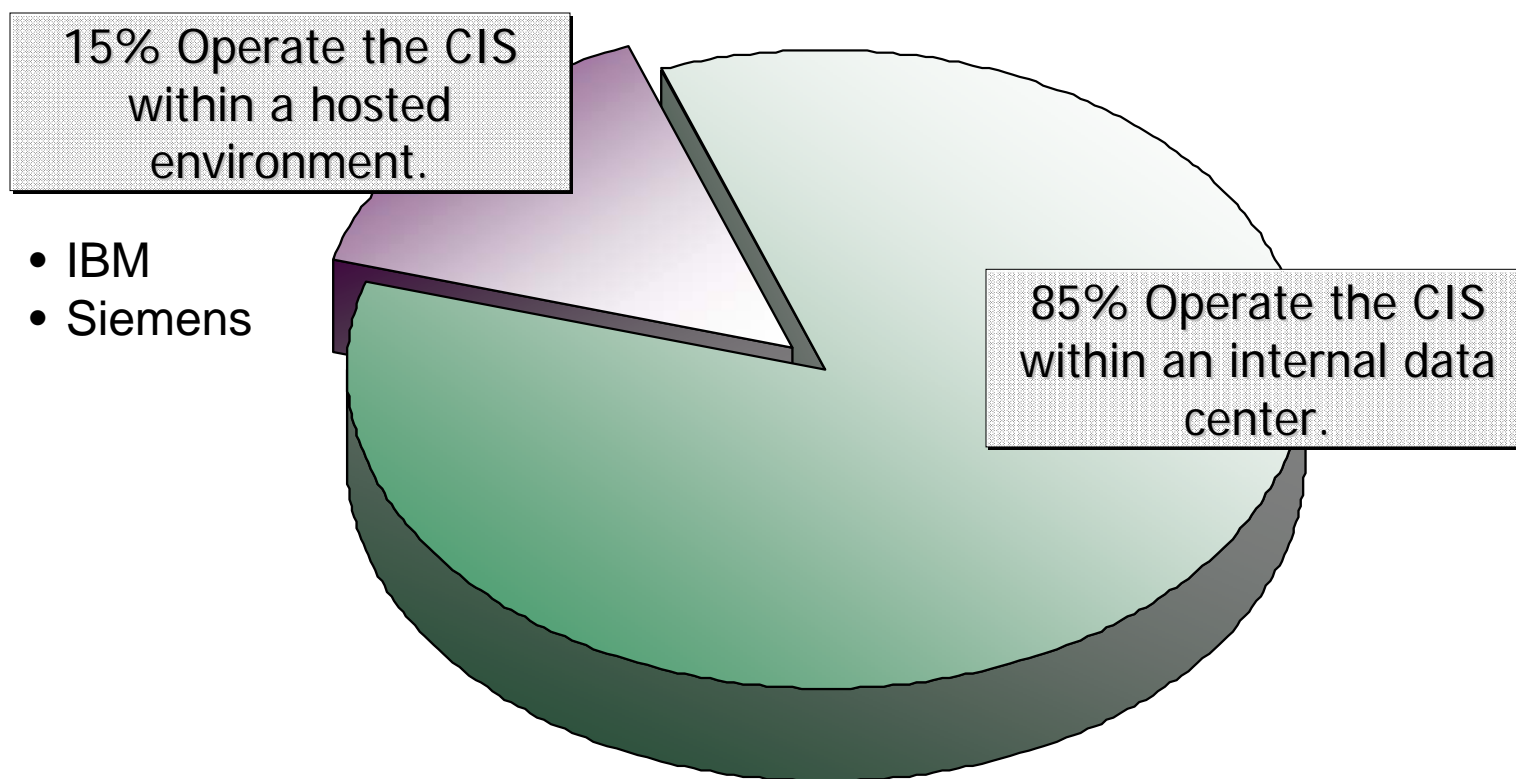
Profile Of These 20 Utilities

70% of the utilities are relying on the vendor to implement the solution while 30% are using the services of a solution integrator.



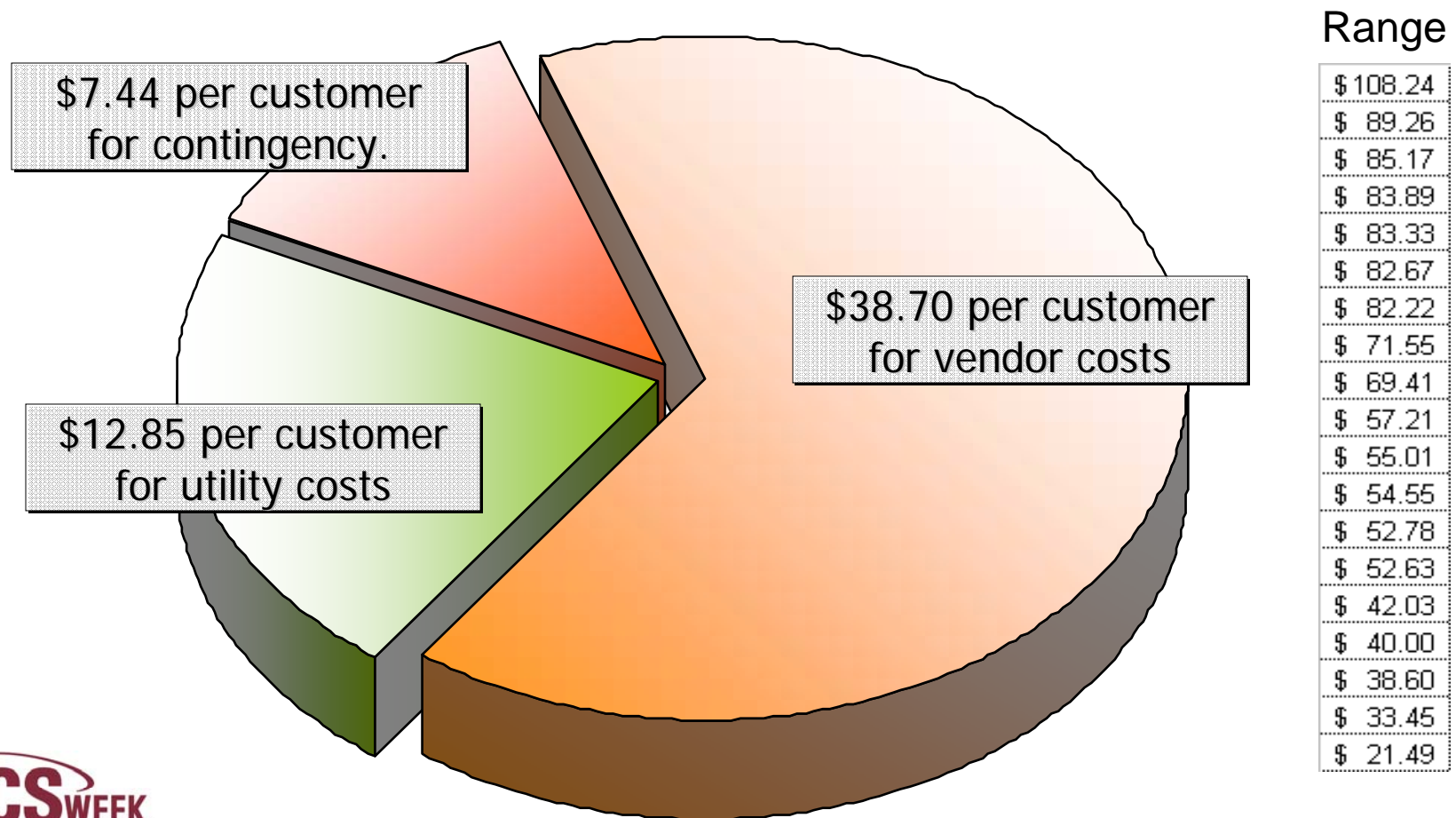
Profile Of These 20 Utilities

85% of the utilities are operating the CIS within an internal data center, while 15% are operating in a hosted environment.



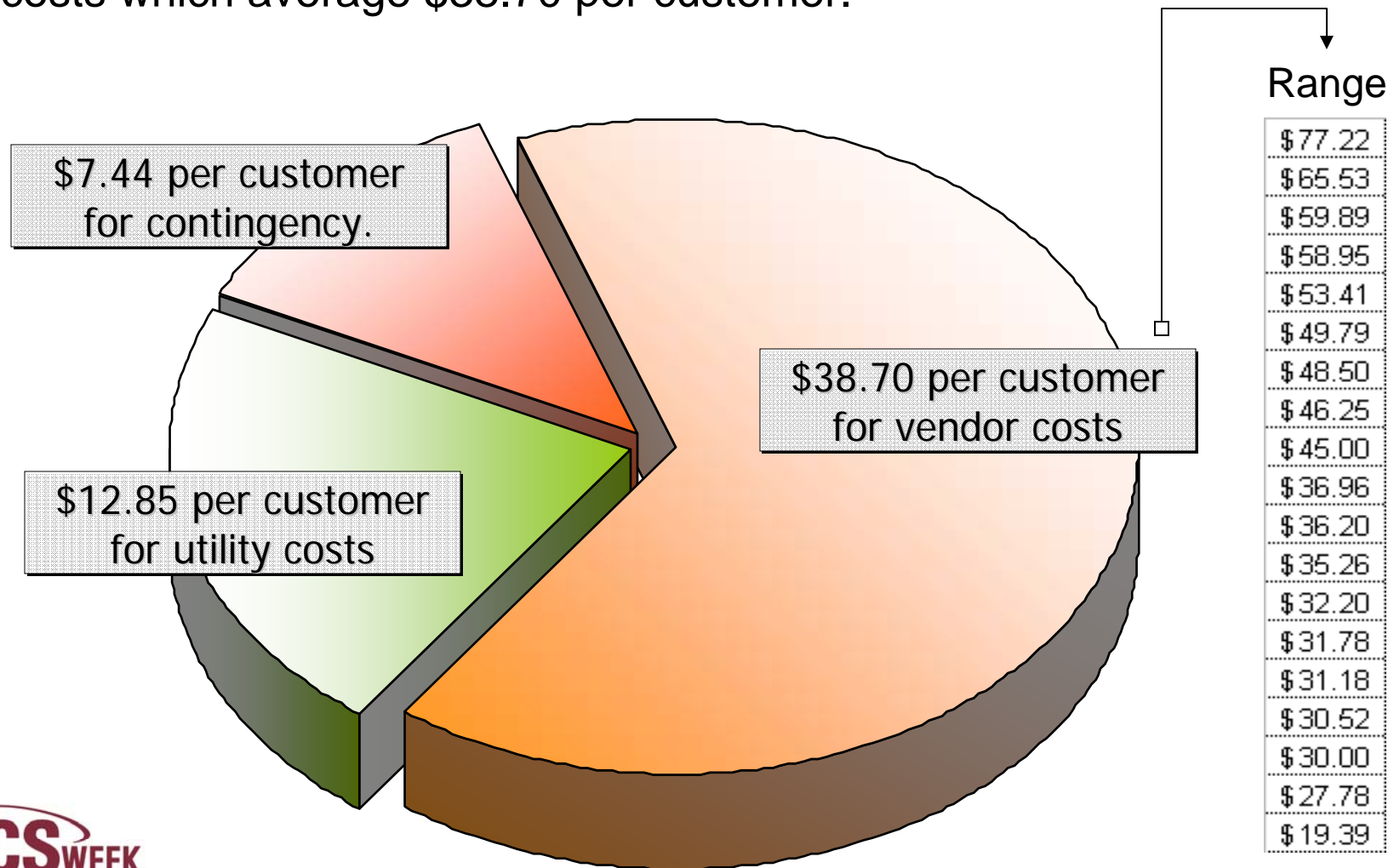
CIS Project Data

Using a count of 5,379,000 customers served by these 20 utilities, they spent a combined \$317,307,281 on their CIS project. This is an average of approximately \$59.00 per customer. □



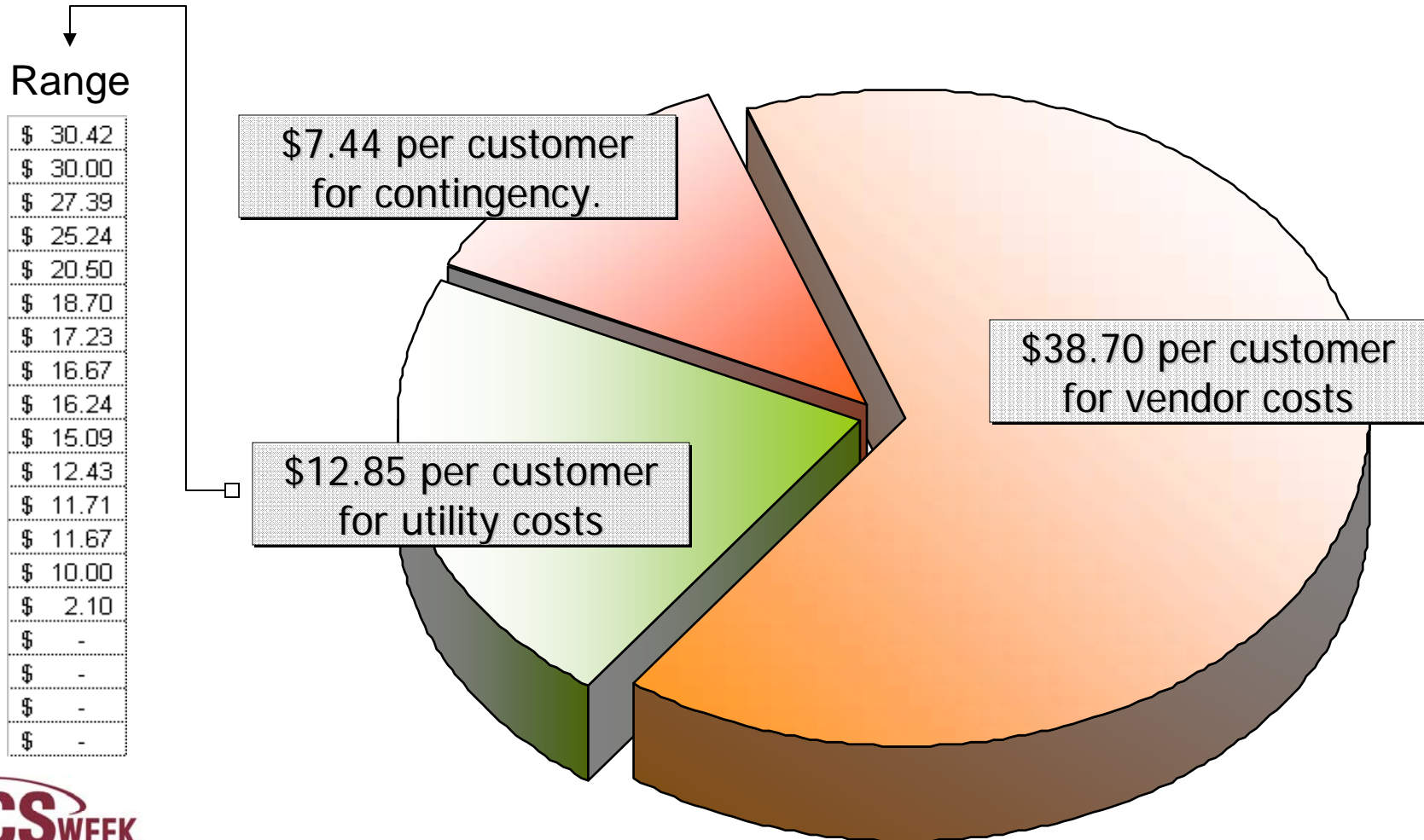
CIS Project Data

The following presents the range of dollars for the utilities vendor costs which average \$38.70 per customer.



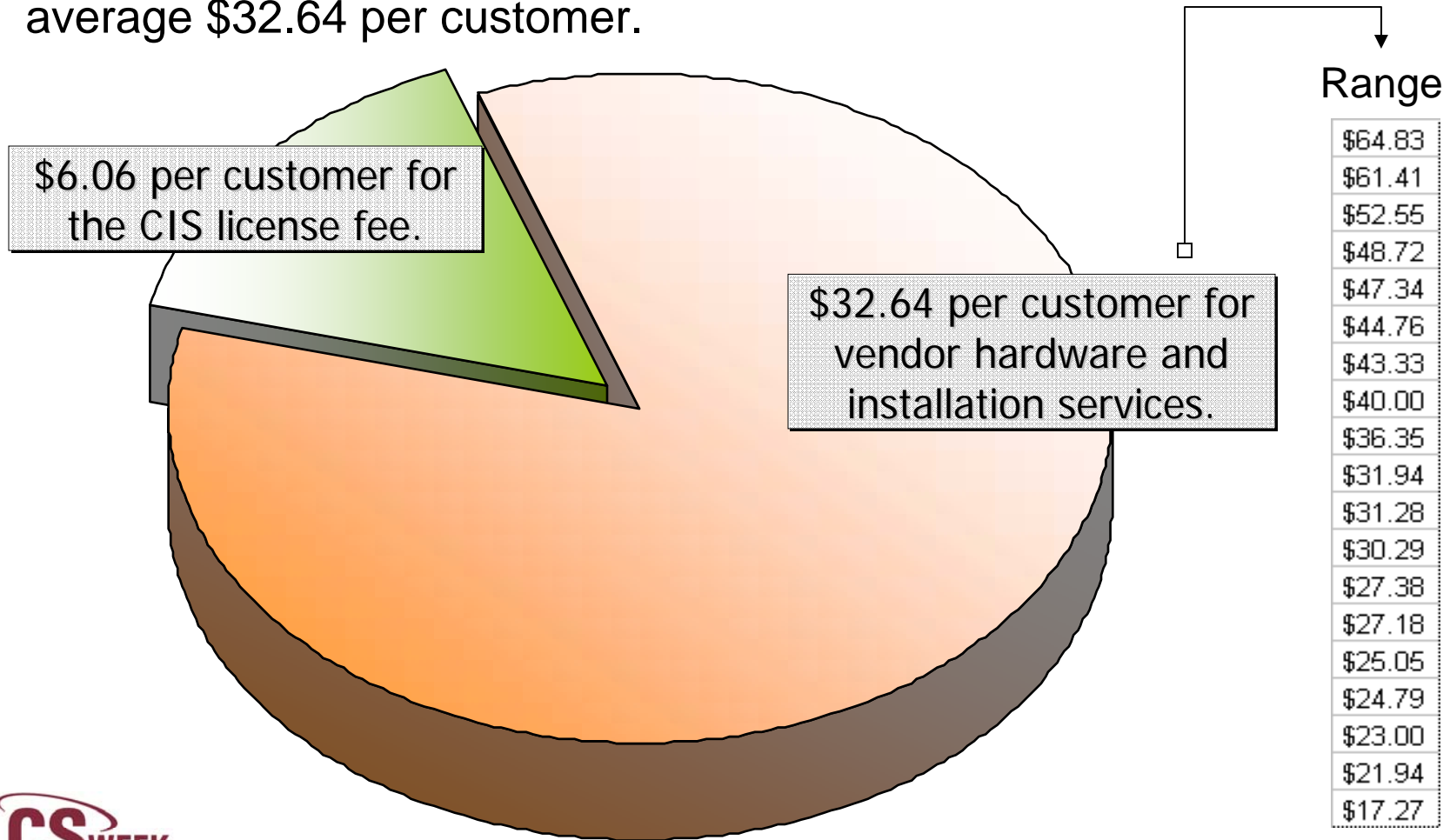
CIS Project Data

The following presents the range of dollars for the utilities internal and other out-of-pocket costs. Not all utilities budget for internal costs.



CIS Project Data

The vendor expenditures are segmented into two categories, first installation services, and second license fee. The installation services average \$32.64 per customer.



CIS Project Data

The following presents the range of dollars paid by the utilities for their CIS product license fee.

Range

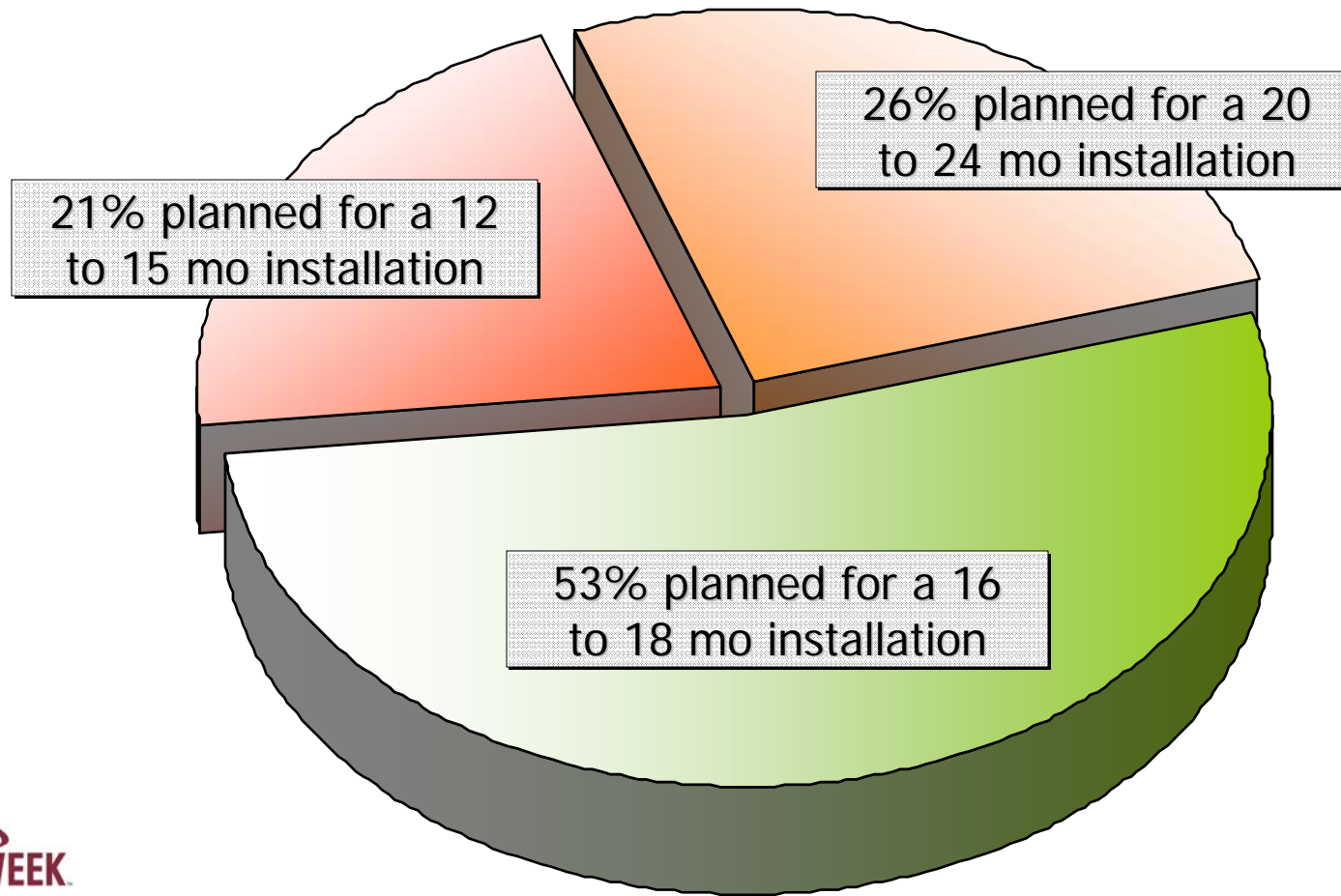
\$ 12.40
\$ 11.17
\$ 9.90
\$ 7.00
\$ 6.67
\$ 6.39
\$ 6.13
\$ 6.08
\$ 5.83
\$ 5.73
\$ 5.17
\$ 5.03
\$ 5.00
\$ 4.82
\$ 4.60
\$ 4.25
\$ 4.12
\$ 3.98
\$ 2.12

\$6.06 per customer for the CIS license fee.

\$32.64 per customer for vendor hardware and installation services.

CIS Project Data

The combined utilities had an average planned go-live timeframe of 18 months. At this time 5 of the 20 utilities or 25% are running behind schedule and have moved their go-live date out.



Summary of Utility Data

- Given the current economic climate, the number of CIS initiatives has decreased significantly.
- There are still a number of installation efforts underway, however, there are a small number of planning and selection projects.
- The municipal water utility continues to account for the majority of CIS activity within the industry, however, this activity is dwindling as these water utilities select and implement their CIS solutions.
- The majority of utilities (70%) continue to rely on the vendor to implement the solution. However, 30% utilize the services of a Solution Integrator, especially with the larger utilities.
- Operationally, the majority of utilities (85%) operate their new CIS solution within an internal data center. Only 15% are using the services of a hosted data center.

Summary of Utility Data

- The total average cost to implement a new CIS is \$59.00 per customer. The range varies from a high of \$108.24 per customer to a low of \$21.49 per customer.
- The vendor implementation costs average \$38.70 per customer. The range varies from a high of \$77.22 per customer to a low of \$19.39 per customer.
- These vendor implementation costs are segmented into installation costs and license fees.
 - The installation services average \$32.64 per customer. The range varies from a high of \$64.83 per customer to a low of \$17.27 per customer.
 - The license fee averages \$6.06 per customer. The range varies from a high of \$12.40 per customer to a low of \$2.12 per customer.
- The utility implementation costs average \$12.85 per customer. The range varies from a high of \$30.42 per customer to a low of \$2.10 per customer. A number of utilities do not budget for internal costs.

Summary of Utility Data

- The average installation time is 18 months. However, 26% planned for a 20 to 24 month installation, 53% planned for a 16 to 18 mo installation, and 21% planned for a 12 to 15 mo installation. At this time 25% or 5 of the 20 projects are behind schedule.

TMG Pricing Guidelines

- The following represents TMG's general pricing guidelines for the installation of a new CIS product solution.

Pricing Category – Per Customer	Min	Max
Vendor Base Installation Costs include: hardware, software, services, expenses and contingency. Note: if two metered services these numbers would be \$40 and \$60.	\$20	\$30
Utility Installation Costs include: payroll, benefits, marketing, project supplies, project room, training room, temporary services, etc.	\$10	\$30
Solution Integrator Costs include: additional services (e.g. PMO, BPA) to implement the base CIS product and/or extended CIS products.	\$15	\$30
Extended CIS Product Costs include: costs associated with software components that extend the capability of the base CIS e.g. bill print, EBPP, BI, CRM.	\$10	\$20
Total Per Customer Price	\$55	\$110

Lessons Learned

- The following pages present lessons learned by the 20 utilities in this presentation. The lessons are not listed in any particular order.

➔ Beware that some vendors and solution integrators routinely underbid projects or are misleading on RFP responses

➔ Deal with funding priorities which in some instances will not allow for an immediate CIS replacement – you have to wait a few years.

➔ Understand that today, CIS spending for many utilities lags behind spending on plant environmental retrofits, distribution capital replacement, and AMI initiatives. Again, CIS initiatives are being delayed.

➔ A smaller utility needs to seriously consider what it will take in time, money and resources to implement a complex CIS solution.

➔ If multiple utilities are involved make sure you have adequate representation from each utility on both the selection and the installation project.

Lessons Learned

- ➔ It is required that you explicitly define your CIS requirements and make sure the implementation specifically addresses these requirements.
- ➔ If your using a consultant, be sure and listen to them – they have done this before – you have not.
- ➔ Make sure stakeholder expectations for the new system are established and they are not expecting more than what is going to be delivered.
- ➔ Need to understand the level of commitment from a time, money, and resource perspective required to implement a new CIS.
- ➔ Plan for a phase 2 effort if you can't fit everything into the phase 1 go-live. Be sure to budget and formally plan for a phase 2.
- ➔ Recognize that the utility may have limited big project experience and must look to the vendor or solution integrator for direction.

Lessons Learned

- ➔ Rely on configuration rather than making enhancements to the system.
- ➔ If you don't adequately identify project scope in the selection effort – be prepared for scope creep during the installation effort.
- ➔ Plan for a significant contingency fund of 10% to 20% of total project dollars – unplanned items will arise.
- ➔ Take into consideration the bureaucracy and associated timeframes to process items like process change requests or contract amendments.
- ➔ The utility must staff the project to planned levels in order to support project activities and the associated project schedule and go-live date.
- ➔ Dedicate experienced utility staff to the project 100% of their time.

Lessons Learned

- ➔ Difficult to find experienced resources to staff on the project either from the vendor or the utility.
- ➔ The solution integrator does not have experience or knowledge of the CIS solution they are trying to implement.
- ➔ There needs to be true teamwork and a strong working relationship between the utility and the vendor/solution integrator.
- ➔ Have to deal with the solution integrator switching out key personnel during the project.
- ➔ Plan on supplementing project staff with experienced third party consultants not from the vendor or solution integrator.
- ➔ The need to staff a strong Project Management Office with experienced project managers who know how to manage a large complex CIS project.
- ➔ The vendors are struggling with providing experienced project managers.

Lessons Learned

- There is a need for strong executive involvement throughout the utility.
- Retain the project sponsor for the duration of the project – changes in the sponsor have impacted project continuity, understanding, and direction.
- The vendor does not adequately support and direct the utility in terms of what activities they need to be working on, the priority, deadlines, etc.
- The project work programs are poorly done and are not typically resource loaded. Project position and the ability to achieve the go-live date is not accurately reported.
- Be sure to involve all departments who use CIS in the selection and installation efforts.
- Be sure communication flows freely across the multiple utilities involved on the project.
- Conduct backfilling of project positions on a timely basis.

Lessons Learned

- ➔ Focus on how easily the CIS solution integrates with other vendor and third party products.
- ➔ Aggressively monitor the project for delays and record reasons for the delays.
- ➔ Don't skimp on training prior to go-live and following the go-live.
- ➔ Don't underestimate the time it takes to order and have hardware delivered.
- ➔ Don't forget about upgrades required to your network infrastructure and desktop environments.
- ➔ Make sure to identify all of your data sources for the conversion effort.
- ➔ Focus on cleaning up your data to assist with a clean conversion process.

Lessons Learned

- In some cases, vendor development capabilities are declining and did not support the project timeline with on-time quality code drops.
- Reporting is always left to the end - plan for it and begin development immediately – this includes use of the CIS data mart.
- The Data Warehouse solution which everyone is the most excited about gets pushed into a phase 2 effort much to the disappointment of CIS users.
- Strongly monitor the bill print design and development effort as it is a critical path item which can significantly impact the go-live date.
- The system testing effort is frequently underestimated and can adversely impact the go-live date.
- Prepare the utility for the culture change/shock of working with the new CIS solution.
- Be sure to plan and prepare for operating and supporting the new CIS once in production.

Tracking CIS Installation Projects

The following presents a summary of the QA report.

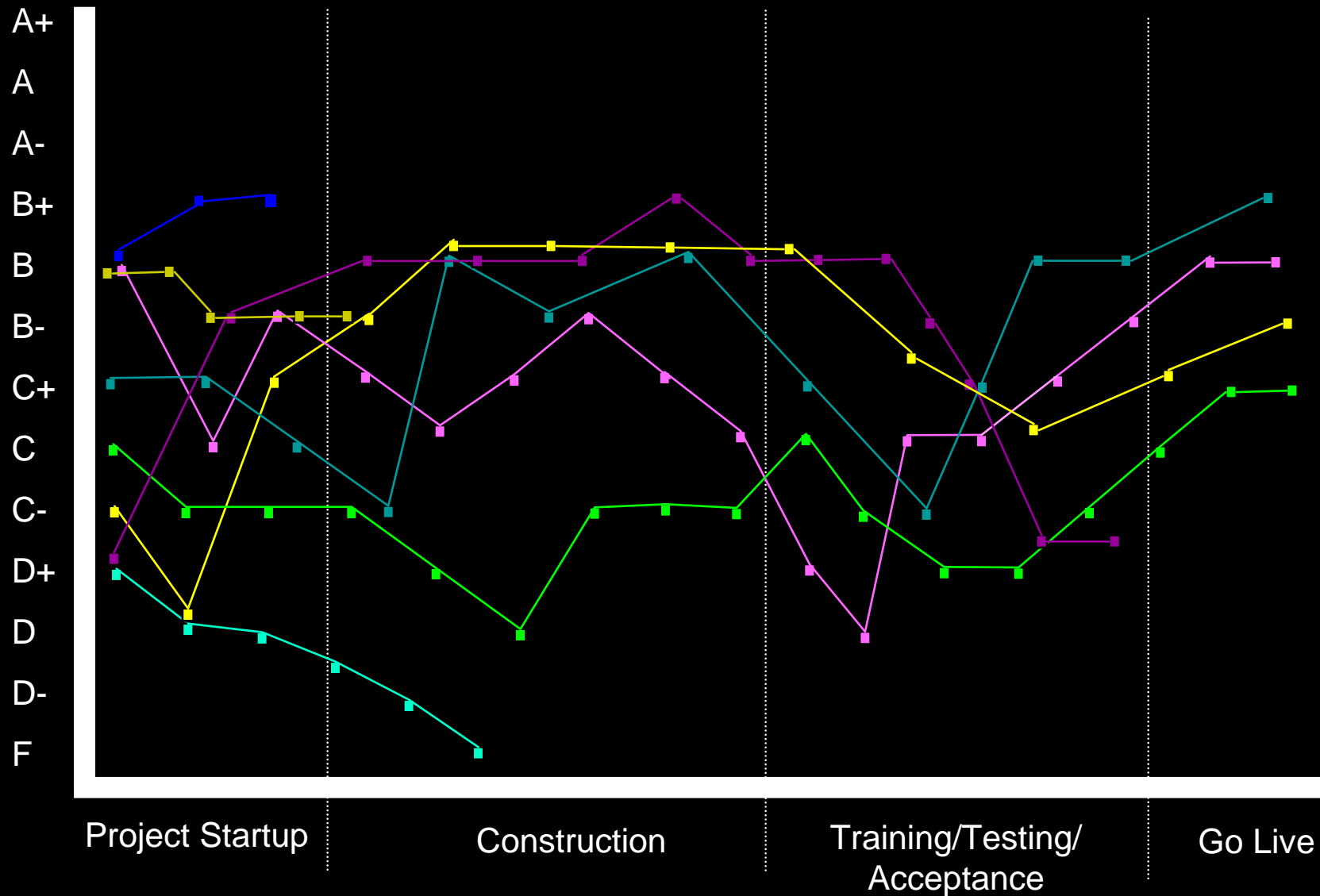
▷ = This Month ◻ = Last Month

The QA Managers Overall Project Assessment					
	All Indicators Point to Success	Success With Some Concerns	Achievable But Rocky	Component Failures	Headed for Failure

1. Project Viewpoint	2. Project Resources	3. Project Schedule	4. Project Activities
Let's Party	Don't Change One Thing	Ahead of Schedule	Smooth Sailing
We Are Going To Make It	It Could Be Better	On Schedule	Great Progress
▷ I Have Real Concerns	▷ We Are Getting By	▷ Critical Path – Questions	▷ Good Progress – A Few Jams
It is Going To Fail	Adversely Impacting Effort	◻ Behind Schedule	◻ Progress Is Not Enough
Abandon Ship	We're Lost – Staff Meltdown	Grossly Behind Schedule	Not Addressed - No Progress
5. Project Management	6. Project Cost	7. Project Scope	8. Project Risk
Very Effective Management	Under Budget	Scope Reduced	Risk Addressed
Above Average Management	On Budget	◻ In Scope	Minimal Risk
▷ Satisfactory Project Mgmt	Funding Issues or Questions	▷ Scope Changes or Questions	▷ Reasonable Risk
Unsatisfactory Project Mgmt	Over Budget Funding Issues	Out of Scope	◻ Significant Risk
No Project Management	▷ Need More Money	Out of Control	Extreme Risk

CIS Installation Project QA Grades By Cycle

This diagram reflects installation QA grades assigned to various CIS projects.



Checklist To A Healthy CIS Installation Project

● Project Organization

- The project organization structure is well documented?
- An executive steering committee has been established?
- A project director position has been established?
- A project management position has been established?
- A project administration position has been established?
- A quality management function has been established?
- The vendor has full responsibility for successful completion?
- Project team leader positions have been identified?
- The structure reflects an integrated vendor/customer team?

● Project Communication

- A formal project team communication program is in place?
- A formal end user / organizational communication program is in place?
- A formal customer communication program is in place?
- A formal board or council communication program is in place?
- A formal regulatory body / media communication program is in place?

Checklist To A Healthy CIS Installation Project

● Project Perspective

- Overall the project is perceived in a positive light?
- The project team is positive about the project?
- The user community is excited and awaiting the new system?

● Project Staffing

- The utility has staffed positions with experienced personnel?
- The vendor has staffed positions with experienced personnel?
- Core participants are dedicated 100% to the project?

● Personnel Administration

- Does the team have a physical project workspace?
- Does the team have the tools required to do their job?
- Is the team working a normal 8 hour day?
- If overtime is being incurred are non-salaried individuals being compensated?
- There are no significant personnel issues?
- Are personnel aware of the work program, their responsibilities and the timeline for delivery?

Checklist To A Healthy CIS Installation Project

● Project Plan / Schedule

- A comprehensive and detailed work program is in place?
- Is the work identified in manageable work segments?
- Are start/stop dates associated with work activities?
- Are budgets associated with work activities?
- Has a critical path been assigned?
- Have project activities been assigned to individuals?
- Has the work program been appropriately reviewed and approved?
- Has adequate time been allocated for vacations, holidays, and non-productive time?
- Has the plan utilized a productive work day for scheduling purposes?
- Does the work program agree with formal project contracts, budgets, and timelines?
- Are project team members familiar with the work program?
- A project timeline reflecting the work program has been established?
- Project milestones and deliverables have been established?

Checklist To A Healthy CIS Installation Project

● Project Administration

- Are weekly project status meetings conducted?
- Is a weekly written status report produced?
- Is a monthly written status report produced?
- Is there a formal change control process in place?
- Are changes being identified and communicated through the formal change control process?
- Has an electronic project office been established?
- Is project documentation being organized and filed?
- Is there a formal issue management process in place?
- Are issues being identified and communicated through the formal issue management process?
- Is there a time and expense reporting system in place?
- Are actual's being reflected in the work program?
- Are estimates to complete and/or percentage completions being reflected in the work program?

Checklist To A Healthy CIS Installation Project

• **Contract Administration**

- Are formal contractual agreements in place and binding all involved parties?
- Does the work program agree with formal project contracts, original budgets, and timelines?
- How much money has been paid to the vendor(s) to date? And do they comply with the contract?
- The work is proceeding in line with the contract (there are no contract disputes)?
- The customer is current in payments to the vendor(s)?

• **Project Services**

- Desktop
 - The desktop hardware and software is in place?
 - The desktop installation and training services have been delivered?
- Server
 - The server hardware and software is in place?
 - The server installation and training services have been delivered?

Checklist To A Healthy CIS Installation Project

- RDBMS
 - The RDBMS software is in place?
 - The RDBMS installation and training services have been delivered?
- Network
 - The network hardware and software is in place?
- The Application
 - Has the base CIS product been delivered and accepted?
 - Have base third party products been delivered and accepted?
 - Has training occurred in the base products?
- Project Management
 - Are project management services being provided?
 - Has the project management office been established?
- Product Configuration
 - Are product configuration services being provided?
 - Can the system be easily modified using product setup capabilities?
 - Has the initial product configuration been completed?
 - Has the utility participated in configuration activities?

Checklist To A Healthy CIS Installation Project

- Product Engineering
 - The product engineering services are being provided to design all enhancements, interfaces, reports, forms, etc.
 - Are detailed design specifications being prepared and reviewed by the utility?
 - Are technical design specifications being prepared and reviewed by the utility?
 - Is offsite development being managed properly?
 - Is code being delivered on time and of the highest quality?
 - Is accepted code being moved into the appropriate environments?
 - Are code fixes completed in a timely manner and returned to testing?
- Product Interfaces
 - The vendor is working on the product side of the interface?
 - The utility is working on the 3rd party application side of the interface?
 - The utility has contracted with 3rd parties as required?
- Product Conversion
 - A conversion plan and mapping document has been developed?
 - The utility is designing and developing the conversion extract process?
 - The vendor is designing and developing the conversion load process?

Checklist To A Healthy CIS Installation Project

- All of the utility's data sources have been identified and converted?
- A data cleansing effort has been identified and is underway?
- A conversion balancing process has been designed and developed?
- The project is running multiple mock conversion to thoroughly test the conversion programs?
- Product Reporting
 - The required project reports have been identified?
 - Training in reporting tools has been conducted?
 - Reports to be developed by the vendor and the utility have been assigned?
 - Reports necessary for go-live have been identified?
 - Reports are being designed, developed, and delivered in a timely manner?
 - Installation and configuration of the CIS Warehouse is complete?
 - Reports, queries, and portals into the CIS Warehouse have been identified and are being developed?
- Bill Format and Print
 - Any 3rd party bill print software has been installed and configured?
 - The bill format has been identified, designed and agreed to?
 - Any letters have been identified, designed, and agreed to?
 - The bill format and letters have been developed and made available for testing?

Checklist To A Healthy CIS Installation Project

– Business Environment

- The Utility is developing TOBE business processes for top business transactions?
- The Utility is identifying impact to rules of service?
- The Utility is identifying impact to the organization, roles, and responsibilities?
- The Utility is feeding TOBE business processes into testing for the development of test scripts?
- The Utility is feeding TOBE business processes into training for the development of training materials in how to do business with the new CIS.

– Product Training and Documentation

- A training plan has been developed?
- Training materials using base training and Utility TOBE business processes has been developed?
- Training facilities and trainers are available for training?
- Trainers are trained in the course work and materials?
- Training is conducted for primary, secondary, and casual users?
- Supplemental training is planned for e.g. desktop training?

Checklist To A Healthy CIS Installation Project

– Product Testing

- A system test has been planned for and is being conducted?
- A performance test has been planned for and is being conducted?
- A user acceptance test has been planned for and is being conducted?
- A system security test has been planned for and is being conducted?
- A parallel test has been planned for and is being conducted?
- A business process or training material test has been planned for and is being conducted?

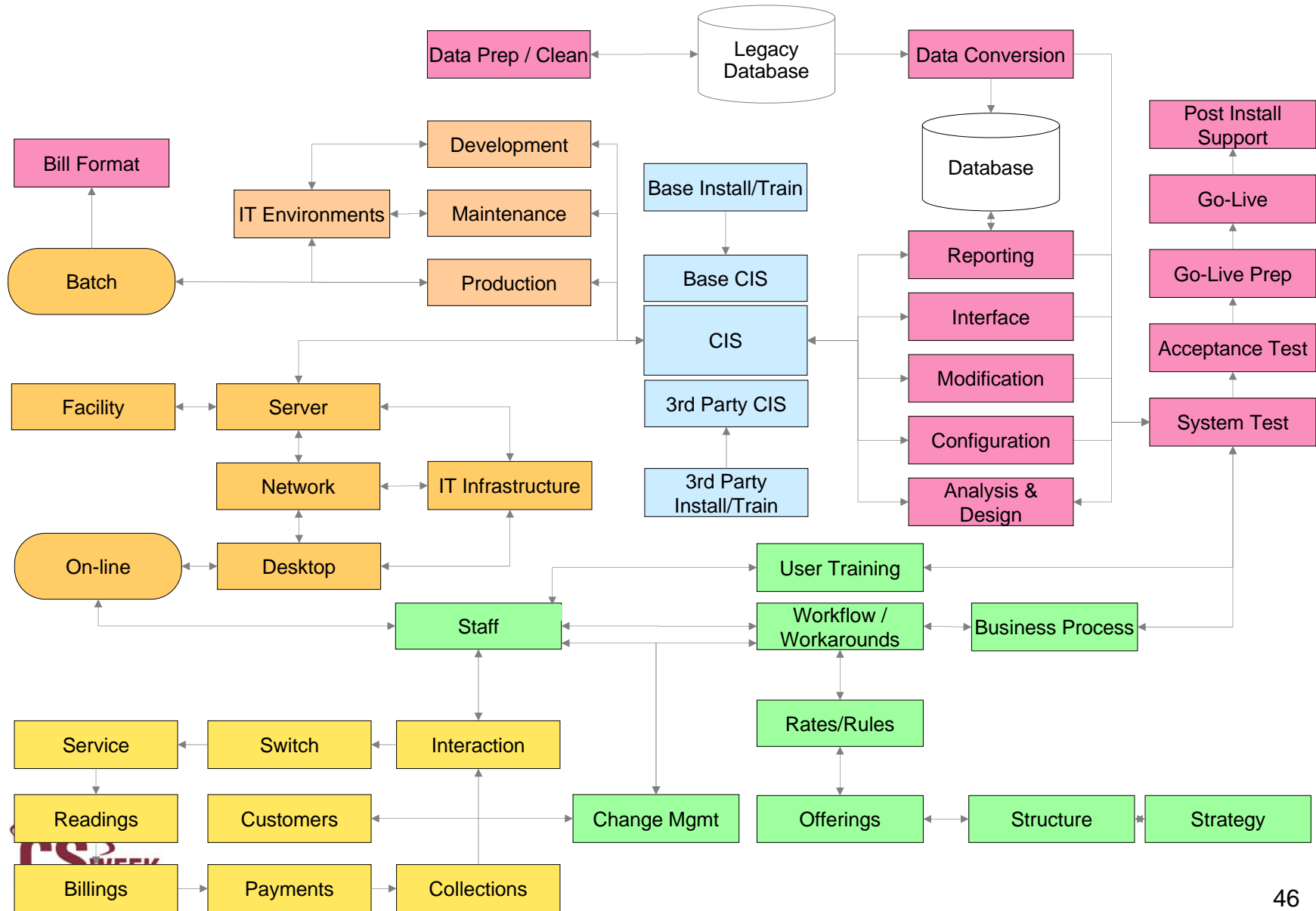
– Product Installation

- A cutover plan has been developed?
- At least two dress rehearsals have been conducted?
- The go-live entry criteria have been met and the CIS system accepted?
- The production cutover plan is executed and the system placed into production?
- The post installation services are being delivered?
- The final acceptance test is conducted and any project retainage released?
- The network installation and training services have been delivered?

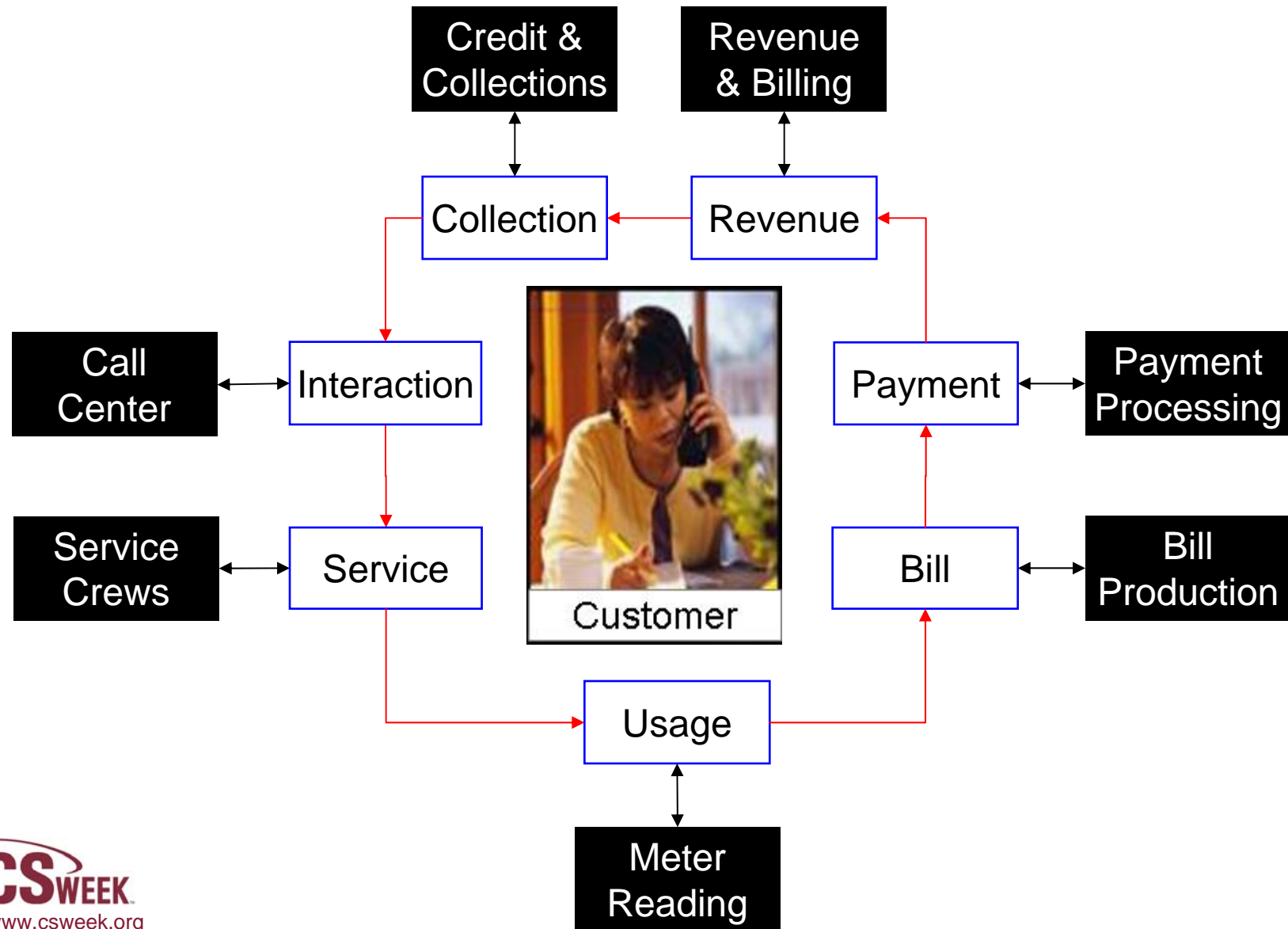
– Other

- Any 3rd party hardware, software, and services have been delivered?

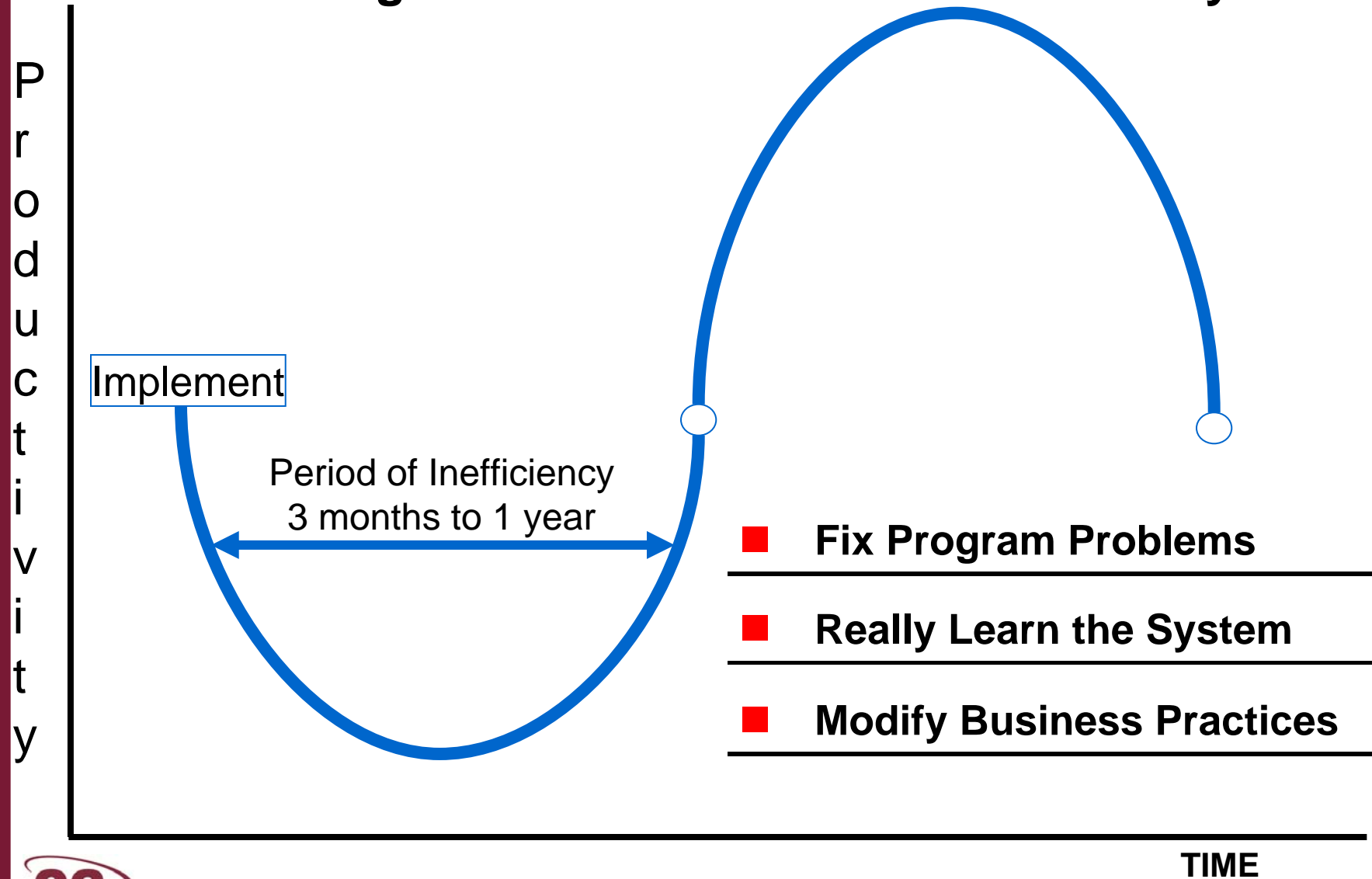
Everything Must Work Together



The New CIS Must Support The Customer Life-Cycle



Don't Forget About The Period Of Inefficiency



Top Reasons Why CIS Projects Fail

- 1) Award work and develop contracts based on RFP responses without conducting due diligence, scope, and confirmation work.
- 2) Selecting solutions which are not complete and/or not installed at another location. Trying to do custom development.
- 3) Establishing false expectations regarding price, timeframe, and scope of the delivered solution. To be successful expectations must be realistic.
- 4) Utilizing third party implementers and consultants who have no knowledge of the CIS product.
- 5) The lack of strong executive involvement and project sponsorship, especially if multiple utilities and departments are involved.

Top Reasons Why CIS Projects Fail

- 6) Lack project management to administer and control the entire project. The lack of a solid project work program is a big problem.
- 7) Customization of a product solution versus configuration with a goal toward zero modifications.
- 8) The utility does not change business processes and tries to make the CIS product conform to existing processes and procedures.
- 9) Lack of a comprehensive and ongoing training and education program.
- 10) The utility goes live before the system and the business is ready for production.

CIS

WHY TRAVEL ALONE?

**Provided By TMG Consulting, A Five Point Partners Company
A Utility and Energy Industry Solution Provider**

www.tmgconsulting.com

Detail List of Changes**Current Version (November 27, 2009) compared to Amended Application**

#	Description of Change	Category	Schedule Reference(s)	Impact	IR Reference(s)
1	Row reference error used in the formula that calculates plant retirements	Financial Model	Appendix K- S3 through S7	Combined impact of changes 1-8: \$0.63 reduction to levelized cost per customer. Impact was driven primarily by changes in retirement and depreciation formula errors	BCUC IR 1.120.1 through BCUC IR 1.120.6
2	Two cell reference errors in the depreciation expense formula	Financial Model	Appendix K- S3 through S7		BCUC IR 1.120.1 through BCUC IR 1.120.6
3	Cell reference error in the deferred charge amortization formula	Financial Model	Appendix K- S3 through S7		BCUC IR 1.120.1 through BCUC IR 1.120.6
4	Cell entry of service insourcing 2012 capital spending	Financial Model	Appendix K- S1 and S3 through S7		
5	Corrections to recurring capital additions	Financial Model	Appendix K- S3 through S7		
6	O&M costs input into the model	Financial Model and Project Costs	Appendix K- S2 and S5 through S7		
7	Correction to ROE for TGV1 and TGW	Financial Model	Appendix K- S3 through S7		
8	CCA rate reference for internal labour, materials and training	Financial Model	Appendix K- S4 through S7		
9	Removal of Capitalized Overhead	Financial Model	Appendix K- S3 through S7	\$0.20 reduction to levelized cost per customer	BCUC IR 2.25.7
10	Removal of Banner Conversion cost of service duplication in calculation of existing arrangement cost per customer calculation	Financial Model	Appendix K- S7	Revert levelized cost per customer of existing arrangement back to \$71.70	BCUC IR 2.25.1
11	Removal of software costs (input error)	Financial Model and Project Costs	Confidential Spreadsheet 2, Appendix K - S1 and S3 through S7	Confidential	BCUC IR 2.24.1
12	Cost reclassification (hardware & software)	Financial Model and Project Costs	Confidential Spreadsheet 2, Appendix K - S1 and S3 through S7	Confidential	BCUC IR 2.24.1
13	US Exchange calculation error	Financial Model and Project Costs	Confidential Spreadsheet 2, Appendix K - S1 and S3 through S7	Confidential	
14	Removal of software costs (duplication error)	Financial Model and Project Costs	Confidential Spreadsheet 2, Appendix K - S1 and S3 through S7	Confidential	BCUC IR 3.2.1
15	Removal of software costs (duplication error)	Financial Model and Project Costs	Confidential Spreadsheet 2, Appendix K - S1 and S3 through S7	Confidential	BCUC IR 3.2.1
16	Transition cost update	Financial Model and Project Costs	Confidential Spreadsheet 2, Appendix K - S1 and S3 through S7	Confidential	

*All changes impact Confidential Spreadsheet 1

**The combined impact of items 11-16 had a \$0.37 reduction on the levelized cost per customer.

Note: Excluding Accounting Changes & IFRS Impacts

Appendix K

FINANCIAL SCHEDULES, FINAL

**AMENDED NOVEMBER 27, 2009
EXCLUDING ACCOUNTING CHANGES & IFRS IMPACTS**

Financial Schedule 1

Customer Care Enhancement Project- FINAL (November 27, 2009)**Estimated Project Implementation Costs in \$000s**

<u>TGI Component</u>	<u>Reference</u>	<u>Total</u>	2009	2010	2011	2012
Capital - CIS Implementation						
1 Consulting		32,014	862	12,856	15,039	3,257
2 Internal Labour		6,543	-	2,453	3,444	646
3 Expenses		9,145	-	1,283	6,350	1,512
4 Software		5,183	-	4,841	342	-
5 Hardware		<u>996</u>	<u>-</u>	<u>731</u>	<u>265</u>	<u>-</u>
6 Subtotal		53,882	862	22,164	25,440	5,415
Capital - Services Insourcing						
7 Consulting		25,972	770	3,564	18,256	3,382
8 Internal Labour		4,209	-	1,622	2,587	-
9 Facilities		7,821	-	1,207	6,614	-
10 Expenses		163	163	-	-	-
11 Software		997	-	591	406	-
12 Hardware		<u>2,265</u>	<u>-</u>	<u>14</u>	<u>2,251</u>	<u>-</u>
13 Subtotal		41,427	933	6,998	30,114	3,382
Total Plant Additions						
14 CIS		53,882	862	22,164	25,440	5,415
15 Service Insourcing		41,427	933	6,998	30,114	3,382
16 Subtotal		<u>95,309</u>	<u>1,795</u>	<u>29,162</u>	<u>55,554</u>	<u>8,797</u>
17 AFUDC		3,165	-	915	2,250	-
18 Total Plant Additions	x-ref S3b, (2010 column, lines 25 + 237 + 449) + lines 37 + 249 + 461	98,474	1,795	30,077	57,804	8,797
Deferred O&M						
19 Internal Labour		9,210	-	77	9,133	-
20 Expenses		<u>867</u>	<u>-</u>	<u>-</u>	<u>867</u>	<u>-</u>
21 Subtotal	x-ref S3b, lines 203 + 415 + 627	10,077	-	77	10,000	-
22 AFUDC	x-ref S3b, lines 207 + 419 + 631	<u>316</u>	<u>-</u>	<u>2</u>	<u>314</u>	<u>0</u>
23 Total Deferred O&M		10,393	-	79	10,314	-
24 Capital Lease		6,677	50	104	6,523	-
25 Total		115,544	1,845	30,260	74,642	8,797

Financial Schedule 2

Customer Care Enhancement Project- FINAL (November 27, 2009)**Estimated Customer Care O&M Costs in \$000s, Except Cost /Customer Amounts**

Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
1 Labour			20,289	20,343	21,218	22,132	23,088	23,628	24,190	24,746	25,326	25,920	26,529	27,152	27,791	28,445	29,116	29,802	30,506	31,227	31,966	32,723
2 Outsourced Services			20,309	21,480	22,069	22,669	23,287	23,921	24,351	25,386	25,987	26,464	27,241	28,021	28,799	29,622	30,748	31,447	32,380	33,319	34,285	35,243
3 Technology Support			1,479	1,464	1,448	1,433	1,418	1,402	1,407	1,412	1,417	1,422	1,427	1,432	1,438	1,443	1,448	1,454	1,459	1,465	1,470	1,476
4 Facilities Support			3,189	3,253	3,318	3,384	3,452	3,521	3,591	3,663	3,736	3,811	3,887	3,965	4,044	4,125	4,208	4,292	4,378	4,465	4,554	4,646
5 Expenses			970	998	1,018	1,038	1,059	1,080	1,102	1,124	1,146	1,169	1,193	1,217	1,241	1,266	1,291	1,317	1,343	1,370	1,397	1,425
6 Total			46,237	47,538	49,071	50,657	52,303	53,552	54,632	56,332	57,613	58,786	60,276	61,787	63,313	64,901	66,810	68,312	70,066	71,846	73,673	75,513
7 Ave Customers			959,757	968,338	977,113	986,272	995,548	1,004,941	1,014,455	1,024,090	1,033,849	1,043,735	1,053,749	1,063,895	1,074,174	1,084,589	1,095,142	1,105,836	1,116,674	1,127,658	1,138,791	1,150,075
8 Cost /Customer			48.18	49.09	50.22	51.36	52.54	53.29	53.85	55.01	55.73	56.32	57.20	58.08	58.94	59.84	61.01	61.77	62.75	63.71	64.69	65.66

*Note- Total costs include annual lease payment of \$1.7 million; the revenue requirement includes this as a capital lease and therefore it is accounted for through depreciation, tax and earned return.

Financial Schedule 3a

Customer Care Enhancement Project- FINAL (November 27, 2009)**Rate Base Summary in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

		Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
TGI																								
1	Opening Gas Plant In Service	S3b, line 87	-	-	34,144	87,791	87,791	87,791	87,791	87,009	86,846	86,846	65,393	12,701	12,689	12,680	12,680	12,680	12,680	13,056	12,596	12,596	12,596	12,596
2	Additions	S3b, line 100	-	34,144	53,647	-	-	-	1,236	793	-	3,555	-	1,224	785	-	-	-	1,599	3,880	-	-	-	1,196
3	Retirements	S3b, line 113	-	-	-	-	-	-	(2,019)	(955)	-	(25,008)	(52,692)	(1,236)	(793)	-	-	-	(1,224)	(4,339)	-	-	-	(1,210)
4	Closing Gas Plant In Service	S3b, line 126	-	34,144	87,791	87,791	87,791	87,791	87,009	86,846	86,846	65,393	12,701	12,689	12,680	12,680	12,680	12,680	13,056	12,596	12,596	12,596	12,596	12,582
5																								
6	Opening Accumulated Depreciation	S3b, line 139	-	-	-	(3,629)	(14,036)	(24,443)	(34,850)	(43,238)	(52,532)	(62,750)	(47,960)	(2,804)	(2,518)	(2,672)	(3,617)	(4,563)	(5,508)	(5,230)	(1,882)	(2,815)	(3,749)	(4,682)
7	Depreciation	S3b, line 165	-	-	(3,629)	(10,407)	(10,407)	(10,407)	(10,407)	(10,250)	(10,218)	(10,218)	(7,536)	(950)	(947)	(945)	(945)	(945)	(945)	(991)	(933)	(933)	(933)	(933)
8	Retirements	S3b, line 152	-	-	-	-	-	-	2,019	955	-	25,008	52,692	1,236	793	-	-	-	1,224	4,339	-	-	-	1,210
9	Closing Accumulated Depreciation	S3b, line 178	-	-	(3,629)	(14,036)	(24,443)	(34,850)	(43,238)	(52,532)	(62,750)	(47,960)	(2,804)	(2,518)	(2,672)	(3,617)	(4,563)	(5,508)	(5,230)	(1,882)	(2,815)	(3,749)	(4,682)	(4,405)
10																								
11	Opening Contributions in Aid of Construction	S3b, line 190	-	-	(3,171)	(12,253)	(18,499)	(18,499)	(18,499)	(18,499)	(18,499)	(18,499)	(15,772)	(6,740)	(494)	(494)	(494)	(494)	(494)	(542)	(535)	(485)	(485)	(485)
12	Additions	S3b, line 191	-	(3,171)	(9,081)	(6,247)	-	-	-	-	-	(444)	(49)	-	-	-	-	-	(49)	(437)	-	-	-	-
13	Retirements	S3b, line 192	-	-	-	-	-	-	-	-	-	3,171	9,081	6,247	-	-	-	-	-	444	49	-	-	-
14	Closing Contributions in Aid of Construction	S3b, line 193	-	(3,171)	(12,253)	(18,499)	(18,499)	(18,499)	(18,499)	(18,499)	(18,499)	(15,772)	(6,740)	(494)	(494)	(494)	(494)	(494)	(542)	(535)	(485)	(485)	(485)	(485)
15																								
16	Opening Amortization of Contributions in Aid of Construction	S3b, line 195	-	-	-	396	1,928	4,240	6,553	8,865	11,178	13,490	12,631	5,521	117	179	241	302	364	426	49	67	127	188
17	Amortization	S3b, line 196	-	-	-	-	-	-	-	-	-	(3,171)	(9,081)	(6,247)	-	-	-	-	-	(444)	(49)	-	-	-
18	Retirements	S3b, line 197	-	-	396	1,532	2,312	2,312	2,312	2,312	2,312	2,312	1,972	843	62	62	62	62	62	68	67	61	61	61
19	Closing Amortization of Contributions in Aid of Construction	S3b, line 198	-	-	396	1,928	4,240	6,553	8,865	11,178	13,490	12,631	5,521	117	179	241	302	364	426	49	67	127	188	249
20																								
21	Opening Net Plant In Service		-	-	30,973	72,306	57,184	49,089	40,995	34,137	26,992	19,087	14,292	8,678	9,794	9,694	8,810	7,926	7,042	7,709	10,229	9,362	8,490	7,617
22	Closing Net Plant In Service		-	30,973	72,306	57,184	49,089	40,995	34,137	26,992	19,087	14,292	8,678	9,794	9,694	8,810	7,926	7,042	7,709	10,229	9,362	8,490	7,617	7,940
23																								
24	Mid Year Net Plant in Service	(line 21 + line 22)/2	-	15,487	51,639	64,745	53,137	45,042	37,566	30,565	23,040	16,689	11,485	9,236	9,744	9,252	8,368	7,484	7,376	8,969	9,796	8,926	8,053	7,778
25																								
26	Opening Deferred Charges	S3b, line 202	-	51	6,879	6,019	5,159	4,299	3,440	2,580	1,720	860	-	-	-	-	-	-	-	-	-	-	-	-
27	Additions	S3b, line 205	51	6,828	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Amortization	S3b, line 206	-	-	(860)	(860)	(860)	(860)	(860)	(860)	(860)	(860)	-	-	-	-	-	-	-	-	-	-	-	-
29	Closing Deferred Charges	S3b, line 208	51	6,879	6,019	5,159	4,299	3,440	2,580	1,720	860	-	-	-	-	-	-	-	-	-	-	-	-	-
30																								
31	Mid Year Deferred Charges		-	-	6,449	5,589	4,729	3,870	3,010	2,150	1,290	430	-	-	-	-	-	-	-	-	-	-	-	-
32	Capital Lease Rate Base		-	14,114	12,605	11,102	9,603	8,111	6,623	5,141	3,665	2,194	730	13,838	12,355	10,877	9,406	7,941	6,482	5,030	3,584	2,145	713	-
33	13 Month Adjustment (row 211, S3b)	S3b, line 211	-	-	(5,577)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34																								
35	TGI Rate Base	x-ref S3b, line 212	-	29,600	65,116	81,436	67,469	57,023	47,199	37,855	27,994	19,313	12,215	23,074	22,099	20,129	17,774	15,425	13,858	13,999	13,380	11,071	8,767	7,778

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL (November 27, 2009)

Rate Base Summary in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
TGVI																							
36	Opening Gas Plant In Service	S3b, line 299	-	-	4,046	10,419	10,419	10,419	10,419	10,339	10,331	10,331	7,853	1,593	1,605	1,613	1,613	1,613	1,687	1,697	1,697	1,697	1,697
37	Additions	S3b, line 312	-	4,046	6,373	-	-	-	160	104	-	484	-	173	113	-	-	-	246	607	-	-	201
38	Retirements	S3b, line 325	-	-	-	-	-	(240)	(113)	-	(2,962)	(6,260)	(160)	(104)	-	-	-	(173)	(597)	-	-	-	(186)
39	Closing Gas Plant In Service	S3b, line 338	-	4,046	10,419	10,419	10,419	10,339	10,331	10,331	7,853	1,593	1,605	1,613	1,613	1,613	1,613	1,687	1,697	1,697	1,697	1,697	1,711
40																							
41	Opening Accumulated Depreciation	S3b, line 351	-	-	-	(430)	(1,665)	(2,900)	(4,135)	(5,131)	(6,237)	(7,454)	(5,710)	(357)	(323)	(346)	(475)	(605)	(734)	(691)	(233)	(375)	(658)
42	Depreciation	S3b, line 377	-	-	(430)	(1,235)	(1,235)	(1,235)	(1,235)	(1,219)	(1,217)	(1,217)	(908)	(125)	(128)	(129)	(129)	(129)	(140)	(142)	(142)	(142)	(142)
43	Retirements	S3b, line 364	-	-	-	-	-	-	240	113	-	2,962	6,260	160	104	-	-	-	173	597	-	-	186
44	Closing Accumulated Depreciation	S3b, line 390	-	-	(430)	(1,665)	(2,900)	(4,135)	(5,131)	(6,237)	(7,454)	(5,710)	(357)	(323)	(346)	(475)	(605)	(734)	(691)	(233)	(375)	(658)	(613)
45																							
46	Opening Contributions in Aid of Construction	S3b, line 402	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Additions	S3b, line 403	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Retirements	S3b, line 404	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Closing Contributions in Aid of Construction	S3b, line 405	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50																							
51	Opening Amortization of Contributions in Aid of Construction	S3b, line 407	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Amortization	S3b, line 408	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Retirements	S3b, line 409	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	Closing Amortization of Contributions in Aid of Construction	S3b, line 410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55																							
56	Opening Net Plant In Service		-	-	4,046	9,989	8,754	7,519	6,283	5,208	4,094	2,876	2,143	1,235	1,283	1,268	1,138	1,009	879	996	1,464	1,322	1,039
57	Closing Net Plant In Service		-	4,046	9,989	8,754	7,519	6,283	5,208	4,094	2,876	2,143	1,235	1,283	1,268	1,138	1,009	879	996	1,464	1,322	1,181	1,098
58																							
59	Mid Year Net Plant in Service	(line 21 + line 22)/2	-	2,023	7,018	9,371	8,136	6,901	5,746	4,651	3,485	2,510	1,689	1,259	1,275	1,203	1,074	944	938	1,230	1,393	1,251	1,110
60																							
61	Opening Deferred Charges	S3b, line 414	-	6	820	718	615	513	410	308	205	103	-	-	-	-	-	-	-	-	-	-	-
62	Additions	S3b, line 417	6	814	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	Amortization	S3b, line 418	-	-	(103)	(103)	(103)	(103)	(103)	(103)	(103)	(103)	-	-	-	-	-	-	-	-	-	-	-
64	Closing Deferred Charges	S3b, line 420	6	820	718	615	513	410	308	205	103	-	-	-	-	-	-	-	-	-	-	-	-
65																							
66	Mid Year Deferred Charges		-	-	769	666	564	461	359	256	154	51	-	-	-	-	-	-	-	-	-	-	-
67	Capital Lease Rate Base		-	1,678	1,524	1,365	1,201	1,031	857	677	491	299	101	1,952	1,773	1,588	1,398	1,200	997	787	571	348	118
68	13 Month Adjustment	S3b, line 423	-	-	(662)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69																							
70	TGVI Rate Base	x-ref S3b, line 424	-	3,701	8,649	11,403	9,901	8,394	6,962	5,584	4,129	2,860	1,790	3,211	3,048	2,791	2,471	2,145	1,935	2,017	1,964	1,599	1,228

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL (November 27, 2009)

Rate Base Summary in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

TGW		Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
71	Opening Gas Plant In Service	S3b, line 511	-	-	102	263	263	263	263	261	261	261	197	39	39	39	39	39	39	40	39	39	39	39
72	Additions	S3b, line 524	-	102	161	-	-	-	4	2	-	11	-	4	2	-	-	-	5	13	-	-	-	4
73	Retirements	S3b, line 537	-	-	-	-	-	-	(6)	(3)	-	(75)	(158)	(4)	(2)	-	-	-	(4)	(14)	-	-	-	(4)
74	Closing Gas Plant In Service	S3b, line 550	-	102	263	263	263	263	261	261	261	197	39	39	39	39	39	39	40	39	39	39	39	39
75																								
76	Opening Accumulated Depreciation	S3b, line 563	-	-	-	(11)	(42)	(73)	(104)	(130)	(158)	(188)	(144)	(9)	(8)	(8)	(11)	(14)	(17)	(16)	(6)	(9)	(12)	(15)
77	Depreciation	S3b, line 589	-	-	(11)	(31)	(31)	(31)	(31)	(31)	(31)	(31)	(23)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
78	Retirements	S3b, line 576	-	-	-	-	-	-	6	3	-	75	158	4	2	-	-	-	4	14	-	-	-	4
79	Closing Accumulated Depreciation	S3b, line 602	-	-	(11)	(42)	(73)	(104)	(130)	(158)	(188)	(144)	(9)	(8)	(8)	(11)	(14)	(17)	(16)	(6)	(9)	(12)	(15)	(14)
80																								
81	Opening Contributions in Aid of Construction	S3b, line 614	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Additions	S3b, line 615	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	Retirements	S3b, line 616	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Closing Contributions in Aid of Construction	S3b, line 617	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85																								
86	Opening Amortization of Contributions in Aid of Construction	S3b, line 619	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	Amortization	S3b, line 620	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	Retirements	S3b, line 621	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	Closing Amortization of Contributions in Aid of Construction	S3b, line 622	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90																								
91	Opening Net Plant In Service		-	-	102	252	221	190	159	131	103	72	53	30	31	31	28	25	22	24	33	30	27	24
92	Closing Net Plant In Service		-	102	252	221	190	159	131	103	72	53	30	31	31	28	25	22	24	33	30	27	24	25
93																								
94	Mid Year Net Plant in Service	(line 21 + line 22)/2	-	51	177	237	206	174	145	117	88	63	41	30	31	29	26	23	23	29	32	29	26	25
95																								
96	Opening Deferred Charges	S3b, line 626	-	0	21	18	16	13	10	8	5	3	-	-	-	-	-	-	-	-	-	-	-	-
97	Additions	S3b, line 629	0	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Amortization	S3b, line 630	-	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-	-	-	-	-	-	-	-	-	-	-	-
99	Closing Deferred Charges	S3b, line 632	0	21	18	16	13	10	8	5	3	-	-	-	-	-	-	-	-	-	-	-	-	-
100																								
101	Mid Year Deferred Charges		-	-	19	17	14	12	9	6	4	1	-	-	-	-	-	-	-	-	-	-	-	-
102	Capital Lease Rate Base		-	42	38	33	29	25	20	16	11	7	2	44	39	35	30	26	21	16	12	7	2	-
103	13 Month Adjustment	S3b, line 635	-	-	(17)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
104																								
105	TGW Rate Base	x-ref S3b, line 636	-	93	218	287	249	211	174	139	103	71	44	74	70	64	56	49	44	45	44	36	28	25

Note: Excluding Accounting Changes & IFRS Impacts

Financial Schedule 3b

Customer Care Enhancement Project- FINAL (November 27, 2009)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
TGI																							
1 Capital Spending																							
2 Hardware		665	2,243	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 Software		4,851	667	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Land		-	652	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 Buildings		1,078	5,244	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Vendor Fees		14,742	20,568	3,147	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Installer Fees		1,067	14,770	1,096	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Internal Labour		2,447	4,397	575	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Internal Materials		873	408	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10 Training		319	571	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11 Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Total Spend	x-ref S6, line 31	26,042	49,519	4,818	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13																							
14 Opening WIP																							
15 Hardware		-	683	955	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Software		-	4,985	5,029	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Buildings		108	1,222	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19 Vendor Fees		1,349	16,574	28,571	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 Installer Fees		-	1,097	5,711	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21 Internal Labour		-	2,515	5,553	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22 Internal Materials		146	1,050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23 Training		-	328	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24 Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25 Total Opening WIP	x-ref S1, line 18 & x-ref S6, line 31	1,603	28,454	45,820	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26 Additions																							
27 Hardware		683	2,291	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28 Software		4,985	948	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29 Land		-	652	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 Buildings		1,114	5,244	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31 Vendor Fees		15,225	21,795	3,147	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Installer Fees		1,097	14,972	1,096	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33 Internal Labour		2,515	4,629	575	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Internal Materials		905	408	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35 Training		328	571	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36 Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37 Total Additions	x-ref S1, line 18	26,852	51,510	4,818	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38 In-service																							
39 Hardware		-	(2,019)	(955)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40 Software		-	(905)	(5,029)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Land		-	(652)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Buildings		-	(6,466)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43 Vendor Fees		-	(9,798)	(31,719)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44 Installer Fees		-	(10,357)	(6,807)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45 Internal Labour		-	(1,591)	(6,127)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Internal Materials		-	(1,458)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47 Training		-	(899)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48 Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49 Total In-service		-	(34,144)	(50,638)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 Closing WIP																							
51 Hardware		683	955	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52 Software		4,985	5,029	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53 Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54 Buildings		1,222	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55 Vendor Fees		16,574	28,571	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56 Installer Fees		1,097	5,711	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57 Internal Labour		2,515	5,553	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58 Internal Materials		1,050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Training		328	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61 TGI Total Closing WIP		28,454	45,820	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62																							
63 Recurring Plant Additions																							
64 Hardware		-	-	-	-	-	-	1,236	793	-	-	-	1,224	785	-	-	-	1,210	776	-	-	-	1,196
65 Software		-	-	-	-	-	-	-	-	-	395	-	-	-	-	-	-	389	-	-	-	-	-
66 Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Buildings		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Vendor Fees		-	-	245	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Installer Fees		-	-	2,562	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Internal Labour		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Internal Materials		-	-	167	-	-	-	-	-	-	3,160	-	-	-	-	-	-	-	-	3,104	-	-	-
72 Training		-	-	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73 Capitalized Overhead		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Total Recurring Plant Additions		-	-	3,009	-	-	-	1,236	793	-	3,555	-	1,224	785	-	-	-	1,599	3,880	-	-	-	1,196
75																							

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL (November 27, 2009)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
76 Opening Plant Balance																						
77 Hardware	-	-	2,019	2,974	2,974	2,974	2,974	2,192	2,029	2,029	2,029	2,029	2,017	2,008	2,008	2,008	2,008	1,995	1,986	1,986	1,986	1,986
78 Software	-	-	905	5,934	5,934	5,934	5,934	5,934	5,934	5,934	5,424	395	395	395	395	395	395	784	389	389	389	389
79 Land	-	-	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652
80 Buildings	-	-	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466
81 Vendor Fees	-	-	9,798	41,761	41,761	41,761	41,761	41,761	41,761	41,761	31,964	-	-	-	-	-	-	-	-	-	-	-
82 Installer Fees	-	-	10,357	19,727	19,727	19,727	19,727	19,727	19,727	19,727	9,370	-	-	-	-	-	-	-	-	-	-	-
83 Internal Labour	-	-	1,591	7,718	7,718	7,718	7,718	7,718	7,718	7,718	6,127	-	-	-	-	-	-	-	-	-	-	-
84 Internal Materials	-	-	1,458	1,626	1,626	1,626	1,626	1,626	1,626	1,626	3,327	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,104	3,104	3,104	3,104
85 Training	-	-	899	934	934	934	934	934	934	934	35	-	-	-	-	-	-	-	-	-	-	-
86 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87 Total Opening Plant Balance	x-ref S3a, line 1	-	34,144	87,791	87,791	87,791	87,791	87,009	86,846	86,846	65,393	12,701	12,689	12,680	12,680	12,680	12,680	13,056	12,596	12,596	12,596	12,596
88																						
89 Additions																						
90 Hardware	-	2,019	955	-	-	-	1,236	793	-	-	-	1,224	785	-	-	-	1,210	776	-	-	-	1,196
91 Software	-	905	5,029	-	-	-	-	-	-	395	-	-	-	-	-	-	389	-	-	-	-	-
92 Land	-	652	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93 Buildings	-	6,466	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94 Vendor Fees	-	9,798	31,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95 Installer Fees	-	10,357	9,370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96 Internal Labour	-	1,591	6,127	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97 Internal Materials	-	1,458	167	-	-	-	-	-	-	3,160	-	-	-	-	-	-	-	3,104	-	-	-	-
98 Training	-	899	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 Total Additions	x-ref S3a, line 2	-	34,144	53,647	-	-	-	1,236	793	-	3,555	-	1,224	785	-	-	-	1,599	3,880	-	-	1,196
101																						
102 Retirements																						
103 Hardware	-	-	-	-	-	-	(2,019)	(955)	-	-	-	(1,236)	(793)	-	-	-	(1,224)	(785)	-	-	-	(1,210)
104 Software	-	-	-	-	-	-	-	-	-	(905)	(5,029)	-	-	-	-	-	-	(395)	-	-	-	-
105 Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
106 Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107 Vendor Fees	-	-	-	-	-	-	-	-	-	(9,798)	(31,964)	-	-	-	-	-	-	-	-	-	-	-
108 Installer Fees	-	-	-	-	-	-	-	-	-	(10,357)	(9,370)	-	-	-	-	-	-	-	-	-	-	-
109 Internal Labour	-	-	-	-	-	-	-	-	-	(1,591)	(6,127)	-	-	-	-	-	-	-	-	-	-	-
110 Internal Materials	-	-	-	-	-	-	-	-	-	(1,458)	(167)	-	-	-	-	-	-	(3,160)	-	-	-	-
111 Training	-	-	-	-	-	-	-	-	-	(899)	(35)	-	-	-	-	-	-	-	-	-	-	-
112 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
113 Total Retirements	x-ref S3a, line 3	-	-	-	-	-	(2,019)	(955)	-	(25,008)	(52,692)	(1,236)	(793)	-	-	-	(1,224)	(4,339)	-	-	-	(1,210)
114																						
115 Closing Plant Balance																						
116 Hardware	-	2,019	2,974	2,974	2,974	2,974	2,192	2,029	2,029	2,029	2,029	2,017	2,008	2,008	2,008	2,008	1,995	1,986	1,986	1,986	1,986	1,972
117 Software	-	905	5,934	5,934	5,934	5,934	5,934	5,934	5,934	5,424	395	395	395	395	395	395	784	389	389	389	389	389
118 Land	-	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652
119 Buildings	-	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466
120 Vendor Fees	-	9,798	41,761	41,761	41,761	41,761	41,761	41,761	41,761	31,964	-	-	-	-	-	-	-	-	-	-	-	-
121 Installer Fees	-	10,357	19,727	19,727	19,727	19,727	19,727	19,727	19,727	9,370	-	-	-	-	-	-	-	-	-	-	-	-
122 Internal Labour	-	1,591	7,718	7,718	7,718	7,718	7,718	7,718	7,718	6,127	-	-	-	-	-	-	-	-	-	-	-	-
123 Internal Materials	-	1,458	1,626	1,626	1,626	1,626	1,626	1,626	1,626	3,327	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,104	3,104	3,104	3,104	3,104
124 Training	-	899	934	934	934	934	934	934	934	35	-	-	-	-	-	-	-	-	-	-	-	-
125 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
126 Total Closing Plant Balance	x-ref S3a, line 4	-	34,144	87,791	87,791	87,791	87,009	86,846	86,846	65,393	12,701	12,689	12,680	12,680	12,680	12,680	13,056	12,596	12,596	12,596	12,596	12,582
127																						

Customer Care Enhancement Project- FINAL (November 27, 2009)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
128	Opening Accumulated Depreciation																							
129	Hardware	-	-	-	(404)	(999)	(1,594)	(2,188)	(764)	(247)	(653)	(1,059)	(1,465)	(635)	(245)	(646)	(1,048)	(1,450)	(628)	(242)	(639)	(1,036)	(1,434)	
130	Software	-	-	-	(113)	(855)	(1,596)	(2,338)	(3,080)	(3,822)	(4,563)	(4,401)	(49)	(99)	(148)	(197)	(247)	(296)	(346)	(49)	(97)	(146)	(194)	
131	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
132	Buildings	-	-	-	(99)	(199)	(298)	(398)	(497)	(597)	(696)	(796)	(895)	(995)	(1,094)	(1,194)	(1,293)	(1,393)	(1,492)	(1,592)	(1,691)	(1,790)	(1,890)	
133	Vendor Fees	-	-	-	(1,225)	(6,445)	(11,665)	(16,885)	(22,105)	(27,326)	(32,546)	(27,968)	0	0	0	0	0	0	0	0	0	0	0	
134	Installer Fees	-	-	-	(1,295)	(3,761)	(6,226)	(8,692)	(11,158)	(13,624)	(16,090)	(8,198)	-	-	-	-	-	-	-	-	-	-	-	
135	Internal Labour	-	-	-	(199)	(1,164)	(2,129)	(3,093)	(4,058)	(5,023)	(5,988)	(5,361)	-	-	-	-	-	-	-	-	-	-	-	
136	Internal Materials	-	-	-	(182)	(385)	(589)	(792)	(995)	(1,198)	(1,401)	(146)	(395)	(790)	(1,185)	(1,580)	(1,975)	(2,370)	(2,765)	(0)	(388)	(776)	(1,164)	
137	Training	-	-	-	(112)	(229)	(346)	(463)	(579)	(696)	(813)	(30)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
138	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
139	Total TGI Depreciation Expense	x-ref S3a, line 6	-	-	(3,629)	(14,036)	(24,443)	(34,850)	(43,238)	(52,532)	(62,750)	(47,960)	(2,804)	(2,518)	(2,672)	(3,617)	(4,563)	(5,508)	(5,230)	(1,882)	(2,815)	(3,749)	(4,682)	
140																								
141	Retirements																							
142	Hardware	-	-	-	-	-	-	2,019	955	-	-	-	1,236	793	-	-	-	1,224	785	-	-	-	1,210	
143	Software	-	-	-	-	-	-	-	-	-	905	5,029	-	-	-	-	-	-	395	-	-	-	-	
144	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
145	Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
146	Vendor Fees	-	-	-	-	-	-	-	-	-	9,798	31,964	-	-	-	-	-	-	-	-	-	-	-	
147	Installer Fees	-	-	-	-	-	-	-	-	-	10,357	9,370	-	-	-	-	-	-	-	-	-	-	-	
148	Internal Labour	-	-	-	-	-	-	-	-	-	1,591	6,127	-	-	-	-	-	-	-	-	-	-	-	
149	Internal Materials	-	-	-	-	-	-	-	-	-	1,458	167	-	-	-	-	-	-	3,160	-	-	-	-	
150	Training	-	-	-	-	-	-	-	-	-	899	35	-	-	-	-	-	-	-	-	-	-	-	
151	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
152	Total Closing Accumulated Depreciation	x-ref S3a, line 8	-	-	-	-	-	2,019	955	-	25,008	52,692	1,236	793	-	-	-	1,224	4,339	-	-	-	1,210	
153																								
154	Depreciation Expense																							
155	Hardware	-	-	(404)	(595)	(595)	(595)	(595)	(438)	(406)	(406)	(406)	(406)	(403)	(402)	(402)	(402)	(402)	(399)	(397)	(397)	(397)	(397)	
156	Software	-	-	(113)	(742)	(742)	(742)	(742)	(742)	(742)	(742)	(678)	(49)	(49)	(49)	(49)	(49)	(49)	(98)	(49)	(49)	(49)	(49)	
157	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
158	Buildings	-	-	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	
159	Vendor Fees	-	-	(1,225)	(5,220)	(5,220)	(5,220)	(5,220)	(5,220)	(5,220)	(3,995)	0	0	0	0	0	0	0	0	0	0	0	0	
160	Installer Fees	-	-	(1,295)	(2,466)	(2,466)	(2,466)	(2,466)	(2,466)	(2,466)	(2,466)	(1,171)	-	-	-	-	-	-	-	-	-	-	-	
161	Internal Labour	-	-	(199)	(965)	(965)	(965)	(965)	(965)	(965)	(965)	(766)	-	-	-	-	-	-	-	-	-	-	-	
162	Internal Materials	-	-	(182)	(203)	(203)	(203)	(203)	(203)	(203)	(203)	(416)	(395)	(395)	(395)	(395)	(395)	(395)	(395)	(388)	(388)	(388)	(388)	
163	Training	-	-	(112)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(4)	-	-	-	-	-	-	-	-	-	-	-	
164	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
165	Total TGI Depreciation Expense	x-ref S3a, line 7	-	-	(3,629)	(10,407)	(10,407)	(10,407)	(10,250)	(10,218)	(10,218)	(7,536)	(950)	(947)	(945)	(945)	(945)	(945)	(991)	(933)	(933)	(933)	(933)	
166																								
167	Closing Accumulated Depreciation																							
168	Hardware	-	-	(404)	(999)	(1,594)	(2,188)	(764)	(247)	(653)	(1,059)	(1,465)	(635)	(245)	(646)	(1,048)	(1,450)	(628)	(242)	(639)	(1,036)	(1,434)	(621)	
169	Software	-	-	(113)	(855)	(1,596)	(2,338)	(3,080)	(3,822)	(4,563)	(4,401)	(49)	(99)	(148)	(197)	(247)	(296)	(346)	(49)	(97)	(146)	(194)	(243)	
170	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
171	Buildings	-	-	(99)	(199)	(298)	(398)	(497)	(597)	(696)	(796)	(895)	(995)	(1,094)	(1,194)	(1,293)	(1,393)	(1,492)	(1,592)	(1,691)	(1,790)	(1,890)	(1,989)	
172	Vendor Fees	-	-	(1,225)	(6,445)	(11,665)	(16,885)	(22,105)	(27,326)	(32,546)	(27,968)	0	0	0	0	0	0	0	0	0	0	0	0	
173	Installer Fees	-	-	(1,295)	(3,761)	(6,226)	(8,692)	(11,158)	(13,624)	(16,090)	(8,198)	-	-	-	-	-	-	-	-	-	-	-	-	
174	Internal Labour	-	-	(199)	(1,164)	(2,129)	(3,093)	(4,058)	(5,023)	(5,988)	(5,361)	-	-	-	-	-	-	-	-	-	-	-	-	
175	Internal Materials	-	-	(182)	(385)	(589)	(792)	(995)	(1,198)	(1,401)	(146)	(395)	(790)	(1,185)	(1,580)	(1,975)	(2,370)	(2,765)	(0)	(388)	(776)	(1,164)	(1,552)	
176	Training	-	-	(112)	(229)	(346)	(463)	(579)	(696)	(813)	(30)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
177	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
178	Total Closing Accumulated Depreciation	x-ref S3a, line 9	-	-	(3,629)	(14,036)	(24,443)	(34,850)	(43,238)	(52,532)	(62,750)	(47,960)	(2,804)	(2,518)	(2,672)	(3,617)	(4,563)	(5,508)	(5,230)	(1,882)	(2,815)	(3,749)	(4,682)	(4,405)
179																								
180	Opening GPIS	-	-	34,144	87,791	87,791	87,791	87,791	87,009	86,846	86,846	65,393	12,701	12,689	12,680	12,680	12,680	13,056	12,596	12,596	12,596	12,596	12,596	
181	Closing GPIS	-	34,144	87,791	87,791	87,791	87,791	87,009	86,846	86,846	65,393	12,701	12,689	12,680	12,680	12,680	12,680	13,056	12,596	12,596	12,596	12,596	12,582	
182	Mid-Year GPIS	-	17,072	60,968	87,791	87,791	87,791	87,400	86,928	86,846	76,120	39,047	12,695	12,684	12,680	12,680	12,680	12,868	12,826	12,596	12,596	12,596	12,589	
183																								
184	Opening Accumulated Depreciation	-	-	-	(3,629)	(14,036)	(24,443)	(34,850)	(43,238)	(52,532)	(62,750)	(47,960)	(2,804)	(2,518)	(2,672)	(3,617)	(4,563)	(5,508)	(5,230)	(1,882)	(2,815)	(3,749)	(4,682)	
185	Closing Accumulated Depreciation	-	-	(3,629)	(14,036)	(24,443)	(34,850)	(43,238)	(52,532)	(62,750)	(47,960)	(2,804)	(2,518)	(2,672)	(3,617)	(4,563)	(5,508)	(5,230)	(1,882)	(2,815)	(3,749)	(4,682)	(4,405)	
186	Mid-Year Accumulated Depreciation	-	-	(1,815)	(8,833)	(19,240)	(29,646)	(39,044)	(47,885)	(57,641)	(65,355)	(25,382)	(2,661)	(2,595)	(3,145)	(4,090)	(5,036)	(5,369)	(3,556)	(2,349)	(3,282)	(4,215)	(4,544)	
187																								
188	TGI Mid-Year Net Plant in Service	-	17,072	59,153	78,959	68,552	58,145	48,356	39,042	29,205	20,764	13,665	10,034	10,089	9,536	8,590	7,645	7,499	9,270	10,247	9,314	8,381	8,045	
189																								

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL (November 27, 2009)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
190	TGI Software CIAOC Opening Balance	x-ref S3a, line 11	-	-	(3,171)	(12,253)	(18,499)	(18,499)	(18,499)	(18,499)	(18,499)	(15,772)	(6,740)	(494)	(494)	(494)	(494)	(494)	(542)	(535)	(485)	(485)	(485)
191	TGI Software CIAOC Additions	x-ref S3a, line 12	-	(3,171)	(9,081)	(6,247)	-	-	-	-	(444)	(49)	-	-	-	-	-	(49)	(437)	-	-	-	-
192	TGI Software CIAOC Retirements	x-ref S3a, line 13	-	-	-	-	-	-	-	-	3,171	9,081	6,247	-	-	-	-	-	444	49	-	-	-
193	TGI Software CIAOC Closing Balance	x-ref S3a, line 14	-	(3,171)	(12,253)	(18,499)	(18,499)	(18,499)	(18,499)	(18,499)	(15,772)	(6,740)	(494)	(494)	(494)	(494)	(494)	(542)	(535)	(485)	(485)	(485)	(485)
194																							
195	TGI Software CIAOC Opening Balance Accumulated Depreciation	x-ref S3a, line 16	-	-	-	396	1,928	4,240	6,553	8,865	11,178	13,490	12,631	5,521	117	179	241	302	364	426	49	67	127
196	TGI Software CIAOC Retirements	x-ref S3a, line 17	-	-	-	-	-	-	-	-	(3,171)	(9,081)	(6,247)	-	-	-	-	-	(444)	(49)	-	-	-
197	TGI Amortization of Software CIAOC	x-ref S3a, line 18	-	-	396	1,532	2,312	2,312	2,312	2,312	2,312	2,312	1,972	843	62	62	62	62	68	67	61	61	61
198	TGI Software CIAOC Closing Balance Accumulated Depreciation	x-ref S3a, line 19	-	-	396	1,928	4,240	6,553	8,865	11,178	13,490	12,631	5,521	117	179	241	302	364	426	49	67	127	188
199																							
200	TGI Mid Year Software CIAOC		-	(1,586)	(7,514)	(14,214)	(15,415)	(13,103)	(10,790)	(8,478)	(6,166)	(4,075)	(2,180)	(798)	(346)	(284)	(222)	(160)	(123)	(301)	(452)	(388)	(328)
201																							
202	TGI Opening Deferred Charges	x-ref S3a, line 26	-	51	6,879	6,019	5,159	4,299	3,440	2,580	1,720	860	0	0	0	0	0	0	0	0	0	0	0
203	TGI O&M Deferred Charge Additions	S1, line 21	68	8,914	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
204	TGI O&M Tax on Deferred Charge Additions		(19)	(2,362)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
205	TGI O&M Net Deferred Charge Additions	x-ref S3a, line 27	49	6,552	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
206	TGI O&M Amortization Expense	x-ref S3a, line 28	-	-	(860)	(860)	(860)	(860)	(860)	(860)	(860)	(860)	-	-	-	-	-	-	-	-	-	-	-
207	TGI O&M Deferred Charge AFUDC	S1, line 22	2	276	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
208	TGI Closing Deferred Charges	x-ref S3a, line 29	51	6,879	6,019	5,159	4,299	3,440	2,580	1,720	860	0	0	0	0	0	0	0	0	0	0	0	0
209	Capital Lease Rate Base		-	14,114	12,605	11,102	9,603	8,111	6,623	5,141	3,665	2,194	730	13,838	12,355	10,877	9,406	7,941	6,482	5,030	3,584	2,145	713
210	TGI Mid-Year Deferred Charges		-	-	6,449	5,589	4,729	3,870	3,010	2,150	1,290	430	-	-	-	-	-	-	-	-	-	-	-
211	In-Service Adjustment	x-ref S3a, line 33	-	-	(5,577)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
212	TGI Ratebase	x-ref S3a, line 35	-	29,600	65,116	81,436	67,469	57,023	47,199	37,855	27,994	19,313	12,215	23,074	22,099	20,129	17,774	15,425	13,858	13,999	13,380	11,071	8,767

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL (November 27, 2009)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Reference		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
TGVI																							
213	Capital Spending																						
214	Hardware		78	267	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
215	Software		567	79	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
216	Land		-	77	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
217	Buildings		126	623	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
218	Vendor Fees		1,723	2,445	381	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
219	Installer Fees		125	1,756	133	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
220	Internal Labour		286	523	69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Internal Materials		102	48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
222	Training		37	68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224	Total Spend	x-ref S6, line 48	3,043	5,886	583	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
225																							
226	Opening WIP																						
227	Hardware		-	80	113	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
228	Software		-	584	592	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
229	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
230	Buildings		13	143	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
231	Vendor Fees		158	1,941	3,385	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
232	Installer Fees		-	128	679	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
233	Internal Labour		-	295	658	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
234	Internal Materials		17	123	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
235	Training		-	38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
236	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
237	Total Opening WIP	x-ref S1, line 18 & x-ref S6, line 48	187	3,333	5,426	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
238	Additions																						
239	Hardware		80	273	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
240	Software		584	115	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
241	Land		-	77	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
242	Buildings		130	623	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
243	Vendor Fees		1,784	2,601	381	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
244	Installer Fees		128	1,782	133	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
245	Internal Labour		295	552	69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
246	Internal Materials		106	48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
247	Training		38	68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
248	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
249	Total Additions	x-ref S1, line 18	3,146	6,140	583	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
250	In-service																						
251	Hardware		-	(240)	(113)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
252	Software		-	(107)	(592)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
253	Land		-	(77)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Buildings		-	(766)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Vendor Fees		-	(1,158)	(3,765)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	Installer Fees		-	(1,231)	(811)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
257	Internal Labour		-	(189)	(728)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
258	Internal Materials		-	(172)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
259	Training		-	(106)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
260	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
261	Total In-service		-	(4,046)	(6,009)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
262	Closing WIP																						
263	Hardware		80	113	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Software		584	592	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
265	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
266	Buildings		143	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
267	Vendor Fees		1,941	3,385	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
268	Installer Fees		128	679	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
269	Internal Labour		295	658	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
270	Internal Materials		123	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
271	Training		38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
272	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
273	TGVI Total Closing WIP		3,333	5,426	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
274																							
275	Recurring Plant Additions																						
276	Hardware		-	-	-	-	-	160	104	-	-	173	113	-	-	-	-	186	121	-	-	-	201
277	Software		-	-	-	-	-	-	-	-	54	-	-	-	-	-	-	60	-	-	-	-	-
278	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
279	Buildings		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
280	Vendor Fees		-	-	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
281	Installer Fees		-	-	310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
282	Internal Labour		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
283	Internal Materials		-	-	20	-	-	-	-	-	431	-	-	-	-	-	-	-	486	-	-	-	-
284	Training		-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
285	Capitalized Overhead		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
286	Total Recurring Plant Additions		-	-	364	-	-	160	104	-	484	-	173	113	-	-	-	246	607	-	-	-	201
287																							

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL (November 27, 2009)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
288 Opening Plant Balance																						
289 Hardware	-	-	240	353	353	353	353	273	264	264	264	264	277	285	285	285	285	299	308	308	308	308
290 Software	-	-	107	699	699	699	699	699	699	699	646	54	54	54	54	54	54	114	60	60	60	60
291 Land	-	-	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77
292 Buildings	-	-	766	766	766	766	766	766	766	766	766	766	766	766	766	766	766	766	766	766	766	766
293 Vendor Fees	-	-	1,158	4,953	4,953	4,953	4,953	4,953	4,953	4,953	3,795	-	-	-	-	-	-	-	-	-	-	-
294 Installer Fees	-	-	1,231	2,352	2,352	2,352	2,352	2,352	2,352	2,352	1,121	-	-	-	-	-	-	-	-	-	-	-
295 Internal Labour	-	-	189	916	916	916	916	916	916	916	728	-	-	-	-	-	-	-	-	-	-	-
296 Internal Materials	-	-	172	192	192	192	192	192	192	192	451	431	431	431	431	431	431	431	486	486	486	486
297 Training	-	-	106	110	110	110	110	110	110	110	4	-	-	-	-	-	-	-	-	-	-	-
298 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
299 Total Opening Plant Balance	x-ref S3a, line 36	-	-	4,046	10,419	10,419	10,419	10,339	10,331	10,331	7,853	1,593	1,605	1,613	1,613	1,613	1,613	1,687	1,697	1,697	1,697	1,697
300																						
301 Additions																						
302 Hardware	-	240	113	-	-	-	160	104	-	-	-	173	113	-	-	-	186	121	-	-	-	201
303 Software	-	107	592	-	-	-	-	-	-	54	-	-	-	-	-	-	60	-	-	-	-	-
304 Land	-	77	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
305 Buildings	-	766	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
306 Vendor Fees	-	1,158	3,795	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
307 Installer Fees	-	1,231	1,121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
308 Internal Labour	-	189	728	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
309 Internal Materials	-	172	20	-	-	-	-	-	-	431	-	-	-	-	-	-	-	486	-	-	-	-
310 Training	-	106	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
311 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
312 Total Additions	x-ref S3a, line 37	-	4,046	6,373	-	-	-	160	104	-	484	-	173	113	-	-	-	246	607	-	-	201
313																						
314 Retirements																						
315 Hardware	-	-	-	-	-	-	(240)	(113)	-	-	-	(160)	(104)	-	-	-	(173)	(113)	-	-	-	(186)
316 Software	-	-	-	-	-	-	-	-	-	(107)	(592)	-	-	-	-	-	-	(54)	-	-	-	-
317 Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
318 Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
319 Vendor Fees	-	-	-	-	-	-	-	-	-	(1,158)	(3,795)	-	-	-	-	-	-	-	-	-	-	-
320 Installer Fees	-	-	-	-	-	-	-	-	-	(1,231)	(1,121)	-	-	-	-	-	-	-	-	-	-	-
321 Internal Labour	-	-	-	-	-	-	-	-	-	(189)	(728)	-	-	-	-	-	-	-	-	-	-	-
322 Internal Materials	-	-	-	-	-	-	-	-	-	(172)	(20)	-	-	-	-	-	-	(431)	-	-	-	-
323 Training	-	-	-	-	-	-	-	-	-	(106)	(4)	-	-	-	-	-	-	-	-	-	-	-
324 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
325 Total Retirements	x-ref S3a, line 38	-	-	-	-	-	(240)	(113)	-	(2,962)	(6,260)	(160)	(104)	-	-	-	(173)	(597)	-	-	-	(186)
326																						
327 Closing Plant Balance																						
328 Hardware	-	240	353	353	353	353	273	264	264	264	264	277	285	285	285	285	299	308	308	308	308	322
329 Software	-	107	699	699	699	699	699	699	699	646	54	54	54	54	54	54	114	60	60	60	60	60
330 Land	-	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77
331 Buildings	-	766	766	766	766	766	766	766	766	766	766	766	766	766	766	766	766	766	766	766	766	766
332 Vendor Fees	-	1,158	4,953	4,953	4,953	4,953	4,953	4,953	4,953	3,795	-	-	-	-	-	-	-	-	-	-	-	-
333 Installer Fees	-	1,231	2,352	2,352	2,352	2,352	2,352	2,352	2,352	1,121	-	-	-	-	-	-	-	-	-	-	-	-
334 Internal Labour	-	189	916	916	916	916	916	916	916	728	-	-	-	-	-	-	-	-	-	-	-	-
335 Internal Materials	-	172	192	192	192	192	192	192	192	451	431	431	431	431	431	431	431	486	486	486	486	486
336 Training	-	106	110	110	110	110	110	110	110	4	-	-	-	-	-	-	-	-	-	-	-	-
337 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
338 Total Closing Plant Balance	x-ref S3a, line 39	-	4,046	10,419	10,419	10,419	10,339	10,331	10,331	7,853	1,593	1,605	1,613	1,613	1,613	1,613	1,687	1,697	1,697	1,697	1,697	1,711
339																						

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL (November 27, 2009)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
340 Opening Accumulated Depreciation																						
341 Hardware	-	-	-	(48)	(119)	(189)	(260)	(90)	(32)	(85)	(138)	(191)	(84)	(35)	(92)	(149)	(206)	(90)	(37)	(99)	(160)	(222)
342 Software	-	-	-	(13)	(101)	(188)	(275)	(363)	(450)	(537)	(518)	(7)	(13)	(20)	(27)	(34)	(40)	(47)	(7)	(15)	(22)	(30)
343 Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
344 Buildings	-	-	-	(12)	(24)	(35)	(47)	(59)	(71)	(83)	(94)	(106)	(118)	(130)	(141)	(153)	(165)	(177)	(189)	(200)	(212)	(224)
345 Vendor Fees	-	-	-	(145)	(764)	(1,383)	(2,002)	(2,621)	(3,240)	(3,859)	(3,320)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
346 Installer Fees	-	-	-	(154)	(448)	(742)	(1,036)	(1,330)	(1,624)	(1,918)	(981)	0	0	0	0	0	0	0	0	0	0	0
347 Internal Labour	-	-	-	(24)	(138)	(253)	(367)	(482)	(596)	(711)	(637)	0	0	0	0	0	0	0	0	0	0	0
348 Internal Materials	-	-	-	(21)	(45)	(69)	(93)	(117)	(141)	(165)	(18)	(54)	(108)	(161)	(215)	(269)	(323)	(377)	0	(61)	(121)	(182)
349 Training	-	-	-	(13)	(27)	(41)	(55)	(69)	(82)	(96)	(4)	0	0	0	0	0	0	0	0	0	0	0
350 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
351 Total TGV Depreciation Expense	x-ref S3a, line 41	-	-	(430)	(1,665)	(2,900)	(4,135)	(5,131)	(6,237)	(7,454)	(5,710)	(357)	(323)	(346)	(475)	(605)	(734)	(691)	(233)	(375)	(516)	(658)
352																						
353 Retirements																						
354 Hardware	-	-	-	-	-	-	240	113	-	-	-	160	104	-	-	-	173	113	-	-	-	186
355 Software	-	-	-	-	-	-	-	-	-	107	592	-	-	-	-	-	-	54	-	-	-	-
356 Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
357 Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
358 Vendor Fees	-	-	-	-	-	-	-	-	-	1,158	3,795	-	-	-	-	-	-	-	-	-	-	-
359 Installer Fees	-	-	-	-	-	-	-	-	-	1,231	1,121	-	-	-	-	-	-	-	-	-	-	-
360 Internal Labour	-	-	-	-	-	-	-	-	-	189	728	-	-	-	-	-	-	-	-	-	-	-
361 Internal Materials	-	-	-	-	-	-	-	-	-	172	20	-	-	-	-	-	-	431	-	-	-	-
362 Training	-	-	-	-	-	-	-	-	-	106	4	-	-	-	-	-	-	-	-	-	-	-
363 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
364 Total Closing Accumulated Depreciation	x-ref S3a, line 43	-	-	-	-	-	240	113	-	2,962	6,260	160	104	-	-	-	173	597	-	-	-	186
365																						
366 Depreciation Expense																						
367 Hardware	-	-	(48)	(71)	(71)	(71)	(71)	(55)	(53)	(53)	(53)	(53)	(55)	(57)	(57)	(57)	(57)	(60)	(62)	(62)	(62)	(62)
368 Software	-	-	(13)	(87)	(87)	(87)	(87)	(87)	(87)	(87)	(81)	(7)	(7)	(7)	(7)	(7)	(7)	(14)	(7)	(7)	(7)	(7)
369 Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
370 Buildings	-	-	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)
371 Vendor Fees	-	-	(145)	(619)	(619)	(619)	(619)	(619)	(619)	(619)	(474)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
372 Installer Fees	-	-	(154)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(140)	-	-	-	-	-	-	-	-	-	-	-
373 Internal Labour	-	-	(24)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(91)	-	-	-	-	-	-	-	-	-	-	-
374 Internal Materials	-	-	(21)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(56)	(54)	(54)	(54)	(54)	(54)	(54)	(54)	(61)	(61)	(61)	(61)
375 Training	-	-	(13)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(1)	-	-	-	-	-	-	-	-	-	-	-
376 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
377 Total TGV Depreciation Expense	x-ref S3a, line 42	-	-	(430)	(1,235)	(1,235)	(1,235)	(1,219)	(1,217)	(1,217)	(908)	(125)	(128)	(129)	(129)	(129)	(129)	(140)	(142)	(142)	(142)	(142)
378																						
379 Closing Accumulated Depreciation																						
380 Hardware	-	-	(48)	(119)	(189)	(260)	(90)	(32)	(85)	(138)	(191)	(84)	(35)	(92)	(149)	(206)	(90)	(37)	(99)	(160)	(222)	(97)
381 Software	-	-	(13)	(101)	(188)	(275)	(363)	(450)	(537)	(518)	(7)	(13)	(20)	(27)	(34)	(40)	(47)	(7)	(15)	(22)	(30)	(37)
382 Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
383 Buildings	-	-	(12)	(24)	(35)	(47)	(59)	(71)	(83)	(94)	(106)	(118)	(130)	(141)	(153)	(165)	(177)	(189)	(200)	(212)	(224)	(236)
384 Vendor Fees	-	-	(145)	(764)	(1,383)	(2,002)	(2,621)	(3,240)	(3,859)	(3,320)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
385 Installer Fees	-	-	(154)	(448)	(742)	(1,036)	(1,330)	(1,624)	(1,918)	(981)	0	0	0	0	0	0	0	0	0	0	0	0
386 Internal Labour	-	-	(24)	(138)	(253)	(367)	(482)	(596)	(711)	(637)	0	0	0	0	0	0	0	0	0	0	0	0
387 Internal Materials	-	-	(21)	(45)	(69)	(93)	(117)	(141)	(165)	(18)	(54)	(108)	(161)	(215)	(269)	(323)	(377)	0	(61)	(121)	(182)	(243)
388 Training	-	-	(13)	(27)	(41)	(55)	(69)	(82)	(96)	(4)	0	0	0	0	0	0	0	0	0	0	0	0
389 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
390 Total Closing Accumulated Depreciation	x-ref S3a, line 44	-	-	(430)	(1,665)	(2,900)	(4,135)	(5,131)	(6,237)	(7,454)	(5,710)	(357)	(323)	(346)	(475)	(605)	(734)	(691)	(233)	(375)	(516)	(658)
391																						
392 Opening GPIS	-	-	4,046	10,419	10,419	10,419	10,419	10,339	10,331	10,331	7,853	1,593	1,605	1,613	1,613	1,613	1,613	1,687	1,697	1,697	1,697	1,697
393 Closing GPIS	-	4,046	10,419	10,419	10,419	10,419	10,339	10,331	10,331	7,853	1,593	1,605	1,613	1,613	1,613	1,613	1,613	1,687	1,697	1,697	1,697	1,711
394 Mid-Year GPIS	-	2,023	7,233	10,419	10,419	10,419	10,379	10,335	10,331	9,092	4,723	1,599	1,609	1,613	1,613	1,613	1,650	1,692	1,697	1,697	1,697	1,704
395																						
396 Opening Accumulated Depreciation	-	-	-	(430)	(1,665)	(2,900)	(4,135)	(5,131)	(6,237)	(7,454)	(5,710)	(357)	(323)	(346)	(475)	(605)	(734)	(691)	(233)	(375)	(516)	(658)
397 Closing Accumulated Depreciation	-	-	(430)	(1,665)	(2,900)	(4,135)	(5,131)	(6,237)	(7,454)	(5,710)	(357)	(323)	(346)	(475)	(605)	(734)	(691)	(233)	(375)	(516)	(658)	(613)
398 Mid-Year Accumulated Depreciation	-	-	(215)	(1,048)	(2,283)	(3,518)	(4,633)	(5,684)	(6,846)	(6,582)	(3,033)	(340)	(334)	(411)	(540)	(669)	(712)	(462)	(304)	(446)	(587)	(636)
399																						
400 TGV Mid-Year Net Plant in Service	-	2,023	7,018	9,371	8,136	6,901	5,746	4,651	3,485	2,510	1,689	1,259	1,275	1,203	1,074	944	938	1,230	1,393	1,251	1,110	1,069
401																						

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL (November 27, 2009)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
402	TGVI Software CIAOC Opening Balance	x-ref S3a, line 46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
403	TGVI Software CIAOC Additions	x-ref S3a, line 47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
404	TGVI Software CIAOC Retirements	x-ref S3a, line 48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
405	TGVI Software CIAOC Closing Balance	x-ref S3a, line 49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
406																							
407	TGVI Software CIAOC Opening Balance Accumulated Depreciation	x-ref S3a, line 51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
408	TGVI Software CIAOC Retirements	x-ref S3a, line 52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
409	TGVI Amortization of Software CIAOC	x-ref S3a, line 53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
410	TGVI Software CIAOC Closing Balance Accumulated Depreciation	x-ref S3a, line 54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
411																							
412	TGVI Mid Year Software CIAOC		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
413																							
414	TGVI Opening Deferred Charges	x-ref S3a, line 61	-	6	820	718	615	513	410	308	205	103	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
415	TGVI O&M Deferred Charge Additions	S1, line 21	8	1,060	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
416	TGVI O&M Tax on Deferred Charge Additions		(2)	(281)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
417	TGVI O&M Net Deferred Charge Additions	x-ref S3a, line 62	6	779	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
418	TGVI O&M Amortization Expense	x-ref S3a, line 63	-	-	(103)	(103)	(103)	(103)	(103)	(103)	(103)	(103)	-	-	-	-	-	-	-	-	-	-	-
419	TGVI O&M Deferred Charge AFUDC	S1, line 22	0	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
420	TGVI Closing Deferred Charges	x-ref S3a, line 64	6	820	718	615	513	410	308	205	103	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
421	Capital Lease Rate Base		-	1,678	1,524	1,365	1,201	1,031	857	677	491	299	101	1,952	1,773	1,588	1,398	1,200	997	787	571	348	118
422	TGVI Mid-Year Deferred Charges		-	-	769	666	564	461	359	256	154	51	-	-	-	-	-	-	-	-	-	-	-
423	In-Service Adjustment	x-ref S3a, line 68	-	-	(662)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
424	TGVI Ratebase	x-ref S3a, line 70	-	3,701	8,649	11,403	9,901	8,394	6,962	5,584	4,129	2,860	1,790	3,211	3,048	2,791	2,471	2,145	1,935	2,017	1,964	1,599	1,228
																							1,069

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL (November 27, 2009)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Reference		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
TGW																							
425	Capital Spending																						
426	Hardware		2	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
427	Software		14	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
428	Land		-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Buildings		3	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
430	Vendor Fees		44	62	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
431	Installer Fees		3	44	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
432	Internal Labour		7	13	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
433	Internal Materials		3	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
434	Training		1	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
435	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
436	Total Spend	x-ref S6, line 65	78	148	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
437																							
438	Opening WIP																						
439	Hardware		-	2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
440	Software		-	15	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
441	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	Buildings		0	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
443	Vendor Fees		4	50	86	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
444	Installer Fees		-	3	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
445	Internal Labour		-	8	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
446	Internal Materials		0	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Training		-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
448	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
449	Total Opening WIP	x-ref S1, line 18 & x-ref S6, line 65	5	85	137	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
450	Additions																						
451	Hardware		2	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Software		15	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
453	Land		-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
454	Buildings		3	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
455	Vendor Fees		45	66	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
456	Installer Fees		3	45	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
457	Internal Labour		8	14	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
458	Internal Materials		3	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Training		1	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
460	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
461	Total Additions	x-ref S1, line 18	80	155	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
462	In-service																						
463	Hardware		-	(6)	(3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
464	Software		-	(3)	(15)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
465	Land		-	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
466	Buildings		-	(19)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
467	Vendor Fees		-	(29)	(95)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
468	Installer Fees		-	(31)	(20)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
469	Internal Labour		-	(5)	(18)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Internal Materials		-	(4)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Training		-	(3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total In-service		-	(102)	(152)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
474	Closing WIP																						
475	Hardware		2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
476	Software		15	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
477	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
478	Buildings		4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
479	Vendor Fees		50	86	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
480	Installer Fees		3	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481	Internal Labour		8	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
482	Internal Materials		3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
483	Training		1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
485	TGW Total Closing WIP		85	137	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
486																							
487	Recurring Plant Additions																						
488	Hardware		-	-	-	-	-	4	2	-	-	4	2	-	-	4	3	-	-	-	-	4	
489	Software		-	-	-	-	-	-	-	-	1	-	-	-	-	-	1	-	-	-	-	-	
490	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
491	Buildings		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
492	Vendor Fees		-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
493	Installer Fees		-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
494	Internal Labour		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
495	Internal Materials		-	-	1	-	-	-	-	-	10	-	-	-	-	-	-	10	-	-	-	-	
496	Training		-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
497	Capitalized Overhead		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
498	Total Recurring Plant Additions		-	-	9	-	-	4	2	-	11	-	4	2	-	-	5	13	-	-	-	4	
499																							

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL (November 27, 2009)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
500 Opening Plant Balance																						
501 Hardware	-	-	6	9	9	9	9	7	6	6	6	6	6	6	6	6	6	6	6	6	6	6
502 Software	-	-	3	18	18	18	18	18	18	18	16	1	1	1	1	1	1	2	1	1	1	1
503 Land	-	-	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
504 Buildings	-	-	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19
505 Vendor Fees	-	-	29	125	125	125	125	125	125	125	96	-	-	-	-	-	-	-	-	-	-	-
506 Installer Fees	-	-	31	59	59	59	59	59	59	59	28	-	-	-	-	-	-	-	-	-	-	-
507 Internal Labour	-	-	5	23	23	23	23	23	23	23	18	-	-	-	-	-	-	-	-	-	-	-
508 Internal Materials	-	-	4	5	5	5	5	5	5	5	10	10	10	10	10	10	10	10	10	10	10	10
509 Training	-	-	3	3	3	3	3	3	3	3	0	-	-	-	-	-	-	-	-	-	-	-
510 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
511 Total Opening Plant Balance	x-ref S3a, line 71	-	-	102	263	263	263	261	261	261	197	39	39	39	39	39	39	40	39	39	39	39
512																						
513 Additions																						
514 Hardware	-	6	3	-	-	-	4	2	-	-	4	2	-	-	-	-	4	3	-	-	-	4
515 Software	-	3	15	-	-	-	-	-	-	1	-	-	-	-	-	-	1	-	-	-	-	-
516 Land	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
517 Buildings	-	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
518 Vendor Fees	-	29	96	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
519 Installer Fees	-	31	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
520 Internal Labour	-	5	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
521 Internal Materials	-	4	1	-	-	-	-	-	-	10	-	-	-	-	-	-	-	10	-	-	-	-
522 Training	-	3	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
523 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
524 Total Additions	x-ref S3a, line 72	-	102	161	-	-	4	2	-	11	-	4	2	-	-	-	5	13	-	-	-	4
525																						
526 Retirements																						
527 Hardware	-	-	-	-	-	-	(6)	(3)	-	-	(4)	(2)	-	-	-	-	(4)	(2)	-	-	-	(4)
528 Software	-	-	-	-	-	-	-	-	-	(3)	(15)	-	-	-	-	-	-	(1)	-	-	-	-
529 Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
530 Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
531 Vendor Fees	-	-	-	-	-	-	-	-	-	(29)	(96)	-	-	-	-	-	-	-	-	-	-	-
532 Installer Fees	-	-	-	-	-	-	-	-	-	(31)	(28)	-	-	-	-	-	-	-	-	-	-	-
533 Internal Labour	-	-	-	-	-	-	-	-	-	(5)	(18)	-	-	-	-	-	-	-	-	-	-	-
534 Internal Materials	-	-	-	-	-	-	-	-	-	(4)	(1)	-	-	-	-	-	-	(10)	-	-	-	-
535 Training	-	-	-	-	-	-	-	-	-	(3)	(0)	-	-	-	-	-	-	-	-	-	-	-
536 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
537 Total Retirements	x-ref S3a, line 73	-	-	-	-	-	(6)	(3)	-	(75)	(158)	(4)	(2)	-	-	-	(4)	(14)	-	-	-	(4)
538																						
539 Closing Plant Balance																						
540 Hardware	-	6	9	9	9	9	7	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
541 Software	-	3	18	18	18	18	18	18	18	16	1	1	1	1	1	1	2	1	1	1	1	1
542 Land	-	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
543 Buildings	-	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19
544 Vendor Fees	-	29	125	125	125	125	125	125	125	96	-	-	-	-	-	-	-	-	-	-	-	-
545 Installer Fees	-	31	59	59	59	59	59	59	59	28	-	-	-	-	-	-	-	-	-	-	-	-
546 Internal Labour	-	5	23	23	23	23	23	23	23	18	-	-	-	-	-	-	-	-	-	-	-	-
547 Internal Materials	-	4	5	5	5	5	5	5	5	10	10	10	10	10	10	10	10	10	10	10	10	10
548 Training	-	3	3	3	3	3	3	3	3	0	-	-	-	-	-	-	-	-	-	-	-	-
549 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
550 Total Closing Plant Balance	x-ref S3a, line 74	-	102	263	263	263	261	261	261	197	39	39	39	39	39	39	40	39	39	39	39	39
551																						

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL (November 27, 2009)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
552 Opening Accumulated Depreciation																						
553 Hardware	-	-	-	(1)	(3)	(5)	(7)	(2)	(1)	(2)	(3)	(4)	(2)	(1)	(2)	(3)	(5)	(2)	(1)	(2)	(3)	(5)
554 Software	-	-	-	(0)	(3)	(5)	(7)	(9)	(11)	(14)	(13)	(0)	(0)	(0)	(1)	(1)	(1)	(1)	(0)	(0)	(0)	(1)
555 Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
556 Buildings	-	-	-	(0)	(1)	(1)	(1)	(1)	(2)	(2)	(2)	(3)	(3)	(3)	(4)	(4)	(4)	(4)	(5)	(5)	(5)	(6)
557 Vendor Fees	-	-	-	(4)	(19)	(35)	(51)	(66)	(82)	(98)	(84)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
558 Installer Fees	-	-	-	(4)	(11)	(19)	(26)	(33)	(41)	(48)	(25)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
559 Internal Labour	-	-	-	(1)	(3)	(6)	(9)	(12)	(15)	(18)	(16)	-	-	-	-	-	-	-	-	-	-	-
560 Internal Materials	-	-	-	(1)	(1)	(2)	(2)	(3)	(4)	(4)	(0)	(1)	(2)	(4)	(5)	(6)	(7)	(9)	-	(1)	(3)	(4)
561 Training	-	-	-	(0)	(1)	(1)	(1)	(2)	(2)	(2)	(0)	0	0	0	0	0	0	0	0	0	0	0
562 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
563 Total TGW Depreciation Expense	x-ref S3a, line 76	-	-	(11)	(42)	(73)	(104)	(130)	(158)	(188)	(144)	(9)	(8)	(8)	(11)	(14)	(17)	(16)	(6)	(9)	(12)	(15)
564																						
565 Retirements																						
566 Hardware	-	-	-	-	-	-	6	3	-	-	-	4	2	-	-	-	4	2	-	-	-	4
567 Software	-	-	-	-	-	-	-	-	-	3	15	-	-	-	-	-	-	1	-	-	-	-
568 Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
569 Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
570 Vendor Fees	-	-	-	-	-	-	-	-	-	29	96	-	-	-	-	-	-	-	-	-	-	-
571 Installer Fees	-	-	-	-	-	-	-	-	-	31	28	-	-	-	-	-	-	-	-	-	-	-
572 Internal Labour	-	-	-	-	-	-	-	-	-	5	18	-	-	-	-	-	-	-	-	-	-	-
573 Internal Materials	-	-	-	-	-	-	-	-	-	4	1	-	-	-	-	-	-	10	-	-	-	-
574 Training	-	-	-	-	-	-	-	-	-	3	0	-	-	-	-	-	-	-	-	-	-	-
575 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
576 Total Closing Accumulated Depreciation	x-ref S3a, line 78	-	-	-	-	-	6	3	-	75	158	4	2	-	-	-	4	14	-	-	-	4
577																						
578 Depreciation Expense																						
579 Hardware	-	-	(1)	(2)	(2)	(2)	(2)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
580 Software	-	-	(0)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
581 Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
582 Buildings	-	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
583 Vendor Fees	-	-	(4)	(16)	(16)	(16)	(16)	(16)	(16)	(16)	(12)	-	-	-	-	-	-	-	-	-	-	-
584 Installer Fees	-	-	(4)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(4)	-	-	-	-	-	-	-	-	-	-	-
585 Internal Labour	-	-	(1)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(2)	-	-	-	-	-	-	-	-	-	-	-
586 Internal Materials	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
587 Training	-	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
588 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
589 Total TGW Depreciation Expense	x-ref S3a, line 77	-	-	(11)	(31)	(31)	(31)	(31)	(31)	(31)	(23)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
590																						
591 Closing Accumulated Depreciation																						
592 Hardware	-	-	(1)	(3)	(5)	(7)	(2)	(1)	(2)	(3)	(4)	(2)	(1)	(2)	(3)	(5)	(2)	(1)	(2)	(3)	(5)	(2)
593 Software	-	-	(0)	(3)	(5)	(7)	(9)	(11)	(14)	(13)	(0)	(0)	(0)	(1)	(1)	(1)	(1)	(0)	(0)	(1)	(1)	(1)
594 Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
595 Buildings	-	-	(0)	(1)	(1)	(1)	(1)	(2)	(2)	(2)	(3)	(3)	(3)	(4)	(4)	(4)	(4)	(5)	(5)	(5)	(6)	(6)
596 Vendor Fees	-	-	(4)	(19)	(35)	(51)	(66)	(82)	(98)	(84)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
597 Installer Fees	-	-	(4)	(11)	(19)	(26)	(33)	(41)	(48)	(25)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
598 Internal Labour	-	-	(1)	(3)	(6)	(9)	(12)	(15)	(18)	(16)	-	-	-	-	-	-	-	-	-	-	-	-
599 Internal Materials	-	-	(1)	(1)	(2)	(3)	(4)	(4)	(4)	(0)	(1)	(2)	(4)	(5)	(6)	(7)	(9)	-	(1)	(3)	(4)	(5)
600 Training	-	-	(0)	(1)	(1)	(2)	(2)	(2)	(2)	(0)	0	0	0	0	0	0	0	0	0	0	0	0
601 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602 Total Closing Accumulated Depreciation	x-ref S3a, line 79	-	-	(11)	(42)	(73)	(104)	(130)	(158)	(188)	(144)	(9)	(8)	(8)	(11)	(14)	(17)	(16)	(6)	(9)	(12)	(15)
603																						
604 Opening GPIS	-	-	102	263	263	263	263	261	261	261	197	39	39	39	39	39	39	40	39	39	39	39
605 Closing GPIS	-	102	263	263	263	263	261	261	261	197	39	39	39	39	39	39	40	39	39	39	39	39
606 Mid-Year GPIS	-	51	183	263	263	263	262	261	261	229	118	39	39	39	39	39	39	40	39	39	39	39
607																						
608 Opening Accumulated Depreciation	-	-	-	(11)	(42)	(73)	(104)	(130)	(158)	(188)	(144)	(9)	(8)	(8)	(11)	(14)	(17)	(16)	(6)	(9)	(12)	(15)
609 Closing Accumulated Depreciation	-	-	(11)	(42)	(73)	(104)	(130)	(158)	(188)	(144)	(9)	(8)	(8)	(11)	(14)	(17)	(16)	(6)	(9)	(12)	(15)	(14)
610 Mid-Year Accumulated Depreciation	-	-	(5)	(26)	(58)	(89)	(117)	(144)	(173)	(166)	(76)	(8)	(8)	(10)	(13)	(16)	(17)	(11)	(7)	(10)	(13)	(14)
611																						
612 TGW Mid-Year Net Plant in Service	-	51	177	237	206	174	145	117	88	63	41	30	31	29	26	23	23	29	32	29	26	25

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL (November 27, 2009)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Reference		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
613																							
614	TGW Software CIAOC Opening Balance	x-ref S3a, line 81	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
615	TGW Software CIAOC Additions	x-ref S3a, line 82	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
616	TGW Software CIAOC Retirements	x-ref S3a, line 83	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
617	TGW Software CIAOC Closing Balance	x-ref S3a, line 84	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
618																							
619	TGW Software CIAOC Opening Balance Accumulated Depreciation	x-ref S3a, line 86	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
620	TGW Software CIAOC Retirements	x-ref S3a, line 87	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
621	TGW Amortization of Software CIAOC	x-ref S3a, line 88	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
622	TGW Software CIAOC Closing Balance Accumulated Depreciation	x-ref S3a, line 89	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
623																							
624	TGW Mid Year Software CIAOC		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
625																							
626	TGW Opening Deferred Charges	x-ref S3a, line 96	-	0	21	18	16	13	10	8	5	3	0	0	0	0	0	0	0	0	0	0	0
627	TGW O&M Deferred Charge Additions	S1, line 21	0	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
628	TGW O&M Tax on Deferred Charge Additions		(0)	(7)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
629	TGW O&M Net Deferred Charge Additions	x-ref S3a, line 97	0	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
630	TGW O&M Amortization Expense	x-ref S3a, line 98	-	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-	-	-	-	-	-	-	-	-	-	-
631	TGW O&M Deferred Charge AFUDC	S1, line 22	0	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
632	TGW Closing Deferred Charges	x-ref S3a, line 99	0	21	18	16	13	10	8	5	3	0	0	0	0	0	0	0	0	0	0	0	0
633	Capital Lease Rate Base		-	42	38	33	29	25	20	16	11	7	2	44	39	35	30	26	21	16	12	7	2
634	TGW Mid-Year Deferred Charges		-	-	19	17	14	12	9	6	4	1	-	-	-	-	-	-	-	-	-	-	-
635	In-Service Adjustment	x-ref S3a, line 103	-	-	(17)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
636	TGW Ratebase	x-ref S3a, line 105	-	93	218	287	249	211	174	139	103	71	44	74	70	64	56	49	44	45	44	36	28
																							25

Note: Excluding Accounting Changes & IFRS Impacts

Financial Schedule 4a

Customer Care Enhancement Project- FINAL (November 27, 2009)**Capital Cost Allowance Summary in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
TGI																							
1 Opening UCC Balance	S4b, line 11	-	-	31,620	81,117	80,160	79,419	78,820	79,378	79,321	78,541	79,908	79,425	80,071	80,100	79,404	78,872	78,456	79,543	81,176	80,538	80,058	79,691
2 Additions	S4b, line 23	-	33,274	51,065	-	-	-	1,236	793	-	3,555	-	1,224	785	-	-	1,599	3,880	-	-	-	-	1,196
3 CCA	S4b, lines 26, 28, 32, 33 & 34	-	(1,654)	(1,568)	(956)	(742)	(598)	(679)	(850)	(780)	(2,188)	(484)	(577)	(757)	(696)	(532)	(415)	(512)	(2,246)	(638)	(480)	(367)	(466)
4 Closing UCC Balance		-	31,620	81,117	80,160	79,419	78,820	79,378	79,321	78,541	79,908	79,425	80,071	80,100	79,404	78,872	78,456	79,543	81,176	80,538	80,058	79,691	80,420
5																							
6 TGV																							
7 Opening UCC Balance	S4b, line 60	-	-	2,413	3,896	815	727	656	734	733	635	802	500	598	610	517	446	392	537	771	436	367	315
8 Additions	S4b, line 72	-	3,941	6,045	-	-	-	160	104	-	484	-	173	113	-	-	-	246	607	-	-	-	201
9 CCA	S4b, line 84	-	(1,528)	(4,561)	(3,081)	(88)	(71)	(82)	(106)	(97)	(318)	(302)	(74)	(101)	(93)	(71)	(55)	(101)	(373)	(335)	(69)	(52)	(70)
10 Closing UCC Balance		-	2,413	3,896	815	727	656	734	733	635	802	500	598	610	517	446	392	537	771	436	367	315	446
11																							
12 TGW																							
13 Opening UCC Balance	S4b, line 109	-	-	61	101	23	21	19	21	21	18	22	20	22	22	20	18	17	20	25	23	21	20
14 Additions	S4b, line 121	-	100	153	-	-	-	4	2	-	11	-	4	2	-	-	-	5	13	-	-	-	4
15 CCA	S4b, line 133	-	(39)	(113)	(78)	(2)	(2)	(2)	(3)	(2)	(7)	(2)	(2)	(2)	(2)	(2)	(1)	(2)	(8)	(2)	(2)	(1)	(1)
16 Closing UCC Balance		-	61	101	23	21	19	21	21	18	22	20	22	22	20	18	17	20	25	23	21	20	22
17																							
18																							
19																							
20 CCA Rates Used																							
21																							
22 Hardware_CCA				30.00%																			
23 Software_CCA				100.00%																			
24 Buildings_CCA				6.00%																			
25 VendorFees_CCA				100.00%																			
26 InstallerFees_CCA				100.00%																			
27 Internallabour_CCA				100.00%																			
28 Internallmaterials_CCA				100.00%																			
29 Overhead_Cap_CCA				4.00%																			
30																							
31 Amortization of Software CIAOC				12.50%																			

Note: Excluding Accounting Changes & IFRS Impacts

Financial Schedule 4b

Customer Care Enhancement Project- FINAL (November 27, 2009)

CCA Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
TGI Capital Cost Allowance																								
1	UCC Opening																							
2	Hardware	-	-	1,716	1,957	1,370	959	671	1,521	1,739	1,217	852	596	1,457	1,687	1,181	827	579	1,434	1,663	1,164	815	570	
3	Software	-	-	445	2,314	-	-	-	-	-	-	197	-	-	-	-	-	-	194	-	-	-	-	
4	Buildings	-	-	6,237	5,863	5,511	5,180	4,869	4,577	4,303	4,044	3,802	3,574	3,359	3,158	2,968	2,790	2,623	2,465	2,317	2,178	2,048	1,925	
5	Vendor Fees	-	-	4,839	15,187	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Installer Fees	-	-	5,179	4,569	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Internal Labour	-	-	792	2,917	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Internal Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	Training	-	-	445	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Total UCC Opening Balance	x-ref S4a, line 1	-	-	19,652	32,824	6,881	6,139	5,541	6,098	6,041	5,262	4,851	4,170	4,817	4,845	4,149	3,617	3,202	4,093	3,981	3,343	2,863	2,495
12																								
13	UCC Additions																							
14	Hardware	-	2,019	889	-	-	-	1,236	793	-	-	-	1,224	785	-	-	-	1,210	776	-	-	-	1,196	
15	Software	-	890	4,628	-	-	-	-	-	-	395	-	-	-	-	-	-	389	-	-	-	-	-	
16	Buildings	-	6,430	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	Vendor Fees	-	9,678	30,374	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	Installer Fees	-	10,357	9,138	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	Internal Labour	-	1,584	5,835	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Internal Materials	-	1,426	167	-	-	-	-	-	-	3,160	-	-	-	-	-	-	-	-	3,104	-	-	-	
21	Training	-	890	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	Total UCC Additions	x-ref S4a, line 2	-	33,274	51,065	-	-	1,236	793	-	3,555	-	1,224	785	-	-	-	1,599	3,880	-	-	-	1,196	
24																								
25	CCA																							
26	Hardware	x-ref S4a, line 3	-	(303)	(648)	(587)	(411)	(288)	(387)	(522)	(365)	(256)	(362)	(555)	(506)	(354)	(248)	(355)	(546)	(499)	(349)	(244)	(350)	
27	TGI Software CCA	-	(445)	(2,759)	(2,314)	-	-	-	-	(197)	(197)	-	-	-	-	-	-	(194)	(194)	-	-	-	-	
28	Buildings	x-ref S4a, line 3	-	(193)	(374)	(352)	(331)	(311)	(292)	(258)	(243)	(228)	(214)	(202)	(189)	(178)	(167)	(157)	(148)	(139)	(131)	(123)	(115)	
29	Vendor Fees CCA	-	(4,839)	(20,026)	(15,187)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30	Installer Fees CCA	-	(5,179)	(9,747)	(4,569)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
31	Internal Labour CCA	-	(792)	(3,709)	(2,917)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
32	Internal Materials CCA	x-ref S4a, line 3	-	(713)	(84)	-	-	-	-	-	(1,580)	-	-	-	-	-	-	-	(1,552)	-	-	-	-	
33	Training	-	(445)	(462)	(17)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	Incremental O&M and Capitalized Overhead	x-ref S4a, line 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35	Total TGI CCA	-	(12,908)	(37,810)	(25,943)	(742)	(598)	(679)	(850)	(780)	(2,385)	(681)	(577)	(757)	(696)	(532)	(415)	(707)	(2,441)	(638)	(480)	(367)	(466)	
36																								
37	UCC Ending Balance																							
38	Hardware	-	1,716	1,957	1,370	959	671	1,521	1,739	1,217	852	596	1,457	1,687	1,181	827	579	1,434	1,663	1,164	815	570	1,416	
39	Software	-	445	2,314	-	-	-	-	-	-	197	-	-	-	-	-	-	194	-	-	-	-	-	
40	Buildings	-	6,237	5,863	5,511	5,180	4,869	4,577	4,303	4,044	3,802	3,574	3,359	3,158	2,968	2,790	2,623	2,465	2,317	2,178	2,048	1,925	1,809	
41	Vendor Fees	-	4,839	15,187	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
42	Installer Fees	-	5,179	4,569	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
43	Internal Labour	-	792	2,917	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
44	Internal Materials	-	713	84	-	-	-	-	-	-	1,580	-	-	-	-	-	-	-	1,552	-	-	-	-	
45	Training	-	445	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
46	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
47	Total UCC Ending Balance	-	20,365	32,907	6,881	6,139	5,541	6,098	6,041	5,262	6,431	4,170	4,817	4,845	4,149	3,617	3,202	4,093	5,533	3,343	2,863	2,495	3,225	
48																								
49	TGI Software CIAOC Addition	-	(3,171)	(9,081)	(6,247)	-	-	-	-	-	(444)	(49)	-	-	-	-	-	(49)	(437)	-	-	-	-	

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL (November 27, 2009)**CCA Detail in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Reference		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
TGVI Capital Cost Allowance																								
50	UCC Opening																							
51	Hardware	-	-	204	231	162	113	79	192	223	156	109	76	200	236	165	116	81	215	254	178	124	87	
52	Software	-	-	52	271	-	-	-	-	-	-	27	-	-	-	-	-	-	30	-	-	-	-	
53	Buildings	-	-	739	695	653	614	577	542	510	479	451	423	398	374	352	331	311	292	275	258	243	228	
54	Vendor Fees	-	-	571	1,796	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
55	Installer Fees	-	-	616	546	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
56	Internal Labour	-	-	94	345	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
57	Internal Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
58	Training	-	-	53	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
59	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
60	Total UCC Opening Balance	x-ref S4a, line 7	-	-	2,329	3,886	815	727	656	734	733	635	587	500	598	610	517	446	392	537	528	436	367	315
61																								
62	UCC Additions																							
63	Hardware	-	240	104	-	-	-	160	104	-	-	-	173	113	-	-	-	186	121	-	-	-	201	
64	Software	-	105	541	-	-	-	-	-	-	54	-	-	-	-	-	-	60	-	-	-	-	-	
65	Buildings	-	762	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
66	Vendor Fees	-	1,143	3,593	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
67	Installer Fees	-	1,231	1,092	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
68	Internal Labour	-	188	690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
69	Internal Materials	-	167	20	-	-	-	-	-	-	431	-	-	-	-	-	-	-	486	-	-	-	-	
70	Training	-	105	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
71	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
72	Total UCC Additions	x-ref S4a, line 8	-	3,941	6,045	-	-	160	104	-	484	-	173	113	-	-	-	246	607	-	-	-	201	
73																								
74	CCA																							
75	Hardware	-	(36)	(77)	(69)	(49)	(34)	(48)	(73)	(67)	(47)	(33)	(49)	(77)	(71)	(50)	(35)	(52)	(83)	(76)	(53)	(37)	(56)	
76	TGVI Software CCA	-	(52)	(323)	(271)	-	-	-	-	-	(27)	(27)	-	-	-	-	-	(30)	(30)	-	-	-	-	
77	Buildings	-	(23)	(44)	(42)	(39)	(37)	(35)	(33)	(31)	(29)	(27)	(25)	(24)	(22)	(21)	(20)	(19)	(18)	(16)	(15)	(15)	(14)	
78	Vendor Fees CCA	-	(571)	(2,368)	(1,796)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
79	Installer Fees CCA	-	(616)	(1,161)	(546)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
80	Internal Labour CCA	-	(94)	(439)	(345)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
81	Internal Materials CCA	-	(84)	(94)	(10)	-	-	-	-	-	(215)	(215)	-	-	-	-	-	-	(243)	(243)	-	-	-	
82	Training	-	(53)	(55)	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
83	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
84	Total TGVI CCA	x-ref S4a, line 9	-	(1,528)	(4,561)	(3,081)	(88)	(71)	(82)	(106)	(97)	(318)	(302)	(74)	(101)	(93)	(71)	(55)	(101)	(373)	(335)	(69)	(52)	(70)
85																								
86	UCC Ending Balance																							
87	Hardware	-	204	231	162	113	79	192	223	156	109	76	200	236	165	116	81	215	254	178	124	87	231	
88	Software	-	52	271	-	-	-	-	-	-	27	-	-	-	-	-	-	30	-	-	-	-	-	
89	Buildings	-	739	695	653	614	577	542	510	479	451	423	398	374	352	331	311	292	275	258	243	228	214	
90	Vendor Fees	-	571	1,796	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
91	Installer Fees	-	616	546	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
92	Internal Labour	-	94	345	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
93	Internal Materials	-	84	(74)	(10)	-	-	-	-	-	215	(215)	-	-	-	-	-	-	243	(243)	-	-	-	
94	Training	-	53	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
95	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
96	Total UCC Ending Balance	-	2,413	3,813	805	727	656	734	733	635	802	285	598	610	517	446	392	537	771	193	367	315	446	
97																								
98	TGVI Software CIAOC Addition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL (November 27, 2009)

CCA Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
TGW Capital Cost Allowance																						
99 UCC Opening																						
100 Hardware	-	-	5	6	4	3	2	5	5	4	3	2	5	5	4	3	2	5	5	4	3	2
101 Software	-	-	1	7	-	-	-	-	-	-	1	-	-	-	-	-	-	1	-	-	-	-
102 Buildings	-	-	19	18	16	16	15	14	13	12	11	11	10	9	9	8	8	7	7	7	6	6
103 Vendor Fees	-	-	14	45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
104 Installer Fees	-	-	16	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
105 Internal Labour	-	-	2	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
106 Internal Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107 Training	-	-	1	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
109 Total UCC Opening Balance	x-ref S4a, line 13	-	-	59	98	21	18	17	18	16	15	13	15	15	13	11	10	13	12	10	9	8
110																						
111 UCC Additions																						
112 Hardware	-	6	3	-	-	-	4	2	-	-	-	4	2	-	-	-	4	3	-	-	-	4
113 Software	-	3	14	-	-	-	-	-	-	1	-	-	-	-	-	-	1	-	-	-	-	-
114 Buildings	-	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
115 Vendor Fees	-	29	91	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
116 Installer Fees	-	31	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
117 Internal Labour	-	5	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
118 Internal Materials	-	4	1	-	-	-	-	-	-	10	-	-	-	-	-	-	-	10	-	-	-	-
119 Training	-	3	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
120 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
121 Total UCC Additions	x-ref S4a, line 14	-	100	153	-	-	4	2	-	11	-	4	2	-	-	-	5	13	-	-	-	4
122																						
123 CCA																						
124 Hardware	-	(1)	(2)	(2)	(1)	(1)	(1)	(2)	(2)	(1)	(1)	(1)	(2)	(2)	(1)	(1)	(1)	(2)	(2)	(1)	(1)	(1)
125 TGW Software CCA	-	(1)	(8)	(7)	-	-	-	-	-	(1)	(1)	-	-	-	-	-	(1)	(1)	-	-	-	-
126 Buildings	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)
127 Vendor Fees CCA	-	(14)	(60)	(45)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128 Installer Fees CCA	-	(16)	(29)	(14)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
129 Internal Labour CCA	-	(2)	(11)	(9)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
130 Internal Materials CCA	-	(2)	(0)	-	-	-	-	-	-	(5)	-	-	-	-	-	-	-	(5)	-	-	-	-
131 Training	-	(1)	(1)	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133 Total TGW CCA	x-ref S4a, line 15	-	(39)	(113)	(78)	(2)	(2)	(2)	(3)	(2)	(7)	(2)	(2)	(2)	(2)	(1)	(2)	(8)	(2)	(2)	(1)	(1)
134																						
135 UCC Ending Balance																						
136 Hardware	-	5	6	4	3	2	5	5	4	3	2	5	5	4	3	2	5	5	4	3	2	5
137 Software	-	1	7	-	-	-	-	-	-	1	-	-	-	-	-	-	1	-	-	-	-	-
138 Buildings	-	19	18	16	16	15	14	13	12	11	11	10	9	9	8	8	7	7	7	6	6	5
139 Vendor Fees	-	14	45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140 Installer Fees	-	16	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
141 Internal Labour	-	2	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
142 Internal Materials	-	2	0	-	-	-	-	-	-	5	-	-	-	-	-	-	-	5	-	-	-	-
143 Training	-	1	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
144 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145 Total UCC Ending Balance	-	61	98	21	18	17	18	18	16	20	13	15	15	13	11	10	13	17	10	9	8	10
146																						
147 TGW Software CIAOC Addition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Note: Excluding Accounting Changes & IFRS Impacts

Financial Schedule 5

Customer Care Enhancement Project- FINAL (November 27, 2009)**Revenue Requirement & Rate Impact Analysis in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
TGI																							
1 Revenue Requirement																							
2																							
3 Operating & Maintenance Expense																							
4 CCE Customer Care O&M Costs S2, line 6																							
5 Avoided Costs- Existing customer care contract																							
6 Less: Overhead Capitalized																							
7																							
8																							
9 Property & Other Taxes																							
10 Amortization & Depreciation Expense line 19 + line 20																							
11 Income Tax Expense line 29																							
12 Earned Return																							
13																							
14 TGI Total Cost of Service x-ref S6, line 33																							
15																							
16																							
17 Income Tax Expense Calculation																							
18 Equity Earned Return																							
19 Add: Depreciation Expense- excluding capital lease S3b, line 165																							
20 Add: Amortization Expense S3b, line 206																							
21 Less: CCA S4a, line 3																							
22 Less: Overhead Capitalized timing difference																							
23 Taxable Income After Tax																							
24																							
25 Taxable Income																							
26																							
27 Current Income Tax Rate																							
28 Capital Lease Tax Expense																							
29 Total Income Tax Expense																							
30																							
31 Customer Impact- Residential																							
32 (95 GJ annual use)																							
33 Approximate Annual Bill- Burner Tip Increase/(Decrease) %																							

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL (November 27, 2009)

Revenue Requirement & Rate Impact Analysis in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
TGVI																							
34	Revenue Requirement																						
35																							
36	Operating & Maintenance Expense																						
37	CCE Customer Care O&M Costs																						
38	Avoided Costs- Existing customer care contract																						
39	Less: Overhead Capitalized																						
40																							
41																							
42	Property & Other Taxes																						
43	Amortization & Depreciation Expense																						
44	Income Tax Expense																						
45	Earned Return																						
46	Banner Conversion Costs																						
47	TGVI Total Cost of Service																						
48																							
49																							
50	Income Tax Expense Calculation																						
51	Equity Earned Return																						
52	Add: Depreciation Expense- excluding capital lease																						
53	Add: Amortization Expense																						
54	Less: CCA																						
55	Less: Overhead Capitalized timing difference																						
56	Taxable Income After Tax																						
57																							
58	Taxable Income																						
59																							
60	Current Income Tax Rate																						
61	Capital Lease Tax Expense																						
62	Total Income Tax Expense																						
63																							
64																							
65	Customer Impact- Residential																						
66	(59 GJ annual use)																						
67	Approximate Annual Bill- Burner Tip Increase/(Decrease) %																						

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL (November 27, 2009)

Revenue Requirement & Rate Impact Analysis in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
TGW																							
68	Revenue Requirement																						
69																							
70	Operating & Maintenance Expense																						
71	CCE Customer Care O&M Costs																						
72	Avoided Costs- Existing customer care contract																						
73	Less: Overhead Capitalized																						
74																							
75																							
76	Property Taxes																						
77	Amortization & Depreciation Expense																						
78	Income Tax Expense																						
79	Earned Return																						
80																							
81	TGW Total Cost of Service																						
82																							
83																							
84	Income Tax Expense Calculation																						
85	Equity Earned Return																						
86	Add: Depreciation Expense- excluding capital lease																						
87	Add: Amortization Expense																						
88	Less: CCA																						
89	Less: Overhead Capitalized timing difference																						
90	Taxable Income After Tax																						
91																							
92	Taxable Income																						
93																							
94	Current Income Tax Rate																						
95	Capital Lease Tax Expense																						
96	Total Income Tax Expense																						
97																							
98	Customer Impact- Residential																						
99	(90 GJ annual use)																						
100	Approximate Annual Bill- Burner Tip Increase/(Decrease) %																						

Note: Excluding Accounting Changes & IFRS Impacts

Financial Schedule 6

Customer Care Enhancement Project- FINAL (November 27, 2009)

Discounted Cash Flow in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

1 Consolidated Project Discounted Cash Flow			2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
2		Reference																						
3	Capital Spending- Hardware		(745)	(2,516)	-	-	-	-	(1,400)	(900)	-	-	-	(1,400)	(900)	-	-	-	(1,400)	(900)	-	-	-	(1,400)
4	Capital Spending- Software		(27,745)	(45,966)	(8,609)	-	-	-	-	-	-	(450)	-	-	-	-	-	-	(450)	-	-	-	-	-
5	Capital Spending- Buildings & Structures		(2,468)	(7,072)	(188)	-	-	-	-	-	-	(3,600)	-	-	-	-	-	-	-	(3,600)	-	-	-	-
6	Capital Expenditure Cash Flow	S1, line 16	(30,957)	(55,553)	(8,797)	-	-	-	(1,400)	(900)	-	(4,050)	-	(1,400)	(900)	-	-	-	(1,850)	(4,500)	-	-	-	(1,400)
7																								
8	Revenue Requirement	line 33 + 50 + 67	-	3,754	(5,828)	4,514	3,341	3,688	2,882	1,432	213	(1,425)	(6,620)	(13,680)	(13,140)	(13,585)	(13,961)	(14,373)	(14,812)	(15,642)	(15,485)	(15,851)	(16,334)	(18,172)
9	Incremental O&M	line 34 + 51 + 68	(77)	(10,001)	18,285	19,015	18,756	17,479	17,212	17,385	17,536	17,692	17,847	18,003	18,162	18,325	18,493	18,667	18,852	19,045	19,250	19,469	19,706	19,962
10	Property Tax 1% in Lieu	line 35 + 52 + 69	-	-	(38)	58	(45)	(33)	(37)	(29)	(14)	(2)	14	66	137	131	136	140	144	148	156	155	159	
11	Operating & Other Expense Cash Flow		(77)	(6,247)	12,457	23,491	22,156	21,121	20,061	18,780	17,720	16,252	11,224	4,337	5,088	4,877	4,663	4,430	4,180	3,547	3,913	3,775	3,526	1,948
12	Tax Expense Cash Flow	line 37 + 54 + 71	22	1,655	(3,114)	(5,873)	(5,539)	(5,280)	(5,015)	(4,695)	(4,430)	(4,063)	(2,806)	(1,084)	(1,272)	(1,219)	(1,166)	(1,107)	(1,045)	(887)	(978)	(944)	(882)	(487)
13	After Tax Operating & Other Expense Cash Flow		(55)	(4,591)	9,343	17,619	16,617	15,841	15,046	14,085	13,290	12,189	8,418	3,253	3,816	3,658	3,497	3,322	3,135	2,660	2,935	2,831	2,645	1,462
14																								
15	Terminal Value Cash Flow		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16																								
17	Annual Cash Flow		(31,012)	(60,145)	546	17,619	16,617	15,841	13,646	13,185	13,290	8,139	8,418	1,853	2,916	3,658	3,497	3,322	1,285	(1,840)	2,935	2,831	2,645	62
18																								
19	Annual Discounted Cash Flow (mid year)		(30,157)	(54,881)	477	14,070	12,431	11,110	8,972	8,128	7,681	4,409	4,277	880	1,303	1,532	1,373	1,223	444	(595)	891	805	705	16
20																								
21	Total Project Discounted Cash Flow		(4,908)																					

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL (November 27, 2009)

Discounted Cash Flow in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

22 **Terasen Gas Inc.**

Reference		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
25	Assumptions																							
26	Tax Rate	28.50%	26.50%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	
27	Inflation	2.00%																						
28	Cost of Capital																							
29	Nominal WACC Pre-Tax	6.77%	7.40%	7.68%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	
30	Nominal WACC Post-Tax	5.68%	6.23%	6.50%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	
31	Real WACC Pre-Tax	4.67%	5.30%	5.57%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	
32	Real WACC Post-Tax	3.61%	4.14%	4.41%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	
33	CCA Rates																							
34	Hardware	30%																						
35	Software	100%																						
36	Meters	6%																						
37	Overhead Capitalized	4%																						
38	Overhead Capitalized UCC Addition Ratio	0.0% (10/16)																						
39	Overhead Capitalized Rate	0%																						
40	Project Inservice Year	2011 & 2012																						
41																								
42	Discounted Cash Flow Analysis																							
43																								
44	Capital Spending- Hardware	(665)	(2,243)	-	-	-	-	(1,236)	(793)	-	-	-	(1,224)	(785)	-	-	-	(1,210)	(776)	-	-	-	(1,196)	
45	Capital Spending- Software	(24,776)	(40,973)	(7,660)	-	-	-	-	-	-	(395)	-	-	-	-	-	-	(389)	-	-	-	-		
46	Capital Spending- Buildings & Structures	(2,204)	(6,303)	(167)	-	-	-	-	-	-	(3,160)	-	-	-	-	-	-	-	(3,104)	-	-	-		
47	Capital Expenditure Cash Flow	S3b, line 12 + 25 (2010 only)	(27,645)	(49,519)	(7,827)	-	-	(1,236)	(793)	-	(3,555)	-	(1,224)	(785)	-	-	-	(1,599)	(3,880)	-	-	-		
48																								
49	Revenue Requirement	S5, line 14	-	3,748	(4,012)	4,570	2,538	2,889	2,216	979	(49)	(1,435)	(5,915)	(12,105)	(11,470)	(11,830)	(12,123)	(12,447)	(12,783)	(13,473)	(13,256)	(13,599)	(13,973)	(15,503)
50	Incremental O&M	S5, line 4 + 5	(68)	(8,914)	16,269	16,887	16,626	15,465	15,199	15,321	15,423	15,528	15,631	15,734	15,839	15,946	16,056	16,171	16,293	16,422	16,559	16,707	16,869	17,047
51	Property Tax 1% in Lieu	S5, line 9	-	-	-	(37)	40	(46)	(25)	(29)	(22)	(10)	0	14	59	121	115	118	121	124	128	135	133	136
52	Operating & Other Expense Cash Flow		(68)	(5,166)	12,257	21,420	19,204	18,309	17,390	16,272	15,352	14,083	9,717	3,643	4,427	4,237	4,048	3,843	3,631	3,073	3,431	3,243	3,028	1,679
53	Tax Expense Cash Flow	line 36 x line 26	19	1,369	(3,064)	(5,355)	(4,801)	(4,577)	(4,347)	(4,068)	(3,838)	(3,521)	(2,429)	(911)	(1,107)	(1,059)	(1,012)	(961)	(908)	(768)	(858)	(811)	(757)	(420)
54	After Tax Operating & Other Expense Cash Flow		(49)	(3,797)	9,193	16,065	14,403	13,731	13,042	12,204	11,514	10,562	7,288	2,732	3,321	3,178	3,036	2,882	2,723	2,304	2,573	2,432	2,271	1,259
55																								
56	Terminal Value Cash Flow		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
57																								
58	Annual Cash Flow		(27,694)	(53,316)	1,366	16,065	14,403	13,731	11,806	11,410	11,514	7,007	7,288	1,509	2,536	3,178	3,036	2,882	1,124	(1,576)	2,573	2,432	2,271	64
59																								
60	Annual Discounted Cash Flow (mid year)		(26,939)	(48,698)	1,167	12,852	10,811	9,670	7,800	7,073	6,697	3,824	3,731	725	1,143	1,344	1,204	1,073	393	(516)	791	701	615	16
61																								
62	Total Project Discounted Cash Flow		(4,524)																					

Note: Excluding Accounting Changes & IFRS Impacts

S6 - Discounted Cash Flow

Customer Care Enhancement Project- FINAL (November 27, 2009)

Discounted Cash Flow in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

63 Terasen Gas (Vancouver Island) Inc.

		Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
65																								
66	Assumptions																							
67	Tax Rate		28.50%	26.50%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%
68	Inflation		2.00%																					
69	Cost of Capital																							
70	Nominal WACC Pre-Tax		7.42%	8.00%	8.26%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%
71	Nominal WACC Post-Tax		6.35%	6.85%	7.11%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%
72	Real WACC Pre-Tax		5.31%	5.89%	6.14%	6.24%	6.24%	6.24%	6.24%	6.24%	6.24%	6.24%	6.24%	6.24%	6.24%	6.24%	6.24%	6.24%	6.24%	6.24%	6.24%	6.24%	6.24%	6.24%
73	Real WACC Post-Tax		4.26%	4.76%	5.01%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%
74																								
75	Discounted Cash Flow Analysis																							
76																								
77	Capital Spending- Hardware		(78)	(267)	-	-	-	-	(160)	(104)	-	-	-	(173)	(113)	-	-	-	(186)	(121)	-	-	-	(201)
78	Capital Spending- Software		(2,895)	(4,870)	(926)	-	-	-	-	-	-	(54)	-	-	(113)	-	-	-	(60)	-	-	-	-	
79	Capital Spending- Buildings & Structures		(258)	(749)	(20)	-	-	-	-	-	(431)	-	-	-	-	-	-	-	-	(486)	-	-	-	
80	Capital Expenditure Cash Flow	S3b, line 224 + 237 (2010 only)	(3,230)	(5,886)	(946)	-	-	-	(160)	(104)	-	(484)	-	(173)	(113)	-	-	-	(246)	(607)	-	-	-	(201)
81																								
82	Revenue Requirement	S5, line 47	-	5	(1,772)	(56)	781	777	647	438	252	5	(695)	(1,541)	(1,634)	(1,718)	(1,800)	(1,887)	(1,987)	(2,125)	(2,186)	(2,207)	(2,315)	(2,617)
83	Incremental O&M	S5, line 37 + 38	(8)	(1,060)	1,967	2,077	2,080	1,966	1,966	2,017	2,065	2,116	2,167	2,219	2,273	2,328	2,386	2,445	2,506	2,570	2,637	2,707	2,781	2,859
84	Property Tax 1% in Lieu	S5, line 42	-	-	-	(0)	18	1	(8)	(8)	(6)	(4)	(3)	(0)	7	15	16	17	18	19	20	21	22	22
85	Operating & Other Expense Cash Flow		(8)	(1,054)	195	2,021	2,879	2,744	2,606	2,447	2,311	2,117	1,469	678	646	626	602	575	537	464	470	521	488	264
86	Tax Expense Cash Flow	line 53 x line 43	2	279	(49)	(505)	(720)	(686)	(651)	(612)	(578)	(529)	(367)	(170)	(162)	(156)	(150)	(144)	(134)	(116)	(118)	(130)	(122)	(66)
87	After Tax Operating & Other Expense Cash Flow		(6)	(775)	146	1,516	2,159	2,058	1,954	1,835	1,733	1,587	1,102	509	485	469	451	431	403	348	353	391	366	198
88																								
89	Terminal Value Cash Flow		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90																								
91	Annual Cash Flow		(3,236)	(6,661)	(800)	1,516	2,159	2,058	1,794	1,731	1,733	1,103	1,102	336	372	469	451	431	157	(259)	353	391	366	(3)
92																								
93	Annual Discounted Cash Flow (mid year)		(3,138)	(6,031)	(674)	1,189	1,580	1,405	1,143	1,028	961	570	532	151	156	184	165	147	50	(77)	98	101	88	(1)
94																								
95	Total Project Discounted Cash Flow		(372)																					

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL (November 27, 2009)

Discounted Cash Flow in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

96 Terasen Gas (Whistler) Inc.

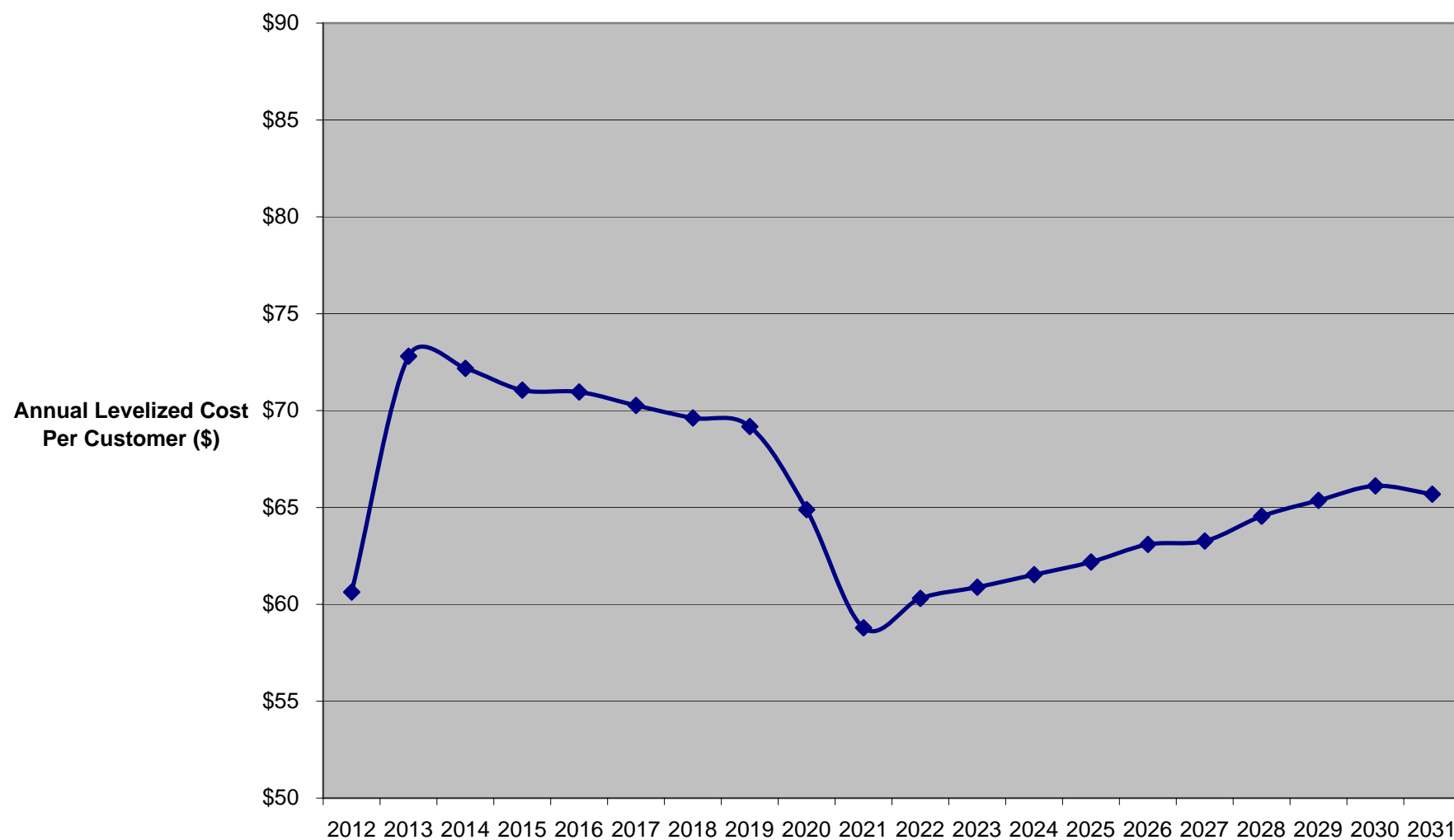
97																							
98	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
99	Assumptions																						
100	Tax Rate	28.50%	26.50%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%
101	Inflation	2.00%																					
102	Cost of Capital																						
103	Nominal WACC Pre-Tax	7.34%	7.92%	8.18%	8.28%	8.28%	8.28%	8.28%	8.28%	8.28%	8.28%	8.28%	8.28%	8.28%	8.28%	8.28%	8.28%	8.28%	8.28%	8.28%	8.28%	8.28%	8.28%
104	Nominal WACC Post-Tax	6.27%	6.77%	7.03%	7.11%	7.11%	7.11%	7.11%	7.11%	7.11%	7.11%	7.11%	7.11%	7.11%	7.11%	7.11%	7.11%	7.11%	7.11%	7.11%	7.11%	7.11%	7.11%
105	Real WACC Pre-Tax	5.23%	5.81%	6.06%	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%
106	Real WACC Post-Tax	4.19%	4.68%	4.93%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%
107																							
108	Discounted Cash Flow Analysis																						
109																							
110	Capital Spending- Hardware	(2)	(7)	-	-	-	-	(4)	(2)	-	-	-	(4)	(2)	-	-	-	(4)	(3)	-	-	-	(4)
111	Capital Spending- Software	(74)	(123)	(23)	-	-	-	-	-	-	(1)	-	-	-	-	-	-	(1)	-	-	-	-	-
112	Capital Spending- Buildings & Structures	(7)	(19)	(1)	-	-	-	-	-	-	(10)	-	-	-	-	-	-	-	(10)	-	-	-	-
113	Capital Expenditure Cash Flow	(82)	(148)	(24)	-	-	-	(4)	(2)	-	(11)	-	(4)	(2)	-	-	-	(5)	(13)	-	-	-	(4)
114																							
115	Revenue Requirement	S5, line 81	-	0	(44)	(0)	21	22	19	14	10	5	(11)	(34)	(36)	(37)	(38)	(40)	(41)	(44)	(43)	(44)	(51)
116	Incremental O&M	S5, line 71 + 72	(0)	(27)	49	51	50	47	46	47	48	49	49	50	51	51	52	53	53	54	55	56	57
117	Property Tax 1% in Lieu	S5, line 76	-	-	-	(0)	0	0	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	0	0	0	0	0
118	Operating & Other Expense Cash Flow		(0)	(27)	5	51	72	69	65	61	58	53	38	15	14	13	13	12	10	12	11	10	6
119	Tax Expense Cash Flow	line 70 x line 60	0	7	(1)	(13)	(18)	(17)	(16)	(15)	(14)	(13)	(9)	(4)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(1)
120	After Tax Operating & Other Expense Cash Flow		(0)	(20)	4	38	54	52	49	46	43	40	28	12	11	10	10	9	8	9	8	8	4
121																							
122	Terminal Value Cash Flow		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123																							
124	Annual Cash Flow		(83)	(168)	(20)	38	54	52	45	43	43	29	28	8	8	10	10	10	4	(5)	9	8	0
125																							
126	Annual Discounted Cash Flow (mid year)		(80)	(152)	(16)	30	40	35	29	26	24	15	14	4	4	4	4	3	1	(2)	2	2	0
127																							
128	Total Project Discounted Cash Flow		(12)																				

Note: Excluding Accounting Changes & IFRS Impacts

1 Gas Segment

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project Annual Levelized Cost of Service Per Customer



Note: Excluding Accounting Changes & IFRS Impacts

Appendix K

CONSOLIDATED FINANCIAL SCHEDULES, FINAL

**AMENDED NOVEMBER 27, 2009
EXCLUDING ACCOUNTING CHANGES & IFRS IMPACTS**

Financial Schedule 1

Customer Care Enhancement Project- Consolidated FINAL (November 27, 2009)**Estimated Project Implementation Costs in \$000s**

<u>TGI Component</u>	<u>Reference</u>	<u>Total</u>	2009	2010	2011	2012
Capital - CIS Implementation						
1 Consulting		32,014	862	12,856	15,039	3,257
2 Internal Labour		6,543	-	2,453	3,444	646
3 Expenses		9,145	-	1,283	6,350	1,512
4 Software		5,183	-	4,841	342	-
5 Hardware		<u>996</u>	<u>-</u>	<u>731</u>	<u>265</u>	<u>-</u>
6 Subtotal		53,882	862	22,164	25,440	5,415
Capital - Services Insourcing						
7 Consulting		25,972	770	3,564	18,256	3,382
8 Internal Labour		4,209	-	1,622	2,587	-
9 Facilities		7,821	-	1,207	6,614	-
10 Expenses		163	163	-	-	-
11 Software		997	-	591	406	-
12 Hardware		<u>2,265</u>	<u>-</u>	<u>14</u>	<u>2,251</u>	<u>-</u>
13 Subtotal		41,427	933	6,998	30,114	3,382
Total Plant Additions						
14 CIS		53,882	862	22,164	25,440	5,415
15 Service Insourcing		<u>41,427</u>	<u>933</u>	<u>6,998</u>	<u>30,114</u>	<u>3,382</u>
16 Subtotal		95,309	1,795	29,162	55,554	8,797
17 AFUDC		3,165	-	915	2,250	-
18 Total Plant Additions	x-ref S3b, (2010 column, lines 25 + 237 + 449) + lines 37 + 249 + 461	98,474	1,795	30,077	57,804	8,797
Deferred O&M						
19 Internal Labour		9,210	-	77	9,133	-
20 Expenses		<u>867</u>	<u>-</u>	<u>-</u>	<u>867</u>	<u>-</u>
21 Subtotal	x-ref S3b, lines 203 + 415 + 627	10,077	-	77	10,000	-
22 AFUDC	x-ref S3b, lines 207 + 419 + 631	<u>316</u>	<u>-</u>	<u>2</u>	<u>314</u>	<u>0</u>
23 Total Deferred O&M		10,393	-	79	10,314	-
24 Capital Lease		6,677	50	104	6,523	-
25 Total		115,544	1,845	30,260	74,642	8,797

Financial Schedule 2

Customer Care Enhancement Project- Consolidated FINAL (November 27, 2009)**Estimated Customer Care O&M Costs in \$000s, Except Cost /Customer Amounts**

Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
1 Labour			20,289	20,343	21,218	22,132	23,088	23,628	24,190	24,746	25,326	25,920	26,529	27,152	27,791	28,445	29,116	29,802	30,506	31,227	31,966	32,723
2 Outsourced Services			20,309	21,480	22,069	22,669	23,287	23,921	24,351	25,386	25,987	26,464	27,241	28,021	28,799	29,622	30,748	31,447	32,380	33,319	34,285	35,243
3 Technology Support			1,479	1,464	1,448	1,433	1,418	1,402	1,407	1,412	1,417	1,422	1,427	1,432	1,438	1,443	1,448	1,454	1,459	1,465	1,470	1,476
4 Facilities Support			3,189	3,253	3,318	3,384	3,452	3,521	3,591	3,663	3,736	3,811	3,887	3,965	4,044	4,125	4,208	4,292	4,378	4,465	4,554	4,646
5 Expenses			970	998	1,018	1,038	1,059	1,080	1,102	1,124	1,146	1,169	1,193	1,217	1,241	1,266	1,291	1,317	1,343	1,370	1,397	1,425
6 Total			46,237	47,538	49,071	50,657	52,303	53,552	54,632	56,332	57,613	58,786	60,276	61,787	63,313	64,901	66,810	68,312	70,066	71,846	73,673	75,513
7 Ave Customers			959,757	968,338	977,113	986,272	995,548	1,004,941	1,014,455	1,024,090	1,033,849	1,043,735	1,053,749	1,063,895	1,074,174	1,084,589	1,095,142	1,105,836	1,116,674	1,127,658	1,138,791	1,150,075
8 Cost /Customer			48.18	49.09	50.22	51.36	52.54	53.29	53.85	55.01	55.73	56.32	57.20	58.08	58.94	59.84	61.01	61.77	62.75	63.71	64.69	65.66

*Note- Total costs include annual lease payment of \$1.7 million; the revenue requirement includes this as a capital lease and therefore it is accounted for through depreciation, tax and earned return.

Financial Schedule 3a

Customer Care Enhancement Project- Consolidated FINAL (November 27, 2009)**Rate Base Summary in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Consolidated																							
1	Opening Gas Plant In Service	-	-	38,293	98,474	98,474	98,474	98,474	97,609	97,437	97,437	73,442	14,332	14,332	14,332	14,332	14,332	14,332	14,782	14,332	14,332	14,332	14,332
2	Additions	-	38,293	60,181	-	-	-	1,400	900	-	4,050	-	1,400	900	-	-	-	1,850	4,500	-	-	-	1,400
3	Retirements	-	-	-	-	-	-	(2,265)	(1,071)	-	(28,045)	(59,110)	(1,400)	(900)	-	-	-	(1,400)	(4,950)	-	-	-	(1,400)
4	Closing Gas Plant In Service	-	38,293	98,474	98,474	98,474	98,474	97,609	97,437	97,437	73,442	14,332	14,332	14,332	14,332	14,332	14,332	14,782	14,332	14,332	14,332	14,332	14,332
5																							
6	Opening Accumulated Depreciation	-	-	-	(4,070)	(15,743)	(27,417)	(39,090)	(48,498)	(58,927)	(70,393)	(53,813)	(3,170)	(2,848)	(3,026)	(4,104)	(5,182)	(6,259)	(5,937)	(2,121)	(3,199)	(4,277)	(5,355)
7	Depreciation	-	-	(4,070)	(11,673)	(11,673)	(11,673)	(11,673)	(11,500)	(11,466)	(11,466)	(8,467)	(1,078)	(1,078)	(1,078)	(1,078)	(1,078)	(1,078)	(1,134)	(1,078)	(1,078)	(1,078)	(1,078)
8	Retirements	-	-	-	-	-	-	2,265	1,071	-	28,045	59,110	1,400	900	-	-	-	1,400	4,950	-	-	-	1,400
9	Closing Accumulated Depreciation	-	-	(4,070)	(15,743)	(27,417)	(39,090)	(48,498)	(58,927)	(70,393)	(53,813)	(3,170)	(2,848)	(3,026)	(4,104)	(5,182)	(6,259)	(5,937)	(2,121)	(3,199)	(4,277)	(5,355)	(5,355)
10																							
11	Opening Contributions in Aid of Construction	-	-	(3,171)	(12,253)	(18,499)	(18,499)	(18,499)	(18,499)	(18,499)	(18,499)	(15,772)	(6,740)	(494)	(494)	(494)	(494)	(494)	(542)	(535)	(485)	(485)	(485)
12	Additions	-	(3,171)	(9,081)	(6,247)	-	-	-	-	-	(444)	(49)	-	-	-	-	-	(49)	(437)	-	-	-	-
13	Retirements	-	-	-	-	-	-	-	-	-	3,171	9,081	6,247	-	-	-	-	-	444	49	-	-	-
14	Closing Contributions in Aid of Construction	-	(3,171)	(12,253)	(18,499)	(18,499)	(18,499)	(18,499)	(18,499)	(18,499)	(15,772)	(6,740)	(494)	(494)	(494)	(494)	(494)	(542)	(535)	(485)	(485)	(485)	(485)
15																							
16	Opening Amortization of Contributions in Aid of Construction	-	-	-	396	1,928	4,240	6,553	8,865	11,178	13,490	12,631	5,521	117	179	241	302	364	426	49	67	127	188
17	Amortization	-	-	-	-	-	-	-	-	-	(3,171)	(9,081)	(6,247)	-	-	-	-	-	(444)	(49)	-	-	-
18	Retirements	-	-	396	1,532	2,312	2,312	2,312	2,312	2,312	2,312	1,972	843	62	62	62	62	62	68	67	61	61	61
19	Closing Amortization of Contributions in Aid of Construction	-	-	396	1,928	4,240	6,553	8,865	11,178	13,490	12,631	5,521	117	179	241	302	364	426	49	67	127	188	249
20																							
21	Opening Net Plant In Service	-	-	35,121	82,547	66,159	56,798	47,437	39,477	31,189	22,035	16,487	9,943	11,108	10,992	9,976	9,976	8,960	7,943	8,729	11,726	10,715	9,698
22	Closing Net Plant In Service	-	35,121	82,547	66,159	56,798	47,437	39,477	31,189	22,035	16,487	9,943	11,108	10,992	9,976	8,960	7,943	8,729	11,726	10,715	9,698	8,681	9,063
23																							
24	Mid Year Net Plant in Service	(line 21 + line 22)/2	-	17,561	58,834	74,353	61,478	52,118	43,457	35,333	26,612	19,261	13,215	10,525	11,050	10,484	9,468	8,452	8,336	10,227	11,220	10,206	9,189
25																							
26	Opening Deferred Charges	-	57	7,720	6,755	5,790	4,825	3,860	2,895	1,930	965	-	-	-	-	-	-	-	-	-	-	-	-
27	Additions	57	7,663	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Amortization	-	-	(965)	(965)	(965)	(965)	(965)	(965)	(965)	(965)	-	-	-	-	-	-	-	-	-	-	-	-
29	Closing Deferred Charges	57	7,720	6,755	5,790	4,825	3,860	2,895	1,930	965	-	-	-	-	-	-	-	-	-	-	-	-	-
30																							
31	Mid Year Deferred Charges	-	-	7,238	6,273	5,308	4,343	3,378	2,413	1,448	483	-	-	-	-	-	-	-	-	-	-	-	-
32	Capital Lease Rate Base	-	15,834	14,167	12,500	10,834	9,167	7,500	5,834	4,167	2,500	833	15,834	14,167	12,500	10,834	9,167	7,500	5,834	4,167	2,500	833	-
33	13 Month Adjustment (row 211, S3b)	-	-	(6,256)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34																							
35	Total Rate Base	-	33,395	73,983	93,126	77,620	65,627	54,335	43,579	32,226	22,244	14,049	26,359	25,217	22,984	20,301	17,618	15,836	16,061	15,387	12,706	10,022	8,872

Note: Excluding Accounting Changes & IFRS Impacts

Financial Schedule 3b

Customer Care Enhancement Project- Consolidated FINAL (November 27, 2009)**Rate Base Detail in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Consolidated	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
1 Capital Spending																							
2 Hardware		745	2,516	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 Software		5,432	748	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Land		-	731	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 Buildings		1,207	5,883	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Vendor Fees		16,509	23,075	3,537	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Installer Fees		1,195	16,569	1,232	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Internal Labour		2,741	4,933	646	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Internal Materials		977	458	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10 Training		357	641	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11 Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Total Spend		29,163	55,553	5,415	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13																							
14 Opening WIP																							
15 Hardware		-	766	1,071	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Software		-	5,584	5,636	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Buildings		121	1,368	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19 Vendor Fees		1,511	18,565	32,042	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 Installer Fees		-	1,228	6,407	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21 Internal Labour		-	2,817	6,228	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22 Internal Materials		163	1,177	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23 Training		-	367	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24 Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25 Total Opening WIP		1,795	31,872	51,384	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26 Additions																							
27 Hardware		766	2,571	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28 Software		5,584	1,066	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29 Land		-	731	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 Buildings		1,247	5,883	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31 Vendor Fees		17,054	24,462	3,537	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Installer Fees		1,228	16,798	1,232	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33 Internal Labour		2,817	5,195	646	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Internal Materials		1,014	458	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35 Training		367	641	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36 Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37 Total Additions		30,077	57,804	5,415	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38 In-service																							
39 Hardware		-	(2,265)	(1,071)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40 Software		-	(1,014)	(5,636)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Land		-	(731)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Buildings		-	(7,251)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43 Vendor Fees		-	(10,985)	(35,579)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44 Installer Fees		-	(11,620)	(7,639)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45 Internal Labour		-	(1,784)	(6,873)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Internal Materials		-	(1,634)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47 Training		-	(1,008)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48 Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49 Total In-service		-	(38,293)	(56,799)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 Closing WIP																							
51 Hardware		766	1,071	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52 Software		5,584	5,636	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53 Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54 Buildings		1,368	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55 Vendor Fees		18,565	32,042	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56 Installer Fees		1,228	6,407	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57 Internal Labour		2,817	6,228	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58 Internal Materials		1,177	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Training		367	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61 Consolidated Total Closing WIP		31,872	51,384	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62																							
63 Recurring Plant Additions																							
64 Hardware		-	-	-	-	-	-	1,400	900	-	-	-	1,400	900	-	-	-	1,400	900	-	-	-	1,400
65 Software		-	-	-	-	-	-	-	-	-	450	-	-	-	-	-	-	450	-	-	-	-	-
66 Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Buildings		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Vendor Fees		-	-	275	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Installer Fees		-	-	2,880	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Internal Labour		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Internal Materials		-	-	188	-	-	-	-	-	-	3,600	-	-	-	-	-	-	-	3,600	-	-	-	-
72 Training		-	-	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73 Capitalized Overhead		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Total Recurring Plant Additions		-	-	3,382	-	-	-	1,400	900	-	4,050	-	1,400	900	-	-	-	1,850	4,500	-	-	-	1,400
75																							
76 Opening Plant Balance																							
77 Hardware		-	-	2,265	3,336	3,336	3,336	3,336	2,471	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300
78 Software		-	-	1,014	6,650	6,650	6,650	6,650	6,650	6,650	6,650	6,086	450	450	450	450	450	450	900	450	450	450	450
79 Land		-	-	731	731	731	731	731	731	731	731	731	731	731	731	731	731	731	731	731	731	731	731
80 Buildings		-	-	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251
81 Vendor Fees		-	-	10,985	46,839	46,839	46,839	46,839	46,839	46,839	46,839	46,839	35,854	-	-	-	-	-	-	-	-	-	-
82 Installer Fees		-	-	11,620	22,138	22,138	22,138	22,138	22,138	22,138	22,138	22,138	10,519	-	-	-	-	-	-	-	-	-	-
83 Internal Labour		-	-	1,784	8,658	8,658	8,658	8,658	8,658	8,658	8,658	8,658	6,873	-	-	-	-	-	-	-	-	-	-
84 Internal Materials		-	-	1,634	1,822	1,822	1,822	1,822	1,822	1,822	1,822	3,788	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600

Note: Excluding Accounting Changes & IFRS Impacts

Rate Base Detail in \$000s

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
85	Training	-	-	1,008	1,047	1,047	1,047	1,047	1,047	1,047	1,047	39	-	-	-	-	-	-	-	-	-	-	-
86	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	Total Opening Plant Balance	-	-	38,293	98,474	98,474	98,474	98,474	97,609	97,437	97,437	73,442	14,332	14,332	14,332	14,332	14,332	14,332	14,782	14,332	14,332	14,332	14,332
88																							
89	Additions	-	-	2,265	1,071	-	-	1,400	900	-	-	-	1,400	900	-	-	-	1,400	900	-	-	-	1,400
90	Hardware	-	-	2,265	1,071	-	-	-	900	-	-	-	1,400	900	-	-	-	-	1,400	900	-	-	1,400
91	Software	-	-	1,014	5,636	-	-	-	-	-	450	-	-	-	-	-	-	450	-	-	-	-	-
92	Land	-	-	731	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Buildings	-	-	7,251	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	Vendor Fees	-	-	10,985	35,854	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	Installer Fees	-	-	11,620	10,519	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	Internal Labour	-	-	1,784	6,873	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	Internal Materials	-	-	1,634	188	-	-	-	-	-	3,600	-	-	-	-	-	-	-	-	3,600	-	-	-
98	Training	-	-	1,008	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Total Additions	-	-	38,293	60,181	-	-	1,400	900	-	4,050	-	1,400	900	-	-	-	1,850	4,500	-	-	-	1,400
101																							
102	Retirements	-	-	-	-	-	-	(2,265)	(1,071)	-	-	-	(1,400)	(900)	-	-	-	(1,400)	(900)	-	-	-	(1,400)
103	Hardware	-	-	-	-	-	-	(2,265)	(1,071)	-	-	-	(1,400)	(900)	-	-	-	(1,400)	(900)	-	-	-	(1,400)
104	Software	-	-	-	-	-	-	-	-	-	(1,014)	(5,636)	-	-	-	-	-	-	(450)	-	-	-	-
105	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
106	Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107	Vendor Fees	-	-	-	-	-	-	-	-	-	(10,985)	(35,854)	-	-	-	-	-	-	-	-	-	-	-
108	Installer Fees	-	-	-	-	-	-	-	-	-	(11,620)	(10,519)	-	-	-	-	-	-	-	-	-	-	-
109	Internal Labour	-	-	-	-	-	-	-	-	-	(1,784)	(6,873)	-	-	-	-	-	-	-	-	-	-	-
110	Internal Materials	-	-	-	-	-	-	-	-	-	(1,634)	(188)	-	-	-	-	-	-	(3,600)	-	-	-	-
111	Training	-	-	-	-	-</																	

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- Consolidated FINAL (November 27, 2009)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
172 Vendor Fees	-	-	(1,373)	(7,228)	(13,083)	(18,938)	(24,793)	(30,648)	(36,503)	(31,372)	0	0	0	0	0	0	0	0	0	0	0	0
173 Installer Fees	-	-	(1,452)	(4,220)	(6,987)	(9,754)	(12,522)	(15,289)	(18,056)	(9,204)	0	0	0	0	0	0	0	0	0	0	0	0
174 Internal Labour	-	-	(223)	(1,305)	(2,388)	(3,470)	(4,552)	(5,634)	(6,716)	(6,014)	0	0	0	0	0	0	0	0	0	0	0	0
175 Internal Materials	-	-	(204)	(432)	(660)	(888)	(1,115)	(1,343)	(1,571)	(164)	(450)	(900)	(1,350)	(1,800)	(2,250)	(2,700)	(3,150)	(0)	(450)	(900)	(1,350)	(1,800)
176 Training	-	-	(126)	(257)	(388)	(519)	(649)	(780)	(911)	(34)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
177 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
178 Total Closing Accumulated Depreciation	-	-	(4,070)	(15,743)	(27,417)	(39,090)	(48,498)	(58,927)	(70,393)	(53,813)	(3,170)	(2,848)	(3,026)	(4,104)	(5,182)	(6,259)	(5,937)	(2,121)	(3,199)	(4,277)	(5,355)	(5,032)
179	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
180 Opening GPIS	-	-	38,293	98,474	98,474	98,474	98,474	97,609	97,437	97,437	73,442	14,332	14,332	14,332	14,332	14,332	14,332	14,782	14,332	14,332	14,332	14,332
181 Closing GPIS	-	38,293	98,474	98,474	98,474	98,474	97,609	97,437	97,437	73,442	14,332	14,332	14,332	14,332	14,332	14,332	14,782	14,332	14,332	14,332	14,332	14,332
182 Mid-Year GPIS	-	19,146	68,383	98,474	98,474	98,474	98,041	97,523	97,437	85,440	43,887	14,332	14,332	14,332	14,332	14,332	14,557	14,557	14,332	14,332	14,332	14,332
183	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
184 Opening Accumulated Depreciation	-	-	-	(4,070)	(15,743)	(27,417)	(39,090)	(48,498)	(58,927)	(70,393)	(53,813)	(3,170)	(2,848)	(3,026)	(4,104)	(5,182)	(6,259)	(5,937)	(2,121)	(3,199)	(4,277)	(5,355)
185 Closing Accumulated Depreciation	-	-	(4,070)	(15,743)	(27,417)	(39,090)	(48,498)	(58,927)	(70,393)	(53,813)	(3,170)	(2,848)	(3,026)	(4,104)	(5,182)	(6,259)	(5,937)	(2,121)	(3,199)	(4,277)	(5,355)	(5,032)
186 Mid-Year Accumulated Depreciation	-	-	(2,035)	(9,907)	(21,580)	(33,253)	(43,794)	(53,712)	(64,660)	(62,103)	(28,492)	(3,009)	(2,937)	(3,565)	(4,643)	(5,720)	(6,098)	(4,029)	(2,660)	(3,738)	(4,816)	(5,194)
187	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
188 Consolidated Mid-Year Net Plant in Service	-	19,146	66,348	88,567	76,894	65,220	54,247	43,811	32,778	23,337	15,395	11,323	11,395	10,768	9,690	8,612	8,459	10,528	11,672	10,594	9,517	9,139
189	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
190 Consolidated Software CIAOC Opening Balance	-	-	(3,171)	(12,253)	(18,499)	(18,499)	(18,499)	(18,499)	(18,499)	(18,499)	(15,772)	(6,740)	(494)	(494)	(494)	(494)	(494)	(542)	(535)	(485)	(485)	(485)
191 Consolidated Software CIAOC Additions	-	(3,171)	(9,081)	(6,247)	-	-	-	-	-	(444)	(49)	-	-	-	-	-	(49)	(437)	-	-	-	-
192 Consolidated Software CIAOC Retirements	-	-	-	-	-	-	-	-	-	3,171	9,081	6,247	-	-	-	-	-	44	49	-	-	-
193 Consolidated Software CIAOC Closing Balance	-	(3,171)	(12,253)	(18,499)	(18,499)	(18,499)	(18,499)	(18,499)	(18,499)	(15,772)	(6,740)	(494)	(494)	(494)	(494)	(494)	(542)	(535)	(485)	(485)	(485)	(485)
194	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
195 Consolidated Software CIAOC Opening Balance Accumulated Depreciation	-	-	-	396	1,928	4,240	6,553	8,865	11,178	13,490	12,631	5,521	117	179	241	302	364	426	49	67	127	188
196 Consolidated Software CIAOC Retirements	-	-	-	-	-	-	-	-	-	(3,171)	(9,081)	(6,247)	-	-	-	-	-	(444)	(49)	-	-	-
197 Consolidated Amortization of Software CIAOC	-	-	396	1,532	2,312	2,312	2,312	2,312	2,312	2,312	1,972	843	62	62	62	62	62	68	67	61	61	61
198 Consolidated Software CIAOC Closing Balance Accumulated Depreciation	-	-	396	1,928	4,240	6,553	8,865	11,178	13,490	12,631	5,521	117	179	241	302	364	426	49	67	127	188	249
199	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
200 Consolidated Mid Year Software CIAOC	-	(1,586)	(7,514)	(14,214)	(15,415)	(13,103)	(10,790)	(8,478)	(6,166)	(4,075)	(2,180)	(798)	(346)	(284)	(222)	(160)	(123)	(301)	(452)	(388)	(328)	(267)
201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
202 Consolidated Opening Deferred Charges	-	57	7,720	6,755	5,790	4,825	3,860	2,895	1,930	965	0	0	0	0	0	0	0	0	0	0	0	0
203 Consolidated O&M Deferred Charge Additions	77	10,001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
204 Consolidated O&M Tax on Deferred Charge Additions	(22)	(2,650)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
205 Consolidated O&M Net Deferred Charge Additions	55	7,351	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
206 Consolidated O&M Amortization Expense	-	-	(965)	(965)	(965)	(965)	(965)	(965)	(965)	(965)	-	-	-	-	-	-	-	-	-	-	-	-
207 Consolidated O&M Deferred Charge AFUDC	2	313	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
208 Consolidated Closing Deferred Charges	57	7,720	6,755	5,790	4,825	3,860	2,895	1,930	965	0	0	0	0	0	0	0	0	0	0	0	0	0
209 Capital Lease Rate Base	-	15,834	14,167	12,500	10,834	9,167	7,500	5,834	4,167	2,500	833	15,834	14,167	12,500	10,834	9,167	7,500	5,834	4,167	2,500	833	-
210 Consolidated Mid-Year Deferred Charges	-	-	7,238	6,273	5,308	4,343	3,378	2,413	1,448	483	-	-	-	-	-	-	-	-	-	-	-	-
211 In-Service Adjustment	-	-	(6,256)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
212 Consolidated Ratebase	-	33,395	73,983	93,126	77,620	65,627	54,335	43,579	32,226	22,244	14,049	26,359	25,217	22,984	20,301	17,618	15,836	16,061	15,387	12,706	10,022	8,872

Note: Excluding Accounting Changes & IFRS Impacts

Financial Schedule 4a
Customer Care Enhancement Project- Consolidated FINAL (November 27, 2009)
Capital Cost Allowance Summary in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Consolidated																							
1 Opening UCC Balance		-	-	34,093	85,113	80,998	80,167	79,496	80,132	80,074	79,195	80,732	79,944	80,692	80,732	79,941	79,336	78,865	80,099	81,972	80,997	80,446	80,026
2 Additions		-	37,314	57,262	-	-	-	1,400	900	-	4,050	-	1,400	900	-	-	-	1,850	4,500	-	-	-	1,400
3 CCA		-	(3,221)	(6,242)	(4,115)	(832)	(671)	(763)	(958)	(880)	(2,513)	(788)	(653)	(860)	(791)	(605)	(471)	(615)	(2,627)	(975)	(550)	(420)	(537)
4 Closing UCC Balance		-	34,093	85,113	80,998	80,167	79,496	80,132	80,074	79,195	80,732	79,944	80,692	80,732	79,941	79,336	78,865	80,099	81,972	80,997	80,446	80,026	80,889
5																							
6																							
7																							
8 CCA Rates Used																							
9																							
10 Hardware_CCA	30.00%																						
11 Software_CCA	100.00%																						
12 Buildings_CCA	6.00%																						
13 VendorFees_CCA	100.00%																						
14 InstallerFees_CCA	100.00%																						
15 InternallLabour_CCA	100.00%																						
16 InternallMaterials_CCA	100.00%																						
17 Overhead_Cap_CCA	4.00%																						
18																							
19 Amortization of Software CIAOC	12.50%																						

S4b - CCA Detail

Financial Schedule 4b

Customer Care Enhancement Project- Consolidated FINAL (November 27, 2009)**CCA Detail in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Consolidated Capital Cost Allowance																						
1 UCC Opening																						
2 Hardware	-	-	1,925	2,194	1,536	1,075	753	1,717	1,967	1,377	964	675	1,662	1,929	1,350	945	661	1,653	1,922	1,345	942	659
3 Software	-	-	499	2,592	-	-	-	-	-	-	225	-	-	-	-	-	-	225	-	-	-	-
4 Buildings	-	-	6,995	6,575	6,180	5,810	5,461	5,133	4,825	4,536	4,264	4,008	3,767	3,541	3,329	3,129	2,941	2,765	2,599	2,443	2,296	2,159
5 Vendor Fees	-	-	5,425	17,029	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Installer Fees	-	-	5,810	5,128	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Internal Labour	-	-	888	3,271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Internal Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Training	-	-	499	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11 Total UCC Opening Balance	-	-	22,040	36,808	7,716	6,885	6,214	6,850	6,792	5,913	5,452	4,682	5,430	5,470	4,679	4,074	3,603	4,643	4,521	3,789	3,238	2,818
12																						
13 UCC Additions																						
14 Hardware	-	2,265	996	-	-	-	1,400	900	-	-	-	1,400	900	-	-	-	1,400	900	-	-	-	1,400
15 Software	-	997	5,183	-	-	-	-	-	-	450	-	-	-	-	-	-	450	-	-	-	-	-
16 Buildings	-	7,211	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Vendor Fees	-	10,849	34,058	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Installer Fees	-	11,620	10,257	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19 Internal Labour	-	1,776	6,543	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 Internal Materials	-	1,598	188	-	-	-	-	-	-	3,600	-	-	-	-	-	-	-	3,600	-	-	-	-
21 Training	-	998	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23 Total UCC Additions	-	37,314	57,262	-	-	-	1,400	900	-	4,050	-	1,400	900	-	-	-	1,850	4,500	-	-	-	1,400
24																						
25 CCA																						
26 Hardware	-	(340)	(727)	(658)	(461)	(323)	(436)	(650)	(590)	(413)	(289)	(412)	(634)	(579)	(405)	(283)	(408)	(631)	(577)	(404)	(283)	(408)
27 Consolidated Software CCA	-	(499)	(3,090)	(2,592)	-	-	-	-	-	(225)	(225)	-	-	-	-	-	(225)	(225)	-	-	-	-
28 Buildings	-	(216)	(420)	(394)	(371)	(349)	(328)	(308)	(290)	(272)	(256)	(240)	(226)	(212)	(200)	(188)	(176)	(166)	(156)	(147)	(138)	(130)
29 Vendor Fees CCA	-	(5,425)	(22,454)	(17,029)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 Installer Fees CCA	-	(5,810)	(10,938)	(5,128)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31 Internal Labour CCA	-	(888)	(4,159)	(3,271)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Internal Materials CCA	-	(799)	(178)	(10)	-	-	-	-	-	(1,800)	(215)	-	-	-	-	-	-	(1,800)	(243)	-	-	-
33 Training	-	(499)	(519)	(20)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35 Total Consolidated CCA	-	(14,475)	(42,484)	(29,102)	(832)	(671)	(763)	(958)	(880)	(2,710)	(985)	(653)	(860)	(791)	(605)	(471)	(810)	(2,822)	(975)	(550)	(420)	(537)
36																						
37 UCC Ending Balance																						
38 Hardware	-	1,925	2,194	1,536	1,075	753	1,717	1,967	1,377	964	675	1,662	1,929	1,350	945	661	1,653	1,922	1,345	942	659	1,652
39 Software	-	499	2,592	-	-	-	-	-	-	-	225	-	-	-	-	-	-	225	-	-	-	-
40 Buildings	-	6,995	6,575	6,180	5,810	5,461	5,133	4,825	4,536	4,264	4,008	3,767	3,541	3,329	3,129	2,941	2,765	2,599	2,443	2,296	2,159	2,029
41 Vendor Fees	-	5,425	17,029	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Installer Fees	-	5,810	5,128	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43 Internal Labour	-	888	3,271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44 Internal Materials	-	799	10	(10)	-	-	-	-	-	1,800	(215)	-	-	-	-	-	-	1,800	(243)	-	-	-
45 Training	-	499	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47 Total UCC Ending Balance	-	22,839	36,818	7,706	6,885	6,214	6,850	6,792	5,913	7,252	4,467	5,430	5,470	4,679	4,074	3,603	4,643	6,321	3,546	3,238	2,818	3,681
48																						
49 TGI Software CIAOC Addition	-	(3,171)	(9,081)	(6,247)	-	-	-	-	-	(444)	(49)	-	-	-	-	-	(49)	(437)	-	-	-	-

Note: Excluding Accounting Changes & IFRS Impacts

Financial Schedule 5

Customer Care Enhancement Project- Consolidated FINAL (November 27, 2009)**Revenue Requirement & Rate Impact Analysis in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Consolidated																							
1 Revenue Requirement																							
2																							
3 Operating & Maintenance Expense																							
4 CCE Customer Care O&M Costs																							
5 Avoided Costs- Existing customer care contract																							
6 Less: Overhead Capitalized																							
7																							
8																							
9 Property & Other Taxes																							
10 Amortization & Depreciation Expense																							
11 Income Tax Expense																							
12 Earned Return																							
13 Banner Conversion Costs																							
14 Consolidated Total Cost of Service																							
15 Cumulative Deficit																							
16																							
17 Income Tax Expense Calculation																							
18 Equity Earned Return																							
19 Add: Depreciation Expense- excluding capital lease																							
20 Add: Amortization Expense																							
21 Less: CCA																							
22 Less: Overhead Capitalized timing difference																							
23 Taxable Income After Tax																							
24																							
25 Taxable Income																							
26																							
27 Current Income Tax Rate																							
28 Capital Lease Tax Expense																							
29 Total Income Tax Expense																							
30																							

Note: Excluding Accounting Changes & IFRS Impacts

Financial Schedule 6

Customer Care Enhancement Project- Consolidated FINAL (November 27, 2009)

Discounted Cash Flow in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Consolidated Project Discounted Cash Flow																								
	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
Capital Spending- Hardware		(745)	(2,516)	-	-	-	-	(1,400)	(900)	-	-	-	(1,400)	(900)	-	-	-	(1,400)	(900)	-	-	-	(1,400)	
Capital Spending- Software		(27,745)	(45,966)	(8,609)	-	-	-	-	-	-	(450)	-	-	-	-	-	-	-	(450)	-	-	-	(1,400)	
Capital Spending-Buildings & Structures		(2,468)	(7,072)	(188)	-	-	-	-	-	-	(3,600)	-	-	-	-	-	-	-	-	(3,600)	-	-	-	
Capital Expenditure Cash Flow	S1, line 16	(30,957)	(55,553)	(8,797)	-	-	-	(1,400)	(900)	-	(4,050)	-	(1,400)	(900)	-	-	-	(1,850)	(4,500)	-	-	-	(1,400)	
Revenue Requirement		-	3,754	(5,828)	4,514	3,341	3,688	2,882	1,432	213	(1,425)	(6,620)	(13,680)	(13,140)	(13,585)	(13,961)	(14,373)	(14,812)	(15,642)	(15,485)	(15,851)	(16,334)	(18,172)	
Incremental O&M		(77)	(10,001)	18,285	19,015	18,756	17,479	17,212	17,385	17,536	17,692	17,847	18,003	18,162	18,325	18,493	18,667	18,852	19,045	19,250	19,469	19,706	19,962	
Property Tax 1% in Lieu		-	-	-	(38)	58	(45)	(33)	(37)	(29)	(14)	(2)	14	66	137	131	136	140	144	148	156	155	159	
Operating & Other Expense Cash Flow		(77)	(6,247)	12,457	23,491	22,156	21,121	20,061	18,780	17,720	16,252	11,224	4,337	5,088	4,877	4,663	4,430	4,180	3,547	3,913	3,775	3,526	1,949	
Tax Expense Cash Flow		22	1,655	(3,114)	(5,873)	(5,539)	(5,280)	(5,015)	(4,695)	(4,430)	(4,063)	(2,806)	(1,084)	(1,272)	(1,219)	(1,166)	(1,107)	(1,045)	(887)	(978)	(944)	(882)	(487)	
After Tax Operating & Other Expense Cash Flow		(55)	(4,591)	9,343	17,619	16,617	15,841	15,046	14,085	13,290	12,189	8,418	3,253	3,816	3,658	3,497	3,322	3,135	2,660	2,935	2,831	2,645	1,462	
Terminal Value Cash Flow		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Annual Cash Flow		(31,012)	(60,145)	546	17,619	16,617	15,841	13,646	13,185	13,290	8,139	8,418	1,853	2,916	3,658	3,497	3,322	1,285	(1,840)	2,935	2,831	2,645	62	
Annual Discounted Cash Flow (mid year)		(30,157)	(54,881)	477	14,070	12,431	11,110	8,972	8,128	7,681	4,409	4,277	880	1,303	1,532	1,373	1,223	444	(595)	891	805	705	16	
Total Project Discounted Cash Flow		(4,908)																						

Note: Excluding Accounting Changes & IFRS Impacts

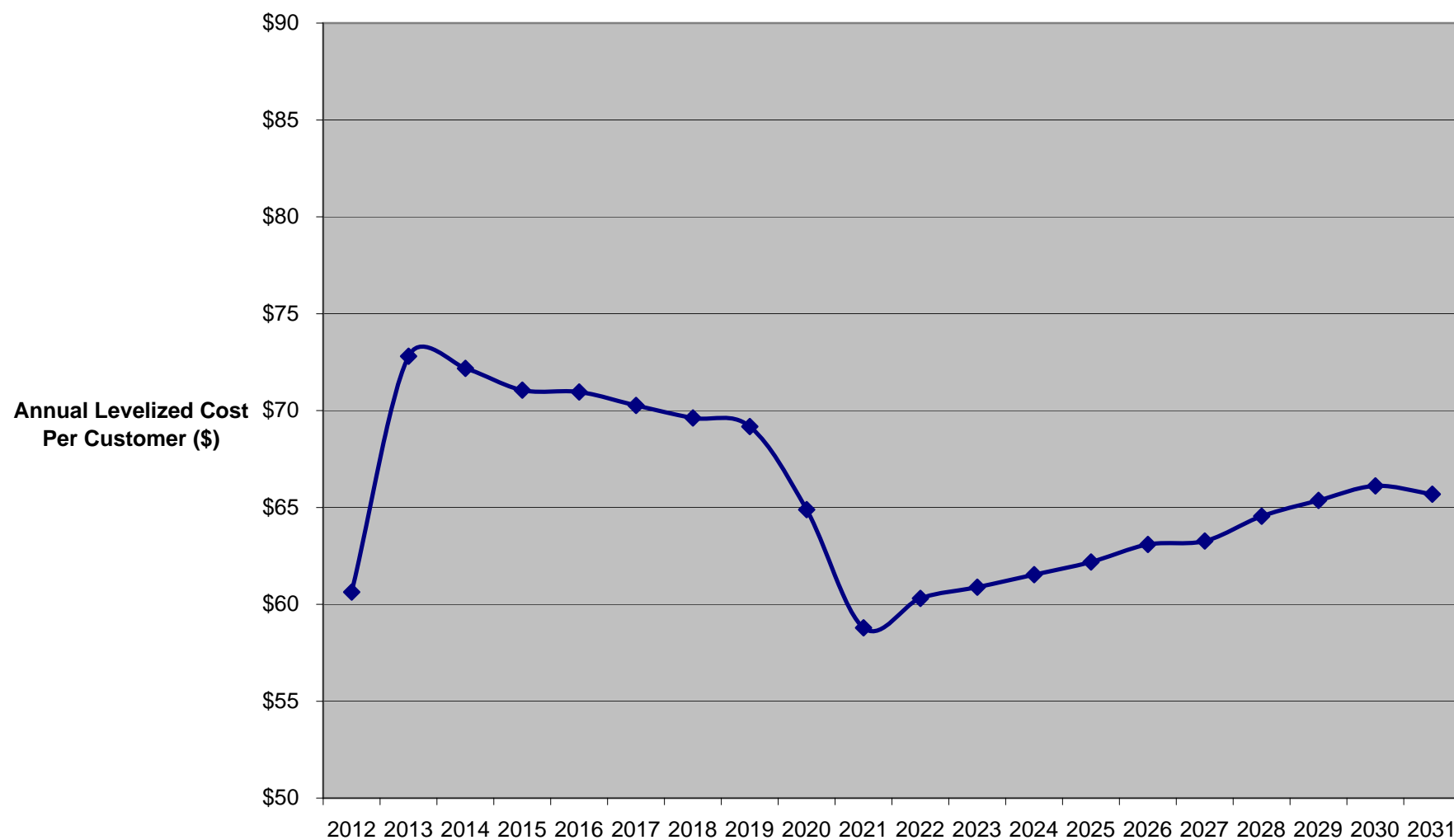
Financial Schedule 7

Customer Care Enhancement Project- Consolidated FINAL (November 27, 2009)
Cost Per Customer Analysis

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
1 Consolidated																							
2																							
3 Customer Care Costs (\$000's)																							
4 CCE Customer Care O&M	S2, line 6	-	-	44,534	45,835	47,369	48,954	50,601	51,849	52,929	54,629	55,910	57,084	58,574	60,085	61,610	63,199	65,108	66,609	68,364	70,144	71,971	73,810
5 CCE other Cost of Service	line 17 + 28 +40	-	3,754	12,457	23,529	22,098	21,166	20,094	18,817	17,749	16,266	11,226	4,323	5,022	4,740	4,532	4,294	4,040	3,403	3,765	3,618	3,371	1,790
6 TGVII Banner to Energy Conversion	line 29	1,367	1,290	1,202	1,132	1,061	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Total Customer Care Costs		1,367	5,043	58,193	70,496	70,528	70,132	70,695	70,666	70,678	70,896	67,137	61,407	63,596	64,825	66,142	67,493	69,148	70,013	72,129	73,762	75,342	75,601
8																							
9 Average Customers		943,278	951,379	959,757	968,338	977,113	987,030	996,311	1,005,709	1,015,228	1,024,868	1,034,633	1,044,524	1,054,543	1,064,694	1,074,979	1,085,399	1,095,957	1,106,657	1,117,500	1,128,490	1,139,628	1,150,918
10																							
11 Cost Per Customer		\$ 1.45	\$ 5.30	\$ 60.63	\$ 72.80	\$ 72.18	\$ 71.05	\$ 70.96	\$ 70.26	\$ 69.62	\$ 69.18	\$ 64.89	\$ 58.79	\$ 60.31	\$ 60.89	\$ 61.53	\$ 62.18	\$ 63.09	\$ 63.26	\$ 64.55	\$ 65.36	\$ 66.11	\$ 65.69
12																							
13																							
14 Notes:																							
15 Other Cost of Service amounts equal to total cost of service as shown on subsequent Revenue Requirement schedule (S5) less O&M (net of CCE customer care and avoided costs)																							
16																							
17																							
18 Levelized Cost Per Customer Calculation				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
19																							
20 Discount Rate (TGI) (Nominal After Tax WACC)				6.50%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%
21																							
22 Average Customers				959,757	968,338	977,113	987,030	996,311	1,005,709	1,015,228	1,024,868	1,034,633	1,044,524	1,054,543	1,064,694	1,074,979	1,085,399	1,095,957	1,106,657	1,117,500	1,128,490	1,139,628	1,150,918
23 Discounted Average Customers				901,183	852,404	806,998	764,835	724,339	686,007	649,724	615,379	582,868	552,092	522,959	495,378	469,268	444,550	421,147	398,991	378,013	358,151	339,344	321,537
24																							
25 CCE Total Customer Care Costs	line 7 x 1000			58,193,222	70,496,465	70,527,701	70,132,170	70,695,249	70,666,143	70,678,402	70,895,507	67,136,649	61,406,760	63,596,035	64,824,632	66,141,826	67,492,663	69,147,987	70,012,571	72,129,197	73,762,287	75,342,090	75,600,744
26 Discount Rate	S6, line 29			6.50%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%
27 Discounted Costs				54,641,736	62,056,323	58,248,906	54,344,384	51,396,906	48,202,269	45,232,664	42,569,006	37,821,940	32,457,097	31,537,908	30,161,453	28,873,386	27,643,145	26,571,727	25,242,107	24,398,888	23,410,067	22,434,443	21,120,931
28 Annual Levelized Cost Per Customer				\$ 60.63	\$ 72.80	\$ 72.18	\$ 71.05	\$ 70.96	\$ 70.26	\$ 69.62	\$ 69.18	\$ 64.89	\$ 58.79	\$ 60.31	\$ 60.89	\$ 61.53	\$ 62.18	\$ 63.09	\$ 63.26	\$ 64.55	\$ 65.36	\$ 66.11	\$ 65.69
29																							
30																							
31 Levelized Cost per Customer- CCE CPCN	748,365,285 Costs																						
32	11,285,168 Customers																						
33	\$ 66.31 Cost/Customer (\$)																						
34																							
35																							
36 Existing Customer Care Contract				62,895,963	65,503,539	66,750,508	67,018,528	68,376,757	69,766,031	70,965,666	72,789,021	74,194,145	75,063,033	76,714,241	78,395,888	80,081,489	81,846,735	83,942,334	85,639,182	87,600,751	89,601,928	91,667,270	93,765,601
37 Discount Rate	S6, line 29			6.50%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%
38 Discounted Costs				59,057,473	57,661,171	55,129,318	51,931,669	49,711,314	47,588,291	45,416,506	43,705,960	41,797,834	39,675,243	38,043,357	36,471,202	34,958,572	33,522,180	32,256,800	30,876,076	29,632,396	28,437,122	27,295,555	26,195,731
39 Annual Levelized Cost Per Customer				\$ 65.53	\$ 67.65	\$ 68.31	\$ 67.90	\$ 68.63	\$ 69.37	\$ 69.90	\$ 71.02	\$ 71.71	\$ 71.86	\$ 72.75	\$ 73.62	\$ 74.50	\$ 75.41	\$ 76.59	\$ 77.39	\$ 78.39	\$ 79.40	\$ 80.44	\$ 81.47
40																							
41																							
42 Levelized Cost per Customer- Existing Contract	809,363,768 Costs																						
43	11,285,168 Customers																						
44	\$ 71.70 Cost/Customer (\$)																						
45																							

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project Annual Levelized Cost of Service Per Customer



Note: Excluding Accounting Changes & IFRS Impacts

Financial Schedule 1

Customer Care Enhancement Project- Appendix K Financial Schedule Changes (Final Version vs. Amended Application)**Estimated Project Implementation Costs in \$000s**

<u>TGI Component</u>	<u>Reference</u>	<u>Total</u>	2009	2010	2011	2012
Capital - CIS Implementation						
1 Consulting		(11,400)	(484)	(1,374)	(7,750)	(1,792)
2 Internal Labour		720	-	(2,432)	2,506	646
3 Expenses		8,149	-	552	6,085	1,512
4 Software		(1,148)	-	2,600	(3,102)	(646)
5 Hardware		(6,611)	(163)	(2,618)	(3,418)	(412)
6 Subtotal		(10,290)	(647)	(3,272)	(5,680)	(692)
Capital - Services Insourcing						
7 Consulting		4,476	509	1,373	3,211	(618)
8 Internal Labour		3,016	-	1,017	1,999	-
9 Facilities		7,334	-	1,207	6,127	-
10 Expenses		(1,825)	163	(499)	(1,488)	-
11 Software		(16,958)	(75)	243	(17,125)	-
12 Hardware		1,078	-	(304)	1,472	(90)
13 Subtotal		(2,879)	597	3,036	(5,804)	(708)
Total Plant Additions						
14 CIS		(10,290)	(647)	(3,272)	(5,680)	(692)
15 Service Insourcing		(2,879)	597	3,036	(5,804)	(708)
16 Subtotal		(13,169)	(50)	(235)	(11,484)	(1,400)
17 AFUDC		(373)	-	16	(389)	-
18 Total Plant Additions	x-ref S3b, (2010 column, lines 25 + 237 + 449) + lines 37 + 249 + 461	(13,542)	(50)	(219)	(11,873)	(1,400)
Deferred O&M						
19 Internal Labour		-	-	-	-	-
20 Expenses		(0)	-	-	(0)	-
21 Subtotal	x-ref S3b, lines 203 + 415 + 627	(0)	-	-	(0)	-
22 AFUDC	x-ref S3b, lines 207 + 419 + 631	314	(2)	2	314	0
23 Total Deferred O&M		314	(2)	2	314	-
24 Capital Lease		6,677	50	104	6,523	-
25 Total		(6,551)	(2)	(113)	(5,036)	(1,400)

Financial Schedule 2
Customer Care Enhancement Project- Appendix K Financial Schedule Changes (Final Version vs. Amended Application)
Estimated Customer Care O&M Costs in \$000s, Except Cost /Customer Amounts

Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
1 Labour			110	113	117	120	124	128	131	135	139	144	148	152	157	162	167	172	177	182	187	193
2 Outsourced Services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 Technology Support			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Facilities Support			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 Expenses			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Total			110	113	117	120	124	128	131	135	139	144	148	152	157	162	167	172	177	182	187	193
7 Ave Customers			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Cost /Customer			0.11	0.12	0.12	0.12	0.12	0.13	0.13	0.13	0.13	0.14	0.14	0.14	0.15	0.15	0.15	0.16	0.16	0.16	0.16	0.17

*Note- Total costs include annual lease payment of \$1.7 million; the revenue requirement includes this as a capital lease and therefore it is accounted for through depreciation, tax and earned return.

Financial Schedule 3a

Customer Care Enhancement Project- Appendix K Financial Schedule Changes (Final Version vs. Amended Application)**Rate Base Summary in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

		Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
TGI																								
1	Opening Gas Plant In Service	S3b, line 87	-	-	(1,976)	(2,582)	124	2,794	5,229	7,654	10,924	13,369	(7,140)	(5,395)	(4,119)	(1,540)	1,070	3,651	6,309	7,769	7,259	9,998	12,767	15,516
2	Additions	S3b, line 100	-	(1,976)	(606)	2,706	2,670	2,435	2,452	3,270	2,446	2,521	2,543	2,512	3,372	2,610	2,582	2,658	2,684	3,435	2,739	2,769	2,750	2,836
3	Retirements	S3b, line 113	-	-	-	-	-	-	(27)	-	-	(23,030)	(798)	(1,236)	(793)	-	-	-	(1,224)	(3,945)	-	-	-	(1,210)
4	Closing Gas Plant In Service	S3b, line 126	-	(1,976)	(2,582)	124	2,794	5,229	7,654	10,924	13,369	(7,140)	(5,395)	(4,119)	(1,540)	1,070	3,651	6,309	7,769	7,259	9,998	12,767	15,516	17,142
5																								
6	Opening Accumulated Depreciation	S3b, line 139	-	-	-	318	712	768	490	(66)	(949)	(2,301)	19,071	20,775	22,700	24,114	24,414	24,387	24,038	24,580	27,752	27,044	25,994	24,598
7	Depreciation	S3b, line 165	-	-	318	394	56	(278)	(582)	(884)	(1,352)	(1,657)	906	688	621	300	(27)	(349)	(682)	(772)	(708)	(1,050)	(1,396)	(1,740)
8	Retirements	S3b, line 152	-	-	-	-	-	-	27	-	-	23,030	798	1,236	793	-	-	-	1,224	3,945	-	-	-	1,210
9	Closing Accumulated Depreciation	S3b, line 178	-	-	318	712	768	490	(66)	(949)	(2,301)	19,071	20,775	22,700	24,114	24,414	24,387	24,038	24,580	27,752	27,044	25,994	24,598	24,068
10																								
11	Opening Contributions in Aid of Construction	S3b, line 190	-	-	(29)	(205)	(470)	(400)	(327)	(257)	(196)	(130)	(417)	(187)	136	123	98	80	70	47	37	29	8	(6)
12	Additions	S3b, line 191	-	(29)	(176)	(264)	69	73	70	61	65	(316)	54	59	56	48	53	51	42	(325)	46	38	42	41
13	Retirements	S3b, line 192	-	-	-	-	-	-	-	-	-	29	176	264	(69)	(73)	(70)	(61)	(65)	316	(54)	(59)	(56)	(48)
14	Closing Contributions in Aid of Construction	S3b, line 193	-	(29)	(205)	(470)	(400)	(327)	(257)	(196)	(130)	(417)	(187)	136	123	98	80	70	47	37	29	8	(6)	(13)
15																								
16	Opening Amortization of Contributions in Aid of Construction	S3b, line 195	-	-	-	4	29	88	138	179	211	235	223	99	(142)	(90)	(32)	26	77	134	(188)	(139)	(84)	(28)
17	Amortization	S3b, line 196	-	-	-	-	-	-	-	-	-	(29)	(176)	(264)	69	73	70	61	65	(316)	54	59	56	48
18	Retirements	S3b, line 197	-	-	4	26	59	50	41	32	24	16	52	23	(17)	(15)	(12)	(10)	(9)	(6)	(5)	(4)	(1)	1
19	Closing Amortization of Contributions in Aid of Construction	S3b, line 198	-	-	4	29	88	138	179	211	235	223	99	(142)	(90)	(32)	26	77	134	(188)	(139)	(84)	(28)	20
20																								
21	Opening Net Plant In Service		-	-	(2,005)	(2,465)	396	3,250	5,529	7,510	9,990	11,173	11,737	15,292	18,574	22,607	25,549	28,144	30,494	32,530	34,861	36,932	38,685	40,079
22	Closing Net Plant In Service		-	(2,005)	(2,465)	396	3,250	5,529	7,510	9,990	11,173	11,737	15,292	18,574	22,607	25,549	28,144	30,494	32,530	34,861	36,932	38,685	40,079	41,217
23																								
24	Mid Year Net Plant in Service	(line 21 + line 22)/2	-	(1,003)	(2,235)	(1,035)	1,823	4,389	6,520	8,750	10,581	11,455	13,514	16,933	20,590	24,078	26,847	29,319	31,512	33,695	35,896	37,808	39,382	40,648
25																								
26	Opening Deferred Charges	S3b, line 202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Additions	S3b, line 205	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Amortization	S3b, line 206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Closing Deferred Charges	S3b, line 208	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30																								
31	Mid Year Deferred Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Capital Lease Rate Base		-	(822)	(734)	(647)	(559)	(472)	(386)	(299)	(213)	(128)	(43)	(806)	(720)	(634)	(548)	(463)	(378)	(293)	(209)	(125)	(42)	-
33	13 Month Adjustment (row 211, S3b)	S3b, line 211	-	-	329	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34																								
35	TGI Rate Base	x-ref S3b, line 212	-	(1,825)	(2,640)	(1,681)	1,264	3,917	6,134	8,450	10,368	11,327	13,472	16,127	19,871	23,445	26,299	28,857	31,134	33,402	35,688	37,683	39,340	40,648

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- Appendix K Financial Schedule Changes (Final Version vs. Amended Application)**Rate Base Summary in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

TGVI		Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
36	Opening Gas Plant In Service	S3b, line 299	-	-	(236)	(310)	22	356	666	980	1,410	1,738	3,087	3,029	3,051	3,097	3,168	3,235	3,310	3,396	3,477	3,561	3,655	3,737
37	Additions	S3b, line 312	-	(236)	(74)	333	334	310	317	430	328	343	352	354	484	381	384	402	413	538	436	449	453	476
38	Retirements	S3b, line 325	-	-	-	-	-	-	(3)	0	-	1,006	(410)	(333)	(438)	(310)	(317)	(326)	(328)	(456)	(352)	(354)	(371)	(381)
39	Closing Gas Plant In Service	S3b, line 338	-	(236)	(310)	22	356	666	980	1,410	1,738	3,087	3,029	3,051	3,097	3,168	3,235	3,310	3,396	3,477	3,561	3,655	3,737	3,831
40																								
41	Opening Accumulated Depreciation	S3b, line 351	-	-	-	38	85	91	54	(17)	(131)	(307)	(1,529)	(1,429)	(1,398)	(1,265)	(1,267)	(1,270)	(1,273)	(1,284)	(1,177)	(1,184)	(1,200)	(1,210)
42	Depreciation	S3b, line 377	-	-	38	47	6	(36)	(75)	(114)	(176)	(217)	(310)	(302)	(305)	(311)	(320)	(329)	(338)	(349)	(360)	(370)	(382)	(392)
43	Retirements	S3b, line 364	-	-	-	-	-	-	3	(0)	-	(1,006)	410	333	438	310	317	326	328	456	352	354	371	381
44	Closing Accumulated Depreciation	S3b, line 390	-	-	38	85	91	54	(17)	(131)	(307)	(1,529)	(1,429)	(1,398)	(1,265)	(1,267)	(1,270)	(1,273)	(1,284)	(1,177)	(1,184)	(1,200)	(1,210)	(1,221)
45																								
46	Opening Contributions in Aid of Construction	S3b, line 402	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Additions	S3b, line 403	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Retirements	S3b, line 404	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Closing Contributions in Aid of Construction	S3b, line 405	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50																								
51	Opening Amortization of Contributions in Aid of Construction	S3b, line 407	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Amortization	S3b, line 408	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Retirements	S3b, line 409	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	Closing Amortization of Contributions in Aid of Construction	S3b, line 410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55																								
56	Opening Net Plant In Service		-	-	(236)	(273)	107	447	720	963	1,279	1,431	1,558	1,601	1,653	1,831	1,901	1,964	2,037	2,112	2,300	2,377	2,455	2,526
57	Closing Net Plant In Service		-	(236)	(273)	107	447	720	963	1,279	1,431	1,558	1,601	1,653	1,831	1,901	1,964	2,037	2,112	2,300	2,377	2,455	2,526	2,610
58																								
59	Mid Year Net Plant in Service	(line 21 + line 22)/2	-	(118)	(254)	(83)	277	584	841	1,121	1,355	1,494	1,579	1,627	1,742	1,866	1,933	2,001	2,074	2,206	2,338	2,416	2,491	2,568
60																								
61	Opening Deferred Charges	S3b, line 414	-	-	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
62	Additions	S3b, line 417	-	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	Amortization	S3b, line 418	-	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	Closing Deferred Charges	S3b, line 420	-	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
65																								
66	Mid Year Deferred Charges		-	-	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-	-
67	Capital Lease Rate Base		-	(98)	(89)	(80)	(70)	(60)	(50)	(39)	(29)	(17)	(6)	(114)	(103)	(93)	(81)	(70)	(58)	(46)	(33)	(20)	(7)	-
68	13 Month Adjustment	S3b, line 423	-	-	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69																								
70	TGVI Rate Base	x-ref S3b, line 424	-	(216)	(304)	(163)	207	523	791	1,081	1,326	1,477	1,573	1,513	1,639	1,774	1,851	1,931	2,016	2,160	2,305	2,396	2,484	2,568

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- Appendix K Financial Schedule Changes (Final Version vs. Amended Application)

Rate Base Summary in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

TGW		Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
71	Opening Gas Plant In Service	S3b, line 511	-	-	(6)	(8)	0	8	16	23	33	41	74	72	72	72	73	73	74	75	76	77	78	79
72	Additions	S3b, line 524	-	(6)	(2)	8	8	7	7	10	8	8	8	8	11	8	8	9	9	11	9	9	9	9
73	Retirements	S3b, line 537	-	-	-	-	-	-	(0)	-	-	25	(10)	(8)	(11)	(7)	(7)	(8)	(8)	(10)	(8)	(8)	(8)	(8)
74	Closing Gas Plant In Service	S3b, line 550	-	(6)	(8)	0	8	16	23	33	41	74	72	72	72	73	73	74	75	76	77	78	79	81
75																								
76	Opening Accumulated Depreciation	S3b, line 563	-	-	-	1	2	2	1	(0)	(3)	(7)	(38)	(35)	(34)	(30)	(30)	(29)	(29)	(29)	(26)	(26)	(25)	(25)
77	Depreciation	S3b, line 589	-	-	1	1	0	(1)	(2)	(3)	(4)	(5)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(8)	(8)	(8)	(8)	(8)
78	Retirements	S3b, line 576	-	-	-	-	-	-	0	-	-	(25)	10	8	11	7	7	8	8	10	8	8	8	8
79	Closing Accumulated Depreciation	S3b, line 602	-	-	1	2	2	1	(0)	(3)	(7)	(38)	(35)	(34)	(30)	(30)	(29)	(29)	(29)	(26)	(26)	(25)	(25)	(25)
80																								
81	Opening Contributions in Aid of Construction	S3b, line 614	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Additions	S3b, line 615	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	Retirements	S3b, line 616	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Closing Contributions in Aid of Construction	S3b, line 617	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85																								
86	Opening Amortization of Contributions in Aid of Construction	S3b, line 619	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	Amortization	S3b, line 620	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	Retirements	S3b, line 621	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	Closing Amortization of Contributions in Aid of Construction	S3b, line 622	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90																								
91	Opening Net Plant In Service		-	-	(6)	(7)	3	11	17	23	30	34	37	37	38	42	43	44	45	47	50	52	53	54
92	Closing Net Plant In Service		-	(6)	(7)	3	11	17	23	30	34	37	37	38	42	43	44	45	47	50	52	53	54	56
93																								
94	Mid Year Net Plant in Service	(line 21 + line 22)/2	-	(3)	(6)	(2)	7	14	20	27	32	35	37	38	40	42	44	45	46	49	51	52	54	55
95																								
96	Opening Deferred Charges	S3b, line 626	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	Additions	S3b, line 629	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Amortization	S3b, line 630	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	Closing Deferred Charges	S3b, line 632	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100																								
101	Mid Year Deferred Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Capital Lease Rate Base		-	(2)	(2)	(2)	(2)	(1)	(1)	(1)	(1)	(0)	(0)	(3)	(2)	(2)	(2)	(1)	(1)	(1)	(1)	(0)	(0)	-
103	13 Month Adjustment	S3b, line 635	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
104																								
105	TGW Rate Base	x-ref S3b, line 636	-	(5)	(8)	(4)	5	13	19	26	31	35	37	35	38	40	42	43	45	48	50	52	54	55

Note: Excluding Accounting Changes & IFRS Impacts

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- Appendix K Financial Schedule Changes (Final Version vs. Amended Application)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
76	Opening Plant Balance																						
77	Hardware	-	-	27	27	27	27	27	-	793	793	793	793	(443)	(451)	(451)	(451)	(451)	(1,675)	(1,684)	(1,684)	(1,684)	(1,684)
78	Software	-	-	(175)	(765)	(765)	(765)	(818)	(818)	(818)	(871)	(696)	(106)	(158)	(158)	(158)	(210)	(210)	(210)	(657)	(657)	(657)	(708)
79	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Buildings	-	-	668	668	668	668	668	668	668	668	668	668	668	668	668	668	668	668	668	668	668	668
81	Vendor Fees	-	-	-	-	-	-	-	-	-	-	(9,798)	(10,043)	(10,043)	(10,043)	(10,043)	(10,043)	(10,043)	(10,043)	(10,043)	(10,043)	(10,043)	(10,043)
82	Installer Fees	-	-	(2,496)	(5,113)	(5,113)	(5,113)	(5,113)	(5,113)	(5,113)	(5,113)	(15,471)	(16,412)	(16,412)	(16,412)	(16,412)	(16,412)	(16,412)	(16,412)	(16,412)	(16,412)	(16,412)	(16,412)
83	Internal Labour	-	-	-	-	-	-	-	-	-	-	(1,591)	(1,591)	(1,591)	(1,591)	(1,591)	(1,591)	(1,591)	(1,591)	(1,591)	(1,591)	(1,591)	(1,591)
84	Internal Materials	-	-	-	-	-	-	-	-	-	-	(1,458)	(1,626)	(1,626)	(1,626)	(1,626)	(1,626)	(1,626)	(1,626)	(4,785)	(4,785)	(4,785)	(4,785)
85	Training	-	-	-	-	-	-	-	-	-	-	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)
86	Incremental O&M and Capitalized Overhead	-	-	-	2,602	5,308	7,978	10,466	12,918	15,394	17,893	20,413	22,956	25,520	28,108	30,718	33,351	36,009	38,693	41,403	44,142	46,911	49,712
87	Total Opening Plant Balance	x-ref S3a, line 1	-	-	(1,976)	(2,582)	124	2,794	5,229	7,654	10,924	13,369	(7,140)	(5,395)	(4,119)	1,070	3,651	6,309	7,769	7,259	9,998	12,767	15,516
88																							
89	Additions																						
90	Hardware	-	27	-	-	-	-	-	793	-	-	-	-	785	-	-	-	-	776	-	-	-	-
91	Software	-	(175)	(590)	-	-	(53)	-	-	(53)	-	-	(52)	-	-	(52)	-	-	(52)	-	-	(51)	-
92	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Buildings	-	668	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	Vendor Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	Installer Fees	-	(2,496)	(2,617)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	Internal Labour	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	Internal Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	Incremental O&M and Capitalized Overhead	-	-	-	2,602	2,706	2,670	2,488	2,452	2,477	2,498	2,521	2,543	2,565	2,587	2,610	2,634	2,658	2,684	2,710	2,739	2,769	2,801
100	Total Additions	x-ref S3a, line 2	-	(1,976)	(606)	2,706	2,670	2,435	2,452	3,270	2,446	2,521	2,543	2,512	3,372	2,610	2,582	2,658	2,684	3,435	2,739	2,769	2,750
101																							
102	Retirements																						
103	Hardware	-	-	-	-	-	-	(27)	-	-	-	-	(1,236)	(793)	-	-	-	(1,224)	(785)	-	-	-	(1,210)
104	Software	-	-	-	-	-	-	-	-	-	175	590	-	-	-	-	-	-	(395)	-	-	-	-
105	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
106	Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107	Vendor Fees	-	-	-	-	-	-	-	-	-	(9,798)	(245)	-	-	-	-	-	-	-	-	-	-	-
108	Installer Fees	-	-	-	-	-	-	-	-	-	(10,357)	(941)	-	-	-	-	-	-	-	-	-	-	-
109	Internal Labour	-	-	-	-	-	-	-	-	-	(1,591)	-	-	-	-	-	-	-	395	-	-	-	-
110	Internal Materials	-	-	-	-	-	-	-	-	-	(1,458)	(167)	-	-	-	-	-	-	-	(3,160)	-	-	-
111	Training	-	-	-	-	-	-	-	-	-	-	(35)	-	-	-	-	-	-	-	-	-	-	-
112	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
113	Total Retirements	x-ref S3a, line 3	-	-	-	-	-	(27)	-	-	(23,030)	(798)	(1,236)	(793)	-	-	-	(1,224)	(3,945)	-	-	-	(1,210)
114																							
115	Closing Plant Balance																						
116	Hardware	-	27	27	27	27	27	-	793	793	793	793	(443)	(451)	(451)	(451)	(451)	(1,675)	(1,684)	(1,684)	(1,684)	(1,684)	(2,894)
117	Software	-	(175)	(765)	(765)	(765)	(818)	(818)	(818)	(871)	(696)	(106)	(158)	(158)	(158)	(210)	(210)	(210)	(657)	(657)	(657)	(708)	(708)
118	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
119	Buildings	-	668	668	668	668	668	668	668	668	668	668	668	668	668	668	668	668	668	668	668	668	668
120	Vendor Fees	-	-	-	-	-	-	-	-	-	(9,798)	(10,043)	(10,043)	(10,043)	(10,043)	(10,043)	(10,043)	(10,043)	(10,043)	(10,043)	(10,043)	(10,043)	(10,043)
121	Installer Fees	-	(2,496)	(5,113)	(5,113)	(5,113)	(5,113)	(5,113)	(5,113)	(5,113)	(15,471)	(16,412)	(16,412)	(16,412)	(16,412)	(16,412)	(16,412)	(16,412)	(16,412)	(16,412)	(16,412)	(16,412)	(16,412)
122	Internal Labour	-	-	-	-	-	-	-	-	-	(1,591)	(1,591)	(1,591)	(1,591)	(1,591)	(1,591)	(1,591)	(1,591)	(1,591)	(1,591)	(1,591)	(1,591)	(1,591)
123	Internal Materials	-	-	-	-	-	-	-	-	-	(1,458)	(1,626)	(1,626)	(1,626)	(1,626)	(1,626)	(1,626)	(1,626)	(4,785)	(4,785)	(4,785)	(4,785)	(4,785)
124	Training	-	-	-	-	-	-	-	-	-	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)
125	Incremental O&M and Capitalized Overhead	-	-	2,602	5,308	7,978	10,466	12,918	15,394	17,893	20,413	22,956	25,520	28,108	30,718	33,351	36,009	38,693	41,403	44,142	46,911	49,712	52,547
126	Total Closing Plant Balance	x-ref S3a, line 4	-	(1,976)	(2,582)	124	2,794	5,229	7,654	10,924	13,369	(7,140)	(5,395)	(4,119)	(1,540)	1,070	3,651	6,309	7,769	7,259	9,998	12,767	15,516
127																							

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- Appendix K Financial Schedule Changes (Final Version vs. Amended Application)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
128	Opening Accumulated Depreciation																							
129	Hardware	-	-	-	(5)	(11)	(16)	(22)	-	0	(159)	(317)	(476)	602	1,484	1,574	1,664	1,754	3,068	4,188	4,525	4,862	5,198	
130	Software	-	-	-	22	118	213	309	411	513	616	550	46	60	79	99	119	145	172	593	675	757	839	
131	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
132	Buildings	-	-	-	(10)	(21)	(31)	(41)	(51)	(62)	(72)	(82)	(92)	(103)	(113)	(123)	(134)	(144)	(154)	(164)	(175)	(185)	(195)	
133	Vendor Fees	-	-	-	-	-	-	-	-	-	-	9,798	11,267	12,523	13,778	15,034	16,289	17,544	18,800	20,055	21,310	22,566	23,821	
134	Installer Fees	-	-	-	312	951	1,590	2,229	2,869	3,508	4,147	15,143	18,019	20,070	22,122	24,173	26,225	28,276	30,328	32,379	34,431	36,482	38,534	
135	Internal Labour	-	-	-	-	-	-	-	-	-	-	1,591	1,790	1,989	2,188	2,387	2,585	2,784	2,983	2,787	2,937	3,086	3,236	
136	Internal Materials	-	-	-	-	-	-	-	-	-	-	1,458	1,808	2,011	2,214	2,417	2,621	2,824	3,027	6,390	6,988	7,586	8,184	
137	Training	-	-	-	-	-	-	-	-	-	-	-	35	39	43	48	52	56	61	65	69	74	78	
138	Incremental O&M and Capitalized Overhead	-	-	-	-	(325)	(989)	(1,986)	(3,294)	(4,909)	(6,833)	(9,070)	(11,621)	(14,491)	(17,681)	(21,194)	(25,034)	(29,203)	(33,704)	(38,541)	(43,716)	(49,234)	(55,098)	
139	Total TGI Depreciation Expense	x-ref S3a, line 6	-	-	318	712	768	490	(66)	(949)	(2,301)	19,071	20,775	22,700	24,114	24,414	24,387	24,038	24,580	27,752	27,044	25,994	24,598	
140																								
141	Retirements																							
142	Hardware	-	-	-	-	-	-	27	-	-	-	-	1,236	793	-	-	-	1,224	785	-	-	-	1,210	
143	Software	-	-	-	-	-	-	-	-	-	-	(175)	(590)	-	-	-	-	-	395	-	-	-	-	
144	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
145	Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
146	Vendor Fees	-	-	-	-	-	-	-	-	-	-	9,798	245	-	-	-	-	-	-	-	-	-	-	
147	Installer Fees	-	-	-	-	-	-	-	-	-	-	10,357	941	-	-	-	-	-	-	-	-	-	-	
148	Internal Labour	-	-	-	-	-	-	-	-	-	-	1,591	-	-	-	-	-	-	-	(395)	-	-	-	
149	Internal Materials	-	-	-	-	-	-	-	-	-	-	1,458	167	-	-	-	-	-	-	3,160	-	-	-	
150	Training	-	-	-	-	-	-	-	-	-	-	-	35	-	-	-	-	-	-	-	-	-	-	
151	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
152	Total Closing Accumulated Depreciation	x-ref S3a, line 8	-	-	-	-	-	27	-	-	23,030	798	1,236	793	-	-	-	1,224	3,945	-	-	-	1,210	
153																								
154	Depreciation Expense																							
155	Hardware	-	-	(5)	(5)	(5)	(5)	(5)	-	(159)	(159)	(159)	(159)	89	90	90	90	90	335	337	337	337	337	
156	Software	-	-	22	96	96	96	102	102	102	109	87	13	20	20	20	26	26	26	82	82	82	89	
157	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
158	Buildings	-	-	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	
159	Vendor Fees	-	-	-	-	-	-	-	-	-	-	1,225	1,255	1,255	1,255	1,255	1,255	1,255	1,255	1,255	1,255	1,255	1,255	
160	Installer Fees	-	-	312	639	639	639	639	639	639	639	1,934	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	
161	Internal Labour	-	-	-	-	-	-	-	-	-	-	199	199	199	199	199	199	199	199	150	150	150	150	
162	Internal Materials	-	-	-	-	-	-	-	-	-	-	182	203	203	203	203	203	203	203	598	598	598	598	
163	Training	-	-	-	-	-	-	-	-	-	-	-	4	4	4	4	4	4	4	4	4	4	4	
164	Incremental O&M and Capitalized Overhead	-	-	-	(325)	(664)	(997)	(1,308)	(1,615)	(1,924)	(2,237)	(2,552)	(2,869)	(3,190)	(3,513)	(3,840)	(4,169)	(4,501)	(4,837)	(5,175)	(5,518)	(5,864)	(6,214)	
165	Total TGI Depreciation Expense	x-ref S3a, line 7	-	-	318	394	56	(278)	(582)	(884)	(1,352)	(1,657)	906	688	621	300	(27)	(349)	(682)	(772)	(708)	(1,050)	(1,396)	(1,740)
166																								
167	Closing Accumulated Depreciation																							
168	Hardware	-	-	(5)	(11)	(16)	(22)	-	0	(159)	(317)	(476)	602	1,484	1,574	1,664	1,754	3,068	4,188	4,525	4,862	5,198	6,745	
169	Software	-	-	22	118	213	309	411	513	616	550	46	60	79	99	119	145	172	593	675	757	839	928	
170	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
171	Buildings	-	-	(10)	(21)	(31)	(41)	(51)	(62)	(72)	(82)	(92)	(103)	(113)	(123)	(134)	(144)	(154)	(164)	(175)	(185)	(195)	(205)	
172	Vendor Fees	-	-	-	-	-	-	-	-	-	-	9,798	11,267	12,523	13,778	15,034	16,289	17,544	18,800	20,055	21,310	22,566	23,821	
173	Installer Fees	-	-	312	951	1,590	2,229	2,869	3,508	4,147	15,143	18,019	20,070	22,122	24,173	26,225	28,276	30,328	32,379	34,431	36,482	38,534	40,585	
174	Internal Labour	-	-	-	-	-	-	-	-	-	-	1,591	1,790	1,989	2,188	2,387	2,585	2,784	2,983	2,787	2,937	3,086	3,236	
175	Internal Materials	-	-	-	-	-	-	-	-	-	-	1,458	1,808	2,011	2,214	2,417	2,621	2,824	3,027	6,390	6,988	7,586	8,184	
176	Training	-	-	-	-	-	-	-	-	-	-	-	35	39	43	48	52	56	61	65	69	74	78	
177	Incremental O&M and Capitalized Overhead	-	-	-	(325)	(989)	(1,986)	(3,294)	(4,909)	(6,833)	(9,070)	(11,621)	(14,491)	(17,681)	(21,194)	(25,034)	(29,203)	(33,704)	(38,541)	(43,716)	(49,234)	(55,098)	(61,312)	
178	Total Closing Accumulated Depreciation	x-ref S3a, line 9	-	-	318	712	768	490	(66)	(949)	(2,301)	19,071	20,775	22,700	24,114	24,414	24,387	24,038	24,580	27,752	27,044	25,994	24,598	
179																								
180	Opening GPIS	-	-	(1,976)	(2,582)	124	2,794	5,229	7,654	10,924	13,369	(7,140)	(5,395)	(4,119)	(1,540)	1,070	3,651	6,309	7,769	7,259	9,998	12,767	17,142	
181	Closing GPIS	-	(1,976)	(2,582)	124	2,794	5,229	7,654	10,924	13,369	(7,140)	(5,395)	(4,119)	(1,540)	1,070	3,651	6,309	7,769	7,259	9,998	12,767	15,516	17,142	
182	Mid-Year GPIS	-	(988)	(2,279)	(1,229)	1,459	4,012	6,441	9,289	12,146	3,115	(6,268)	(4,757)	(2,830)	(235)	2,360	4,980	7,039	7,514	8,629	11,382	14,141	16,329	
183																								
184	Opening Accumulated Depreciation	-	-	-	318	712	768	490	(66)	(949)	(2,301)	19,071	20,775	22,700	24,114	24,414	24,387	24,038	24,580	27,752	27,044	25,994	24,598	
185	Closing Accumulated Depreciation	-	-	318	712	768	490	(66)	(949)	(2,301)	19,071	20,775	22,700	24,114	24,414	24,387	24,038	24,580	27,752	27,044	25,994	24,598	24,068	
186	Mid-Year Accumulated Depreciation	-	-	159	515	740	629	212	(508)	(1,625)	8,385	19,923	21,738	23,407	24,264	24,401	24,213	24,309	26,166	27,398	26,519	25,296	24,333	
187																								
188	TGI Mid-Year Net Plant in Service	-	(988)	(2,120)	(714)	2,199	4,640	6,653	8,781	10,521	11,500	13,656	16,980	20,577	24,029	26,761	29,193	31,348	33,680	36,027	37,901	39,437	40,662	
189																								

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- Appendix K Financial Schedule Changes (Final Version vs. Amended Application)**Rate Base Detail in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
190	TGI Software CIAOC Opening Balance	x-ref S3a, line 11	-	-	(29)	(205)	(470)	(400)	(327)	(257)	(196)	(130)	(417)	(187)	136	123	98	80	70	47	37	29	8	(6)
191	TGI Software CIAOC Additions	x-ref S3a, line 12	-	(29)	(176)	(264)	69	73	70	61	65	(316)	54	59	56	48	53	51	42	(325)	46	38	42	41
192	TGI Software CIAOC Retirements	x-ref S3a, line 13	-	-	-	-	-	-	-	-	-	29	176	264	(69)	(73)	(70)	(61)	(65)	316	(54)	(59)	(56)	(48)
193	TGI Software CIAOC Closing Balance	x-ref S3a, line 14	-	(29)	(205)	(470)	(400)	(327)	(257)	(196)	(130)	(417)	(187)	136	123	98	80	70	47	37	29	8	(6)	(13)
194																								
195	TGI Software CIAOC Opening Balance Accumulated Depreciation	x-ref S3a, line 16	-	-	-	4	29	88	138	179	211	235	223	99	(142)	(90)	(32)	26	77	134	(188)	(139)	(84)	(28)
196	TGI Software CIAOC Retirements	x-ref S3a, line 17	-	-	-	-	-	-	-	-	-	(29)	(176)	(264)	69	73	70	61	65	(316)	54	59	56	48
197	TGI Amortization of Software CIAOC	x-ref S3a, line 18	-	-	4	26	59	50	41	32	24	16	52	23	(17)	(15)	(12)	(10)	(9)	(6)	(5)	(4)	(1)	1
198	TGI Software CIAOC Closing Balance Accumulated Depreciation	x-ref S3a, line 19	-	-	4	29	88	138	179	211	235	223	99	(142)	(90)	(32)	26	77	134	(188)	(139)	(84)	(28)	20
199																								
200	TGI Mid Year Software CIAOC		-	(15)	(115)	(321)	(376)	(251)	(134)	(31)	60	(45)	(141)	(47)	13	49	86	126	163	15	(130)	(93)	(55)	(14)
201																								
202	TGI Opening Deferred Charges	x-ref S3a, line 26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
203	TGI O&M Deferred Charge Additions	S1, line 21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
204	TGI O&M Tax on Deferred Charge Additions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
205	TGI O&M Net Deferred Charge Additions	x-ref S3a, line 27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
206	TGI O&M Amortization Expense	x-ref S3a, line 28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
207	TGI O&M Deferred Charge AFUDC	S1, line 22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
208	TGI Closing Deferred Charges	x-ref S3a, line 29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
209	Capital Lease Rate Base		-	(822)	(734)	(647)	(559)	(472)	(386)	(299)	(213)	(128)	(43)	(806)	(720)	(634)	(548)	(463)	(378)	(293)	(209)	(125)	(42)	-
210	TGI Mid-Year Deferred Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
211	In-Service Adjustment	x-ref S3a, line 33	-	-	329	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
212	TGI Ratebase	x-ref S3a, line 35	-	(1,825)	(2,640)	(1,681)	1,264	3,917	6,134	8,450	10,368	11,327	13,472	16,127	19,871	23,445	26,299	28,857	31,134	33,402	35,688	37,683	39,340	40,648

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- Appendix K Financial Schedule Changes (Final Version vs. Amended Application)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Reference		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
TGVI																							
213	Capital Spending																						
214	Hardware		1	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
215	Software		(6)	(82)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
216	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
217	Buildings		71	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
218	Vendor Fees		-	-	(30)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
219	Installer Fees		(9)	(445)	(460)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
220	Internal Labour		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Internal Materials		-	-	(20)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
222	Training		-	-	(4)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224	Total Spend	x-ref S6, line 48	57	(526)	(514)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
225																							
226	Opening WIP																						
227	Hardware		-	1	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
228	Software		-	(6)	(71)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
229	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
230	Buildings		5	78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
231	Vendor Fees		-	-	(3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
232	Installer Fees		-	(9)	(164)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
233	Internal Labour		-	-	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
234	Internal Materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
235	Training		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
236	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
237	Total Opening WIP	x-ref S1, line 18 & x-ref S6, line 48	5	64	(238)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
238	Additions																						
239	Hardware		1	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
240	Software		(6)	(86)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
241	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
242	Buildings		73	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
243	Vendor Fees		-	(3)	(30)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
244	Installer Fees		(9)	(451)	(460)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
245	Internal Labour		-	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
246	Internal Materials		-	-	(20)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
247	Training		-	-	(4)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
248	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
249	Total Additions	x-ref S1, line 18	59	(538)	(514)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
250	In-service																						
251	Hardware		-	(3)	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
252	Software		-	21	71	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
253	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Buildings		-	(78)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Vendor Fees		-	-	32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	Installer Fees		-	297	624	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
257	Internal Labour		-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
258	Internal Materials		-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
259	Training		-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
260	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
261	Total In-service		-	236	753	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
262	Closing WIP																						
263	Hardware		1	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Software		(6)	(71)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
265	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
266	Buildings		78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
267	Vendor Fees		-	(3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
268	Installer Fees		(9)	(164)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
269	Internal Labour		-	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
270	Internal Materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
271	Training		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
272	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
273	TGVI Total Closing WIP		64	(238)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
274																							
275	Recurring Plant Additions																						
276	Hardware		-	-	-	-	-	-	104	-	-	-	-	113	-	-	-	-	121	-	-	-	-
277	Software		-	-	-	-	(7)	-	(7)	-	-	(7)	-	-	(8)	-	-	-	(8)	-	-	(8)	-
278	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
279	Buildings		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
280	Vendor Fees		-	-	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
281	Installer Fees		-	-	310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
282	Internal Labour		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
283	Internal Materials		-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
284	Training		-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
285	Capitalized Overhead		-	-	315	333	334	316	317	326	335	343	352	362	371	381	391	402	413	424	436	449	462
286	Total Recurring Plant Additions		-	-	678	333	334	310	317	430	328	343	352	354	484	381	384	402	413	538	436	449	453
287																							

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- Appendix K Financial Schedule Changes (Final Version vs. Amended Application)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
288	Opening Plant Balance																						
289	Hardware	-	-	3	3	3	3	3	(0)	104	104	104	104	104	113	113	113	113	113	121	121	121	121
290	Software	-	-	(21)	(92)	(92)	(92)	(98)	(98)	(98)	(106)	(85)	(14)	(21)	(21)	(14)	(22)	(22)	(15)	(23)	(23)	(16)	(24)
291	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
292	Buildings	-	-	78	78	78	78	78	78	78	78	766	766	766	766	766	766	766	766	766	766	766	766
293	Vendor Fees	-	-	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
294	Installer Fees	-	-	(297)	(611)	(611)	(611)	(611)	(611)	(611)	(611)	(315)	(430)	(430)	(430)	(430)	(430)	(430)	(430)	(430)	(430)	(430)	(430)
295	Internal Labour	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
296	Internal Materials	-	-	-	-	-	-	-	-	-	-	-	-	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	
297	Training	-	-	-	-	-	-	-	-	-	-	-	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	
298	Incremental O&M and Capitalized Overhead	-	-	-	315	647	981	1,298	1,615	1,941	2,275	2,619	2,657	2,686	2,723	2,788	2,862	2,938	3,016	3,097	3,180	3,267	
299	Total Opening Plant Balance	x-ref S3a, line 36	-	-	(236)	(310)	22	356	666	980	1,410	1,738	3,087	3,029	3,051	3,097	3,168	3,235	3,310	3,396	3,477	3,561	3,655
300																							
301	Additions																						
302	Hardware	-	3	(0)	-	-	-	-	104	-	-	-	-	113	-	-	-	-	121	-	-	-	-
303	Software	-	(21)	(71)	-	-	(7)	-	-	(7)	-	-	(7)	-	-	(8)	-	-	(8)	-	-	(8)	-
304	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
305	Buildings	-	78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
306	Vendor Fees	-	-	(3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
307	Installer Fees	-	(297)	(315)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
308	Internal Labour	-	-	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
309	Internal Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
310	Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
311	Incremental O&M and Capitalized Overhead	-	-	315	333	334	316	317	326	335	343	352	362	371	381	391	402	413	424	436	449	462	
312	Total Additions	x-ref S3a, line 37	-	(236)	(74)	333	334	310	317	430	328	343	352	354	484	381	384	402	413	538	436	449	453
313																							
314	Retirements																						
315	Hardware	-	-	-	-	-	-	(3)	0	-	-	-	-	(104)	-	-	-	-	(113)	-	-	-	-
316	Software	-	-	-	-	-	-	-	-	-	21	71	-	-	7	-	-	7	-	-	7	-	
317	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
318	Buildings	-	-	-	-	-	-	-	-	-	688	-	-	-	-	-	-	-	-	-	-	-	
319	Vendor Fees	-	-	-	-	-	-	-	-	-	-	688	(27)	-	-	-	-	-	-	-	-	-	
320	Installer Fees	-	-	-	-	-	-	-	-	-	-	(27)	(116)	-	-	-	-	-	-	-	-	-	
321	Internal Labour	-	-	-	-	-	-	-	-	-	297	(116)	1	-	-	-	-	-	-	-	-	-	
322	Internal Materials	-	-	-	-	-	-	-	-	-	-	(20)	-	-	-	-	-	-	-	-	-	-	
323	Training	-	-	-	-	-	-	-	-	-	-	(4)	-	-	-	-	-	-	-	-	-	-	
324	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	(315)	(333)	(334)	(316)	(317)	(326)	(335)	(343)	(352)	(362)	(371)	
325	Total Retirements	x-ref S3a, line 38	-	-	-	-	-	(3)	0	-	1,006	(410)	(333)	(438)	(310)	(317)	(326)	(328)	(456)	(352)	(354)	(371)	
326																							
327	Closing Plant Balance																						
328	Hardware	-	3	3	3	3	3	(0)	104	104	104	104	104	113	113	113	113	113	121	121	121	121	
329	Software	-	(21)	(92)	(92)	(92)	(98)	(98)	(98)	(106)	(85)	(14)	(21)	(21)	(14)	(22)	(22)	(15)	(23)	(23)	(16)	(24)	
330	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
331	Buildings	-	78	78	78	78	78	78	78	78	766	766	766	766	766	766	766	766	766	766	766	766	
332	Vendor Fees	-	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
333	Installer Fees	-	(297)	(611)	(611)	(611)	(611)	(611)	(611)	(611)	(315)	(430)	(430)	(430)	(430)	(430)	(430)	(430)	(430)	(430)	(430)	(430)	
334	Internal Labour	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
335	Internal Materials	-	-	-	-	-	-	-	-	-	-	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	
336	Training	-	-	-	-	-	-	-	-	-	-	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	
337	Incremental O&M and Capitalized Overhead	-	-	315	647	981	1,298	1,615	1,941	2,275	2,619	2,657	2,686	2,723	2,788	2,862	2,938	3,016	3,097	3,180	3,267		
338	Total Closing Plant Balance	x-ref S3a, line 39	-	(236)	(310)	22	356	666	980	1,410	1,738	3,087	3,029	3,051	3,097	3,168	3,235	3,310	3,396	3,477	3,561	3,655	
339																							

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- Appendix K Financial Schedule Changes (Final Version vs. Amended Application)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
340	Opening Accumulated Depreciation																							
341	Hardware	-	-	-	(1)	(1)	(2)	(2)	0	0	(21)	(42)	(63)	(84)	-	(23)	(45)	(68)	(90)	(0)	(24)	(49)	(73)	
342	Software	-	-	-	3	14	26	37	49	62	74	66	6	8	10	6	8	11	7	8	11	7	9	
343	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
344	Buildings	-	-	-	(1)	(2)	(4)	(5)	(6)	(7)	(8)	(698)	(710)	(721)	(733)	(745)	(757)	(769)	(780)	(792)	(804)	(816)	(828)	
345	Vendor Fees	-	-	-	-	0	1	1	1	2	2	2	30	33	37	41	44	48	52	55	59	63	67	
346	Installer Fees	-	-	-	37	113	190	266	343	419	495	275	430	484	538	592	646	699	753	807	861	914	968	
347	Internal Labour	-	-	-	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
348	Internal Materials	-	-	-	-	-	-	-	-	-	-	-	-	20	23	25	28	30	33	35	38	40	43	
349	Training	-	-	-	-	-	-	-	-	-	-	-	-	4	5	5	6	7	8	8	9	9	9	
350	Incremental O&M and Capitalized Overhead	-	-	-	-	(39)	(120)	(243)	(405)	(607)	(850)	(1,134)	(1,147)	(1,146)	(1,148)	(1,172)	(1,203)	(1,235)	(1,268)	(1,301)	(1,336)	(1,372)	(1,409)	
351	Total TGV Depreciation Expense	x-ref S3a, line 41	-	-	-	38	85	91	54	(17)	(131)	(307)	(1,529)	(1,429)	(1,398)	(1,265)	(1,267)	(1,270)	(1,273)	(1,284)	(1,177)	(1,184)	(1,200)	(1,210)
352																								
353	Retirements																							
354	Hardware	-	-	-	-	-	-	3	(0)	-	-	-	-	104	-	-	-	-	113	-	-	-	-	
355	Software	-	-	-	-	-	-	-	-	-	(21)	(71)	-	-	(7)	-	-	(7)	-	-	(7)	-	-	
356	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
357	Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
358	Vendor Fees	-	-	-	-	-	-	-	-	-	(688)	-	-	-	-	-	-	-	-	-	-	-	-	
359	Installer Fees	-	-	-	-	-	-	-	-	-	-	27	-	-	-	-	-	-	-	-	-	-	-	
360	Internal Labour	-	-	-	-	-	-	-	-	-	(297)	116	-	-	-	-	-	-	-	-	-	-	-	
361	Internal Materials	-	-	-	-	-	-	-	-	-	-	(1)	-	-	-	-	-	-	-	-	-	-	-	
362	Training	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	
363	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	
364	Total Closing Accumulated Depreciation	x-ref S3a, line 43	-	-	-	-	-	3	(0)	-	(1,006)	410	333	438	310	317	326	335	343	352	362	371	381	
365																								
366	Depreciation Expense																							
367	Hardware	-	-	(1)	(1)	(1)	(1)	(1)	0	(21)	(21)	(21)	(21)	(21)	(23)	(23)	(23)	(23)	(23)	(24)	(24)	(24)	(24)	
368	Software	-	-	3	11	11	11	12	12	12	13	11	2	3	3	2	3	3	2	3	3	2	3	
369	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
370	Buildings	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	
371	Vendor Fees	-	-	-	0	0	0	0	0	0	0	0	4	4	4	4	4	4	4	4	4	4	4	
372	Installer Fees	-	-	37	76	76	76	76	76	76	76	39	54	54	54	54	54	54	54	54	54	54	54	
373	Internal Labour	-	-	-	0	0	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	-	
374	Internal Materials	-	-	-	-	-	-	-	-	-	-	-	3	3	3	3	3	3	3	3	3	3	3	
375	Training	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	
376	Incremental O&M and Capitalized Overhead	-	-	-	(39)	(81)	(123)	(162)	(202)	(243)	(284)	(327)	(332)	(336)	(340)	(348)	(358)	(367)	(377)	(387)	(398)	(408)	(420)	
377	Total TGV Depreciation Expense	x-ref S3a, line 42	-	-	38	47	6	(36)	(75)	(114)	(176)	(217)	(310)	(302)	(305)	(311)	(320)	(329)	(338)	(349)	(360)	(370)	(382)	(392)
378																								
379	Closing Accumulated Depreciation																							
380	Hardware	-	-	(1)	(1)	(2)	(2)	0	0	(21)	(42)	(63)	(84)	-	(23)	(45)	(68)	(90)	(0)	(24)	(49)	(73)	(97)	
381	Software	-	-	3	14	26	37	49	62	74	66	6	8	10	6	8	11	7	8	11	7	9	12	
382	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
383	Buildings	-	-	(1)	(2)	(4)	(5)	(6)	(7)	(8)	(698)	(710)	(721)	(733)	(745)	(757)	(769)	(780)	(792)	(804)	(816)	(828)	(839)	
384	Vendor Fees	-	-	-	0	1	1	1	2	2	2	30	33	37	41	44	48	52	55	59	63	67	70	
385	Installer Fees	-	-	37	113	190	266	343	419	495	275	430	484	538	592	646	699	753	807	861	914	968	1,022	
386	Internal Labour	-	-	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
387	Internal Materials	-	-	-	-	-	-	-	-	-	-	20	23	25	28	30	33	35	38	40	43	45	48	
388	Training	-	-	-	-	-	-	-	-	-	-	4	5	5	6	6	7	7	8	8	9	9	10	
389	Incremental O&M and Capitalized Overhead	-	-	-	(39)	(120)	(243)	(405)	(607)	(850)	(1,134)	(1,147)	(1,146)	(1,148)	(1,172)	(1,203)	(1,235)	(1,268)	(1,301)	(1,336)	(1,372)	(1,409)	(1,447)	
390	Total Closing Accumulated Depreciation	x-ref S3a, line 44	-	-	38	85	91	54	(17)	(131)	(307)	(1,529)	(1,429)	(1,398)	(1,265)	(1,267)	(1,270)	(1,273)	(1,284)	(1,177)	(1,184)	(1,200)	(1,210)	(1,221)
391																								
392	Opening GPIS	-	-	(236)	(310)	22	356	666	980	1,410	1,738	3,087	3,029	3,051	3,097	3,168	3,235	3,310	3,396	3,477	3,561	3,655	3,737	
393	Closing GPIS	-	(236)	(310)	22	356	666	980	1,410	1,738	3,087	3,029	3,051	3,097	3,168	3,235	3,310	3,396	3,477	3,561	3,655	3,737	3,831	
394	Mid-Year GPIS	-	(118)	(273)	(144)	189	511	823	1,195	1,574	2,413	3,058	3,040	3,074	3,132	3,201	3,272	3,353	3,436	3,519	3,608	3,696	3,784	
395																								
396	Opening Accumulated Depreciation	-	-	-	38	85	91	54	(17)	(131)	(307)	(1,529)	(1,429)	(1,398)	(1,265)	(1,267)	(1,270)	(1,273)	(1,284)	(1,177)	(1,184)	(1,200)	(1,210)	
397	Closing Accumulated Depreciation	-	-	38	85	91	54	(17)	(131)	(307)	(1,529)	(1,429)	(1,398)	(1,265)	(1,267)	(1,270)	(1,273)	(1,284)	(1,177)	(1,184)	(1,200)	(1,210)	(1,221)	
398	Mid-Year Accumulated Depreciation	-	-	19	61	88	72	18	(74)	(219)	(918)	(1,479)	(1,414)	(1,332)	(1,266)	(1,269)	(1,272)	(1,279)	(1,230)	(1,180)	(1,192)	(1,205)	(1,216)	
399																								
400	TGV Mid-Year Net Plant in Service	-	(118)	(254)	(83)	277	584	841	1,121	1,355	1,494	1,579	1,627	1,742	1,866	1,933	2,001	2,074	2,206	2,338	2,416	2,491	2,568	
401																								

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- Appendix K Financial Schedule Changes (Final Version vs. Amended Application)**Rate Base Detail in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
402	TGVI Software CIAOC Opening Balance	x-ref S3a, line 46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
403	TGVI Software CIAOC Additions	x-ref S3a, line 47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
404	TGVI Software CIAOC Retirements	x-ref S3a, line 48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
405	TGVI Software CIAOC Closing Balance	x-ref S3a, line 49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
406																							
407	TGVI Software CIAOC Opening Balance Accumulated Depreciation	x-ref S3a, line 51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
408	TGVI Software CIAOC Retirements	x-ref S3a, line 52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
409	TGVI Amortization of Software CIAOC	x-ref S3a, line 53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
410	TGVI Software CIAOC Closing Balance Accumulated Depreciation	x-ref S3a, line 54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
411																							
412	TGVI Mid Year Software CIAOC		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
413																							
414	TGVI Opening Deferred Charges	x-ref S3a, line 61	-	-	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
415	TGVI O&M Deferred Charge Additions	S1, line 21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
416	TGVI O&M Tax on Deferred Charge Additions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
417	TGVI O&M Net Deferred Charge Additions	x-ref S3a, line 62	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
418	TGVI O&M Amortization Expense	x-ref S3a, line 63	-	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
419	TGVI O&M Deferred Charge AFUDC	S1, line 22	-	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
420	TGVI Closing Deferred Charges	x-ref S3a, line 64	-	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
421	Capital Lease Rate Base		-	(98)	(89)	(80)	(70)	(60)	(50)	(39)	(29)	(17)	(6)	(114)	(103)	(93)	(81)	(70)	(58)	(46)	(33)	(20)	(7)
422	TGVI Mid-Year Deferred Charges		-	-	(1)	(1)	(0)	(0)	(0)	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-	-
423	In-Service Adjustment	x-ref S3a, line 68	-	-	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
424	TGVI Ratebase	x-ref S3a, line 70	-	(216)	(304)	(163)	207	523	791	1,081	1,326	1,477	1,573	1,513	1,639	1,774	1,851	1,931	2,016	2,160	2,305	2,396	2,484
																							2,568

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- Appendix K Financial Schedule Changes (Final Version vs. Amended Application)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Reference		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
TGW																							
425	Capital Spending																						
426	Hardware		0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
427	Software		(0)	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
428	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Buildings		2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
430	Vendor Fees		-	-	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
431	Installer Fees		(0)	(11)	(11)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
432	Internal Labour		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
433	Internal Materials		-	-	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
434	Training		-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
435	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
436	Total Spend	x-ref S6, line 65	1	(13)	(13)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
437																							
438	Opening WIP																						
439	Hardware		-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
440	Software		-	(0)	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
441	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	Buildings		0	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
443	Vendor Fees		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
444	Installer Fees		-	(0)	(4)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
445	Internal Labour		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
446	Internal Materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Training		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
448	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
449	Total Opening WIP	x-ref S1, line 18 & x-ref S6, line 65	0	2	(6)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
450	Additions																						
451	Hardware		0	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Software		(0)	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
453	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
454	Buildings		2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
455	Vendor Fees		-	-	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
456	Installer Fees		(0)	(11)	(11)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
457	Internal Labour		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
458	Internal Materials		-	-	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Training		-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
460	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
461	Total Additions	x-ref S1, line 18	2	(13)	(13)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
462	In-service																						
463	Hardware		-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
464	Software		-	1	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
465	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
466	Buildings		-	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
467	Vendor Fees		-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
468	Installer Fees		-	7	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
469	Internal Labour		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Internal Materials		-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Training		-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total In-service		-	6	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
474	Closing WIP																						
475	Hardware		0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
476	Software		(0)	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
477	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
478	Buildings		2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
479	Vendor Fees		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
480	Installer Fees		(0)	(4)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481	Internal Labour		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
482	Internal Materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
483	Training		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
485	TGW Total Closing WIP		2	(6)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
486																							
487	Recurring Plant Additions																						
488	Hardware		-	-	-	-	-	-	2	-	-	-	-	2	-	-	-	-	3	-	-	-	-
489	Software		-	-	-	-	(0)	-	(0)	-	-	-	(0)	-	-	(0)	-	-	(0)	-	-	(0)	-
490	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
491	Buildings		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
492	Vendor Fees		-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
493	Installer Fees		-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
494	Internal Labour		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
495	Internal Materials		-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
496	Training		-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
497	Capitalized Overhead		-	-	8	8	8	8	7	8	8	8	8	8	8	8	9	9	9	9	9	9	9
498	Total Recurring Plant Additions		-	-	17	8	8	7	7	10	8	8	8	11	8	8	9	9	11	9	9	9	9
499																							

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- Appendix K Financial Schedule Changes (Final Version vs. Amended Application)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
500	Opening Plant Balance																							
501	Hardware	-	-	0	0	0	0	0	-	2	2	2	2	2	2	2	2	2	2	3	3	3	3	
502	Software	-	-	(1)	(2)	(2)	(2)	(2)	(2)	(2)	(3)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	
503	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
504	Buildings	-	-	2	2	2	2	2	2	2	2	19	19	19	19	19	19	19	19	19	19	19	19	
505	Vendor Fees	-	-	-	-	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
506	Installer Fees	-	-	(7)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(8)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	
507	Internal Labour	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
508	Internal Materials	-	-	-	-	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
509	Training	-	-	-	-	-	-	-	-	-	-	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
510	Incremental O&M and Capitalized Overhead	-	-	-	8	16	24	32	39	47	54	62	62	62	62	63	64	65	66	67	68	69	70	
511	Total Opening Plant Balance	x-ref S3a, line 71	-	-	(6)	(8)	0	8	16	23	33	41	74	72	72	72	73	73	74	75	76	77	78	79
512																								
513	Additions																							
514	Hardware	-	0	-	-	-	-	-	2	-	-	-	-	2	-	-	-	-	3	-	-	-	-	
515	Software	-	(1)	(2)	-	-	(0)	-	-	(0)	-	(0)	-	-	-	(0)	-	-	(0)	-	-	(0)	-	
516	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
517	Buildings	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
518	Vendor Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
519	Installer Fees	-	(7)	(8)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
520	Internal Labour	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
521	Internal Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
522	Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
523	Incremental O&M and Capitalized Overhead	-	-	8	8	8	8	7	8	8	8	8	8	8	8	8	9	9	9	9	9	9	9	
524	Total Additions	x-ref S3a, line 72	-	(6)	(2)	8	8	7	7	10	8	8	8	8	11	8	8	9	9	11	9	9	9	9
525																								
526	Retirements																							
527	Hardware	-	-	-	-	-	-	(0)	-	-	-	-	-	(2)	-	-	-	-	(2)	-	-	-	-	
528	Software	-	-	-	-	-	-	-	-	-	1	2	-	-	0	-	-	0	-	-	0	-	-	
529	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
530	Buildings	-	-	-	-	-	-	-	-	-	17	-	-	-	-	-	-	-	-	-	-	-	-	
531	Vendor Fees	-	-	-	-	-	-	-	-	-	-	(1)	-	-	-	-	-	-	-	-	-	-	-	
532	Installer Fees	-	-	-	-	-	-	-	-	-	7	(3)	-	-	-	-	-	-	-	-	-	-	-	
533	Internal Labour	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
534	Internal Materials	-	-	-	-	-	-	-	-	-	-	(1)	-	-	-	-	-	-	-	-	-	-	-	
535	Training	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	
536	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	(8)	(8)	(8)	(8)	(7)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	
537	Total Retirements	x-ref S3a, line 73	-	-	-	-	-	(0)	-	-	25	(10)	(8)	(11)	(7)	(7)	(8)	(8)	(10)	(8)	(8)	(8)	(8)	
538																								
539	Closing Plant Balance																							
540	Hardware	-	0	0	0	0	0	-	2	2	2	2	2	2	2	2	2	2	3	3	3	3	3	
541	Software	-	(1)	(2)	(2)	(2)	(2)	(2)	(2)	(3)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(1)	
542	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
543	Buildings	-	2	2	2	2	2	2	2	2	19	19	19	19	19	19	19	19	19	19	19	19	19	
544	Vendor Fees	-	-	-	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
545	Installer Fees	-	(7)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(8)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	
546	Internal Labour	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
547	Internal Materials	-	-	-	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
548	Training	-	-	-	-	-	-	-	-	-	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
549	Incremental O&M and Capitalized Overhead	-	-	8	16	24	32	39	47	54	62	62	62	62	63	64	65	66	67	68	69	70	71	
550	Total Closing Plant Balance	x-ref S3a, line 74	-	(6)	(8)	0	8	16	23	33	41	74	72	72	72	73	73	74	75	76	77	78	79	81
551																								

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- Appendix K Financial Schedule Changes (Final Version vs. Amended Application)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
552 Opening Accumulated Depreciation																						
553 Hardware	-	-	-	(0)	(0)	(0)	(0)	-	-	(0)	(1)	(1)	(2)	(0)	(0)	(1)	(1)	(2)	(0)	(1)	(1)	(2)
554 Software	-	-	-	0	0	1	1	1	2	2	2	0	0	0	0	0	0	0	0	0	0	0
555 Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
556 Buildings	-	-	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(18)	(18)	(18)	(19)	(19)	(19)	(19)	(20)	(20)	(20)	(21)	(21)
557 Vendor Fees	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	2	2
558 Installer Fees	-	-	-	1	3	5	7	9	11	12	7	11	12	13	15	16	17	19	20	21	23	24
559 Internal Labour	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
560 Internal Materials	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1
561 Training	-	-	-	-	-	-	-	-	-	-	-	0	0	0	0	0	0	0	0	0	0	0
562 Incremental O&M and Capitalized Overhead	-	-	-	-	(1)	(3)	(6)	(10)	(15)	(21)	(27)	(27)	(27)	(27)	(27)	(27)	(28)	(28)	(29)	(29)	(29)	(30)
563 Total TGW Depreciation Expense	x-ref S3a, line 76	-	-	-	1	2	2	1	(0)	(3)	(7)	(38)	(35)	(34)	(30)	(30)	(29)	(29)	(29)	(26)	(26)	(25)
564																						
565 Retirements																						
566 Hardware	-	-	-	-	-	-	0	-	-	-	-	-	2	-	-	-	-	2	-	-	-	-
567 Software	-	-	-	-	-	-	-	-	-	(1)	(2)	-	-	(0)	-	-	(0)	-	(0)	-	-	-
568 Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
569 Buildings	-	-	-	-	-	-	-	-	-	(17)	-	-	-	-	-	-	-	-	-	-	-	-
570 Vendor Fees	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-
571 Installer Fees	-	-	-	-	-	-	-	-	-	(7)	3	-	-	-	-	-	-	-	-	-	-	-
572 Internal Labour	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
573 Internal Materials	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-
574 Training	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-
575 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	8	8	8	8	7	8	8	8	8	8	8	8
576 Total Closing Accumulated Depreciation	x-ref S3a, line 78	-	-	-	-	-	0	-	-	(25)	10	8	11	7	7	8	8	10	8	8	8	8
577																						
578 Depreciation Expense																						
579 Hardware	-	-	(0)	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(1)	(1)	(1)
580 Software	-	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
581 Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
582 Buildings	-	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
583 Vendor Fees	-	-	-	-	-	-	-	-	-	-	-	0	0	0	0	0	0	0	0	0	0	0
584 Installer Fees	-	-	1	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1
585 Internal Labour	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
586 Internal Materials	-	-	-	-	-	-	-	-	-	-	0	0	0	0	0	0	0	0	0	0	0	0
587 Training	-	-	-	-	-	-	-	-	-	-	0	0	0	0	0	0	0	0	0	0	0	0
588 Incremental O&M and Capitalized Overhead	-	-	-	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(9)	(9)
589 Total TGW Depreciation Expense	x-ref S3a, line 77	-	-	1	1	0	(1)	(2)	(3)	(4)	(5)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(8)	(8)	(8)
590																						
591 Closing Accumulated Depreciation																						
592 Hardware	-	-	(0)	(0)	(0)	(0)	-	-	(0)	(1)	(1)	(2)	(0)	(0)	(1)	(1)	(2)	(0)	(1)	(1)	(2)	(2)
593 Software	-	-	0	0	1	1	1	2	2	2	0	0	0	0	0	0	0	0	0	0	0	0
594 Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
595 Buildings	-	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(18)	(18)	(19)	(19)	(19)	(19)	(20)	(20)	(20)	(21)	(21)	(21)
596 Vendor Fees	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	2	2	2
597 Installer Fees	-	-	1	3	5	7	9	11	12	7	11	12	13	15	16	17	19	20	21	23	24	25
598 Internal Labour	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
599 Internal Materials	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1
600 Training	-	-	-	-	-	-	-	-	-	-	0	0	0	0	0	0	0	0	0	0	0	0
601 Incremental O&M and Capitalized Overhead	-	-	-	(1)	(3)	(6)	(10)	(15)	(21)	(27)	(27)	(27)	(27)	(27)	(27)	(28)	(28)	(29)	(29)	(29)	(30)	(30)
602 Total Closing Accumulated Depreciation	x-ref S3a, line 79	-	-	1	2	2	1	(0)	(3)	(7)	(38)	(35)	(34)	(30)	(30)	(29)	(29)	(29)	(26)	(26)	(25)	(25)
603																						
604 Opening GPIS	-	-	(6)	(8)	0	8	16	23	33	41	74	72	72	72	73	73	74	75	76	77	78	79
605 Closing GPIS	-	(6)	(8)	0	8	16	23	33	41	74	72	72	72	73	73	74	75	76	77	78	79	81
606 Mid-Year GPIS	-	(3)	(7)	(4)	4	12	20	28	37	58	73	72	72	72	73	74	75	76	77	78	79	80
607																						
608 Opening Accumulated Depreciation	-	-	-	1	2	2	1	(0)	(3)	(7)	(38)	(35)	(34)	(30)	(30)	(29)	(29)	(29)	(26)	(26)	(25)	(25)
609 Closing Accumulated Depreciation	-	-	1	2	2	1	(0)	(3)	(7)	(38)	(35)	(34)	(30)	(30)	(29)	(29)	(29)	(29)	(26)	(26)	(25)	(25)
610 Mid-Year Accumulated Depreciation	-	-	0	2	2	2	1	(2)	(5)	(22)	(36)	(34)	(32)	(30)	(29)	(29)	(29)	(27)	(26)	(26)	(25)	(25)
611																						
612 TGW Mid-Year Net Plant in Service	-	(3)	(6)	(2)	7	14	20	27	32	35	37	38	40	42	44	45	46	49	51	52	54	55

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- Appendix K Financial Schedule Changes (Final Version vs. Amended Application)**Rate Base Detail in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

		Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
613																								
614	TGW Software CIAOC Opening Balance	x-ref S3a, line 81	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
615	TGW Software CIAOC Additions	x-ref S3a, line 82	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
616	TGW Software CIAOC Retirements	x-ref S3a, line 83	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
617	TGW Software CIAOC Closing Balance	x-ref S3a, line 84	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
618																								
619	TGW Software CIAOC Opening Balance Accumulated Depreciation	x-ref S3a, line 86	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
620	TGW Software CIAOC Retirements	x-ref S3a, line 87	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
621	TGW Amortization of Software CIAOC	x-ref S3a, line 88	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
622	TGW Software CIAOC Closing Balance Accumulated Depreciation	x-ref S3a, line 89	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
623																								
624	TGW Mid Year Software CIAOC		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
625																								
626	TGW Opening Deferred Charges	x-ref S3a, line 96	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
627	TGW O&M Deferred Charge Additions	S1, line 21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
628	TGW O&M Tax on Deferred Charge Additions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
629	TGW O&M Net Deferred Charge Additions	x-ref S3a, line 97	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
630	TGW O&M Amortization Expense	x-ref S3a, line 98	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
631	TGW O&M Deferred Charge AFUDC	S1, line 22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
632	TGW Closing Deferred Charges	x-ref S3a, line 99	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
633	Capital Lease Rate Base		-	(2)	(2)	(2)	(2)	(1)	(1)	(1)	(1)	(0)	(0)	(3)	(2)	(2)	(2)	(1)	(1)	(1)	(1)	(0)	(0)	-
634	TGW Mid-Year Deferred Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
635	In-Service Adjustment	x-ref S3a, line 103	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
636	TGW Ratebase	x-ref S3a, line 105	-	(5)	(8)	(4)	5	13	19	26	31	35	37	35	38	40	42	43	45	48	50	52	54	55

Note: Excluding Accounting Changes & IFRS Impacts

Financial Schedule 4a

Customer Care Enhancement Project- Appendix K Financial Schedule Changes (Final Version vs. Amended Application)**Capital Cost Allowance Summary in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
TGI																							
1 Opening UCC Balance	S4b, line 11	-	-	(3,148)	(5,284)	(3,748)	(2,277)	(1,028)	201	2,072	2,980	2,452	3,452	4,400	6,060	6,840	7,612	8,461	9,322	9,304	9,969	10,686	11,387
2 Additions	S4b, line 23	-	(1,995)	(1,516)	1,691	1,669	1,502	1,532	2,341	1,509	1,575	1,589	1,550	2,402	1,631	1,594	1,661	1,677	2,418	1,712	1,730	1,699	1,772
3 CCA	S4b, lines 26, 28, 32, 33 & 34	-	(1,153)	(620)	(155)	(198)	(253)	(303)	(470)	(601)	(2,103)	(589)	(603)	(742)	(852)	(822)	(812)	(816)	(2,436)	(1,048)	(1,013)	(998)	(998)
4 Closing UCC Balance		-	(3,148)	(5,284)	(3,748)	(2,277)	(1,028)	201	2,072	2,980	2,452	3,452	4,400	6,060	6,840	7,612	8,461	9,322	9,304	9,969	10,686	11,387	12,162
5																							
6 TGV																							
7 Opening UCC Balance	S4b, line 60	-	-	(306)	(707)	(644)	(419)	(218)	(17)	266	428	397	374	563	857	1,022	1,192	1,375	1,558	1,609	1,546	1,732	1,921
8 Additions	S4b, line 72	-	(238)	(179)	208	209	191	198	308	202	215	220	219	345	238	237	251	258	378	273	280	280	297
9 CCA	S4b, line 84	-	(67)	(222)	(145)	16	10	2	(25)	(40)	(246)	(244)	(29)	(51)	(73)	(67)	(68)	(75)	(327)	(336)	(95)	(91)	(94)
10 Closing UCC Balance		-	(306)	(707)	(644)	(419)	(218)	(17)	266	428	397	374	563	857	1,022	1,192	1,375	1,558	1,609	1,546	1,732	1,921	2,124
11																							
12 TGW																							
13 Opening UCC Balance	S4b, line 109	-	-	(8)	(16)	(14)	(9)	(5)	0	7	10	9	13	17	23	26	29	33	36	37	39	42	45
14 Additions	S4b, line 121	-	(6)	(5)	5	5	5	5	7	5	5	5	5	8	5	5	5	5	8	6	6	6	6
15 CCA	S4b, line 133	-	(2)	(4)	(4)	0	0	(0)	(1)	(1)	(6)	(1)	(1)	(2)	(2)	(2)	(2)	(2)	(7)	(3)	(3)	(3)	(3)
16 Closing UCC Balance		-	(8)	(16)	(14)	(9)	(5)	0	7	10	9	13	17	23	26	29	33	36	37	39	42	45	49
17																							
18																							
19																							
20 CCA Rates Used																							
21																							
22 Hardware_CCA			0.00%																				
23 Software_CCA			0.00%																				
24 Buildings_CCA			0.00%																				
25 VendorFees_CCA			0.00%																				
26 InstallerFees_CCA			0.00%																				
27 Internallabour_CCA			96.00%																				
28 Internallmaterials_CCA			96.00%																				
29 Overhead_Cap_CCA			0.00%																				
30																							
31 Amortization of Software CIAOC			0.00%																				

Note: Excluding Accounting Changes & IFRS Impacts

Financial Schedule 4b
Customer Care Enhancement Project- Appendix K Financial Schedule Changes (Final Version vs. Amended Application)
CCA Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

		Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
TGI Capital Cost Allowance																								
1	UCC Opening																							
2	Hardware		-	-	23	16	11	8	5	4	677	474	332	232	163	781	547	383	268	187	791	554	388	271
3	Software		-	-	(87)	(285)	-	-	(27)	-	-	(26)	-	-	(26)	-	-	(26)	-	-	(26)	-	-	(26)
4	Buildings		-	-	629	591	556	523	491	462	434	408	384	361	339	319	299	282	265	249	234	220	207	194
5	Vendor Fees		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Installer Fees		-	-	(1,248)	(1,286)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Internal Labour		-	-	(760)	(4,291)	(6,920)	(6,643)	(6,377)	(6,122)	(5,877)	(5,642)	(5,417)	(5,200)	(4,992)	(4,792)	(4,601)	(4,417)	(4,240)	(4,070)	(3,907)	(3,751)	(3,601)	(3,457)
8	Internal Materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Training		-	-	(445)	(908)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)
10	Incremental O&M and Capitalized Overhead		-	-	-	1,594	3,187	4,695	6,031	7,292	8,517	9,707	10,862	11,985	13,076	14,138	15,171	16,177	17,158	18,116	19,051	19,967	20,864	21,745
11	Total UCC Opening Balance	x-ref S4a, line 1	-	-	(1,889)	(4,569)	(4,090)	(2,342)	(801)	710	2,826	3,995	5,236	6,453	7,635	9,520	10,492	11,474	12,526	13,557	15,218	16,064	16,932	17,803
12																								
13	UCC Additions																							
14	Hardware		-	27	-	-	-	-	-	793	-	-	-	-	785	-	-	-	-	776	-	-	-	-
15	Software		-	(175)	(571)	-	-	(53)	-	-	(53)	-	-	(52)	-	-	(52)	-	-	(52)	-	-	(51)	-
16	Buildings		-	649	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Vendor Fees		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Installer Fees		-	(2,496)	(2,572)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Internal Labour		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Internal Materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Training		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Incremental O&M and Capitalized Overhead		-	-	1,626	1,691	1,669	1,555	1,532	1,548	1,561	1,575	1,589	1,603	1,617	1,631	1,646	1,661	1,677	1,694	1,712	1,730	1,751	1,772
23	Total UCC Additions	x-ref S4a, line 2	-	(1,995)	(1,516)	1,691	1,669	1,502	1,532	2,341	1,509	1,575	1,589	1,550	2,402	1,631	1,594	1,661	1,677	2,418	1,712	1,730	1,699	1,772
24																								
25	CCA																							
26	Hardware	x-ref S4a, line 3	-	(4)	(7)	(5)	(3)	(2)	(2)	(120)	(203)	(142)	(99)	(70)	(166)	(234)	(164)	(115)	(80)	(173)	(237)	(166)	(116)	(81)
27	TGI Software CCA		-	87	373	285	-	27	27	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26
28	Buildings	x-ref S4a, line 3	-	(19)	(38)	(35)	(33)	(31)	(29)	(28)	(26)	(24)	(23)	(22)	(20)	(19)	(18)	(17)	(16)	(15)	(14)	(13)	(12)	(12)
29	Vendor Fees CCA		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Installer Fees CCA		-	1,248	2,534	1,286	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Internal Labour CCA		-	(760)	(3,531)	(2,629)	277	266	255	245	235	226	217	208	200	192	184	177	170	163	156	150	144	138
32	Internal Materials CCA	x-ref S4a, line 3	-	(685)	(80)	-	-	-	-	-	-	(1,517)	-	-	-	-	-	-	-	(1,490)	-	-	-	-
33	Training		-	(445)	(462)	(17)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Incremental O&M and Capitalized Overhead	x-ref S4a, line 3	-	-	(33)	(98)	(161)	(219)	(272)	(323)	(372)	(420)	(466)	(511)	(555)	(598)	(640)	(680)	(720)	(759)	(796)	(833)	(870)	(905)
35	Total TGI CCA		-	(578)	(1,244)	(1,213)	79	40	(21)	(226)	(340)	(1,851)	(372)	(369)	(516)	(660)	(612)	(609)	(647)	(2,247)	(865)	(862)	(828)	(834)
36																								
37	UCC Ending Balance																							
38	Hardware		-	23	16	11	8	5	4	677	474	332	232	163	781	547	383	268	187	791	554	388	271	190
39	Software		-	(87)	(285)	-	-	(27)	-	-	(26)	-	-	(26)	-	-	(26)	-	-	(26)	-	-	(26)	-
40	Buildings		-	629	591	556	523	491	462	434	408	384	361	339	319	299	282	265	249	234	220	207	194	183
41	Vendor Fees		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Installer Fees		-	(1,248)	(1,286)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Internal Labour		-	(760)	(4,291)	(6,920)	(6,643)	(6,377)	(6,122)	(5,877)	(5,642)	(5,417)	(5,200)	(4,992)	(4,792)	(4,601)	(4,417)	(4,240)	(4,070)	(3,907)	(3,751)	(3,601)	(3,457)	(3,319)
44	Internal Materials		-	(685)	(80)	-	-	-	-	-	-	(1,517)	-	-	-	-	-	-	-	(1,490)	-	-	-	-
45	Training		-	(445)	(908)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)
46	Incremental O&M and Capitalized Overhead		-	-	1,594	3,187	4,695	6,031	7,292	8,517	9,707	10,862	11,985	13,076	14,138	15,171	16,177	17,158	18,116	19,051	19,967	20,864	21,745	22,612
47	Total UCC Ending Balance		-	(2,573)	(4,649)	(4,090)	(2,342)	(801)	710	2,826	3,995	3,719	6,453	7,635	9,520	10,492	11,474	12,526	13,557	13,728	16,064	16,932	17,803	18,741
48																								
49	TGI Software CIAOC Addition		-	(29)	(176)	(264)	69	73	70	61	65	(316)	54	59	56	48	53	51	42	(325)	46	38	42	41

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- Appendix K Financial Schedule Changes (Final Version vs. Amended Application)

CCA Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

		Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
TGVI Capital Cost Allowance																								
50	UCC Opening																							
51	Hardware	-	-	3	2	1	1	1	0	89	62	44	31	21	111	77	54	38	27	122	85	60	42	
52	Software	-	-	(10)	(34)	-	-	(3)	-	-	(4)	-	-	(4)	-	-	(4)	-	-	(4)	0	0	(4)	
53	Buildings	-	-	74	69	65	61	57	54	51	48	45	42	40	37	35	33	31	29	27	26	24	23	
54	Vendor Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
55	Installer Fees	-	-	(148)	(154)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
56	Internal Labour	-	-	(90)	(508)	(819)	(786)	(755)	(725)	(696)	(668)	(641)	(615)	(591)	(567)	(545)	(523)	(502)	(482)	(462)	(444)	(426)	(409)	
57	Internal Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
58	Training	-	-	(53)	(107)	(109)	(109)	(109)	(109)	(109)	(109)	(109)	(109)	(109)	(109)	(109)	(109)	(109)	(109)	(109)	(109)	(109)	(109)	
59	Incremental O&M and Capitalized Overhead	-	-	-	193	389	578	748	913	1,076	1,238	1,399	1,559	1,718	1,877	2,035	2,193	2,352	2,510	2,670	2,830	2,992	3,155	
60	Total UCC Opening Balance	x-ref S4a, line 7	-	-	(225)	(540)	(473)	(256)	(61)	133	411	567	737	906	1,075	1,348	1,494	1,644	1,809	1,975	2,243	2,388	2,540	2,696
61																								
62	UCC Additions																							
63	Hardware	-	3	-	-	-	-	-	104	-	-	-	-	113	-	-	-	-	121	-	-	-	-	
64	Software	-	(21)	(68)	-	-	(7)	-	-	(7)	-	-	-	(7)	-	-	(8)	-	-	(8)	-	-	(8)	
65	Buildings	-	76	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
66	Vendor Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
67	Installer Fees	-	(297)	(308)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
68	Internal Labour	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
69	Internal Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70	Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
71	Incremental O&M and Capitalized Overhead	-	-	197	208	209	198	198	204	209	215	220	226	232	238	245	251	258	265	273	280	289	297	
72	Total UCC Additions	x-ref S4a, line 8	-	(238)	(179)	208	209	191	198	308	202	215	220	219	345	238	237	251	258	378	273	280	280	297
73																								
74	CCA																							
75	Hardware	-	(0)	(1)	(1)	(0)	(0)	(0)	(16)	(27)	(19)	(13)	(9)	(23)	(33)	(23)	(16)	(11)	(26)	(37)	(26)	(18)	(13)	
76	TGVI Software CCA	-	10	44	34	-	3	3	-	4	4	-	4	4	-	4	4	-	4	-	4	4	4	
77	Buildings	-	(2)	(4)	(4)	(4)	(4)	(3)	(3)	(3)	(3)	(3)	(3)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(1)	(1)	
78	Vendor Fees CCA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
79	Installer Fees CCA	-	148	302	154	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
80	Internal Labour CCA	-	(90)	(418)	(311)	33	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	16	
81	Internal Materials CCA	-	(80)	(87)	(3)	7	7	6	6	6	(201)	(193)	21	20	20	19	18	17	(216)	(208)	34	32	31	
82	Training	-	(53)	(55)	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
83	Incremental O&M and Capitalized Overhead	-	-	(4)	(12)	(20)	(27)	(34)	(41)	(47)	(54)	(60)	(67)	(73)	(80)	(86)	(93)	(99)	(106)	(112)	(119)	(125)	(132)	
84	Total TGVI CCA	x-ref S4a, line 9	-	(67)	(222)	(145)	16	10	2	(25)	(40)	(246)	(244)	(29)	(51)	(73)	(67)	(68)	(75)	(327)	(336)	(95)	(91)	(94)
85																								
86	UCC Ending Balance																							
87	Hardware	-	3	2	1	1	1	0	89	62	44	31	21	111	77	54	38	27	122	85	60	42	29	
88	Software	-	(10)	(34)	-	-	(3)	-	-	(4)	-	-	(4)	-	-	(4)	-	-	(4)	0	0	(4)	0	
89	Buildings	-	74	69	65	61	57	54	51	48	45	42	40	37	35	33	31	29	27	26	24	23	21	
90	Vendor Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
91	Installer Fees	-	(148)	(154)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
92	Internal Labour	-	(90)	(508)	(819)	(786)	(755)	(725)	(696)	(668)	(641)	(615)	(591)	(567)	(545)	(523)	(502)	(482)	(462)	(444)	(426)	(409)	(393)	
93	Internal Materials	-	(80)	(87)	(3)	7	7	6	6	6	(201)	(193)	21	20	20	19	18	17	(216)	(208)	34	32	31	
94	Training	-	(53)	(107)	(109)	(109)	(109)	(109)	(109)	(109)	(109)	(109)	(109)	(109)	(109)	(109)	(109)	(109)	(109)	(109)	(109)	(109)	(109)	
95	Incremental O&M and Capitalized Overhead	-	-	193	389	578	748	913	1,076	1,238	1,399	1,559	1,718	1,877	2,035	2,193	2,352	2,510	2,670	2,830	2,992	3,155	3,320	
96	Total UCC Ending Balance		-	(306)	(626)	(476)	(249)	(54)	140	417	573	536	713	1,096	1,368	1,513	1,663	1,827	1,992	2,027	2,180	2,573	2,729	2,899
97																								
98	TGVI Software CIAOC Addition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- Appendix K Financial Schedule Changes (Final Version vs. Amended Application)

CCA Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

		Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
TGW Capital Cost Allowance																								
99	UCC Opening																							
100	Hardware	-	-	0	0	0	0	0	0	2	1	1	1	0	2	2	1	1	1	3	2	1	1	
101	Software	-	-	(0)	(1)	-	-	(0)	-	-	(0)	-	-	(0)	-	-	(0)	-	-	(0)	-	-	(0)	
102	Buildings	-	-	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
103	Vendor Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
104	Installer Fees	-	-	(4)	(4)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
105	Internal Labour	-	-	(2)	(13)	(21)	(20)	(19)	(18)	(18)	(17)	(16)	(16)	(15)	(14)	(14)	(13)	(13)	(12)	(12)	(11)	(11)	(10)	
106	Internal Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
107	Training	-	-	(1)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
108	Incremental O&M and Capitalized Overhead	-	-	-	5	10	14	18	22	26	30	33	37	40	44	47	50	53	57	60	63	66	69	
109	Total UCC Opening Balance	x-ref S4a, line 13	-	-	(6)	(14)	(12)	(7)	(2)	2	9	13	16	20	24	30	33	36	40	43	48	51	54	57
110																								
111	UCC Additions																							
112	Hardware	-	0	-	-	-	-	-	2	-	-	-	-	2	-	-	-	-	-	3	-	-	-	-
113	Software	-	(1)	(2)	-	-	-	(0)	-	-	(0)	-	-	(0)	-	-	(0)	-	-	(0)	-	-	(0)	-
114	Buildings	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
115	Vendor Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Installer Fees	-	(7)	(8)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
117	Internal Labour	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
118	Internal Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
119	Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
120	Incremental O&M and Capitalized Overhead	-	-	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	6	6	6	6	6
121	Total UCC Additions	x-ref S4a, line 14	-	(6)	(5)	5	5	5	5	7	5	5	5	5	8	5	5	5	5	8	6	6	6	6
122																								
123	CCA																							
124	Hardware	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(1)	(1)	(1)	(0)	(0)	(1)	(1)	(0)	(0)	(0)
125	TGW Software CCA	-	0	1	1	-	0	0	-	0	0	-	0	0	-	0	0	-	0	0	-	0	0	0
126	Buildings	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
127	Vendor Fees CCA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Installer Fees CCA	-	4	8	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
129	Internal Labour CCA	-	(2)	(11)	(8)	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0
130	Internal Materials CCA	-	(2)	(0)	-	-	-	-	-	-	-	(5)	-	-	-	-	-	-	-	(5)	-	-	-	-
131	Training	-	(1)	(1)	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	Incremental O&M and Capitalized Overhead	-	-	(0)	(0)	(0)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(3)	(3)	(3)	(3)
133	Total TGW CCA	x-ref S4a, line 15	-	(2)	(4)	(4)	0	0	(0)	(1)	(1)	(6)	(1)	(1)	(1)	(2)	(2)	(2)	(2)	(7)	(3)	(3)	(3)	(3)
134																								
135	UCC Ending Balance																							
136	Hardware	-	0	0	0	0	0	0	2	1	1	1	0	2	2	1	1	1	3	2	1	1	1	
137	Software	-	(0)	(1)	-	-	(0)	-	-	(0)	-	-	(0)	-	-	(0)	-	-	(0)	-	-	(0)	-	
138	Buildings	-	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
139	Vendor Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
140	Installer Fees	-	(4)	(4)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
141	Internal Labour	-	(2)	(13)	(21)	(20)	(19)	(18)	(18)	(17)	(16)	(16)	(15)	(14)	(14)	(13)	(13)	(12)	(12)	(11)	(11)	(10)	(10)	
142	Internal Materials	-	(2)	(0)	-	-	-	-	-	-	(5)	-	-	-	-	-	-	-	(5)	-	-	-	-	
143	Training	-	(1)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
144	Incremental O&M and Capitalized Overhead	-	-	5	10	14	18	22	26	30	33	37	40	44	47	50	53	57	60	63	66	69	72	
145	Total UCC Ending Balance	-	(8)	(14)	(12)	(7)	(2)	2	9	13	12	20	24	30	33	36	40	43	44	51	54	57	60	
146																								
147	TGW Software CIAOC Addition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Note: Excluding Accounting Changes & IFRS Impacts

Financial Schedule 5

Customer Care Enhancement Project- Appendix K Financial Schedule Changes (Final Version vs. Amended Application)**Revenue Requirement & Rate Impact Analysis in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
TGI																								
1 Revenue Requirement																								
2																								
3 Operating & Maintenance Expense																								
4 CCE Customer Care O&M Costs																								
S2, line 6		-	-	-	30	61	92	124	156	189	222	256	290	325	361	397	433	470	508	546	585	624	664	
5 Avoided Costs- Existing customer care contract		-	-	(7)	(4)	1	(10)	1	2	3	4	4	5	6	7	8	9	10	10	11	12	13	14	
6 Less: Overhead Capitalized		-	-	(2,602)	(2,706)	(2,670)	(2,488)	(2,452)	(2,477)	(2,498)	(2,521)	(2,543)	(2,565)	(2,587)	(2,610)	(2,634)	(2,658)	(2,684)	(2,710)	(2,739)	(2,769)	(2,801)	(2,836)	
7		-	-	(2,609)	(2,680)	(2,608)	(2,405)	(2,327)	(2,319)	(2,307)	(2,295)	(2,282)	(2,269)	(2,256)	(2,243)	(2,229)	(2,216)	(2,204)	(2,192)	(2,181)	(2,172)	(2,164)	(2,158)	
8																								
9 Property & Other Taxes		-	-	-	(7)	(39)	(39)	(32)	(23)	(16)	(10)	(3)	(3)	(30)	(24)	(20)	(13)	(6)	1	7	5	11	17	
10 Amortization & Depreciation Expense		-	(87)	(408)	(506)	(200)	142	456	766	1,242	1,556	(1,043)	(796)	(689)	(369)	(45)	275	606	694	629	971	1,314	1,739	
11 Income Tax Expense		-	(44)	(376)	(293)	(210)	(105)	(32)	(9)	77	(361)	(755)	(354)	(437)	(369)	(263)	(170)	(82)	(616)	(201)	(106)	(24)	294	
12 Earned Return		-	(133)	(199)	(128)	97	299	468	645	792	865	1,029	1,232	1,518	1,791	2,009	2,204	2,378	2,551	2,726	2,878	3,005	3,105	
13																								
14 TGI Total Cost of Service		x-ref S6, line 33	-	(264)	(3,592)	(3,614)	(2,961)	(2,108)	(1,467)	(939)	(213)	(245)	(3,055)	(2,190)	(1,894)	(1,214)	(550)	80	692	438	980	1,576	2,142	2,997
15																								
16																								
17 Income Tax Expense Calculation																								
18 Equity Earned Return																								
S3b, line 165		-	(54)	(78)	(50)	37	116	182	251	307	336	399	478	589	695	780	856	923	990	1,058	1,117	1,167	1,205	
19 Add: Depreciation Expense- excluding capital lease		-	-	(322)	(420)	(114)	228	541	851	1,327	1,641	(958)	(712)	(604)	(284)	39	359	690	778	713	1,054	1,397	1,739	
20 Add: Amortization Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21 Less: CCA		-	(1,153)	(620)	(155)	(198)	(253)	(303)	(470)	(601)	(2,103)	(589)	(603)	(742)	(852)	(822)	(812)	(816)	(2,436)	(1,048)	(1,013)	(998)	(998)	
22 Less: Overhead Capitalized timing difference		-	-	(976)	(1,015)	(1,001)	(933)	(919)	(929)	(937)	(945)	(953)	(962)	(970)	(979)	(988)	(997)	(1,006)	(1,016)	(1,027)	(1,038)	(1,050)	(1,063)	
23 Taxable Income After Tax		-	(1,207)	(1,996)	(1,639)	(1,276)	(841)	(499)	(297)	97	(1,071)	(2,101)	(1,798)	(1,728)	(1,419)	(991)	(594)	(209)	(1,684)	(304)	121	515	883	
24																								
25 Taxable Income		-	(1,642)	(2,661)	(2,186)	(1,701)	(1,122)	(665)	(396)	129	(1,428)	(2,802)	(2,397)	(2,303)	(1,892)	(1,321)	(792)	(279)	(2,245)	(405)	161	687	1,177	
26																								
27 Current Income Tax Rate		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28 Capital Lease Tax Expense		-	391	290	253	215	176	134	90	44	(4)	(55)	246	139	104	67	28	(12)	(55)	(99)	(146)	(196)	-	
29 Total Income Tax Expense		-	(44)	(376)	(293)	(210)	(105)	(32)	(9)	77	(361)	(755)	(354)	(437)	(369)	(263)	(170)	(82)	(616)	(201)	(106)	(24)	294	
30																								
31 Customer Impact- Residential																								
32 (95 GJ annual use)																								
33 Approximate Annual Bill- Burner Tip Increase/(Decrease) %																								
				-0.31%	-0.31%	-0.26%	-0.18%	-0.13%	-0.09%	-0.02%	-0.01%	-0.24%	-0.19%	-0.16%	-0.10%	-0.06%	0.01%	0.07%	0.04%	0.10%	0.14%	0.18%	0.23%	

Note: Excluding Accounting Changes & IFRS Impacts

Revenue Requirement & Rate Impact Analysis in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- Appendix K Financial Schedule Changes (Final Version vs. Amended Application)

Revenue Requirement & Rate Impact Analysis in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
TGW																							
68	Revenue Requirement																						
69																							
70	Operating & Maintenance Expense																						
71	CCE Customer Care O&M Costs																						
72	Avoided Costs- Existing customer care contract																						
73	Less: Overhead Capitalized																						
74																							
75																							
76	Property Taxes																						
77	Amortization & Depreciation Expense																						
78	Income Tax Expense																						
79	Earned Return																						
80																							
81	TGW Total Cost of Service																						
82																							
83																							
84	Income Tax Expense Calculation																						
85	Equity Earned Return																						
86	Add: Depreciation Expense- excluding capital lease																						
87	Add: Amortization Expense																						
88	Less: CCA																						
89	Less: Overhead Capitalized timing difference																						
90	Taxable Income After Tax																						
91																							
92	Taxable Income																						
93																							
94	Current Income Tax Rate																						
95	Capital Lease Tax Expense																						
96	Total Income Tax Expense																						
97																							
98	Customer Impact- Residential																						
99	<i>(90 GJ annual use)</i>																						
100	Approximate Annual Bill- Burner Tip Increase/(Decrease) %																						
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Note: Excluding Accounting Changes & IFRS Impacts

Financial Schedule 6

Customer Care Enhancement Project- Appendix K Financial Schedule Changes (Final Version vs. Amended Application)
Discounted Cash Flow in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

1 Consolidated Project Discounted Cash Flow			2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
2		Reference	(14)	(16)	-	-	-	-	-	(900)	-	-	-	-	(900)	-	-	-	-	(900)	-	-	-	-
3	Capital Spending- Hardware		145	4,978	1,400	-	-	60	-	-	60	-	-	60	-	-	60	-	-	60	-	-	60	-
4	Capital Spending- Software		(726)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Capital Spending- Buildings & Structures		(595)	4,962	1,400	-	-	60	-	(900)	60	-	-	60	(900)	-	60	-	-	(840)	-	-	60	-
6	Capital Expenditure Cash Flow	S1, line 16																						
7																								
8	Revenue Requirement	line 33 + 50 + 67	-	(748)	(4,461)	(4,445)	(3,603)	(2,594)	(1,823)	(1,178)	(300)	(283)	(2,901)	(2,293)	(1,872)	(1,146)	(425)	259	928	654	1,264	2,006	2,644	3,318
9	Incremental O&M	line 34 + 51 + 68	-	-	8	(30)	(69)	(93)	(141)	(179)	(218)	(257)	(297)	(336)	(380)	(422)	(466)	(510)	(555)	(601)	(648)	(695)	(744)	(794)
10	Property Tax 1% in Lieu	line 35 + 52 + 69	-	-	-	7	45	44	36	26	18	12	3	3	29	23	19	11	4	(3)	(9)	(7)	(13)	(20)
11	Operating & Other Expense Cash Flow		-	(748)	(4,453)	(4,467)	(3,627)	(2,642)	(1,928)	(1,331)	(500)	(528)	(3,195)	(2,628)	(2,223)	(1,545)	(872)	(239)	377	51	607	1,304	1,887	2,504
12	Tax Expense Cash Flow	line 37 + 54 + 71	-	198	1,113	1,117	907	661	482	333	125	132	799	657	556	386	218	60	(94)	(13)	(152)	(326)	(472)	(626)
13	After Tax Operating & Other Expense Cash Flow		-	(550)	(3,340)	(3,351)	(2,721)	(1,982)	(1,446)	(998)	(375)	(396)	(2,397)	(1,971)	(1,667)	(1,159)	(654)	(179)	283	38	455	978	1,415	1,878
14																								
15	Terminal Value Cash Flow		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16																								
17	Annual Cash Flow		(595)	4,412	(1,940)	(3,351)	(2,721)	(1,922)	(1,446)	(1,898)	(315)	(396)	(2,397)	(1,911)	(2,567)	(1,159)	(594)	(179)	283	(802)	455	978	1,475	1,878
18																								
19	Annual Discounted Cash Flow (mid year)		(578)	4,015	(1,657)	(2,662)	(2,019)	(1,330)	(934)	(1,152)	(164)	(203)	(1,217)	(918)	(1,152)	(488)	(235)	(66)	96	(263)	141	281	397	471
20																								
21	Total Project Discounted Cash Flow		(9,637)																					

Customer Care Enhancement Project- Appendix K Financial Schedule Changes (Final Version vs. Amended Application)

Discounted Cash Flow in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

22 **Terasen Gas Inc.**

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
25	Assumptions																							
26	Tax Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
27	Inflation	0.00%																						
28	Cost of Capital																							
29	Nominal WACC Pre-Tax	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
30	Nominal WACC Post-Tax	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
31	Real WACC Pre-Tax	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
32	Real WACC Post-Tax	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
33	CCA Rates																							
34	Hardware	0.00%																						
35	Software	0.00%																						
36	Meters	0.00%																						
37	Overhead Capitalized	0.00%																						
38	Overhead Capitalized UCC Addition Ratio	-62.50% (10/16)																						
39	Overhead Capitalized Rate	-16.00%																						
40	Project Inservice Year	2011 & 2012																						
41																								
42	Discounted Cash Flow Analysis																							
43																								
44	Capital Spending- Hardware	(12)	(14)	-	-	-	-	-	(793)	-	-	-	-	(785)	-	-	-	-	(776)	-	-	-	-	
45	Capital Spending- Software	130	4,438	1,246	-	-	53	-	-	53	-	-	52	-	-	52	-	-	52	-	-	51	-	
46	Capital Spending- Buildings & Structures	(649)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
47	Capital Expenditure Cash Flow	S3b, line 12 + 25 (2010 only)	(531)	4,423	1,246	-	-	53	-	(793)	53	-	-	52	(785)	-	52	-	-	(724)	-	-	51	-
48																								
49	Revenue Requirement	S5, line 14	-	(683)	(3,901)	(3,886)	(3,194)	(2,299)	(1,615)	(1,042)	(268)	(251)	(3,008)	(2,446)	(2,032)	(1,315)	(613)	57	711	501	1,089	1,733	2,350	2,997
50	Incremental O&M	S5, line 4 + 5	-	-	7	(26)	(62)	(82)	(125)	(158)	(192)	(226)	(260)	(296)	(331)	(368)	(404)	(442)	(480)	(518)	(557)	(597)	(637)	(678)
51	Property Tax 1% in Lieu	S5, line 9	-	-	-	7	39	39	32	23	16	10	3	3	30	24	20	13	6	(1)	(7)	(5)	(11)	(17)
52	Operating & Other Expense Cash Flow		-	(683)	(3,894)	(3,905)	(3,216)	(2,343)	(1,708)	(1,177)	(444)	(466)	(3,266)	(2,739)	(2,333)	(1,659)	(997)	(371)	238	(18)	525	1,131	1,702	2,302
53	Tax Expense Cash Flow	line 36 x line 26	-	181	974	976	804	586	427	294	111	117	816	685	583	415	249	93	(59)	4	(131)	(283)	(426)	(576)
54	After Tax Operating & Other Expense Cash Flow		-	(502)	(2,921)	(2,929)	(2,412)	(1,757)	(1,281)	(883)	(333)	(350)	(2,449)	(2,054)	(1,750)	(1,244)	(747)	(278)	178	(13)	393	848	1,277	1,727
55																								
56	Terminal Value Cash Flow		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
57																								
58	Annual Cash Flow		(531)	3,921	(1,675)	(2,929)	(2,412)	(1,704)	(1,281)	(1,676)	(280)	(350)	(2,449)	(2,002)	(2,535)	(1,244)	(695)	(278)	178	(738)	393	848	1,328	1,727
59																								
60	Annual Discounted Cash Flow (mid year)		(517)	3,581	(1,431)	(2,343)	(1,811)	(1,200)	(847)	(1,039)	(163)	(191)	(1,254)	(962)	(1,142)	(526)	(276)	(104)	62	(242)	121	245	359	438
61																								
62	Total Project Discounted Cash Flow		(9,238)																					

Discounted Cash Flow in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

DCF - 27 / 29

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- Appendix K Financial Schedule Changes (Final Version vs. Amended Application)

Discounted Cash Flow in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

96 Terasen Gas (Whistler) Inc.

97																							
98	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
99 Assumptions																							
100 Tax Rate		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
101 Inflation		0.00%																					
102 Cost of Capital																							
103 Nominal WACC Pre-Tax		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
104 Nominal WACC Post-Tax		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
105 Real WACC Pre-Tax		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
106 Real WACC Post-Tax		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
107																							
108 Discounted Cash Flow Analysis																							
109																							
110 Capital Spending- Hardware		(0)	(0)	-	-	-	-	-	(2)	-	-	-	-	(2)	-	-	-	-	(3)	-	-	-	-
111 Capital Spending- Software		0	13	4	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0	-
112 Capital Spending- Buildings & Structures		(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
113 Capital Expenditure Cash Flow	S3b, line 436 + 449 (2010 only)	(2)	13	4	-	-	0	-	(2)	0	-	-	0	(2)	-	0	-	-	(2)	-	-	0	-
114																							
115 Revenue Requirement	S5, line 81	-	(1)	(12)	(13)	(9)	(6)	(4)	(3)	(0)	(0)	4	4	4	4	4	5	5	4	5	6	6	7
116 Incremental O&M	S5, line 71 + 72	-	-	0	(0)	(0)	(0)	(0)	(0)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(2)	(2)	(2)	(2)	(2)	(2)
117 Property Tax 1% in Lieu	S5, line 76	-	-	-	0	0	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
118 Operating & Other Expense Cash Flow		-	(1)	(12)	(13)	(9)	(6)	(5)	(3)	(1)	(1)	4	3	3	3	3	3	2	4	4	4	4	4
119 Tax Expense Cash Flow	line 70 x line 60	-	0	3	3	2	2	1	1	0	0	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(0)	(1)	(1)	(1)	(1)
120 After Tax Operating & Other Expense Cash Flow		-	(1)	(9)	(9)	(7)	(5)	(3)	(2)	(1)	(1)	3	2	2	2	2	2	2	1	3	3	3	3
121																							
122 Terminal Value Cash Flow		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123																							
124 Annual Cash Flow		(2)	12	(5)	(9)	(7)	(5)	(3)	(5)	(1)	(1)	3	2	(0)	2	2	2	2	(1)	3	3	3	3
125																							
126 Annual Discounted Cash Flow (mid year)		(2)	11	(5)	(7)	(5)	(3)	(2)	(3)	(0)	(0)	1	1	(0)	1	1	1	1	(0)	1	1	1	1
127																							
128 Total Project Discounted Cash Flow		(9)																					

Financial Schedule 7

Customer Care Enhancement Project- Appendix K Financial Schedule Changes (Final Version vs. Amended Application)
Cost Per Customer Analysis

Reference		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
1	Gas Segment																						
2																							
3	Customer Care Costs (\$000's)																						
4	CCE Customer Care O&M	S2, line 6	-	-	-	34	69	104	140	177	215	253	292	332	373	414	457	500	544	589	635	681	729
5	CCE other Cost of Service	line 17 + 28 +40	-	(748)	(4,453)	(4,475)	(3,672)	(2,687)	(1,964)	(1,357)	(518)	(540)	(3,198)	(2,631)	(2,252)	(1,568)	(891)	(251)	373	53	617	1,311	1,900
6	TGVI Banner to Energy Conversion	line 29	1,367	1,290	1,202	1,132	1,061	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Customer Care Costs		1,367	541	(3,251)	(3,308)	(2,542)	(2,571)	(1,824)	(1,180)	(303)	(287)	(2,906)	(2,299)	(1,879)	(1,154)	(434)	249	917	642	1,251	1,992	2,629
8																							3,302
9	Average Customers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10																							
11	Cost Per Customer		\$ 1.45	\$ 0.57	\$ (3.39)	\$ (3.42)	\$ (2.60)	\$ (2.60)	\$ (1.83)	\$ (1.17)	\$ (0.30)	\$ (0.28)	\$ (2.81)	\$ (2.20)	\$ (1.78)	\$ (1.08)	\$ (0.40)	\$ 0.23	\$ 0.84	\$ 0.58	\$ 1.12	\$ 1.77	\$ 2.31
12																							2.87
13	TGI																						
14																							
15	TGI Customer Care Costs (\$000's)																						
16	TGI CCE Customer Care O&M	S5, line 4	-	-	-	30	61	98	130	162	195	229	263	297	333	368	405	441	479	517	555	595	634
17	TGI CCE other Cost of Service	S5, line 14 - (S5, line 4 + S5, line 5)	-	(683)	(3,894)	(3,912)	(3,255)	(2,381)	(1,740)	(1,200)	(460)	(477)	(3,268)	(2,741)	(2,363)	(1,683)	(1,017)	(384)	232	(17)	532	1,136	1,713
18	TGI Total Customer Care Costs		-	(683)	(3,894)	(3,882)	(3,194)	(2,283)	(1,610)	(1,038)	(265)	(248)	(3,005)	(2,444)	(2,030)	(1,315)	(612)	57	711	500	1,087	1,731	2,348
19																							2,994
20	TGI Average Customers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21																							
22	TGI Cost Per Customer		\$ -	\$ (0.81)	\$ (4.56)	\$ (4.51)	\$ (3.69)	\$ (2.61)	\$ (1.83)	\$ (1.17)	\$ (0.30)	\$ (0.28)	\$ (3.32)	\$ (2.68)	\$ (2.21)	\$ (1.42)	\$ (0.66)	\$ 0.06	\$ 0.75	\$ 0.52	\$ 1.13	\$ 1.79	\$ 2.41
23																							3.05
24	TGVI																						
25																							
26	TGVI Customer Care Costs (\$000's)																						
27	TGVI CCE Customer Care O&M	S5, line 37	-	-	-	4	8	6	10	14	19	24	29	34	39	45	51	57	64	71	78	85	93
28	TGVI CCE other Cost of Service	S5, line 47 - (S5, line 37 + S5, line 38)	-	(64)	(547)	(550)	(407)	(299)	(219)	(153)	(57)	(62)	66	107	108	112	123	131	138	69	81	171	182
29	TGVI Banner to Energy Conversion		1,367	1,290	1,202	1,132	1,061	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200
30	TGVI Total Customer Care Costs		1,367	1,226	655	586	662	(281)	(209)	(139)	(38)	(39)	95	141	147	157	174	188	201	139	159	256	275
31																							302
32	TGVI Average Customers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33																							
34	TGVI Cost Per Customer		\$ 13.89	\$ 12.16	\$ 6.34	\$ 5.54	\$ 6.11	\$ (2.53)	\$ (1.84)	\$ (1.19)	\$ (0.32)	\$ (0.31)	\$ 0.76	\$ 1.10	\$ 1.12	\$ 1.16	\$ 1.26	\$ 1.32	\$ 1.38	\$ 0.93	\$ 1.04	\$ 1.63	\$ 1.71
35																							1.83
36	TGW																						
37																							
38	TGW Customer Care Costs (\$000's)																						
39	TGW CCE Customer Care O&M	S5, line 71	-	-	-	0	0	0	0	0	0	1	1	1	1	1	1	1	1	2	2	2	2
40	TGW CCE other Cost of Service	S5, line 81 - (S5, line 71 + S5, line 72)	-	(1)	(12)	(13)	(9)	(7)	(5)	(3)	(1)	(1)	4	3	3	3	3	3	2	4	4	4	4
41	TGW Total Customer Care Costs		-	(1)	(12)	(13)	(9)	(6)	(4)	(3)	(1)	(1)	4	4	4	4	4	4	5	3	5	5	6
42																							6
43	TGW Average Customers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44																							
45	TGW Cost Per Customer		\$ -	\$ (0.57)	\$ (4.80)	\$ (4.85)	\$ (3.44)	\$ (2.42)	\$ (1.66)	\$ (1.04)	\$ (0.19)	\$ (0.18)	\$ 1.48	\$ 1.27	\$ 1.29	\$ 1.31	\$ 1.40	\$ 1.46	\$ 1.52	\$ 1.08	\$ 1.66	\$ 1.73	\$ 1.82
46																							1.93
47																							
48	Notes:																						
49	Other Cost of Service amounts equal to total cost of service as shown on subsequent Revenue Requirement schedule (S5) less O&M (net of CCE customer care and avoided costs)																						
50																							
51																							
52	Levelized Cost Per Customer Calculation				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
53																							20
54	Discount Rate (TGI) (Nominal After Tax WACC)				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
55																							
56	Average Customers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	Discounted Average Customers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58																							
59	CCE Total Customer Care Costs	line 7 x 1000		(3,251,475)	(3,308,359)	(2,541,849)	(2,571,172)	(1,824,034)	(1,179,611)	(303,159)	(286,954)	(2,906,211)	(2,299,149)	(1,879,278)	(1,153,595)	(434,011)	249,365	916,637	642,319	1,251,174	1,992,083	2,628,741	3,301,990
60	Discount Rate	S6, line 29		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
61	Discounted Costs			(3,053,040)	(2,912,268)	(2,099,316)	(1,992,363)	(1,326,110)	(804,627)	(194,015)	(172,301)	(1,637,236)	(1,215,236)	(931,953)	(536,742)	(189,462)	102,133	352,239	231,580	423,230	632,231	782,754	922,492
62	Annual Levelized Cost Per Customer		\$	(3.39)	\$ (3.42)	\$ (2.60)	\$ (2.60)	\$ (1.83)	\$ (1.17)	\$ (0.30)	\$ (0.28)	\$ (2.81)	\$ (2.20)	\$ (1.78)	\$ (1.08)	\$ (0.40)	\$ 0.23	\$ 0.84	\$ 0.58	\$ 1.12	\$ 1.77	\$ 2.31	\$ 2.87
63																							
64																							
65	Levelized Cost per Customer- CCE CPNC	(13,618,010) Costs																					
66		- Customers																					
67		\$ (1.21) Cost/Customer (\$)																					
68																							
69																							
70	Existing Customer Care Contract																						
71	Discount Rate	S6, line 29		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
72	Discounted Costs			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	Annual Levelized Cost Per Customer		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74																							
75																							
76	Levelized Cost per Customer- Existing Contract	- Costs																					
77		- Customers																					
78		\$ (0.02) Cost/Customer (\$)																					
79																							

Note: Excluding Accounting Changes & IFRS Impacts

Financial Schedule 1

Customer Care Enhancement Project- Consolidated Appendix K Schedule Changes (Consolidated Final Version vs. Consolidated Amended Application)
Estimated Project Implementation Costs in \$000s

<u>TGI Component</u>	<u>Reference</u>	<u>Total</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Capital - CIS Implementation						
1 Consulting		(11,400)	(484)	(1,374)	(7,750)	(1,792)
2 Internal Labour		720	-	(2,432)	2,506	646
3 Expenses		8,149	-	552	6,085	1,512
4 Software		(1,148)	-	2,600	(3,102)	(646)
5 Hardware		(6,611)	(163)	(2,618)	(3,418)	(412)
6 Subtotal		(10,290)	(647)	(3,272)	(5,680)	(692)
Capital - Services Insourcing						
7 Consulting		4,476	509	1,373	3,211	(618)
8 Internal Labour		3,016	-	1,017	1,999	-
9 Facilities		7,334	-	1,207	6,127	-
10 Expenses		(1,825)	163	(499)	(1,488)	-
11 Software		(16,958)	(75)	243	(17,125)	-
12 Hardware		1,078	-	(304)	1,472	(90)
13 Subtotal		(2,879)	597	3,036	(5,804)	(708)
Total Plant Additions						
14 CIS		(10,290)	(647)	(3,272)	(5,680)	(692)
15 Service Insourcing		(2,879)	597	3,036	(5,804)	(708)
16 Subtotal		(13,169)	(50)	(235)	(11,484)	(1,400)
17 AFUDC		(373)	-	16	(389)	-
18 Total Plant Additions	x-ref S3b, (2010 column, lines 25 + 237 + 449) + lines 37 + 249 + 461	(13,542)	(50)	(219)	(11,873)	(1,400)
Deferred O&M						
19 Internal Labour		-	-	-	-	-
20 Expenses		(0)	-	-	(0)	-
21 Subtotal	x-ref S3b, lines 203 + 415 + 627	(0)	-	-	(0)	-
22 AFUDC	x-ref S3b, lines 207 + 419 + 631	314	(2)	2	314	0
23 Total Deferred O&M		314	(2)	2	314	-
24 Capital Lease		6,677	50	104	6,523	-
25 Total		(6,551)	(2)	(113)	(5,036)	(1,400)

Note: Excluding Accounting Changes & IFRS Impacts

Financial Schedule 2

Customer Care Enhancement Project- Consolidated Appendix K Schedule Changes (Consolidated Final Version vs. Consolidated Amended Application)**Estimated Customer Care O&M Costs in \$000s, Except Cost /Customer Amounts**

Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
1 Labour			110	113	117	120	124	128	131	135	139	144	148	152	157	162	167	172	177	182	187	193
2 Outsourced Services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 Technology Support			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Facilities Support			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 Expenses			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Total			110	113	117	120	124	128	131	135	139	144	148	152	157	162	167	172	177	182	187	193
7 Ave Customers			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Cost /Customer			0.11	0.12	0.12	0.12	0.12	0.13	0.13	0.13	0.13	0.14	0.14	0.14	0.15	0.15	0.15	0.16	0.16	0.16	0.16	0.17

*Note- Total costs include annual lease payment of \$1.7 million; the revenue requirement includes this as a capital lease and therefore it is accounted for through depreciation, tax and earned return.

Financial Schedule 3a

Customer Care Enhancement Project- Consolidated Appendix K Schedule Changes (Consolidated Final Version vs. Consolidated Amended Application)**Rate Base Summary in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

		Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Consolidated																								
1	Opening Gas Plant In Service		-	-	(2,218)	(2,900)	147	3,159	5,911	8,657	12,367	15,148	(3,979)	(2,294)	(997)	1,628	4,310	6,959	9,694	11,240	10,813	13,636	16,500	19,332
2	Additions		-	(2,218)	(682)	3,047	3,012	2,751	2,777	3,710	2,781	2,872	2,903	2,875	3,867	3,000	2,973	3,068	3,105	3,983	3,184	3,226	3,212	3,321
3	Retirements		-	-	-	-	-	-	(30)	0	-	(21,999)	(1,218)	(1,577)	(1,242)	(317)	(325)	(334)	(1,559)	(4,411)	(360)	(362)	(379)	(1,599)
4	Closing Gas Plant In Service		-	(2,218)	(2,900)	147	3,159	5,911	8,657	12,367	15,148	(3,979)	(2,294)	(997)	1,628	4,310	6,959	9,694	11,240	10,813	13,636	16,500	19,332	21,054
5																								
6	Opening Accumulated Depreciation		-	-	-	357	799	861	545	(84)	(1,084)	(2,615)	17,505	19,312	21,268	22,819	23,117	23,088	22,736	23,267	26,549	25,835	24,769	23,362
7	Depreciation		-	-	357	442	61	(315)	(659)	(1,000)	(1,531)	(1,879)	589	379	309	(19)	(354)	(685)	(1,027)	(1,129)	(1,075)	(1,428)	(1,786)	(2,140)
8	Retirements		-	-	-	-	-	-	30	(0)	-	21,999	1,218	1,577	1,242	317	325	334	1,559	4,411	360	362	379	1,599
9	Closing Accumulated Depreciation		-	-	357	799	861	545	(84)	(1,084)	(2,615)	17,505	19,312	21,268	22,819	23,117	23,088	22,736	23,267	26,549	25,835	24,769	23,362	22,821
10																								
11	Opening Contributions in Aid of Construction		-	-	(29)	(205)	(470)	(400)	(327)	(257)	(196)	(130)	(417)	(187)	136	123	98	80	70	47	37	29	8	(6)
12	Additions		-	(29)	(176)	(264)	69	73	70	61	65	(316)	54	59	56	48	53	51	42	(325)	46	38	42	41
13	Retirements		-	-	-	-	-	-	-	-	-	29	176	264	(69)	(73)	(70)	(61)	(65)	316	(54)	(59)	(56)	(48)
14	Closing Contributions in Aid of Construction		-	(29)	(205)	(470)	(400)	(327)	(257)	(196)	(130)	(417)	(187)	136	123	98	80	70	47	37	29	8	(6)	(13)
15																								
16	Opening Amortization of Contributions in Aid of Construction		-	-	-	4	29	88	138	179	211	235	223	99	(142)	(90)	(32)	26	77	134	(188)	(139)	(84)	(28)
17	Amortization		-	-	-	-	-	-	-	-	-	(29)	(176)	(264)	69	73	70	61	65	(316)	54	59	56	48
18	Retirements		-	-	4	26	59	50	41	32	24	16	52	23	(17)	(15)	(12)	(10)	(9)	(6)	(5)	(4)	(1)	1
19	Closing Amortization of Contributions in Aid of Construction		-	-	4	29	88	138	179	211	235	223	99	(142)	(90)	(32)	26	77	134	(188)	(139)	(84)	(28)	20
20																								
21	Opening Net Plant In Service		-	-	(2,247)	(2,745)	506	3,707	6,267	8,496	11,299	12,638	13,331	16,930	20,265	24,480	27,493	30,153	32,576	34,688	37,211	39,361	41,193	42,660
22	Closing Net Plant In Service		-	(2,247)	(2,745)	506	3,707	6,267	8,496	11,299	12,638	13,331	16,930	20,265	24,480	27,493	30,153	32,576	34,688	37,211	39,361	41,193	42,660	43,882
23																								
24	Mid Year Net Plant in Service	(line 21 + line 22)/2	-	(1,124)	(2,496)	(1,119)	2,107	4,987	7,381	9,897	11,969	12,985	15,130	18,597	22,372	25,987	28,823	31,364	33,632	35,950	38,286	40,277	41,926	43,271
25																								
26	Opening Deferred Charges		-	-	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
27	Additions		-	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Amortization		-	-	0	0	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	-	-
29	Closing Deferred Charges		-	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
30																								
31	Mid Year Deferred Charges		-	-	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-	-
32	Capital Lease Rate Base		-	(922)	(825)	(728)	(631)	(534)	(437)	(340)	(243)	(146)	(49)	(922)	(825)	(728)	(631)	(534)	(437)	(340)	(243)	(146)	(49)	-
33	13 Month Adjustment (row 211, S3b)		-	-	370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34																								
35	Total Rate Base		-	(2,046)	(2,951)	(1,848)	1,475	4,453	6,944	9,557	11,726	12,839	15,082	17,675	21,547	25,259	28,192	30,831	33,195	35,610	38,043	40,131	41,878	43,271

Note: Excluding Accounting Changes & IFRS Impacts

Financial Schedule 3b

Customer Care Enhancement Project- Consolidated Appendix K Schedule Changes (Consolidated Final Version vs. Consolidated Amended Application)**Rate Base Detail in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Consolidated		Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
1	Capital Spending																							
2	Hardware		14	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Software		(57)	(778)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Buildings		678	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Vendor Fees		-	-	(275)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Installer Fees		(88)	(4,200)	(4,280)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Internal Labour		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Internal Materials		-	-	(188)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Training		-	-	(39)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Total Spend		547	(4,962)	(4,782)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13																								
14	Opening WIP																							
15	Hardware		-	14	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Software		-	(59)	(663)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Buildings		48	748	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Vendor Fees		-	-	(3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Installer Fees		-	(90)	(1,540)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Internal Labour		-	-	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Internal Materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Training		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Total Opening WIP		48	613	(2,206)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Additions																							
27	Hardware		14	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Software		(59)	(800)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Buildings		700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Vendor Fees		-	(3)	(275)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Installer Fees		(90)	(4,249)	(4,280)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Internal Labour		-	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Internal Materials		-	-	(188)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Training		-	-	(39)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Total Additions		565	(5,037)	(4,782)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	In-service																							
39	Hardware		-	(30)	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Software		-	196	663	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Buildings		-	(748)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Vendor Fees		-	-	278	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Installer Fees		-	2,800	5,820	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Internal Labour		-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Internal Materials		-	-	188	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Training		-	-	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Total In-service		-	2,218	6,988	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	Closing WIP																							
51	Hardware		14	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Software		(59)	(663)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	Buildings		748	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	Vendor Fees		-	(3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	Installer Fees		(90)	(1,540)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	Internal Labour		-	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	Internal Materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Training		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	Consolidated Total Closing WIP		613	(2,206)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62																								
63	Recurring Plant Additions																							
64	Hardware		-	-	-	-	-	-	-	900	-	-	-	-	900	-	-	-	-	900	-	-	-	-
65	Software		-	-	-	-	-	(60)	-	(60)	-	-	-	(60)	-	-	(60)	-	-	(60)	-	-	(60)	-
66	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	Buildings		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Vendor Fees		-	-	275	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Installer Fees		-	-	2,880	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Internal Labour		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Internal Materials		-	-	188	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Training		-	-	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	Capitalized Overhead		-	-	2,924	3,047	3,012	2,811	2,777	2,810	2,841	2,872	2,903	2,935	2,967	3,000	3,033	3,068	3,105	3,143	3,184	3,226	3,272	3,321
74	Total Recurring Plant Additions		-	-	6,306	3,047	3,012	2,751	2,777	3,710	2,781	2,872	2,903	2,875	3,867	3,000	2,973	3,068	3,105	3,983	3			

Note: Excluding Accounting Changes & IFRS Impacts

* Note- the revenue require

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
85	Training	-	-	-	-	-	-	-	-	-	-	-	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)
86	Incremental O&M and Capitalized Overhead	-	-	-	2,924	5,971	8,984	11,795	14,572	17,382	20,222	23,094	25,675	28,268	30,893	33,569	36,277	39,012	41,775	44,567	47,390	50,247	53,139
87	Total Opening Plant Balance	-	-	(2,218)	(2,900)	147	3,159	5,911	8,657	12,367	15,148	(3,979)	(2,294)	(997)	1,628	4,310	6,959	9,694	11,240	10,813	13,636	16,500	19,332
88																							
89	Additions																						
90	Hardware	-	30	(0)	-	-	-	-	900	-	-	-	-	900	-	-	-	-	900	-	-	-	-
91	Software	-	(196)	(663)	-	-	(60)	-	-	(60)	-	-	(60)	-	(60)	-	-	-	(60)	-	-	(60)	-
92	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Buildings	-	748	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	Vendor Fees	-	-	(3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	Installer Fees	-	(2,800)	(2,940)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	Internal Labour	-	-	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	Internal Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	Incremental O&M and Capitalized Overhead	-	-	2,924	3,047	3,012	2,811	2,777	2,810	2,841	2,872	2,903	2,935	2,967	3,000	3,033	3,068	3,105	3,143	3,184	3,226	3,272	3,321
100	Total Additions	-	(2,218)	(682)	3,047	3,012	2,751	2,777	3,710	2,781	2,872	2,903	2,875	3,867	3,000	2,973	3,068	3,105	3,983	3,184	3,226	3,212	3,321
101																							
102	Retirements																						
103	Hardware	-	-	-	-	-	-	(30)	0	-	-	-	(1,236)	(900)	-	-	(1,224)	(900)	-	-	-	(1,210)	-
104	Software	-	-	-	-	-	-	-	-	-	196	663	-	-	7	-	-	7	(395)	-	8	-	-
105	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
106	Buildings	-	-	-	-	-	-	-	-	-	706	-	-	-	-	-	-	-	-	-	-	-	-
107	Vendor Fees	-	-	-	-	-	-	-	-	(9,798)	(272)	-	-	-	-	-	-	-	-	-	-	-	-
108	Installer Fees	-	-	-	-	-	-	-	-	(10,053)	(1,060)	-	-	-	-	-	-	-	-	-	-	-	-
109	Internal Labour	-	-	-	-	-	-	-	-	(1,591)	1	-	-	-	-	-	-	-	-	-	-	-	-
110	Internal Materials	-	-	-	-	-	-	-	-	(1,458)	(188)	-	-	-	-	-	-	-	(3,160)	-	-	-	-
111	Training	-	-	-	-	-	-	-	-	(39)	(39)	-	-	-	-	-	-	-	-	-	-	-	-
112	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	(322)	(341)	(342)	(324)	(325)	(334)	(342)	(351)	(360)	(370)	(379)	(389)
113	Total Retirements	-	-	-	-	-	-	(30)	0	-	(21,999)	(1,218)	(1,577)	(1,242)	(317)	(325)	(334)	(1,559)	(4,411)	(360)	(362)	(379)	(1,599)
114																							
115	Closing Plant Balance																						
116	Hardware	-	30	30	30	30	30	(0)	900	900	900	900	(336)	(336)	(336)	(336)	(336)	(1,560)	(1,560)	(1,560)	(1,560)	(1,560)	(2,770)
117	Software	-	(196)	(859)	(859)	(859)	(919)	(919)	(919)	(979)	(783)	(120)	(180)	(180)	(173)	(233)	(233)	(226)	(681)	(681)	(673)	(733)	(733)
118	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
119	Buildings	-	748	748	748	748	748	748	748	748	1,454	1,454	1,454	1,454	1,454	1,454	1,454	1,454	1,454	1,454	1,454	1,454	1,454
120	Vendor Fees	-	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(9,801)	(10,073)	(10,073)	(10,073)	(10,073)	(10,073)	(10,073)	(10,073)	(10,073)	(10,073)	(10,073)	(10,073)	(10,073)
121	Installer Fees	-	(2,800)	(5,740)	(5,740)	(5,740)	(5,740)	(5,740)	(5,740)	(5,740)	(15,793)	(16,853)	(16,853)	(16,853)	(16,853)	(16,853)	(16,853)	(16,853)	(16,853)	(16,853)	(16,853)	(16,853)	(16,853)
122	Internal Labour	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1,592)	(1,591)	(1,591)	(1,591)	(1,591)	(1,591)	(1,591)	(1,591)	(1,196)	(1,196)	(1,196)	(1,196)	(1,196)
123	Internal Materials	-	-	-	-	-	-	-	-	-	(1,458)	(1,646)	(1,646)	(1,646)	(1,646)	(1,646)	(1,646)	(1,646)	(4,806)	(4,806)	(4,806)	(4,806)	(4,806)
124	Training	-	-	-	-	-	-	-	-	-	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)
125	Incremental O&M and Capitalized Overhead	-	-	2,924	5,971	8,984	11,795	14,572	17,382	20,222	23,094	25,675	28,268	30,893	33,567	36,277	39,012	41,775	44,567	47,390	50,247	53,139	56,071
126	Total Closing Plant Balance	-	(2,218)	(2,900)	147	3,159	5,911	8,657	12,367	15,148	(3,979)	(2,294)	(997)	1,628	4,310	6,959	9,694	11,240	10,813	13,636	16,500	19,332	21,054
127																							
128	Opening Accumulated Depreciation																						
129	Hardware	-	-	-	(6)	(12)	(18)	(24)	0	0	(180)	(360)	(540)	516	1,484	1,551	1,618	1,685	2,976	4,188	4,500	4,812	5,124
130	Software	-	-	-	25	132	239	347	462	577	691	618	52	67	90	106	127	156	178	601	687	764	848
131	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	Buildings	-	-	-	(12)	(23)	(35)	(46)	(58)	(69)	(81)	(798)	(820)	(842)	(865)	(887)	(909)	(932)	(954)	(977)	(999)	(1,021)	(1,044)
133	Vendor Fees	-	-	-	0	1	1	1	1	2	2	9,800	11,298	12,557	13,816	15,075	16,334	17,593	18,853	20,112	21,371	22,630	23,889
134	Installer Fees	-	-	-	350	1,067	1,785	2,502	3,220	3,937	4,655	15,426	18,460	20,566	22,673	24,780	26,886	28,993	31,100	33,206	35,313	37,420	39,526
135	Internal Labour	-	-	-	-	0	0	0	0	0	0	1,592	1,790	1,989	2,188	2,387	2,585	2,784	2,983	2,787	2,937	3,086	3,236
136	Internal Materials	-	-	-	-	-	-	-	-	-	-	1,458	1,829	2,034	2,240	2,446	2,652	2,857	3,063	6,429	7,029	7,630	8,231
137	Training	-	-	-	-	-	-	-	-	-	39	45	59	63	78	83	98	113	128	143	158	173	188
138	Incremental O&M and Capitalized Overhead	-	-	-	(366)	(1,112)	(2,235)	(3,709)	(5,531)	(7,703)	(10,231)	(12,796)	(15,664)	(18,855)	(22,393)	(26,265)	(30,466)	(35,000)	(39,871)	(45,081)	(50,635)	(56,536)	(62,682)
139	Total Consolidated Depreciation Expense	-	-	-	357	799	861	545	(84)	(1,084)	(2,615)	17,505	19,312	21,268	22,819	23,117	23,088	22,736	23,267	26,549	25,835	24,769	23,362
140																							
141	Retirements																						
142	Hardware	-	-	-	-	-	-	30	(0)	-	-	-	1,236	900	-	-	1,224	900	-	-	-	-	1,210
143	Software	-	-	-	-	-	-	-	-	-	(196)	(663)	-	-	(7)	-	-	(7)	395	-	(8)	-	-
144	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145	Buildings	-	-	-	-	-	-	-	-	-	(706)	-	-	-	-	-	-	-	-	-	-	-	-
146	Vendor Fees	-	-	-	-	-	-	-	-	9,798	272	-	-	-	-	-	-	-	-	-	-	-	-
147	Installer Fees	-	-	-	-	-	-	-	-	(10,053)	1,060	-	-	-	-	-	-	-	-	-	-	-	-
148	Internal Labour	-	-	-	-	-	-	-	-	1,591	(1)	-	-	-	-	-	-	-	(395)	-	-	-	-
149	Internal Materials	-	-	-	-	-	-	-	-	1,458	188	-	-	-	-	-	-	-	3,160	-	-	-	-
150	Training	-	-	-	-	-	-	-	-	-	39	-	-	-	-	-	-	-	-	-	-	-	-
151	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	322	341	342	324	325	334	342	351	360	370	379	389
152	Total Closing Accumulated Depreciation	-	-	-	-	-	-	30	(0)	-	21,999	1,218	1,577	1,242	317	325	334	1,559	4,411	360	362	379	1,599
153																							
154	Depreciation Expense																						
155	Hardware	-	-	(6)	(6)	(6)	(6)	(6)	0	(180)	(180)	(180)	(180)	67	67	67	67	67	312	312	312	312	312
156	Software	-	-	25	107	107	107	115	115	122	98	15	23	23	23	22	29	29	28	85	85	84	92
157	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
158	Buildings	-	-	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)
159	Vendor Fees	-	-	-	0	0	0	0	0	0	1,225	1,259	1,259	1,259	1,259	1,259	1,259	1,259	1,259	1,259	1,259	1,259	1,259
160	Installer Fees	-	-	350	717	717	717	717	717	717	717	717	2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107		

Note: Excluding Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- Consolidated Appendix K Schedule Changes (Consolidated Final Version vs. Consolidated Amended Application)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
172 Vendor Fees	-	-	-	0	1	1	1	2	2	9,800	11,298	12,557	13,816	15,075	16,334	17,593	18,853	20,112	21,371	22,630	23,889	25,148
173 Installer Fees	-	-	350	1,067	1,785	2,502	3,220	3,937	4,655	15,426	18,460	20,566	22,673	24,780	26,886	28,993	31,100	33,206	35,313	37,420	39,526	41,633
174 Internal Labour	-	-	-	0	-	0	0	0	-	1,592	1,790	1,989	2,188	2,387	2,585	2,784	2,983	3,182	3,381	3,580	3,779	3,978
175 Internal Materials	-	-	-	-	-	-	-	-	-	1,458	1,829	2,034	2,240	2,446	2,652	2,857	3,063	3,269	3,475	3,681	3,887	4,093
176 Training	-	-	-	-	-	-	-	-	-	-	39	44	49	54	59	63	68	73	78	83	88	93
177 Incremental O&M and Capitalized Overhead	-	-	-	(366)	(1,112)	(2,235)	(3,709)	(5,531)	(7,703)	(10,231)	(12,796)	(15,664)	(18,855)	(22,393)	(26,265)	(30,466)	(35,000)	(39,871)	(45,081)	(50,635)	(56,536)	(62,789)
178 Total Closing Accumulated Depreciation	-	-	357	799	861	545	(84)	(1,084)	(2,615)	17,505	19,312	21,268	22,819	23,117	23,088	22,736	23,267	26,549	25,835	24,769	23,362	22,821
179	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
180 Opening GPIS	-	-	(2,218)	(2,900)	147	3,159	5,911	8,657	12,367	15,148	(3,979)	(2,294)	(997)	1,628	4,310	6,959	9,694	11,240	10,813	13,636	16,500	19,332
181 Closing GPIS	-	(2,218)	(2,900)	147	3,159	5,911	8,657	12,367	15,148	(3,979)	(2,294)	(997)	1,628	4,310	6,959	9,694	11,240	10,813	13,636	16,500	19,332	21,054
182 Mid-Year GPIS	-	(1,109)	(2,559)	(1,376)	1,653	4,535	7,284	10,512	13,758	5,585	(3,136)	(1,645)	316	2,969	5,635	8,327	10,467	11,027	12,224	15,068	17,916	20,193
183	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
184 Opening Accumulated Depreciation	-	-	-	357	799	861	545	(84)	(1,084)	(2,615)	17,505	19,312	21,268	22,819	23,117	23,088	22,736	23,267	26,549	25,835	24,769	23,362
185 Closing Accumulated Depreciation	-	-	357	799	861	545	(84)	(1,084)	(2,615)	17,505	19,312	21,268	22,819	23,117	23,088	22,736	23,267	26,549	25,835	24,769	23,362	22,821
186 Mid-Year Accumulated Depreciation	-	-	178	578	830	703	231	(584)	(1,849)	7,445	18,408	20,290	22,043	22,968	23,102	22,912	23,002	24,908	26,192	25,302	24,065	23,092
187	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
188 Consolidated Mid-Year Net Plant in Service	-	(1,109)	(2,380)	(798)	2,483	5,238	7,515	9,929	11,908	13,029	15,272	18,644	22,359	25,937	28,737	31,238	33,469	35,935	38,416	40,370	41,982	43,285
189	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
190 Consolidated Software CIAOC Opening Balance	-	-	(29)	(205)	(470)	(400)	(327)	(257)	(196)	(130)	(417)	(187)	136	123	98	80	70	47	37	29	8	(6)
191 Consolidated Software CIAOC Additions	-	(29)	(176)	(264)	69	73	70	61	65	(316)	54	59	56	48	53	51	42	(325)	46	38	42	41
192 Consolidated Software CIAOC Retirements	-	-	-	-	-	-	-	-	-	29	176	264	(69)	(73)	(70)	(61)	(65)	316	(54)	(59)	(56)	(48)
193 Consolidated Software CIAOC Closing Balance	-	(29)	(205)	(470)	(400)	(327)	(257)	(196)	(130)	(417)	(187)	136	123	98	80	70	47	37	29	8	(6)	(13)
194	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
195 Consolidated Software CIAOC Opening Balance Accumulated Depreciation	-	-	-	4	29	88	138	179	211	235	223	99	(142)	(90)	(32)	26	77	134	(188)	(139)	(84)	(28)
196 Consolidated Software CIAOC Retirements	-	-	-	-	-	-	-	-	-	(29)	(176)	(264)	69	73	70	61	65	(316)	54	59	56	48
197 Consolidated Amortization of Software CIAOC	-	-	4	26	59	50	41	32	24	16	52	23	(17)	(15)	(12)	(10)	(9)	(6)	(5)	(4)	(1)	1
198 Consolidated Software CIAOC Closing Balance Accumulated Depreciation	-	-	4	29	88	138	179	211	235	223	99	(142)	(90)	(32)	26	77	134	(188)	(139)	(84)	(28)	20
199	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
200 Consolidated Mid Year Software CIAOC	-	(15)	(115)	(321)	(376)	(251)	(134)	(31)	60	(45)	(141)	(47)	13	49	86	126	163	15	(130)	(93)	(55)	(14)
201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
202 Consolidated Opening Deferred Charges	-	-	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
203 Consolidated O&M Deferred Charge Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
204 Consolidated O&M Tax on Deferred Charge Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
205 Consolidated O&M Net Deferred Charge Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
206 Consolidated O&M Amortization Expense	-	-	0	0	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	-	-
207 Consolidated O&M Deferred Charge AFUDC	-	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
208 Consolidated Closing Deferred Charges	-	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
209 Capital Lease Rate Base	-	(922)	(825)	(728)	(631)	(534)	(437)	(340)	(243)	(146)	(49)	(922)	(825)	(728)	(631)	(534)	(437)	(340)	(243)	(146)	(49)	-
210 Consolidated Mid-Year Deferred Charges	-	-	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-	-
211 In-Service Adjustment	-	-	370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
212 Consolidated Ratebase	-	(2,046)	(2,951)	(1,848)	1,475	4,453	6,944	9,557	11,726	12,839	15,082	17,675	21,547	25,259	28,192	30,831	33,195	35,610	38,043	40,131	41,878	43,271

Note: Excluding Accounting Changes & IFRS Impacts

Financial Schedule 4a

Customer Care Enhancement Project- Consolidated Appendix K Schedule Changes (Consolidated Final Version vs. Consolidated Amended Application)

Capital Cost Allowance Summary in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Consolidated																							
1	Opening UCC Balance	-	-	(3,462)	(6,007)	(4,406)	(2,705)	(1,250)	184	2,345	3,418	2,858	3,839	4,980	6,940	7,888	8,833	9,869	10,916	10,950	11,554	12,461	13,354
2	Additions	(2,240)	(1,700)	1,904	1,883	1,697	1,735	2,656	1,715	1,795	1,814	1,774	2,754	1,875	1,836	1,918	1,941	2,805	1,990	2,016	1,985	2,076	
3	CCA	(1,222)	(845)	(304)	(182)	(242)	(301)	(496)	(642)	(2,355)	(833)	(633)	(795)	(927)	(891)	(882)	(893)	(2,770)	(1,386)	(1,110)	(1,092)	(1,095)	
4	Closing UCC Balance	(3,462)	(6,007)	(4,406)	(2,705)	(1,250)	184	2,345	3,418	2,858	3,839	4,980	6,940	7,888	8,833	9,869	10,916	10,950	11,554	12,461	13,354	14,334	
5																							
6																							
7																							
8	CCA Rates Used																						
9																							
10	Hardware_CCA	0.00%																					
11	Software_CCA	0.00%																					
12	Buildings_CCA	0.00%																					
13	VendorFees_CCA	0.00%																					
14	InstallerFees_CCA	0.00%																					
15	InternalLabour_CCA	96.00%																					
16	InternalMaterials_CCA	96.00%																					
17	Overhead_Cap_CCA	0.00%																					
18																							
19	Amortization of Software CIAOC	0.00%																					

Note: Excluding Accounting Changes & IFRS Impacts

Financial Schedule 4b
Customer Care Enhancement Project- Consolidated Appendix K Schedule Changes (Consolidated Final Version vs. Consolidated Amended Application)
CCA Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Consolidated Capital Cost Allowance																						
1 UCC Opening																						
2 Hardware	-	-	25	18	12	9	6	4	768	538	376	263	184	894	626	438	307	215	915	641	448	314
3 Software	-	-	(98)	(320)	-	-	(30)	-	-	(30)	-	-	(30)	-	-	(30)	-	-	(30)	0	0	(30)
4 Buildings	-	-	705	662	623	585	550	517	486	457	430	404	380	357	335	315	296	279	262	246	231	217
5 Vendor Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Installer Fees	-	-	(1,400)	(1,444)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Internal Labour	-	-	(853)	(4,812)	(7,760)	(7,449)	(7,151)	(6,865)	(6,591)	(6,327)	(6,074)	(5,831)	(5,598)	(5,374)	(5,159)	(4,953)	(4,754)	(4,564)	(4,382)	(4,206)	(4,038)	(3,877)
8 Internal Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Training	-	-	(499)	(1,018)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)
10 Incremental O&M and Capitalized Overhead	-	-	-	1,791	3,586	5,287	6,798	8,227	9,619	10,974	12,294	13,580	14,835	16,058	17,253	18,421	19,563	20,683	21,781	22,859	23,921	24,968
11 Total UCC Opening Balance	-	-	(2,120)	(5,122)	(4,576)	(2,605)	(864)	846	3,245	4,575	5,989	7,380	8,734	10,898	12,018	13,155	14,375	15,575	17,509	18,503	19,526	20,556
12																						
13 UCC Additions																						
14 Hardware	-	30	-	-	-	-	-	900	-	-	-	-	900	-	-	-	-	900	-	-	-	-
15 Software	-	(196)	(640)	-	-	(60)	-	-	(60)	-	-	(60)	-	-	(60)	-	-	(60)	-	-	(60)	-
16 Buildings	-	726	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Vendor Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Installer Fees	-	(2,800)	(2,888)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19 Internal Labour	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 Internal Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21 Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22 Incremental O&M and Capitalized Overhead	-	-	1,828	1,904	1,883	1,757	1,735	1,756	1,775	1,795	1,814	1,834	1,854	1,875	1,896	1,918	1,941	1,965	1,990	2,016	2,045	2,076
23 Total UCC Additions	-	(2,240)	(1,700)	1,904	1,883	1,697	1,735	2,656	1,715	1,795	1,814	1,774	2,754	1,875	1,836	1,918	1,941	2,805	1,990	2,016	1,985	2,076
24																						
25 CCA																						
26 Hardware	-	(4)	(8)	(5)	(4)	(3)	(2)	(136)	(230)	(161)	(113)	(79)	(190)	(268)	(188)	(131)	(92)	(199)	(275)	(192)	(135)	(94)
27 Consolidated Software CCA	-	98	418	320	-	30	30	30	30	30	-	30	30	30	30	30	30	30	30	30	30	30
28 Buildings	-	(22)	(42)	(40)	(37)	(35)	(33)	(31)	(29)	(27)	(26)	(24)	(23)	(21)	(20)	(19)	(18)	(17)	(16)	(15)	(14)	(13)
29 Vendor Fees CCA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 Installer Fees CCA	-	1,400	2,844	1,444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31 Internal Labour CCA	-	(853)	(3,959)	(2,948)	310	298	286	275	264	253	243	233	224	215	206	198	190	183	175	168	162	155
32 Internal Materials CCA	-	(767)	(167)	(3)	7	7	6	6	6	(1,722)	(193)	21	20	20	19	18	17	(1,711)	(208)	34	32	31
33 Training	-	(499)	(519)	(20)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Incremental O&M and Capitalized Overhead	-	-	(37)	(110)	(181)	(247)	(307)	(364)	(420)	(475)	(528)	(580)	(630)	(680)	(728)	(775)	(821)	(867)	(911)	(955)	(998)	(1,040)
35 Total Consolidated CCA	-	(647)	(1,469)	(1,361)	95	50	(19)	(251)	(380)	(2,103)	(617)	(399)	(569)	(735)	(681)	(679)	(724)	(2,581)	(1,204)	(960)	(922)	(931)
36																						
37 UCC Ending Balance																						
38 Hardware	-	25	18	12	9	6	4	768	538	376	263	184	894	626	438	307	215	915	641	448	314	220
39 Software	-	(98)	(320)	-	-	(30)	-	-	(30)	-	-	(30)	-	-	(30)	-	-	(30)	0	0	(30)	0
40 Buildings	-	705	662	623	585	550	517	486	457	430	404	380	357	335	315	296	279	262	246	231	217	204
41 Vendor Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Installer Fees	-	(1,400)	(1,444)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43 Internal Labour	-	(853)	(4,812)	(7,760)	(7,449)	(7,151)	(6,865)	(6,591)	(6,327)	(6,074)	(5,831)	(5,598)	(5,374)	(5,159)	(4,953)	(4,754)	(4,564)	(4,382)	(4,206)	(4,038)	(3,877)	(3,722)
44 Internal Materials	-	(767)	(167)	(3)	7	7	6	6	6	(1,722)	(193)	21	20	20	19	18	17	(1,711)	(208)	34	32	31
45 Training	-	(499)	(1,018)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)
46 Incremental O&M and Capitalized Overhead	-	-	1,791	3,586	5,287	6,798	8,227	9,619	10,974	12,294	13,580	14,835	16,058	17,253	18,421	19,563	20,683	21,781	22,859	23,921	24,968	26,004
47 Total UCC Ending Balance	-	(2,887)	(5,289)	(4,579)	(2,598)	(858)	852	3,251	4,580	4,266	7,186	8,755	10,919	12,038	13,174	14,393	15,592	15,798	18,295	19,560	20,589	21,700
48																						
49 TGI Software CIAOC Addition	-	(29)	(176)	(264)	69	73	70	61	65	(316)	54	59	56	48	53	51	42	(325)	46	38	42	41

Note: Excluding Accounting Changes & IFRS Impacts

Financial Schedule 5

Customer Care Enhancement Project- Consolidated Appendix K Schedule Changes (Consolidated Final Version vs. Consolidated Amended Application)**Revenue Requirement & Rate Impact Analysis in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

		Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Consolidated																								
1 Revenue Requirement																								
2																								
3 Operating & Maintenance Expense																								
4 CCE Customer Care O&M Costs																								
5 Avoided Costs- Existing customer care contract																								
6 Less: Overhead Capitalized																								
7																								
8																								
9 Property & Other Taxes																								
10 Amortization & Depreciation Expense																								
11 Income Tax Expense																								
12 Earned Return																								
13 Banner Conversion Costs																								
14 Consolidated Total Cost of Service																								
15 Cumulative Deficit																								
16																								
17 Income Tax Expense Calculation																								
18 Equity Earned Return																								
19 Add: Depreciation Expense- excluding capital lease																								
20 Add: Amortization Expense																								
21 Less: CCA																								
22 Less: Overhead Capitalized timing difference																								
23 Taxable Income After Tax																								
24																								
25 Taxable Income																								
26																								
27 Current Income Tax Rate																								
28 Capital Lease Tax Expense																								
29 Total Income Tax Expense																								
30																								

Note: Excluding Accounting Changes & IFRS Impacts

Financial Schedule 6

Customer Care Enhancement Project- Consolidated Appendix K Schedule Changes (Consolidated Final Version vs. Consolidated Amended Application)

Discounted Cash Flow in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

1 Consolidated Project Discounted Cash Flow			2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
2		Reference	(14)	(16)	-	-	-	-	-	(900)	-	-	-	-	(900)	-	-	-	-	(900)	-	-	-	-
3	Capital Spending- Hardware		145	4,978	1,400	-	-	60	-	-	60	-	-	60	-	-	60	-	-	60	-	-	60	-
4	Capital Spending- Software		(726)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Capital Spending- Buildings & Structures		(595)	4,962	1,400	-	-	60	-	(900)	60	-	-	60	(900)	-	60	-	-	(840)	-	-	60	-
6	Capital Expenditure Cash Flow	S1, line 16																						
7																								
8	Revenue Requirement	line 33 + 50 + 67	-	(748)	(4,461)	(4,445)	(3,603)	(2,594)	(1,823)	(1,178)	(300)	(283)	(2,901)	(2,293)	(1,872)	(1,146)	(425)	259	928	654	1,264	2,006	2,644	3,318
9	Incremental O&M	line 34 + 51 + 68	-	-	8	(30)	(69)	(93)	(141)	(179)	(218)	(257)	(297)	(336)	(380)	(422)	(466)	(510)	(555)	(601)	(648)	(695)	(744)	(794)
10	Property Tax 1% in Lieu	line 35 + 52 + 69	-	-	-	7	45	44	36	26	18	12	3	3	29	23	19	11	4	(3)	(9)	(7)	(13)	(20)
11	Operating & Other Expense Cash Flow		-	(748)	(4,453)	(4,467)	(3,627)	(2,642)	(1,928)	(1,331)	(500)	(528)	(3,195)	(2,628)	(2,223)	(1,545)	(872)	(239)	377	51	607	1,304	1,887	2,504
12	Tax Expense Cash Flow	line 37 + 54 + 71	-	198	1,113	1,117	907	661	482	333	125	132	799	657	556	386	218	60	(94)	(13)	(152)	(326)	(472)	(626)
13	After Tax Operating & Other Expense Cash Flow		-	(550)	(3,340)	(3,351)	(2,721)	(1,982)	(1,446)	(998)	(375)	(396)	(2,397)	(1,971)	(1,667)	(1,159)	(654)	(179)	283	38	455	978	1,415	1,878
14																								
15	Terminal Value Cash Flow		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16																								
17	Annual Cash Flow		(595)	4,412	(1,940)	(3,351)	(2,721)	(1,922)	(1,446)	(1,898)	(315)	(396)	(2,397)	(1,911)	(2,567)	(1,159)	(594)	(179)	283	(802)	455	978	1,475	1,878
18																								
19	Annual Discounted Cash Flow (mid year)		(578)	4,015	(1,657)	(2,662)	(2,019)	(1,330)	(934)	(1,152)	(164)	(203)	(1,217)	(918)	(1,152)	(488)	(235)	(66)	96	(263)	141	281	397	471
20																								
21	Total Project Discounted Cash Flow		(9,637)																					

Financial Schedule 7

Customer Care Enhancement Project- Consolidated Appendix K Schedule Changes (Consolidated Final Version vs. Consolidated Amended Application)
Cost Per Customer Analysis

Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
1 Gas Segment																						
2																						
3 Customer Care Costs (\$000's)																						
4 CCE Customer Care O&M	S2, line 6	-	-	-	34	69	104	177	215	253	292	332	373	414	457	500	544	589	635	681	729	778
5 CCE other Cost of Service	line 17 + 28 +40	-	(748)	(4,453)	(4,475)	(3,672)	(2,687)	(1,964)	(1,357)	(518)	(540)	(3,198)	(2,631)	(2,252)	(1,568)	(891)	(251)	373	53	617	1,311	1,900
6 TGVII Banner to Energy Conversion	line 29	1,367	1,290	1,202	1,132	1,061	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,524
7 Total Customer Care Costs		1,367	541	(3,251)	(3,308)	(2,542)	(2,571)	(1,824)	(1,180)	(303)	(287)	(2,906)	(2,299)	(1,879)	(1,154)	(434)	249	917	642	1,251	1,992	2,629
8																						
9 Average Customers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10																						
11 Cost Per Customer		\$ 1.45	\$ 0.57	\$ (3.39)	\$ (3.42)	\$ (2.60)	\$ (2.60)	\$ (1.83)	\$ (1.17)	\$ (0.30)	\$ (0.28)	\$ (2.81)	\$ (2.20)	\$ (1.78)	\$ (1.08)	\$ (0.40)	\$ 0.23	\$ 0.84	\$ 0.58	\$ 1.12	\$ 1.77	\$ 2.31
12																						
13																						
14 Notes:																						
15 Other Cost of Service amounts equal to total cost of service as shown on subsequent Revenue Requirement schedule (S5) less O&M (net of CCE customer care and avoided costs)																						
16																						
17																						
18 Levelized Cost Per Customer Calculation																						
19																						
20 Discount Rate (TGI) (Nominal After Tax WACC)			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21																						
22 Average Customers			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23 Discounted Average Customers			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24																						
25 CCE Total Customer Care Costs	line 7 x 1000		(3,251,475)	(3,308,359)	(2,541,849)	(2,571,172)	(1,824,034)	(1,179,611)	(303,159)	(286,954)	(2,906,211)	(2,299,149)	(1,879,278)	(1,153,595)	(434,011)	249,365	916,637	642,319	1,251,174	1,992,083	2,628,741	3,301,990
26 Discount Rate	S6, line 29		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27 Discounted Costs			(3,053,040)	(2,912,268)	(2,099,316)	(1,992,363)	(1,326,110)	(804,627)	(194,015)	(172,301)	(1,637,236)	(1,215,236)	(931,953)	(536,742)	(189,462)	102,133	352,239	231,580	423,230	632,231	782,754	922,492
28 Annual Levelized Cost Per Customer		\$	(3.39)	\$ (3.42)	\$ (2.60)	\$ (2.60)	\$ (1.83)	\$ (1.17)	\$ (0.30)	\$ (0.28)	\$ (2.81)	\$ (2.20)	\$ (1.78)	\$ (1.08)	\$ (0.40)	\$ 0.23	\$ 0.84	\$ 0.58	\$ 1.12	\$ 1.77	\$ 2.31	\$ 2.87
29																						
30																						
31 Levelized Cost per Customer- CCE CPCN	(13,618,010) Costs																					
32	- Customers																					
33	\$ (1.21) Cost/Customer (\$)																					
34																						
35																						
36 Existing Customer Care Contract			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37 Discount Rate	S6, line 29		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38 Discounted Costs			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39 Annual Levelized Cost Per Customer		\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40																						
41																						
42 Levelized Cost per Customer- Existing Contract	- Costs																					
43	- Customers																					
44	\$ (0.02) Cost/Customer (\$)																					
45																						

Note: Excluding Accounting Changes & IFRS Impacts

Attachment 9.11

Appendix K

FINANCIAL SCHEDULES, FINAL

**AMENDED NOVEMBER 27, 2009
INCLUDING ACCOUNTING CHANGES & IFRS IMPACTS**

Financial Schedule 1

Customer Care Enhancement Project- FINAL Including Accounting Changes & IFRS (November 27, 2009)**Estimated Project Implementation Costs in \$000s**

<u>TGI Component</u>	<u>Reference</u>	<u>Total</u>	2009	2010	2011	2012
Capital - CIS Implementation						
1 Consulting		11,730	862	9,638	1,230	
2 Internal Labour		5,897	-	2,453	3,444	
3 Expenses		959	-	1,283	-	(324)
4 Software		5,183	-	4,841	342	-
5 Hardware		<u>996</u>	<u>-</u>	<u>731</u>	<u>265</u>	<u>-</u>
6 Subtotal		24,765	862	18,946	5,281	(324)
Capital - Services Insourcing						
7 Consulting		25,972	770	3,564	18,256	3,382
8 Internal Labour		4,209	-	1,622	2,587	-
9 Facilities		7,821	-	1,207	6,614	-
10 Expenses		163	163	-	-	-
11 Software		997	-	591	406	-
12 Hardware		<u>2,265</u>	<u>-</u>	<u>14</u>	<u>2,251</u>	<u>-</u>
13 Subtotal		41,427	933	6,998	30,114	3,382
Total Plant Additions						
14 CIS		24,765	862	18,946	5,281	(324)
15 Service Insourcing		41,427	933	6,998	30,114	3,382
16 Subtotal		<u>66,192</u>	<u>1,795</u>	<u>25,944</u>	<u>35,396</u>	<u>3,058</u>
17 AFUDC		2,256	-	835	1,421	-
18 Total Plant Additions	x-ref S3b, (2010 column, lines 25 + 237 + 449) + lines 37 + 249 + 461	68,448	1,795	26,779	36,817	3,058
Deferred O&M						
19 Internal Labour		9,210	-	77	9,133	-
20 Expenses		<u>29,983</u>	<u>-</u>	<u>3,218</u>	<u>21,027</u>	<u>5,739</u>
21 Subtotal	x-ref S3b, lines 203 + 415 + 627	39,193	-	3,294	30,160	5,739
22 AFUDC	x-ref S3b, lines 207 + 419 + 631	<u>1,178</u>	<u>-</u>	<u>92</u>	<u>1,086</u>	<u>0</u>
23 Total Deferred O&M		40,371	-	3,386	31,246	5,739
24 Capital Lease		6,677	50	104	6,523	
25 Total		115,496	1,845	30,269	74,585	8,797

Note: Includes Accounting Changes & IFRS Impacts

Financial Schedule 2

Customer Care Enhancement Project- FINAL Including Accounting Changes & IFRS (November 27, 2009)**Estimated Customer Care O&M Costs in \$000s, Except Cost /Customer Amounts**

Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
1 Labour			20,289	20,343	21,218	22,132	23,088	23,628	24,190	24,746	25,326	25,920	26,529	27,152	27,791	28,445	29,116	29,802	30,506	31,227	31,966	32,723
2 Outsourced Services			20,309	21,480	22,069	22,669	23,287	23,921	24,351	25,386	25,987	26,464	27,241	28,021	28,799	29,622	30,748	31,447	32,380	33,319	34,285	35,243
3 Technology Support			1,479	1,464	1,448	1,433	1,418	1,402	1,407	1,412	1,417	1,422	1,427	1,432	1,438	1,443	1,448	1,454	1,459	1,465	1,470	1,476
4 Facilities Support			3,189	3,253	3,318	3,384	3,452	3,521	3,591	3,663	3,736	3,811	3,887	3,965	4,044	4,125	4,208	4,292	4,378	4,465	4,554	4,646
5 Expenses			970	998	1,018	1,038	1,059	1,080	1,102	1,124	1,146	1,169	1,193	1,217	1,241	1,266	1,291	1,317	1,343	1,370	1,397	1,425
6 Total			46,237	47,538	49,071	50,657	52,303	53,552	54,632	56,332	57,613	58,786	60,276	61,787	63,313	64,901	66,810	68,312	70,066	71,846	73,673	75,513
7 Ave Customers			959,757	968,338	977,113	986,272	995,548	1,004,941	1,014,455	1,024,090	1,033,849	1,043,735	1,053,749	1,063,895	1,074,174	1,084,589	1,095,142	1,105,836	1,116,674	1,127,658	1,138,791	1,150,075
8 Cost /Customer			48.18	49.09	50.22	51.36	52.54	53.29	53.85	55.01	55.73	56.32	57.20	58.08	58.94	59.84	61.01	61.77	62.75	63.71	64.69	65.66

*Note- Total costs include annual lease payment of \$1.7 million; the revenue requirement includes this as a capital lease and therefore it is accounted for through depreciation, tax and earned return.

Financial Schedule 3a

Customer Care Enhancement Project- FINAL Including Accounting Changes & IFRS (November 27, 2009)**Rate Base Summary in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

		Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
TGI																									
1	Opening Gas Plant In Service	S3b, line 87	-	-	34,144	61,031	61,031	61,031	61,031	35,240	9,147	9,147	12,701	12,701	12,689	12,680	12,680	9,126	9,126	9,501	12,596	12,596	12,596	12,596	
2	Additions	S3b, line 100	-	34,144	26,887	-	-	-	1,236	793	-	3,555	-	1,224	785	-	-	-	-	1,599	3,880	-	-	-	1,196
3	Retirements	S3b, line 113	-	-	-	-	-	-	(27,027)	(26,887)	-	-	-	(1,236)	(793)	-	(3,555)	-	(1,224)	(785)	-	-	-	(1,599)	
4	Closing Gas Plant In Service	S3b, line 126	-	34,144	61,031	61,031	61,031	61,031	35,240	9,147	9,147	12,701	12,701	12,689	12,680	12,680	9,126	9,126	9,501	12,596	12,596	12,596	12,596	12,193	
5																									
6	Opening Accumulated Depreciation	S3b, line 139	-	-	(2,844)	(11,221)	(22,286)	(33,351)	(44,417)	(25,876)	(2,287)	(2,975)	(4,019)	(5,418)	(5,580)	(6,183)	(7,578)	(5,063)	(5,748)	(5,246)	(5,530)	(6,908)	(8,286)	(9,665)	
7	Depreciation	S3b, line 165	-	(2,844)	(8,377)	(11,065)	(11,065)	(11,065)	(8,486)	(3,298)	(688)	(1,044)	(1,399)	(1,398)	(1,396)	(1,395)	(1,040)	(684)	(722)	(1,069)	(1,378)	(1,378)	(1,378)	(1,338)	
8	Retirements	S3b, line 152	-	-	-	-	-	-	27,027	26,887	-	-	-	1,236	793	-	3,555	-	1,224	785	-	-	-	1,599	
9	Closing Accumulated Depreciation	S3b, line 178	-	(2,844)	(11,221)	(22,286)	(33,351)	(44,417)	(25,876)	(2,287)	(2,975)	(4,019)	(5,418)	(5,580)	(6,183)	(7,578)	(5,063)	(5,748)	(5,246)	(5,530)	(6,908)	(8,286)	(9,665)	(9,404)	
10																									
11	Opening Contributions in Aid of Construction	S3b, line 190	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Additions	S3b, line 191	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	Retirements	S3b, line 192	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Closing Contributions in Aid of Construction	S3b, line 193	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15																									
16	Opening Amortization of Contributions in Aid of Construction	S3b, line 195	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	Amortization	S3b, line 196	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	Retirements	S3b, line 197	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	Closing Amortization of Contributions in Aid of Construction	S3b, line 198	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20																									
21	Opening Net Plant In Service		-	-	31,300	49,811	38,745	27,680	16,615	9,365	6,860	6,171	8,682	7,283	7,108	6,497	5,102	4,062	3,378	4,255	7,067	5,688	4,310	2,931	
22	Closing Net Plant In Service		-	31,300	49,811	38,745	27,680	16,615	9,365	6,860	6,171	8,682	7,283	7,108	6,497	5,102	4,062	3,378	4,255	7,067	5,688	4,310	2,931	2,789	
23																									
24	Mid Year Net Plant in Service	(line 21 + line 22)/2	-	15,650	40,556	44,278	33,213	22,147	12,990	8,112	6,516	7,427	7,982	7,196	6,803	5,800	4,582	3,720	3,817	5,661	6,377	4,999	3,621	2,860	
25																									
26	Opening Deferred Charges	S3b, line 202	-	2,185	22,902	23,869	21,006	18,143	15,280	12,418	9,555	6,692	3,829	1,827	(176)	(2,179)	(4,182)	(6,185)	(8,188)	(10,191)	(12,194)	(14,197)	(16,199)	(18,202)	
27	Additions	S3b, line 205	2,185	20,717	3,829	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
28	Amortization	S3b, line 206	-	-	(2,863)	(2,863)	(2,863)	(2,863)	(2,863)	(2,863)	(2,863)	(2,863)	(2,003)	(2,003)	(2,003)	(2,003)	(2,003)	(2,003)	(2,003)	(2,003)	(2,003)	(2,003)	(2,003)	(2,003)	
29	Closing Deferred Charges	S3b, line 208	2,185	22,902	23,869	21,006	18,143	15,280	12,418	9,555	6,692	3,829	1,827	(176)	(2,179)	(4,182)	(6,185)	(8,188)	(10,191)	(12,194)	(14,197)	(16,199)	(18,202)	(20,205)	
30																									
31	Mid Year Deferred Charges		-	-	23,386	22,437	19,575	16,712	13,849	10,986	8,124	5,261	2,828	825	(1,178)	(3,181)	(5,184)	(7,186)	(9,189)	(11,192)	(13,195)	(15,198)	(17,201)	(19,204)	
32	Capital Lease Rate Base		-	14,114	12,605	11,102	9,603	8,111	6,623	5,141	3,665	2,194	730	13,838	12,355	10,877	9,406	7,941	6,482	5,030	3,584	2,145	713	-	
33	13 Month Adjustment (row 211, S3b)	S3b, line 211	-	-	(2,679)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34																									
35	TGI Rate Base	x-ref S3b, line 212	-	29,764	73,867	77,817	62,390	46,970	33,462	24,240	18,304	14,882	11,540	21,859	17,980	13,496	8,805	4,475	1,110	(501)	(3,233)	(8,054)	(12,867)	(16,344)	
			error																						

Note: Includes Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL Including Accounting Changes & IFRS (November 27, 2009)**Rate Base Summary in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
TGVI																								
36	Opening Gas Plant In Service	S3b, line 299	-	-	4,046	7,226	7,226	7,226	7,226	4,184	1,108	1,108	1,593	1,593	1,605	1,613	1,613	1,129	1,129	1,202	1,697	1,697	1,697	1,697
37	Additions	S3b, line 312	-	4,046	3,180	-	-	-	160	104	-	484	-	173	113	-	-	-	246	607	-	-	-	201
38	Retirements	S3b, line 325	-	-	-	-	-	(3,202)	(3,180)	-	-	-	(160)	(104)	-	(484)	-	(173)	(113)	-	-	-	(246)	
39	Closing Gas Plant In Service	S3b, line 338	-	4,046	7,226	7,226	7,226	7,226	4,184	1,108	1,108	1,593	1,593	1,605	1,613	1,613	1,129	1,129	1,202	1,697	1,697	1,697	1,697	
40																								
41	Opening Accumulated Depreciation	S3b, line 351	-	-	(337)	(1,329)	(2,639)	(3,949)	(5,259)	(3,062)	(276)	(362)	(497)	(681)	(705)	(787)	(975)	(629)	(720)	(645)	(687)	(891)	(1,095)	(1,300)
42	Depreciation	S3b, line 377	-	(337)	(992)	(1,310)	(1,310)	(1,310)	(1,006)	(394)	(86)	(135)	(183)	(184)	(187)	(187)	(139)	(91)	(98)	(155)	(204)	(204)	(200)	
43	Retirements	S3b, line 364	-	-	-	-	-	-	3,202	3,180	-	-	-	160	104	-	484	-	173	113	-	-	-	246
44	Closing Accumulated Depreciation	S3b, line 390	-	(337)	(1,329)	(2,639)	(3,949)	(5,259)	(3,062)	(276)	(362)	(497)	(681)	(705)	(787)	(975)	(629)	(720)	(645)	(687)	(891)	(1,095)	(1,300)	(1,253)
45																								
46	Opening Contributions in Aid of Construction	S3b, line 402	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
47	Additions	S3b, line 403	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
48	Retirements	S3b, line 404	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
49	Closing Contributions in Aid of Construction	S3b, line 405	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
50																								
51	Opening Amortization of Contributions in Aid of Construction	S3b, line 407	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
52	Amortization	S3b, line 408	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
53	Retirements	S3b, line 409	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
54	Closing Amortization of Contributions in Aid of Construction	S3b, line 410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
55																								
56	Opening Net Plant In Service		-	-	3,709	5,897	4,587	3,277	1,967	1,122	832	746	1,095	912	900	826	639	500	409	557	1,010	806	602	398
57	Closing Net Plant In Service		-	3,709	5,897	4,587	3,277	1,967	1,122	832	746	1,095	912	900	826	639	500	409	557	1,010	806	602	398	398
58																								
59	Mid Year Net Plant in Service	(line 21 + line 22)/2	-	1,855	4,803	5,242	3,932	2,622	1,544	977	789	921	1,004	906	863	733	569	455	483	784	908	704	500	398
60																								
61	Opening Deferred Charges	S3b, line 414	-	256	2,728	2,850	2,509	2,168	1,827	1,486	1,145	804	463	225	(14)	(252)	(491)	(729)	(968)	(1,206)	(1,444)	(1,683)	(1,921)	(2,160)
62	Additions	S3b, line 417	256	2,472	463	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
63	Amortization	S3b, line 418	-	-	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(238)	(238)	(238)	(238)	(238)	(238)	(238)	(238)	(238)	(238)	(238)	
64	Closing Deferred Charges	S3b, line 420	256	2,728	2,850	2,509	2,168	1,827	1,486	1,145	804	463	225	(14)	(252)	(491)	(729)	(968)	(1,206)	(1,444)	(1,683)	(1,921)	(2,160)	(2,398)
65																								
66	Mid Year Deferred Charges		-	-	2,789	2,679	2,338	1,997	1,656	1,315	974	634	344	105	(133)	(371)	(610)	(848)	(1,087)	(1,325)	(1,564)	(1,802)	(2,040)	(2,279)
67	Capital Lease Rate Base		-	1,678	1,524	1,365	1,201	1,031	857	677	491	299	101	1,952	1,773	1,588	1,398	1,200	997	787	571	348	118	
68	13 Month Adjustment	S3b, line 423	-	-	(312)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
69																								
70	TGVI Rate Base	x-ref S3b, line 424	-	3,532	8,804	9,287	7,472	5,651	4,058	2,969	2,254	1,853	1,449	2,963	2,503	1,949	1,357	807	394	246	(85)	(751)	(1,423)	(1,881)

Note: Includes Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL Including Accounting Changes & IFRS (November 27, 2009)**Rate Base Summary in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

TGW		Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
71	Opening Gas Plant In Service	S3b, line 511	-	-	102	183	183	183	183	106	28	28	39	39	39	39	39	28	28	29	39	39	39	39
72	Additions	S3b, line 524	-	102	81	-	-	-	4	2	-	11	-	4	2	-	-	-	5	13	-	-	-	4
73	Retirements	S3b, line 537	-	-	-	-	-	-	(81)	(81)	-	-	-	(4)	(2)	-	(11)	-	(4)	(2)	-	-	-	(5)
74	Closing Gas Plant In Service	S3b, line 550	-	102	183	183	183	183	106	28	28	39	39	39	39	39	28	28	29	39	39	39	39	38
75																								
76	Opening Accumulated Depreciation	S3b, line 563	-	-	(9)	(34)	(67)	(100)	(133)	(78)	(7)	(9)	(12)	(16)	(17)	(19)	(23)	(15)	(17)	(16)	(17)	(21)	(26)	(30)
77	Depreciation	S3b, line 589	-	(9)	(25)	(33)	(33)	(33)	(25)	(10)	(2)	(3)	(4)	(4)	(4)	(3)	(2)	(2)	(3)	(4)	(4)	(4)	(4)	(4)
78	Retirements	S3b, line 576	-	-	-	-	-	-	81	81	-	-	-	4	2	-	11	-	4	2	-	-	-	5
79	Closing Accumulated Depreciation	S3b, line 602	-	(9)	(34)	(67)	(100)	(133)	(78)	(7)	(9)	(12)	(16)	(17)	(19)	(23)	(15)	(17)	(16)	(17)	(21)	(26)	(30)	(29)
80																								
81	Opening Contributions in Aid of Construction	S3b, line 614	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Additions	S3b, line 615	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	Retirements	S3b, line 616	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Closing Contributions in Aid of Construction	S3b, line 617	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85																								
86	Opening Amortization of Contributions in Aid of Construction	S3b, line 619	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	Amortization	S3b, line 620	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	Retirements	S3b, line 621	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	Closing Amortization of Contributions in Aid of Construction	S3b, line 622	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90																								
91	Opening Net Plant In Service		-	-	94	149	116	83	50	28	21	19	26	22	22	20	16	12	10	13	22	18	14	9
92	Closing Net Plant In Service		-	94	149	116	83	50	28	21	19	26	22	22	20	16	12	10	13	22	18	14	9	9
93																								
94	Mid Year Net Plant in Service	(line 21 + line 22)/2	-	47	122	133	100	66	39	24	20	22	24	22	21	18	14	11	12	18	20	16	11	9
95																								
96	Opening Deferred Charges	S3b, line 626	-	7	69	72	63	54	46	37	29	20	11	5	(1)	(7)	(13)	(19)	(25)	(31)	(37)	(43)	(49)	(55)
97	Additions	S3b, line 629	7	62	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Amortization	S3b, line 630	-	-	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)
99	Closing Deferred Charges	S3b, line 632	7	69	72	63	54	46	37	29	20	11	5	(1)	(7)	(13)	(19)	(25)	(31)	(37)	(43)	(49)	(55)	(61)
100																								
101	Mid Year Deferred Charges		-	-	70	67	59	50	42	33	24	16	8	2	(4)	(10)	(16)	(22)	(28)	(34)	(40)	(46)	(52)	(58)
102	Capital Lease Rate Base		-	42	38	33	29	25	20	16	11	7	2	44	39	35	30	26	21	16	12	7	2	-
103	13 Month Adjustment	S3b, line 635	-	-	(8)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
104																								
105	TGW Rate Base	x-ref S3b, line 636	-	89	222	234	187	141	101	73	55	45	35	68	56	43	28	15	5	0	(8)	(23)	(38)	(49)

Note: Includes Accounting Changes & IFRS Impacts

Financial Schedule 3b

Customer Care Enhancement Project- FINAL Including Accounting Changes & IFRS (November 27, 2009)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
TGI																							
1 Capital Spending																							
2 Hardware		665	2,243	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 Software		4,851	667	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Land		-	652	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 Buildings		1,078	5,244	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Vendor Fees		11,869	2,599	(1,959)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Installer Fees		1,067	14,770	1,096	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Internal Labour		2,447	4,397	575	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Internal Materials		873	408	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10 Training		319	571	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11 Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Total Spend	x-ref S6, line 31	23,168	31,549	(288)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13																							
14 Opening WIP																							
15 Hardware		-	683	955	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Software		-	4,985	5,029	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Buildings		108	1,222	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19 Vendor Fees		1,349	13,621	6,917	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 Installer Fees		-	1,097	5,711	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21 Internal Labour		-	2,515	5,553	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22 Internal Materials		146	1,050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23 Training		-	328	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24 Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25 Total Opening WIP	x-ref S1, line 18 & x-ref S6, line 31	1,603	25,501	24,166	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26 Additions																							
27 Hardware		683	2,291	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28 Software		4,985	948	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29 Land		-	652	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 Buildings		1,114	5,244	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31 Vendor Fees		12,272	3,094	(1,959)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Installer Fees		1,097	14,972	1,096	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33 Internal Labour		2,515	4,629	575	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Internal Materials		905	408	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35 Training		328	571	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36 Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37 Total Additions	x-ref S1, line 18	23,899	32,809	(288)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38 In-service																							
39 Hardware		-	(2,019)	(955)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40 Software		-	(905)	(5,029)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Land		-	(652)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Buildings		-	(6,466)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43 Vendor Fees		-	(9,798)	(4,959)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44 Installer Fees		-	(10,357)	(6,807)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45 Internal Labour		-	(1,591)	(6,127)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Internal Materials		-	(1,458)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47 Training		-	(899)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48 Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49 Total In-service		-	(34,144)	(23,878)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 Closing WIP																							
51 Hardware		683	955	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52 Software		4,985	5,029	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53 Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54 Buildings		1,222	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55 Vendor Fees		13,621	6,917	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56 Installer Fees		1,097	5,711	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57 Internal Labour		2,515	5,553	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58 Internal Materials		1,050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Training		328	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61 TGI Total Closing WIP		25,501	24,166	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62																							
63 Recurring Plant Additions																							
64 Hardware		-	-	-	-	-	-	1,236	793	-	-	-	1,224	785	-	-	-	1,210	776	-	-	-	1,196
65 Software		-	-	-	-	-	-	-	-	-	395	-	-	-	-	-	-	389	-	-	-	-	-
66 Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Buildings		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Vendor Fees		-	-	245	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Installer Fees		-	-	2,562	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Internal Labour		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Internal Materials		-	-	167	-	-	-	-	-	-	3,160	-	-	-	-	-	-	-	3,104	-	-	-	-
72 Training		-	-	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73 Capitalized Overhead		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Total Recurring Plant Additions		-	-	3,009	-	-	-	1,236	793	-	3,555	-	1,224	785	-	-	-	1,599	3,880	-	-	-	1,196
75																							

Note: Includes Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL Including Accounting Changes & IFRS (November 27, 2009)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
76 Opening Plant Balance																						
77 Hardware	-	-	2,019	2,974	2,974	2,974	2,974	2,192	2,029	2,029	2,029	2,029	2,017	2,008	2,008	2,008	2,008	1,995	1,986	1,986	1,986	1,986
78 Software	-	-	905	5,934	5,934	5,934	5,934	5,029	-	-	395	395	395	395	395	-	-	389	389	389	389	389
79 Land	-	-	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652
80 Buildings	-	-	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466
81 Vendor Fees	-	-	9,798	15,002	15,002	15,002	15,002	5,204	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Installer Fees	-	-	10,357	19,727	19,727	19,727	19,727	9,370	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Internal Labour	-	-	1,591	7,718	7,718	7,718	7,718	6,127	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Internal Materials	-	-	1,458	1,626	1,626	1,626	1,626	167	-	-	3,160	3,160	3,160	3,160	3,160	-	-	-	3,104	3,104	3,104	3,104
85 Training	-	-	899	934	934	934	934	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87 Total Opening Plant Balance	x-ref S3a, line 1	-	34,144	61,031	61,031	61,031	61,031	35,240	9,147	9,147	12,701	12,701	12,689	12,680	12,680	9,126	9,126	9,501	12,596	12,596	12,596	12,596
88																						
89 Additions																						
90 Hardware	-	2,019	955	-	-	-	1,236	793	-	-	-	1,224	785	-	-	-	1,210	776	-	-	-	1,196
91 Software	-	905	5,029	-	-	-	-	-	-	395	-	-	-	-	-	-	389	-	-	-	-	-
92 Land	-	652	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93 Buildings	-	6,466	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94 Vendor Fees	-	9,798	5,204	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95 Installer Fees	-	10,357	9,370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96 Internal Labour	-	1,591	6,127	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97 Internal Materials	-	1,458	167	-	-	-	-	-	-	3,160	-	-	-	-	-	-	-	3,104	-	-	-	-
98 Training	-	899	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 Total Additions	x-ref S3a, line 2	-	34,144	26,887	-	-	1,236	793	-	3,555	-	1,224	785	-	-	-	1,599	3,880	-	-	-	1,196
101																						
102 Retirements																						
103 Hardware	-	-	-	-	-	-	(2,019)	(955)	-	-	-	(1,236)	(793)	-	-	-	(1,224)	(785)	-	-	-	(1,210)
104 Software	-	-	-	-	-	-	(905)	(5,029)	-	-	-	-	-	-	(395)	-	-	-	-	-	-	(389)
105 Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
106 Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107 Vendor Fees	-	-	-	-	-	-	(9,798)	(5,204)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108 Installer Fees	-	-	-	-	-	-	(10,357)	(9,370)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
109 Internal Labour	-	-	-	-	-	-	(1,591)	(6,127)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
110 Internal Materials	-	-	-	-	-	-	(1,458)	(167)	-	-	-	-	-	-	(3,160)	-	-	-	-	-	-	-
111 Training	-	-	-	-	-	-	(899)	(35)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
112 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
113 Total Retirements	x-ref S3a, line 3	-	-	-	-	-	(27,027)	(26,887)	-	-	-	(1,236)	(793)	-	(3,555)	-	(1,224)	(785)	-	-	-	(1,599)
114																						
115 Closing Plant Balance																						
116 Hardware	-	2,019	2,974	2,974	2,974	2,974	2,192	2,029	2,029	2,029	2,029	2,017	2,008	2,008	2,008	2,008	1,995	1,986	1,986	1,986	1,986	1,972
117 Software	-	905	5,934	5,934	5,934	5,934	5,029	-	-	395	395	395	395	395	395	-	389	389	389	389	389	-
118 Land	-	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652
119 Buildings	-	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466	6,466
120 Vendor Fees	-	9,798	15,002	15,002	15,002	15,002	5,204	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
121 Installer Fees	-	10,357	19,727	19,727	19,727	19,727	9,370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122 Internal Labour	-	1,591	7,718	7,718	7,718	7,718	6,127	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123 Internal Materials	-	1,458	1,626	1,626	1,626	1,626	167	-	-	3,160	3,160	3,160	3,160	3,160	3,160	-	-	3,104	3,104	3,104	3,104	3,104
124 Training	-	899	934	934	934	934	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
125 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
126 Total Closing Plant Balance	x-ref S3a, line 4	-	34,144	61,031	61,031	61,031	35,240	9,147	9,147	12,701	12,701	12,689	12,680	12,680	9,126	9,126	9,501	12,596	12,596	12,596	12,596	12,193
127																						

Note: Includes Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL Including Accounting Changes & IFRS (November 27, 2009)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
128	Opening Accumulated Depreciation																							
129	Hardware	-	-	(202)	(701)	(1,296)	(1,891)	(2,486)	(984)	(450)	(856)	(1,262)	(1,668)	(836)	(446)	(847)	(1,249)	(1,651)	(827)	(441)	(838)	(1,235)	(1,632)	
130	Software	-	-	(90)	(774)	(1,961)	(3,148)	(4,335)	(4,526)	-	-	(39)	(118)	(197)	(276)	(355)	(0)	(0)	(39)	(117)	(194)	(272)	(350)	
131	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
132	Buildings	-	-	(141)	(424)	(706)	(989)	(1,271)	(1,554)	(1,837)	(2,119)	(2,402)	(2,684)	(2,967)	(3,249)	(3,532)	(3,814)	(4,097)	(4,379)	(4,662)	(4,945)	(5,227)	(5,510)	
133	Vendor Fees	-	-	(980)	(3,460)	(6,460)	(9,460)	(12,461)	(4,683)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	
134	Installer Fees	-	-	(1,036)	(4,044)	(7,990)	(11,935)	(15,880)	(8,433)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
135	Internal Labour	-	-	(159)	(1,090)	(2,634)	(4,177)	(5,721)	(5,515)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
136	Internal Materials	-	-	(146)	(454)	(779)	(1,104)	(1,430)	(150)	(0)	(0)	(316)	(948)	(1,580)	(2,212)	(2,844)	(0)	(0)	(0)	(310)	(931)	(1,552)	(2,173)	
137	Training	-	-	(90)	(273)	(460)	(647)	(833)	(31)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
138	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
139	Total TGI Depreciation Expense	x-ref S3a, line 6	-	-	(2,844)	(11,221)	(22,286)	(33,351)	(44,417)	(25,876)	(2,287)	(2,975)	(4,019)	(5,418)	(5,580)	(6,183)	(7,578)	(5,063)	(5,748)	(5,246)	(5,530)	(6,908)	(8,286)	(9,665)
140																								
141	Retirements																							
142	Hardware	-	-	-	-	-	-	2,019	955	-	-	-	1,236	793	-	-	-	1,224	785	-	-	-	1,210	
143	Software	-	-	-	-	-	-	905	5,029	-	-	-	-	-	-	395	-	-	-	-	-	-	389	
144	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
145	Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
146	Vendor Fees	-	-	-	-	-	-	9,798	5,204	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
147	Installer Fees	-	-	-	-	-	-	10,357	9,370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
148	Internal Labour	-	-	-	-	-	-	1,591	6,127	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
149	Internal Materials	-	-	-	-	-	-	1,458	167	-	-	-	-	-	-	3,160	-	-	-	-	-	-	-	
150	Training	-	-	-	-	-	-	899	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
151	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
152	Total Closing Accumulated Depreciation	x-ref S3a, line 8	-	-	-	-	-	27,027	26,887	-	-	-	1,236	793	-	3,555	-	1,224	785	-	-	-	1,599	
153																								
154	Depreciation Expense																							
155	Hardware	-	(202)	(499)	(595)	(595)	(595)	(517)	(422)	(406)	(406)	(406)	(405)	(403)	(402)	(402)	(402)	(400)	(398)	(397)	(397)	(397)	(396)	
156	Software	-	(90)	(684)	(1,187)	(1,187)	(1,187)	(1,096)	(503)	-	(39)	(79)	(79)	(79)	(79)	(39)	-	(39)	(78)	(78)	(78)	(78)	(39)	
157	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
158	Buildings	-	(141)	(283)	(283)	(283)	(283)	(283)	(283)	(283)	(283)	(283)	(283)	(283)	(283)	(283)	(283)	(283)	(283)	(283)	(283)	(283)	(283)	
159	Vendor Fees	-	(980)	(2,480)	(3,000)	(3,000)	(3,000)	(2,021)	(520)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
160	Installer Fees	-	(1,036)	(3,008)	(3,945)	(3,945)	(3,945)	(2,910)	(937)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
161	Internal Labour	-	(159)	(931)	(1,544)	(1,544)	(1,544)	(1,385)	(613)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
162	Internal Materials	-	(146)	(308)	(325)	(325)	(325)	(179)	(17)	-	(316)	(632)	(632)	(632)	(632)	(316)	-	-	(310)	(621)	(621)	(621)	(621)	
163	Training	-	(90)	(183)	(187)	(187)	(187)	(97)	(3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
164	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
165	Total TGI Depreciation Expense	x-ref S3a, line 7	-	(2,844)	(8,377)	(11,065)	(11,065)	(8,486)	(3,298)	(688)	(1,044)	(1,399)	(1,398)	(1,396)	(1,395)	(1,040)	(684)	(722)	(1,069)	(1,378)	(1,378)	(1,378)	(1,338)	
166																								
167	Closing Accumulated Depreciation																							
168	Hardware	-	(202)	(701)	(1,296)	(1,891)	(2,486)	(984)	(450)	(856)	(1,262)	(1,668)	(836)	(446)	(847)	(1,249)	(1,651)	(827)	(441)	(838)	(1,235)	(1,632)	(818)	
169	Software	-	(90)	(774)	(1,961)	(3,148)	(4,335)	(4,526)	-	-	(39)	(118)	(197)	(276)	(355)	(0)	(0)	(39)	(117)	(194)	(272)	(350)	(0)	
170	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
171	Buildings	-	(141)	(424)	(706)	(989)	(1,271)	(1,554)	(1,837)	(2,119)	(2,402)	(2,684)	(2,967)	(3,249)	(3,532)	(3,814)	(4,097)	(4,379)	(4,662)	(4,945)	(5,227)	(5,510)	(5,792)	
172	Vendor Fees	-	(980)	(3,460)	(6,460)	(9,460)	(12,461)	(4,683)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	
173	Installer Fees	-	(1,036)	(4,044)	(7,990)	(11,935)	(15,880)	(8,433)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
174	Internal Labour	-	(159)	(1,090)	(2,634)	(4,177)	(5,721)	(5,515)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
175	Internal Materials	-	(146)	(454)	(779)	(1,104)	(1,430)	(150)	(0)	(0)	(316)	(948)	(1,580)	(2,212)	(2,844)	(0)	(0)	(0)	(310)	(931)	(1,552)	(2,173)	(2,794)	
176	Training	-	(90)	(273)	(460)	(647)	(833)	(31)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
177	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
178	Total Closing Accumulated Depreciation	x-ref S3a, line 9	-	(2,844)	(11,221)	(22,286)	(33,351)	(44,417)	(25,876)	(2,287)	(2,975)	(4,019)	(5,418)	(5,580)	(6,183)	(7,578)	(5,063)	(5,748)	(5,246)	(5,530)	(6,908)	(8,286)	(9,665)	(9,404)
179																								
180	Opening GPIS	-	-	34,144	61,031	61,031	61,031	61,031	35,240	9,147	9,147	12,701	12,701	12,689	12,680	12,680	9,126	9,126	9,501	12,596	12,596	12,596	12,596	
181	Closing GPIS	-	34,144	61,031	61,031	61,031	61,031	35,240	9,147	9,147	12,701	12,701	12,689	12,680	12,680	9,126	9,501	12,596	12,596	12,596	12,596	12,596	12,193	
182	Mid-Year GPIS	-	17,072	47,588	61,031	61,031	61,031	48,136	22,194	9,147	10,924	12,701	12,695	12,684	12,680	10,903	9,126	9,313	11,049	12,596	12,596	12,596	12,395	
183																								
184	Opening Accumulated Depreciation	-	-	(2,844)	(11,221)	(22,286)	(33,351)	(44,417)	(25,876)	(2,287)	(2,975)	(4,019)	(5,418)	(5,580)	(6,183)	(7,578)	(5,063)	(5,748)	(5,246)	(5,530)	(6,908)	(8,286)	(9,665)	
185	Closing Accumulated Depreciation	-	(2,844)	(11,221)	(22,286)	(33,351)	(44,417)	(25,876)	(2,287)	(2,975)	(4,019)	(5,418)	(5,580)	(6,183)	(7,578)	(5,063)	(5,748)	(5,246)	(5,530)	(6,908)	(8,286)	(9,665)	(9,404)	
186	Mid-Year Accumulated Depreciation	-	(1,422)	(7,032)	(16,753)	(27,819)	(38,884)	(35,146)	(14,081)	(2,631)	(3,497)	(4,719)	(5,499)	(5,882)	(6,881)	(6,321)	(5,405)	(5,497)	(5,388)	(6,219)	(7,597)	(8,976)	(9,534)	
187																								
188	TGI Mid-Year Net Plant in Service	-	15,650	40,556	44,278	33,213	22,147	12,990	8,112	6,516	7,427	7,982	7,196	6,803	5,800	4,582	3,720	3,817	5,661	6,377	4,999	3,621	2,860	
189																								

Note: Includes Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL Including Accounting Changes & IFRS (November 27, 2009)**Rate Base Detail in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
190	TGI Software CIAOC Opening Balance	x-ref S3a, line 11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
191	TGI Software CIAOC Additions	x-ref S3a, line 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
192	TGI Software CIAOC Retirements	x-ref S3a, line 13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
193	TGI Software CIAOC Closing Balance	x-ref S3a, line 14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
194																								
195	TGI Software CIAOC Opening Balance Accumulated Depreciation	x-ref S3a, line 16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
196	TGI Software CIAOC Retirements	x-ref S3a, line 17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
197	TGI Amortization of Software CIAOC	x-ref S3a, line 18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
198	TGI Software CIAOC Closing Balance Accumulated Depreciation	x-ref S3a, line 19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
199																								
200	TGI Mid Year Software CIAOC		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
201																								
202	TGI Opening Deferred Charges	x-ref S3a, line 26	-	2,185	22,902	23,869	21,006	18,143	15,280	12,418	9,555	6,692	3,829	1,827	(176)	(2,179)	(4,182)	(6,185)	(8,188)	(10,191)	(12,194)	(14,197)	(16,199)	(18,202)
203	TGI O&M Deferred Charge Additions	S1, line 21	2,942	26,884	5,106	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
204	TGI O&M Tax on Deferred Charge Additions		(838)	(7,124)	(1,276)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
205	TGI O&M Net Deferred Charge Additions	x-ref S3a, line 27	2,103	19,760	3,829	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
206	TGI O&M Amortization Expense	x-ref S3a, line 28	-	-	(2,863)	(2,863)	(2,863)	(2,863)	(2,863)	(2,863)	(2,863)	(2,003)	(2,003)	(2,003)	(2,003)	(2,003)	(2,003)	(2,003)	(2,003)	(2,003)	(2,003)	(2,003)	(2,003)	
207	TGI O&M Deferred Charge AFUDC	S1, line 22	81	958	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
208	TGI Closing Deferred Charges	x-ref S3a, line 29	2,185	22,902	23,869	21,006	18,143	15,280	12,418	9,555	6,692	3,829	1,827	(176)	(2,179)	(4,182)	(6,185)	(8,188)	(10,191)	(12,194)	(14,197)	(16,199)	(18,202)	(20,205)
209	Capital Lease Rate Base		-	14,114	12,605	11,102	9,603	8,111	6,623	5,141	3,665	2,194	730	13,838	12,355	10,877	9,406	7,941	6,482	5,030	3,584	2,145	713	-
210	TGI Mid-Year Deferred Charges		-	-	23,386	22,437	19,575	16,712	13,849	10,986	8,124	5,261	2,828	825	(1,178)	(3,181)	(5,184)	(7,186)	(9,189)	(11,192)	(13,195)	(15,198)	(17,201)	(19,204)
211	In-Service Adjustment	x-ref S3a, line 33	-	-	(2,679)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
212	TGI Ratebase	x-ref S3a, line 35	-	29,764	73,867	77,817	62,391	46,970	33,462	24,240	18,304	14,882	11,540	21,859	17,980	13,496	8,805	4,475	1,110	(501)	(3,233)	(8,054)	(12,867)	(16,344)

Note: Includes Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL Including Accounting Changes & IFRS (November 27, 2009)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Reference		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
TGVI																							
213	Capital Spending																						
214	Hardware		78	267	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
215	Software		567	79	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
216	Land		-	77	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
217	Buildings		126	623	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
218	Vendor Fees		1,387	309	(237)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
219	Installer Fees		125	1,756	133	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
220	Internal Labour		286	523	69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Internal Materials		102	48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
222	Training		37	68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224	Total Spend	x-ref S6, line 48	2,707	3,750	(35)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
225																							
226	Opening WIP																						
227	Hardware		-	80	113	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
228	Software		-	584	592	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
229	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
230	Buildings		13	143	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
231	Vendor Fees		158	1,596	809	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
232	Installer Fees		-	128	679	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
233	Internal Labour		-	295	658	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
234	Internal Materials		17	123	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
235	Training		-	38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
236	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
237	Total Opening WIP	x-ref S1, line 18 & x-ref S6, line 48	187	2,987	2,851	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
238	Additions																						
239	Hardware		80	273	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
240	Software		584	115	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
241	Land		-	77	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
242	Buildings		130	623	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
243	Vendor Fees		1,438	371	(237)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
244	Installer Fees		128	1,782	133	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
245	Internal Labour		295	552	69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
246	Internal Materials		106	48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
247	Training		38	68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
248	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
249	Total Additions	x-ref S1, line 18	2,800	3,910	(35)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
250	In-service																						
251	Hardware		-	(240)	(113)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
252	Software		-	(107)	(592)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
253	Land		-	(77)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Buildings		-	(766)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Vendor Fees		-	(1,158)	(572)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	Installer Fees		-	(1,231)	(811)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
257	Internal Labour		-	(189)	(728)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
258	Internal Materials		-	(172)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
259	Training		-	(106)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
260	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
261	Total In-service		-	(4,046)	(2,816)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
262	Closing WIP																						
263	Hardware		80	113	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Software		584	592	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
265	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
266	Buildings		143	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
267	Vendor Fees		1,596	809	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
268	Installer Fees		128	679	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
269	Internal Labour		295	658	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
270	Internal Materials		123	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
271	Training		38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
272	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
273	TGVI Total Closing WIP		2,987	2,851	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
274																							
275	Recurring Plant Additions																						
276	Hardware		-	-	-	-	-	160	104	-	-	173	113	-	-	-	186	121	-	-	-	-	201
277	Software		-	-	-	-	-	-	-	-	54	-	-	-	-	-	60	-	-	-	-	-	-
278	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
279	Buildings		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
280	Vendor Fees		-	-	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
281	Installer Fees		-	-	310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
282	Internal Labour		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
283	Internal Materials		-	-	20	-	-	-	-	-	431	-	-	-	-	-	-	-	486	-	-	-	-
284	Training		-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
285	Capitalized Overhead		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
286	Total Recurring Plant Additions		-	-	364	-	-	160	104	-	484	-	173	113	-	-	-	246	607	-	-	-	201
287																							

Note: Includes Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL Including Accounting Changes & IFRS (November 27, 2009)**Rate Base Detail in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
288 Opening Plant Balance																						
289 Hardware	-	-	240	353	353	353	353	273	264	264	264	264	277	285	285	285	285	299	308	308	308	308
290 Software	-	-	107	699	699	699	699	592	-	-	54	54	54	54	54	-	-	60	60	60	60	60
291 Land	-	-	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77
292 Buildings	-	-	766	766	766	766	766	766	766	766	766	766	766	766	766	766	766	766	766	766	766	766
293 Vendor Fees	-	-	1,158	1,760	1,760	1,760	1,760	602	-	-	-	-	-	-	-	-	-	-	-	-	-	-
294 Installer Fees	-	-	1,231	2,352	2,352	2,352	2,352	1,121	-	-	-	-	-	-	-	-	-	-	-	-	-	-
295 Internal Labour	-	-	189	916	916	916	916	728	-	-	-	-	-	-	-	-	-	-	-	-	-	-
296 Internal Materials	-	-	172	192	192	192	192	20	-	-	-	431	431	431	431	431	-	-	-	486	486	486
297 Training	-	-	106	110	110	110	110	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
298 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
299 Total Opening Plant Balance	x-ref S3a, line 36	-	-	4,046	7,226	7,226	7,226	7,226	4,184	1,108	1,108	1,593	1,593	1,605	1,613	1,613	1,129	1,129	1,202	1,697	1,697	1,697
300																						
301 Additions																						
302 Hardware	-	240	113	-	-	-	160	104	-	-	-	173	113	-	-	-	186	121	-	-	-	201
303 Software	-	107	592	-	-	-	-	-	-	54	-	-	-	-	-	-	60	-	-	-	-	-
304 Land	-	77	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
305 Buildings	-	766	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
306 Vendor Fees	-	1,158	602	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
307 Installer Fees	-	1,231	1,121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
308 Internal Labour	-	189	728	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
309 Internal Materials	-	172	20	-	-	-	-	-	-	431	-	-	-	-	-	-	-	-	486	-	-	-
310 Training	-	106	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
311 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
312 Total Additions	x-ref S3a, line 37	-	4,046	3,180	-	-	-	160	104	-	484	-	173	113	-	-	-	246	607	-	-	201
313																						
314 Retirements																						
315 Hardware	-	-	-	-	-	-	(240)	(113)	-	-	-	(160)	(104)	-	-	-	(173)	(113)	-	-	-	(186)
316 Software	-	-	-	-	-	-	(107)	(592)	-	-	-	-	-	-	(54)	-	-	-	-	-	-	(60)
317 Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
318 Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
319 Vendor Fees	-	-	-	-	-	-	(1,158)	(602)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
320 Installer Fees	-	-	-	-	-	-	(1,231)	(1,121)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
321 Internal Labour	-	-	-	-	-	-	(189)	(728)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
322 Internal Materials	-	-	-	-	-	-	(172)	(20)	-	-	-	-	-	-	(431)	-	-	-	-	-	-	-
323 Training	-	-	-	-	-	-	(106)	(4)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
324 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
325 Total Retirements	x-ref S3a, line 38	-	-	-	-	-	(3,202)	(3,180)	-	-	-	(160)	(104)	-	(484)	-	(173)	(113)	-	-	-	(246)
326																						
327 Closing Plant Balance																						
328 Hardware	-	240	353	353	353	353	273	264	264	264	264	277	285	285	285	285	299	308	308	308	308	322
329 Software	-	107	699	699	699	699	592	-	-	54	54	54	54	54	-	-	60	60	60	60	60	-
330 Land	-	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77
331 Buildings	-	766	766	766	766	766	766	766	766	766	766	766	766	766	766	766	766	766	766	766	766	766
332 Vendor Fees	-	1,158	1,760	1,760	1,760	1,760	602	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
333 Installer Fees	-	1,231	2,352	2,352	2,352	2,352	1,121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
334 Internal Labour	-	189	916	916	916	916	728	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
335 Internal Materials	-	172	192	192	192	192	20	-	-	431	431	431	431	431	-	-	-	486	486	486	486	486
336 Training	-	106	110	110	110	110	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
337 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
338 Total Closing Plant Balance	x-ref S3a, line 39	-	4,046	7,226	7,226	7,226	7,226	4,184	1,108	1,108	1,593	1,593	1,605	1,613	1,613	1,129	1,129	1,202	1,697	1,697	1,697	1,652
339																						

Note: Includes Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL Including Accounting Changes & IFRS (November 27, 2009)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Reference		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
340	Opening Accumulated Depreciation																							
341	Hardware	-	-	(24)	(83)	(154)	(224)	(295)	(117)	(58)	(111)	(164)	(217)	(111)	(63)	(120)	(177)	(234)	(120)	(68)	(129)	(191)	(253)	
342	Software	-	-	(11)	(91)	(231)	(371)	(510)	(533)	-	-	(5)	(16)	(27)	(38)	(48)	-	-	(6)	(18)	(30)	(42)	(54)	
343	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
344	Buildings	-	-	(17)	(50)	(84)	(117)	(151)	(184)	(218)	(251)	(285)	(318)	(352)	(385)	(419)	(452)	(486)	(519)	(553)	(586)	(620)	(653)	
345	Vendor Fees	-	-	(116)	(408)	(760)	(1,112)	(1,463)	(542)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
346	Installer Fees	-	-	(123)	(481)	(952)	(1,422)	(1,893)	(1,009)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
347	Internal Labour	-	-	(19)	(129)	(313)	(496)	(679)	(655)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
348	Internal Materials	-	-	(17)	(53)	(92)	(130)	(169)	(18)	0	0	(43)	(129)	(215)	(301)	(387)	-	-	-	(49)	(146)	(243)	(340)	
349	Training	-	-	(11)	(32)	(54)	(77)	(99)	(4)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
350	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
351	Total TGV Depreciation Expense	x-ref S3a, line 41	-	-	(337)	(1,329)	(2,639)	(3,949)	(5,259)	(3,062)	(276)	(362)	(497)	(681)	(705)	(787)	(975)	(629)	(720)	(645)	(687)	(891)	(1,095)	(1,300)
352																								
353	Retirements																							
354	Hardware	-	-	-	-	-	-	240	113	-	-	-	160	104	-	-	-	173	113	-	-	-	186	
355	Software	-	-	-	-	-	-	107	592	-	-	-	-	-	-	54	-	-	-	-	-	-	60	
356	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
357	Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
358	Vendor Fees	-	-	-	-	-	-	1,158	602	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
359	Installer Fees	-	-	-	-	-	-	1,231	1,121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
360	Internal Labour	-	-	-	-	-	-	189	728	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
361	Internal Materials	-	-	-	-	-	-	172	20	-	-	-	-	-	-	431	-	-	-	-	-	-	-	
362	Training	-	-	-	-	-	-	106	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
363	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
364	Total Closing Accumulated Depreciation	x-ref S3a, line 43	-	-	-	-	-	3,202	3,180	-	-	-	160	104	-	484	-	173	113	-	-	-	246	
365																								
366	Depreciation Expense																							
367	Hardware	-	(24)	(59)	(71)	(71)	(71)	(63)	(54)	(53)	(53)	(53)	(54)	(56)	(57)	(57)	(57)	(58)	(61)	(62)	(62)	(62)	(63)	
368	Software	-	(11)	(81)	(140)	(140)	(140)	(129)	(59)	-	(5)	(11)	(11)	(11)	(11)	(5)	-	(6)	(12)	(12)	(12)	(12)	(6)	
369	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
370	Buildings	-	(17)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	
371	Vendor Fees	-	(116)	(292)	(352)	(352)	(352)	(236)	(60)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
372	Installer Fees	-	(123)	(358)	(470)	(470)	(470)	(347)	(112)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
373	Internal Labour	-	(19)	(110)	(183)	(183)	(183)	(164)	(73)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
374	Internal Materials	-	(17)	(36)	(38)	(38)	(38)	(21)	(2)	-	(43)	(86)	(86)	(86)	(86)	(43)	(2)	-	(49)	(97)	(97)	(97)	(97)	
375	Training	-	(11)	(22)	(22)	(22)	(22)	(11)	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
376	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
377	Total TGV Depreciation Expense	x-ref S3a, line 42	-	(337)	(992)	(1,310)	(1,310)	(1,006)	(394)	(86)	(135)	(183)	(184)	(187)	(187)	(139)	(91)	(98)	(155)	(204)	(204)	(204)	(200)	
378																								
379	Closing Accumulated Depreciation																							
380	Hardware	-	(24)	(83)	(154)	(224)	(295)	(117)	(58)	(111)	(164)	(217)	(111)	(63)	(120)	(177)	(234)	(120)	(68)	(129)	(191)	(253)	(129)	
381	Software	-	(11)	(91)	(231)	(371)	(510)	(533)	-	-	(5)	(16)	(27)	(38)	(48)	-	-	(6)	(18)	(30)	(42)	(54)	(0)	
382	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
383	Buildings	-	(17)	(50)	(84)	(117)	(151)	(184)	(218)	(251)	(285)	(318)	(352)	(385)	(419)	(452)	(486)	(519)	(553)	(586)	(620)	(653)	(687)	
384	Vendor Fees	-	(116)	(408)	(760)	(1,112)	(1,463)	(542)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
385	Installer Fees	-	(123)	(481)	(952)	(1,422)	(1,893)	(1,009)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
386	Internal Labour	-	(19)	(129)	(313)	(496)	(679)	(655)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
387	Internal Materials	-	(17)	(53)	(92)	(130)	(169)	(18)	0	0	(43)	(129)	(215)	(301)	(387)	-	-	-	(49)	(146)	(243)	(340)	(437)	
388	Training	-	(11)	(32)	(54)	(77)	(99)	(4)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
389	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
390	Total Closing Accumulated Depreciation	x-ref S3a, line 44	-	(337)	(1,329)	(2,639)	(3,949)	(5,259)	(3,062)	(276)	(362)	(497)	(681)	(705)	(787)	(975)	(629)	(720)	(645)	(687)	(891)	(1,095)	(1,300)	(1,253)
391																								
392	Opening GPIS	-	-	4,046	7,226	7,226	7,226	7,226	4,184	1,108	1,108	1,593	1,593	1,605	1,613	1,613	1,129	1,129	1,202	1,697	1,697	1,697	1,697	
393	Closing GPIS	-	4,046	7,226	7,226	7,226	7,226	4,184	1,108	1,108	1,593	1,593	1,605	1,613	1,613	1,129	1,129	1,202	1,697	1,697	1,697	1,697	1,652	
394	Mid-Year GPIS	-	2,023	5,636	7,226	7,226	7,226	5,705	2,646	1,108	1,350	1,593	1,599	1,609	1,613	1,371	1,129	1,166	1,450	1,697	1,697	1,697	1,674	
395																								
396	Opening Accumulated Depreciation	-	-	(337)	(1,329)	(2,639)	(3,949)	(5,259)	(3,062)	(276)	(362)	(497)	(681)	(705)	(787)	(975)	(629)	(720)	(645)	(687)	(891)	(1,095)	(1,300)	
397	Closing Accumulated Depreciation	-	(337)	(1,329)	(2,639)	(3,949)	(5,259)	(3,062)	(276)	(362)	(497)	(681)	(705)	(787)	(975)	(629)	(720)	(645)	(687)	(891)	(1,095)	(1,300)	(1,253)	
398	Mid-Year Accumulated Depreciation	-	(168)	(833)	(1,984)	(3,294)	(4,604)	(4,160)	(1,669)	(319)	(430)	(589)	(693)	(746)	(881)	(802)	(675)	(682)	(666)	(789)	(993)	(1,197)	(1,276)	
399																								
400	TGVI Mid-Year Net Plant in Service	-	1,855	4,803	5,242	3,932	2,622	1,544	977	789	921	1,004	906	863	733	569	455	483	784	908	704	500	398	
401																								

Note: Includes Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL Including Accounting Changes & IFRS (November 27, 2009)**Rate Base Detail in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
402	TGVI Software CIAOC Opening Balance	x-ref S3a, line 46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
403	TGVI Software CIAOC Additions	x-ref S3a, line 47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
404	TGVI Software CIAOC Retirements	x-ref S3a, line 48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
405	TGVI Software CIAOC Closing Balance	x-ref S3a, line 49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
406																								
407	TGVI Software CIAOC Opening Balance Accumulated Depreciation	x-ref S3a, line 51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
408	TGVI Software CIAOC Retirements	x-ref S3a, line 52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
409	TGVI Amortization of Software CIAOC	x-ref S3a, line 53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
410	TGVI Software CIAOC Closing Balance Accumulated Depreciation	x-ref S3a, line 54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
411																								
412	TGVI Mid Year Software CIAOC		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
413																								
414	TGVI Opening Deferred Charges	x-ref S3a, line 61	-	256	2,728	2,850	2,509	2,168	1,827	1,486	1,145	804	463	225	(14)	(252)	(491)	(729)	(968)	(1,206)	(1,444)	(1,683)	(1,921)	(2,160)
415	TGVI O&M Deferred Charge Additions	S1, line 21	344	3,196	617	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
416	TGVI O&M Tax on Deferred Charge Additions		(98)	(847)	(154)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
417	TGVI O&M Net Deferred Charge Additions	x-ref S3a, line 62	246	2,349	463	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
418	TGVI O&M Amortization Expense	x-ref S3a, line 63	-	-	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(341)	
419	TGVI O&M Deferred Charge AFUDC	S1, line 22	10	123	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
420	TGVI Closing Deferred Charges	x-ref S3a, line 64	256	2,728	2,850	2,509	2,168	1,827	1,486	1,145	804	463	225	(14)	(252)	(491)	(729)	(968)	(1,206)	(1,444)	(1,683)	(1,921)	(2,160)	(2,398)
421	Capital Lease Rate Base		-	1,678	1,524	1,365	1,201	1,031	857	677	491	299	101	1,952	1,773	1,588	1,398	1,200	997	787	571	348	118	-
422	TGVI Mid-Year Deferred Charges		-	-	2,789	2,679	2,338	1,997	1,656	1,315	974	634	344	105	(133)	(371)	(610)	(848)	(1,087)	(1,325)	(1,564)	(1,802)	(2,040)	(2,279)
423	In-Service Adjustment	x-ref S3a, line 68	-	-	(312)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
424	TGVI Ratebase	x-ref S3a, line 70	-	3,532	8,804	9,287	7,472	5,651	4,058	2,969	2,254	1,853	1,449	2,963	2,503	1,949	1,357	807	394	246	(85)	(751)	(1,423)	(1,881)

Note: Includes Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL Including Accounting Changes & IFRS (November 27, 2009)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

		Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
TGW																								
425	Capital Spending																							
426	Hardware		2	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
427	Software		14	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
428	Land		-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Buildings		3	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
430	Vendor Fees		35	8	(6)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
431	Installer Fees		3	44	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
432	Internal Labour		7	13	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
433	Internal Materials		3	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
434	Training		1	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
435	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
436	Total Spend	x-ref S6, line 65	69	95	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
437																								
438	Opening WIP																							
439	Hardware		-	2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
440	Software		-	15	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
441	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	Buildings		0	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
443	Vendor Fees		4	41	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
444	Installer Fees		-	3	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
445	Internal Labour		-	8	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
446	Internal Materials		0	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Training		-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
448	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
449	Total Opening WIP	x-ref S1, line 18 & x-ref S6, line 65	5	76	72	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
450	Additions																							
451	Hardware		2	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Software		15	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
453	Land		-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
454	Buildings		3	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
455	Vendor Fees		37	9	(6)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
456	Installer Fees		3	45	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
457	Internal Labour		8	14	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
458	Internal Materials		3	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Training		1	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
460	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
461	Total Additions	x-ref S1, line 18	71	99	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
462	In-service																							
463	Hardware		-	(6)	(3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
464	Software		-	(3)	(15)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
465	Land		-	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
466	Buildings		-	(19)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
467	Vendor Fees		-	(29)	(15)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
468	Installer Fees		-	(31)	(20)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
469	Internal Labour		-	(5)	(18)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Internal Materials		-	(4)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Training		-	(3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total In-service		-	(102)	(72)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
474	Closing WIP																							
475	Hardware		2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
476	Software		15	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
477	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
478	Buildings		4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
479	Vendor Fees		41	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
480	Installer Fees		3	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481	Internal Labour		8	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
482	Internal Materials		3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
483	Training		1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
485	TGW Total Closing WIP		76	72	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
486																								
487	Recurring Plant Additions																							
488	Hardware		-	-	-	-	-	-	4	2	-	-	4	2	-	-	4	3	-	-	-	-	-	4
489	Software		-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	1	-	-	-	-	-	-
490	Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
491	Buildings		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
492	Vendor Fees		-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
493	Installer Fees		-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
494	Internal Labour		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
495	Internal Materials		-	-	1	-	-	-	-	-	-	10	-	-	-	-	-	-	10	-	-	-	-	-
496	Training		-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
497	Capitalized Overhead		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
498	Total Recurring Plant Additions		-	-	9	-	-	-	4	2	-	11	-	4	2	-	-	5	13	-	-	-	-	4
499																								

Note: Includes Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL Including Accounting Changes & IFRS (November 27, 2009)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
500 Opening Plant Balance																						
501 Hardware	-	-	6	9	9	9	9	7	6	6	6	6	6	6	6	6	6	6	6	6	6	6
502 Software	-	-	3	18	18	18	18	15	-	-	1	1	1	1	1	-	-	1	1	1	1	1
503 Land	-	-	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
504 Buildings	-	-	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19
505 Vendor Fees	-	-	29	45	45	45	45	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
506 Installer Fees	-	-	31	59	59	59	59	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-
507 Internal Labour	-	-	5	23	23	23	23	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
508 Internal Materials	-	-	4	5	5	5	5	1	-	-	-	10	10	10	10	10	-	-	-	10	10	10
509 Training	-	-	3	3	3	3	3	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
510 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
511 Total Opening Plant Balance	x-ref S3a, line 71	-	-	102	183	183	183	106	28	28	39	39	39	39	39	28	28	29	39	39	39	39
512																						
513 Additions																						
514 Hardware	-	6	3	-	-	-	4	2	-	-	-	4	2	-	-	-	4	3	-	-	-	4
515 Software	-	3	15	-	-	-	-	-	-	1	-	-	-	-	-	-	1	-	-	-	-	-
516 Land	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
517 Buildings	-	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
518 Vendor Fees	-	29	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
519 Installer Fees	-	31	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
520 Internal Labour	-	5	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
521 Internal Materials	-	4	1	-	-	-	-	-	-	10	-	-	-	-	-	-	-	10	-	-	-	-
522 Training	-	3	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
523 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
524 Total Additions	x-ref S3a, line 72	-	102	81	-	-	4	2	-	11	-	4	2	-	-	-	5	13	-	-	-	4
525																						
526 Retirements																						
527 Hardware	-	-	-	-	-	-	(6)	(3)	-	-	-	(4)	(2)	-	-	-	(4)	(2)	-	-	-	(4)
528 Software	-	-	-	-	-	-	(3)	(15)	-	-	-	-	-	-	(1)	-	-	-	-	-	-	(1)
529 Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
530 Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
531 Vendor Fees	-	-	-	-	-	-	(29)	(16)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
532 Installer Fees	-	-	-	-	-	-	(31)	(28)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
533 Internal Labour	-	-	-	-	-	-	(5)	(18)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
534 Internal Materials	-	-	-	-	-	-	(4)	(1)	-	-	-	-	-	-	(10)	-	-	-	-	-	-	-
535 Training	-	-	-	-	-	-	(3)	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
536 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
537 Total Retirements	x-ref S3a, line 73	-	-	-	-	-	(81)	(81)	-	-	-	(4)	(2)	-	(11)	-	(4)	(2)	-	-	-	(5)
538																						
539 Closing Plant Balance																						
540 Hardware	-	6	9	9	9	9	7	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
541 Software	-	3	18	18	18	18	15	-	-	1	1	1	1	1	-	-	1	1	1	1	1	-
542 Land	-	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
543 Buildings	-	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19
544 Vendor Fees	-	29	45	45	45	45	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
545 Installer Fees	-	31	59	59	59	59	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
546 Internal Labour	-	5	23	23	23	23	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
547 Internal Materials	-	4	5	5	5	5	1	-	-	10	10	10	10	10	10	-	-	10	10	10	10	10
548 Training	-	3	3	3	3	3	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
549 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
550 Total Closing Plant Balance	x-ref S3a, line 74	-	102	183	183	183	106	28	28	39	39	39	39	39	28	28	29	39	39	39	39	38
551																						

Note: Includes Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL Including Accounting Changes & IFRS (November 27, 2009)

Rate Base Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
552 Opening Accumulated Depreciation																						
553 Hardware	-	-	(1)	(2)	(4)	(6)	(7)	(3)	(1)	(3)	(4)	(5)	(3)	(1)	(3)	(4)	(5)	(3)	(1)	(3)	(4)	(5)
554 Software	-	-	(0)	(2)	(6)	(9)	(13)	(14)	(0)	(0)	(0)	(0)	(1)	(1)	(1)	(0)	(0)	(0)	(0)	(1)	(1)	(1)
555 Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
556 Buildings	-	-	(0)	(1)	(2)	(3)	(4)	(5)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(11)	(12)	(13)	(14)	(15)	(16)	(16)
557 Vendor Fees	-	-	(3)	(10)	(19)	(28)	(37)	(14)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
558 Installer Fees	-	-	(3)	(12)	(24)	(36)	(48)	(25)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
559 Internal Labour	-	-	(0)	(3)	(8)	(13)	(17)	(17)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
560 Internal Materials	-	-	(0)	(1)	(2)	(3)	(4)	(0)	-	-	(1)	(3)	(5)	(7)	(9)	-	-	-	(1)	(3)	(5)	(7)
561 Training	-	-	(0)	(1)	(1)	(2)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
562 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
563 Total TGW Depreciation Expense	x-ref S3a, line 76	-	-	(9)	(34)	(67)	(100)	(133)	(78)	(9)	(12)	(16)	(17)	(19)	(23)	(15)	(17)	(16)	(17)	(21)	(26)	(30)
564																						
565 Retirements																						
566 Hardware	-	-	-	-	-	-	6	3	-	-	-	4	2	-	-	-	4	2	-	-	-	4
567 Software	-	-	-	-	-	-	3	15	-	-	-	-	-	-	1	-	-	-	-	-	-	1
568 Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
569 Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
570 Vendor Fees	-	-	-	-	-	-	29	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
571 Installer Fees	-	-	-	-	-	-	31	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-
572 Internal Labour	-	-	-	-	-	-	5	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
573 Internal Materials	-	-	-	-	-	-	4	1	-	-	-	-	-	-	10	-	-	-	-	-	-	-
574 Training	-	-	-	-	-	-	3	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
575 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
576 Total Closing Accumulated Depreciation	x-ref S3a, line 78	-	-	-	-	-	81	81	-	-	-	4	2	-	11	-	4	2	-	-	-	5
577																						
578 Depreciation Expense																						
579 Hardware	-	(1)	(1)	(2)	(2)	(2)	(2)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
580 Software	-	(0)	(2)	(4)	(4)	(4)	(3)	(2)	-	(0)	(0)	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	(0)
581 Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
582 Buildings	-	(0)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
583 Vendor Fees	-	(3)	(7)	(9)	(9)	(9)	(6)	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
584 Installer Fees	-	(3)	(9)	(12)	(12)	(12)	(9)	(3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
585 Internal Labour	-	(0)	(3)	(5)	(5)	(5)	(4)	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
586 Internal Materials	-	(0)	(1)	(1)	(1)	(1)	(1)	(0)	-	(1)	(2)	(2)	(2)	(2)	(1)	-	-	(1)	(2)	(2)	(2)	(2)
587 Training	-	(0)	(1)	(1)	(1)	(1)	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
588 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
589 Total TGW Depreciation Expense	x-ref S3a, line 77	-	(9)	(25)	(33)	(33)	(25)	(10)	(2)	(3)	(4)	(4)	(4)	(4)	(3)	(2)	(2)	(3)	(4)	(4)	(4)	(4)
590																						
591 Closing Accumulated Depreciation																						
592 Hardware	-	(1)	(2)	(4)	(6)	(7)	(3)	(1)	(3)	(4)	(5)	(3)	(1)	(3)	(4)	(5)	(3)	(1)	(3)	(4)	(5)	(3)
593 Software	-	(0)	(2)	(6)	(9)	(13)	(14)	(0)	(0)	(0)	(0)	(1)	(1)	(1)	(0)	(0)	(0)	(0)	(1)	(1)	(1)	(0)
594 Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
595 Buildings	-	(0)	(1)	(2)	(3)	(4)	(5)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(11)	(12)	(13)	(14)	(15)	(16)	(16)	(17)
596 Vendor Fees	-	(3)	(10)	(19)	(28)	(37)	(14)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
597 Installer Fees	-	(3)	(12)	(24)	(36)	(48)	(25)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
598 Internal Labour	-	(0)	(3)	(8)	(13)	(17)	(17)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
599 Internal Materials	-	(0)	(1)	(1)	(1)	(1)	(0)	-	(1)	(3)	(5)	(7)	(9)	-	-	-	(1)	(3)	(5)	(7)	(9)	(9)
600 Training	-	(0)	(1)	(1)	(2)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
601 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602 Total Closing Accumulated Depreciation	x-ref S3a, line 79	-	(9)	(34)	(67)	(100)	(133)	(78)	(9)	(12)	(16)	(17)	(19)	(23)	(15)	(17)	(16)	(17)	(21)	(26)	(30)	(29)
603																						
604 Opening GPIS	-	-	102	183	183	183	183	106	28	28	39	39	39	39	39	28	28	29	39	39	39	39
605 Closing GPIS	-	102	183	183	183	183	106	28	28	39	39	39	39	39	39	28	28	29	39	39	39	38
606 Mid-Year GPIS	-	51	143	183	183	183	144	67	28	33	39	39	39	39	33	28	28	34	39	39	39	38
607																						
608 Opening Accumulated Depreciation	-	-	(9)	(34)	(67)	(100)	(133)	(78)	(7)	(9)	(12)	(16)	(17)	(19)	(23)	(15)	(17)	(16)	(17)	(21)	(26)	(30)
609 Closing Accumulated Depreciation	-	(9)	(34)	(67)	(100)	(133)	(78)	(7)	(9)	(12)	(16)	(17)	(19)	(23)	(15)	(17)	(16)	(17)	(21)	(26)	(30)	(29)
610 Mid-Year Accumulated Depreciation	-	(4)	(21)	(50)	(83)	(117)	(105)	(42)	(8)	(11)	(14)	(17)	(18)	(21)	(19)	(16)	(17)	(16)	(19)	(23)	(28)	(30)
611																						
612 TGW Mid-Year Net Plant in Service	-	47	122	133	100	66	39	24	20	22	24	22	21	18	14	11	12	18	20	16	11	9

Note: Includes Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL Including Accounting Changes & IFRS (November 27, 2009)**Rate Base Detail in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Reference		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
613																								
614	TGW Software CIAOC Opening Balance	x-ref S3a, line 81	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
615	TGW Software CIAOC Additions	x-ref S3a, line 82	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
616	TGW Software CIAOC Retirements	x-ref S3a, line 83	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
617	TGW Software CIAOC Closing Balance	x-ref S3a, line 84	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
618																								
619	TGW Software CIAOC Opening Balance Accumulated Depreciation	x-ref S3a, line 86	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
620	TGW Software CIAOC Retirements	x-ref S3a, line 87	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
621	TGW Amortization of Software CIAOC	x-ref S3a, line 88	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
622	TGW Software CIAOC Closing Balance Accumulated Depreciation	x-ref S3a, line 89	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
623																								
624	TGW Mid Year Software CIAOC		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
625																								
626	TGW Opening Deferred Charges	x-ref S3a, line 96	-	7	69	72	63	54	46	37	29	20	11	5	(1)	(7)	(13)	(19)	(25)	(31)	(37)	(43)	(49)	(55)
627	TGW O&M Deferred Charge Additions	S1, line 21	9	81	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
628	TGW O&M Tax on Deferred Charge Additions		(2)	(21)	(4)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
629	TGW O&M Net Deferred Charge Additions	x-ref S3a, line 97	6	59	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
630	TGW O&M Amortization Expense	x-ref S3a, line 98	-	-	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	
631	TGW O&M Deferred Charge AFUDC	S1, line 22	0	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
632	TGW Closing Deferred Charges	x-ref S3a, line 99	7	69	72	63	54	46	37	29	20	11	5	(1)	(7)	(13)	(19)	(25)	(31)	(37)	(43)	(49)	(55)	(61)
633	Capital Lease Rate Base		-	42	38	33	29	25	20	16	11	7	2	44	39	35	30	26	21	16	12	7	2	-
634	TGW Mid-Year Deferred Charges		-	-	70	67	59	50	42	33	24	16	8	2	(4)	(10)	(16)	(22)	(28)	(34)	(40)	(46)	(52)	(58)
635	In-Service Adjustment	x-ref S3a, line 103	-	-	(8)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
636	TGW Ratebase	x-ref S3a, line 105	-	89	222	234	187	141	101	73	55	45	35	68	56	43	28	15	5	0	(8)	(23)	(38)	(49)

Note: Includes Accounting Changes & IFRS Impacts

Financial Schedule 4a

Customer Care Enhancement Project- FINAL Including Accounting Changes & IFRS (November 27, 2009)**Capital Cost Allowance Summary in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
TGI																							
1 Opening UCC Balance	S4b, line 11	-	-	31,368	54,514	53,428	52,775	52,319	52,858	52,636	51,827	53,311	52,971	53,593	53,450	52,718	52,296	52,019	53,078	54,540	53,864	53,492	53,261
2 Additions	S4b, line 23	-	33,274	25,116	-	-	-	1,236	793	-	3,555	-	1,224	785	-	-	-	1,599	3,880	-	-	-	1,196
3 CCA	S4b, lines 26, 28, 32, 33 & 34	-	(1,906)	(1,970)	(1,086)	(653)	(456)	(697)	(1,015)	(809)	(2,071)	(340)	(601)	(928)	(732)	(422)	(277)	(540)	(2,418)	(676)	(372)	(232)	(493)
4 Closing UCC Balance		-	31,368	54,514	53,428	52,775	52,319	52,858	52,636	51,827	53,311	52,971	53,593	53,450	52,718	52,296	52,019	53,078	54,540	53,864	53,492	53,261	53,963
5			error	error	error						error	error						error	error				
TGVI																							
7 Opening UCC Balance	S4b, line 60	-	-	2,383	2,274	722	645	591	665	641	538	719	435	529	515	415	359	324	463	669	326	273	242
8 Additions	S4b, line 72	-	3,941	2,955	-	-	-	160	104	-	484	-	173	113	-	-	-	246	607	-	-	-	201
9 CCA	S4b, line 84	-	(1,558)	(3,064)	(1,552)	(77)	(54)	(86)	(128)	(102)	(303)	(284)	(79)	(127)	(100)	(56)	(35)	(107)	(401)	(343)	(53)	(31)	(76)
10 Closing UCC Balance		-	2,383	2,274	722	645	591	665	641	538	719	435	529	515	415	359	324	463	669	326	273	242	366
11																							
TGW																							
13 Opening UCC Balance	S4b, line 109	-	-	60	60	21	19	17	19	18	16	20	18	20	20	18	16	15	18	22	20	19	18
14 Additions	S4b, line 121	-	100	75	-	-	-	4	2	-	11	-	4	2	-	-	-	5	13	-	-	-	4
15 CCA	S4b, line 133	-	(39)	(75)	(39)	(2)	(1)	(2)	(3)	(2)	(7)	(2)	(2)	(3)	(2)	(1)	(1)	(2)	(8)	(2)	(1)	(1)	(2)
16 Closing UCC Balance		-	60	60	21	19	17	19	18	16	20	18	20	20	18	16	15	18	22	20	19	18	21
17																							
18																							
19																							
20 CCA Rates Used																							
21																							
22 Hardware_CCA			55.00%																				
23 Software_CCA			100.00%																				
24 Buildings_CCA			6.00%																				
25 VendorFees_CCA			100.00%																				
26 InstallerFees_CCA			100.00%																				
27 Internallabour_CCA			100.00%																				
28 Internallmaterials_CCA			100.00%																				
29 Overhead_Cap_CCA			4.00%																				
30																							
31 Amortization of Software CIAOC			12.50%																				

Note: Includes Accounting Changes & IFRS Impacts

Financial Schedule 4b
Customer Care Enhancement Project- FINAL Including Accounting Changes & IFRS (November 27, 2009)
CCA Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

		Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
TGI Capital Cost Allowance																								
1	UCC Opening																							
2	Hardware		-	-	1,464	1,303	586	264	119	950	1,002	451	203	91	928	987	444	200	90	918	976	439	198	89
3	Software		-	-	445	2,314	-	-	-	-	-	-	197	-	-	-	-	-	-	194	-	-	-	-
4	Buildings		-	-	6,237	5,863	5,511	5,180	4,869	4,577	4,303	4,044	3,802	3,574	3,359	3,158	2,968	2,790	2,623	2,465	2,317	2,178	2,048	1,925
5	Vendor Fees		-	-	4,839	2,213	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Installer Fees		-	-	5,179	4,569	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Internal Labour		-	-	792	2,917	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Internal Materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Training		-	-	445	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Incremental O&M and Capitalized Overhead		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Total UCC Opening Balance	x-ref S4a, line 1	-	-	19,400	19,196	6,097	5,444	4,988	5,527	5,305	4,496	4,202	3,665	4,287	4,144	3,412	2,990	2,713	3,578	3,293	2,617	2,245	2,014
12																								
13	UCC Additions																							
14	Hardware		-	2,019	889	-	-	-	1,236	793	-	-	-	1,224	785	-	-	-	1,210	776	-	-	-	1,196
15	Software		-	890	4,628	-	-	-	-	-	-	395	-	-	-	-	-	-	389	-	-	-	-	-
16	Buildings		-	6,430	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Vendor Fees		-	9,678	4,425	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Installer Fees		-	10,357	9,138	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Internal Labour		-	1,584	5,835	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Internal Materials		-	1,426	167	-	-	-	-	-	-	3,160	-	-	-	-	-	-	-	-	3,104	-	-	-
21	Training		-	890	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Incremental O&M and Capitalized Overhead		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total UCC Additions	x-ref S4a, line 2	-	33,274	25,116	-	-	-	1,236	793	-	3,555	-	1,224	785	-	-	-	1,599	3,880	-	-	-	1,196
24																								
25	CCA																							
26	Hardware	x-ref S4a, line 3	-	(555)	(1,049)	(717)	(323)	(145)	(405)	(740)	(551)	(248)	(112)	(387)	(726)	(543)	(244)	(110)	(382)	(718)	(537)	(241)	(109)	(378)
27	TGI Software CCA		-	(445)	(2,759)	(2,314)	-	-	-	-	-	(197)	(197)	-	-	-	-	-	(194)	(194)	-	-	-	-
28	Buildings	x-ref S4a, line 3	-	(193)	(374)	(352)	(331)	(311)	(292)	(275)	(258)	(243)	(228)	(214)	(202)	(189)	(178)	(167)	(157)	(148)	(139)	(131)	(123)	(115)
29	Vendor Fees CCA		-	(4,839)	(7,052)	(2,213)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Installer Fees CCA		-	(5,179)	(9,747)	(4,569)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Internal Labour CCA		-	(792)	(3,709)	(2,917)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Internal Materials CCA	x-ref S4a, line 3	-	(713)	(84)	-	-	-	-	-	-	(1,580)	-	-	-	-	-	-	-	-	-	-	-	-
33	Training		-	(445)	(462)	(17)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Incremental O&M and Capitalized Overhead	x-ref S4a, line 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Total TGI CCA		-	(13,161)	(25,237)	(13,099)	(653)	(456)	(697)	(1,015)	(809)	(2,268)	(537)	(601)	(928)	(732)	(422)	(277)	(734)	(2,613)	(676)	(372)	(232)	(493)
36																								
37	UCC Ending Balance																							
38	Hardware		-	1,464	1,303	586	264	119	950	1,002	451	203	91	928	987	444	200	90	918	976	439	198	89	907
39	Software		-	445	2,314	-	-	-	-	-	-	197	-	-	-	-	-	-	-	194	-	-	-	-
40	Buildings		-	6,237	5,863	5,511	5,180	4,869	4,577	4,303	4,044	3,802	3,574	3,359	3,158	2,968	2,790	2,623	2,465	2,317	2,178	2,048	1,925	1,809
41	Vendor Fees		-	4,839	2,213	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Installer Fees		-	5,179	4,569	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Internal Labour		-	792	2,917	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Internal Materials		-	713	84	-	-	-	-	-	-	1,580	-	-	-	-	-	-	-	1,552	-	-	-	-
45	Training		-	445	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Incremental O&M and Capitalized Overhead		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Total UCC Ending Balance		-	20,113	19,279	6,097	5,444	4,988	5,527	5,305	4,496	5,782	3,665	4,287	4,144	3,412	2,990	2,713	3,578	4,845	2,617	2,245	2,014	2,716
48																								
49	TGI Software CIAOC Addition		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Note: Includes Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL Including Accounting Changes & IFRS (November 27, 2009)

CCA Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

		Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
TGVI Capital Cost Allowance																								
50	UCC Opening																							
51	Hardware		-	-	174	154	69	31	14	122	131	59	26	12	130	140	63	28	13	141	151	68	31	14
52	Software		-	-	52	271	-	-	-	-	-	-	27	-	-	-	-	-	-	30	-	-	-	-
53	Buildings		-	-	739	695	653	614	577	542	510	479	451	423	398	374	352	331	311	292	275	258	243	228
54	Vendor Fees		-	-	571	252	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	Installer Fees		-	-	616	546	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	Internal Labour		-	-	94	345	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	Internal Materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	Training		-	-	53	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Incremental O&M and Capitalized Overhead		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Total UCC Opening Balance	x-ref S4a, line 7	-	-	2,299	2,264	722	645	591	665	641	538	504	435	529	515	415	359	324	463	426	326	273	242
61																								
62	UCC Additions																							
63	Hardware		-	240	104	-	-	-	160	104	-	-	-	173	113	-	-	-	186	121	-	-	-	201
64	Software		-	105	541	-	-	-	-	-	-	54	-	-	-	-	-	-	60	-	-	-	-	-
65	Buildings		-	762	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Vendor Fees		-	1,143	503	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	Installer Fees		-	1,231	1,092	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Internal Labour		-	188	690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Internal Materials		-	167	20	-	-	-	-	-	-	431	-	-	-	-	-	-	-	486	-	-	-	-
70	Training		-	105	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Incremental O&M and Capitalized Overhead		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Total UCC Additions	x-ref S4a, line 8	-	3,941	2,955	-	-	-	160	104	-	484	-	173	113	-	-	-	246	607	-	-	-	201
73																								
74	CCA																							
75	Hardware		-	(66)	(124)	(85)	(38)	(17)	(52)	(96)	(72)	(32)	(15)	(54)	(103)	(77)	(35)	(16)	(58)	(111)	(83)	(37)	(17)	(63)
76	TGVI Software CCA		-	(52)	(323)	(271)	-	-	-	-	-	(27)	(27)	-	-	-	-	-	(30)	(30)	-	-	-	-
77	Buildings		-	(23)	(44)	(42)	(39)	(37)	(35)	(33)	(31)	(29)	(27)	(25)	(24)	(22)	(21)	(20)	(19)	(18)	(16)	(15)	(15)	(14)
78	Vendor Fees CCA		-	(571)	(823)	(252)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Installer Fees CCA		-	(616)	(1,161)	(546)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Internal Labour CCA		-	(94)	(439)	(345)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Internal Materials CCA		-	(84)	(94)	(10)	-	-	-	-	-	(215)	(215)	-	-	-	-	-	-	(243)	(243)	-	-	-
82	Training		-	(53)	(55)	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	Incremental O&M and Capitalized Overhead		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Total TGVI CCA	x-ref S4a, line 9	-	(1,558)	(3,064)	(1,552)	(77)	(54)	(86)	(128)	(102)	(303)	(284)	(79)	(127)	(100)	(56)	(35)	(107)	(401)	(343)	(53)	(31)	(76)
85																								
86	UCC Ending Balance																							
87	Hardware		-	174	154	69	31	14	122	131	59	26	12	130	140	63	28	13	141	151	68	31	14	152
88	Software		-	52	271	-	-	-	-	-	-	27	-	-	-	-	-	-	30	-	-	-	-	-
89	Buildings		-	739	695	653	614	577	542	510	479	451	423	398	374	352	331	311	292	275	258	243	228	214
90	Vendor Fees		-	571	252	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	Installer Fees		-	616	546	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	Internal Labour		-	94	345	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Internal Materials		-	84	(74)	(10)	-	-	-	-	-	215	(215)	-	-	-	-	-	-	243	(243)	-	-	-
94	Training		-	53	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	Incremental O&M and Capitalized Overhead		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	Total UCC Ending Balance		-	2,383	2,190	712	645	591	665	641	538	719	220	529	515	415	359	324	463	669	83	273	242	366
97																								
98	TGVI Software CIAOC Addition		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Note: Includes Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL Including Accounting Changes & IFRS (November 27, 2009)

CCA Detail in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Reference		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
TGW Capital Cost Allowance																								
99	UCC Opening																							
100	Hardware	-	-	4	4	2	1	0	3	3	1	1	0	3	3	1	1	0	3	3	1	1	0	
101	Software	-	-	1	7	-	-	-	-	-	-	1	-	-	-	-	-	-	1	-	-	-	-	
102	Buildings	-	-	19	18	16	16	15	14	13	12	11	11	10	9	9	8	8	7	7	7	6	6	
103	Vendor Fees	-	-	14	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
104	Installer Fees	-	-	16	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
105	Internal Labour	-	-	2	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
106	Internal Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
107	Training	-	-	1	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
108	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
109	Total UCC Opening Balance	x-ref S4a, line 13	-	-	58	57	18	16	15	17	16	13	13	11	13	13	10	9	8	11	10	8	7	6
110																								
111	UCC Additions																							
112	Hardware	-	6	3	-	-	-	4	2	-	-	-	4	2	-	-	-	4	3	-	-	-	4	
113	Software	-	3	14	-	-	-	-	-	-	1	-	-	-	-	-	-	1	-	-	-	-	-	
114	Buildings	-	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
115	Vendor Fees	-	29	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
116	Installer Fees	-	31	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
117	Internal Labour	-	5	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
118	Internal Materials	-	4	1	-	-	-	-	-	-	10	-	-	-	-	-	-	-	10	-	-	-	-	
119	Training	-	3	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
120	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
121	Total UCC Additions	x-ref S4a, line 14	-	100	75	-	-	4	2	-	11	-	4	2	-	-	-	5	13	-	-	-	4	
122																								
123	CCA																							
124	Hardware	-	(2)	(3)	(2)	(1)	(0)	(1)	(2)	(2)	(1)	(0)	(1)	(2)	(2)	(1)	(0)	(1)	(2)	(2)	(1)	(0)	(1)	
125	TGW Software CCA	-	(1)	(8)	(7)	-	-	-	-	-	(1)	(1)	-	-	-	-	-	(1)	(1)	-	-	-	-	
126	Buildings	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	
127	Vendor Fees CCA	-	(14)	(21)	(7)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
128	Installer Fees CCA	-	(16)	(29)	(14)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
129	Internal Labour CCA	-	(2)	(11)	(9)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
130	Internal Materials CCA	-	(2)	(0)	-	-	-	-	-	-	(5)	-	-	-	-	-	-	-	(5)	-	-	-	-	
131	Training	-	(1)	(1)	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
132	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
133	Total TGW CCA	x-ref S4a, line 15	-	(39)	(75)	(39)	(2)	(1)	(2)	(3)	(2)	(7)	(2)	(2)	(3)	(2)	(1)	(1)	(2)	(8)	(2)	(1)	(1)	(2)
134																								
135	UCC Ending Balance																							
136	Hardware	-	4	4	2	1	0	3	3	1	1	0	3	3	1	1	0	3	3	1	1	0	3	
137	Software	-	1	7	-	-	-	-	-	-	1	-	-	-	-	-	-	1	-	-	-	-	-	
138	Buildings	-	19	18	16	16	15	14	13	12	11	11	10	9	9	8	8	7	7	7	6	6	5	
139	Vendor Fees	-	14	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
140	Installer Fees	-	16	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
141	Internal Labour	-	2	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
142	Internal Materials	-	2	0	-	-	-	-	-	-	5	-	-	-	-	-	-	-	5	-	-	-	-	
143	Training	-	1	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
144	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
145	Total UCC Ending Balance	-	60	58	18	16	15	17	16	13	18	11	13	13	10	9	8	11	15	8	7	6	8	
146																								
147	TGW Software CIAOC Addition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Note: Includes Accounting Changes & IFRS Impacts

Financial Schedule 5

Customer Care Enhancement Project- FINAL Including Accounting Changes & IFRS (November 27, 2009)**Revenue Requirement & Rate Impact Analysis in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
TGI																								
1 Revenue Requirement																								
2																								
3 Operating & Maintenance Expense																								
4 CCE Customer Care O&M Costs																								
S2, line 6		-	-	39,624	40,706	41,989	43,316	44,684	45,695	46,551	47,947	48,969	49,890	51,081	52,284	53,492	54,747	56,271	57,435	58,808	60,194	61,611	63,030	
5 Avoided Costs- Existing customer care contract		-	-	(55,893)	(57,593)	(58,615)	(58,781)	(59,883)	(61,016)	(61,975)	(63,475)	(64,599)	(65,624)	(66,920)	(68,230)	(69,548)	(70,918)	(72,564)	(73,856)	(75,367)	(76,901)	(78,480)	(80,076)	
6 Less: Overhead Capitalized		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7		-	-	(16,269)	(16,887)	(16,626)	(15,465)	(15,199)	(15,321)	(15,423)	(15,528)	(15,631)	(15,734)	(15,839)	(15,946)	(16,056)	(16,171)	(16,293)	(16,422)	(16,559)	(16,707)	(16,869)	(17,047)	
8																								
9 Property & Other Taxes		-	-	-	35	(16)	58	88	87	43	(37)	(78)	(84)	(90)	(79)	(86)	(90)	(100)	(109)	(115)	(120)	(113)	(119)	
10 Amortization & Depreciation Expense		line 19 + line 20	-	4,330	12,722	15,408	15,406	15,403	12,821	7,629	5,017	5,370	4,862	4,858	4,852	4,848	4,490	4,131	4,165	4,509	4,815	4,812	4,808	3,341
11 Income Tax Expense		line 29	-	(3,011)	(3,646)	1,299	5,257	5,131	4,015	2,045	1,139	689	1,014	1,395	1,141	1,126	1,027	876	662	93	771	777	727	788
12 Earned Return			-	2,164	5,566	5,943	4,765	3,587	2,556	1,851	1,398	1,137	881	1,670	1,373	1,031	672	342	85	(38)	(247)	(615)	(983)	(1,248)
13																								
14 TGI Total Cost of Service		x-ref S6, line 33	-	3,483	(1,626)	5,798	8,785	8,713	4,280	(3,708)	(7,826)	(8,369)	(8,951)	(7,895)	(8,562)	(9,020)	(9,952)	(10,913)	(11,481)	(11,967)	(11,335)	(11,853)	(12,430)	(14,285)
15																								
16																								
17 Income Tax Expense Calculation																								
18 Equity Earned Return			-	883	2,190	2,308	1,850	1,393	992	719	543	441	342	648	533	400	261	133	33	(15)	(96)	(239)	(382)	(485)
19 Add: Depreciation Expense- excluding capital lease		S3b, line 165	-	2,844	8,377	11,065	11,065	11,065	8,486	3,298	688	1,044	1,399	1,398	1,396	1,395	1,040	684	722	1,069	1,378	1,378	1,378	1,338
20 Add: Amortization Expense		S3b, line 206	-	-	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,003	2,003	2,003	2,003	2,003	2,003	2,003	2,003	2,003	2,003	2,003	2,003
21 Less: CCA		S4a, line 3	-	(13,161)	(25,237)	(13,099)	(653)	(456)	(697)	(1,015)	(809)	(2,268)	(537)	(601)	(928)	(732)	(422)	(277)	(734)	(2,613)	(676)	(372)	(232)	(493)
22 Less: Overhead Capitalized timing difference			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23 Taxable Income After Tax			-	(9,434)	(11,807)	3,137	15,125	14,865	11,644	5,864	3,284	2,080	3,207	3,448	3,004	3,066	2,881	2,543	2,024	444	2,610	2,770	2,768	2,363
24																								
25 Taxable Income			-	(12,835)	(15,743)	4,183	20,167	19,820	15,525	7,819	4,379	2,773	4,276	4,597	4,006	4,088	3,842	3,390	2,698	592	3,480	3,694	3,691	3,151
26																								
27 Current Income Tax Rate			29%	27%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
28 Capital Lease Tax Expense			-	391	290	253	215	176	134	90	44	(4)	(55)	246	139	104	67	28	(12)	(55)	(99)	(146)	(196)	-
29 Total Income Tax Expense			-	(3,011)	(3,646)	1,299	5,257	5,131	4,015	2,045	1,139	689	1,014	1,395	1,141	1,126	1,027	876	662	93	771	777	727	788
30																								
31 Customer Impact- Residential																								
32 (95 GJ annual use)																								
33 Approximate Annual Bill- Burner Tip Increase/(Decrease) %																								
				-0.13%	0.46%	0.70%	0.69%	0.33%	-0.30%	-0.61%	-0.66%	-0.71%	-0.63%	-0.68%	-0.71%	-0.79%	-0.86%	-0.91%	-0.94%	-0.90%	-0.94%	-0.97%	-1.13%	

Note: Includes Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL Including Accounting Changes & IFRS (November 27, 2009)**Revenue Requirement & Rate Impact Analysis in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
TGVI																							
34	Revenue Requirement																						
35																							
36	Operating & Maintenance Expense																						
37	CCE Customer Care O&M Costs																						
38	Avoided Costs- Existing customer care contract																						
39	Less: Overhead Capitalized																						
40																							
41																							
42	Property & Other Taxes																						
43	Amortization & Depreciation Expense																						
44	Income Tax Expense																						
45	Earned Return																						
46	Banner Conversion Costs																						
47	TGVI Total Cost of Service																						
48																							
49																							
50	Income Tax Expense Calculation																						
51	Equity Earned Return																						
52	Add: Depreciation Expense- excluding capital lease																						
53	Add: Amortization Expense																						
54	Less: CCA																						
55	Less: Overhead Capitalized timing difference																						
56	Taxable Income After Tax																						
57																							
58	Taxable Income																						
59																							
60	Current Income Tax Rate																						
61	Capital Lease Tax Expense																						
62	Total Income Tax Expense																						
63																							
64																							
65	Customer Impact- Residential																						
66	(59 GJ annual use)																						
67	Approximate Annual Bill- Burner Tip Increase/(Decrease) %																						

Note: Includes Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL Including Accounting Changes & IFRS (November 27, 2009)**Revenue Requirement & Rate Impact Analysis in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
TGW																							
68	Revenue Requirement																						
69																							
70	Operating & Maintenance Expense																						
71	CCE Customer Care O&M Costs																						
72	Avoided Costs- Existing customer care contract																						
73	Less: Overhead Capitalized																						
74																							
75																							
76	Property Taxes																						
77	Amortization & Depreciation Expense																						
78	Income Tax Expense																						
79	Earned Return																						
80																							
81	TGW Total Cost of Service																						
82																							
83																							
84	Income Tax Expense Calculation																						
85	Equity Earned Return																						
86	Add: Depreciation Expense- excluding capital lease																						
87	Add: Amortization Expense																						
88	Less: CCA																						
89	Less: Overhead Capitalized timing difference																						
90	Taxable Income After Tax																						
91																							
92	Taxable Income																						
93																							
94	Current Income Tax Rate																						
95	Capital Lease Tax Expense																						
96	Total Income Tax Expense																						
97																							
98	Customer Impact- Residential																						
99	(90 GJ annual use)																						
100	Approximate Annual Bill- Burner Tip Increase/(Decrease) %																						

Note: Includes Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- FINAL Including Accounting Changes & IFRS (November 27, 2009)
Discounted Cash Flow in \$000s

21 Total Project Discounted Cash Flow

DCF - 25 / 30

Customer Care Enhancement Project- FINAL Including Accounting Changes & IFRS (November 27, 2009)

Discounted Cash Flow in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

22 **Terasen Gas Inc.**

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
25	Assumptions																							
26	Tax Rate	28.50%	26.50%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	
27	Inflation	2.00%																						
28	Cost of Capital																							
29	Nominal WACC Pre-Tax	6.77%	7.40%	7.68%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	
30	Nominal WACC Post-Tax	5.68%	6.23%	6.50%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	
31	Real WACC Pre-Tax	4.67%	5.30%	5.57%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	
32	Real WACC Post-Tax	3.61%	4.14%	4.41%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	
33	CCA Rates																							
34	Hardware	55%																						
35	Software	100%																						
36	Meters	6%																						
37	Overhead Capitalized	4%																						
38	Overhead Capitalized UCC Addition Ratio	100.0% (10/16)																						
39	Overhead Capitalized Rate	0%																						
40	Project Inservice Year	2011 & 2012																						
42	Discounted Cash Flow Analysis																							
44	Capital Spending- Hardware	(665)	(2,243)	-	-	-	-	(1,236)	(793)	-	-	-	(1,224)	(785)	-	-	-	(1,210)	(776)	-	-	-	(1,196)	
45	Capital Spending- Software	(21,902)	(23,003)	(2,554)	-	-	-	-	-	-	(395)	-	-	-	-	-	-	(389)	-	-	-	-	-	
46	Capital Spending- Buildings & Structures	(2,204)	(6,303)	(167)	-	-	-	-	-	-	(3,160)	-	-	-	-	-	-	-	(3,104)	-	-	-	-	
47	Capital Expenditure Cash Flow	S3b, line 12 + 25 (2010 only)	(24,771)	(31,549)	(2,721)	-	-	(1,236)	(793)	-	(3,555)	-	(1,224)	(785)	-	-	-	(1,599)	(3,880)	-	-	-	(1,196)	
49	Revenue Requirement	S5, line 14	-	3,483	(1,626)	5,798	8,785	8,713	4,280	(3,708)	(7,826)	(8,369)	(8,951)	(7,895)	(8,562)	(9,020)	(9,952)	(10,913)	(11,481)	(11,967)	(11,335)	(11,853)	(12,430)	(14,285)
50	Incremental O&M	S5, line 4 + 5	(2,942)	(26,884)	11,163	16,887	16,626	15,465	15,199	15,321	15,423	15,528	15,631	15,734	15,839	15,946	16,056	16,171	16,293	16,422	16,559	16,707	16,869	17,047
51	Property Tax 1% in Lieu	S5, line 9	-	-	-	(35)	16	(58)	(88)	(87)	(43)	37	78	84	90	79	86	90	100	109	115	120	113	119
52	Operating & Other Expense Cash Flow		(2,942)	(23,401)	9,537	22,651	25,428	24,121	19,392	11,526	7,554	7,195	6,758	7,922	7,366	7,005	6,189	5,348	4,912	4,564	5,339	4,974	4,552	2,880
53	Tax Expense Cash Flow	line 36 x line 26	838	6,201	(2,384)	(5,663)	(6,357)	(6,030)	(4,848)	(2,881)	(1,889)	(1,799)	(1,689)	(1,981)	(1,842)	(1,751)	(1,547)	(1,337)	(1,228)	(1,141)	(1,335)	(1,243)	(1,138)	(720)
54	After Tax Operating & Other Expense Cash Flow		(2,103)	(17,200)	7,153	16,988	19,071	18,091	14,544	8,644	5,666	5,397	5,068	5,942	5,525	5,254	4,642	4,011	3,684	3,423	4,004	3,730	3,414	2,160
56	Terminal Value Cash Flow		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	Annual Cash Flow		(26,875)	(48,749)	4,431	16,988	19,071	18,091	13,308	7,851	5,666	1,842	5,068	4,718	4,740	5,254	4,642	4,011	2,085	(457)	4,004	3,730	3,414	965
60	Annual Discounted Cash Flow (mid year)		(26,142)	(44,527)	3,786	13,590	14,314	12,740	8,792	4,867	3,295	1,005	2,595	2,266	2,136	2,222	1,842	1,493	728	(150)	1,231	1,076	924	245
62	Total Project Discounted Cash Flow		8,328																					

Customer Care Enhancement Project- FINAL Including Accounting Changes & IFRS (November 27, 2009)

Discounted Cash Flow in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

63 **Terassen Gas (Vancouver Island) Inc.**

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
66	Assumptions																							
67	Tax Rate	28.50%	26.50%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	
68	Inflation	2.00%																						
69	Cost of Capital																							
70	Nominal WACC Pre-Tax	7.42%	8.00%	8.26%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	
71	Nominal WACC Post-Tax	6.35%	6.85%	7.11%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	
72	Real WACC Pre-Tax	5.31%	5.89%	6.14%	6.24%	6.24%	6.24%	6.24%	6.24%	6.24%	6.24%	6.24%	6.24%	6.24%	6.24%	6.24%	6.24%	6.24%	6.24%	6.24%	6.24%	6.24%	6.24%	
73	Real WACC Post-Tax	4.26%	4.76%	5.01%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	
74																								
75	Discounted Cash Flow Analysis																							
76																								
77	Capital Spending- Hardware	(78)	(267)	-	-	-	-	(160)	(104)	-	-	-	(173)	(113)	-	-	-	(186)	(121)	-	-	-	(201)	
78	Capital Spending- Software	(2,559)	(2,734)	(309)	-	-	-	-	-	-	(54)	-	-	-	-	-	-	(60)	-	-	-	-	-	
79	Capital Spending- Buildings & Structures	(258)	(749)	(20)	-	-	-	-	-	-	(431)	-	-	-	-	-	-	-	(486)	-	-	-	-	
80	Capital Expenditure Cash Flow	S3b, line 224 + 237 (2010 only)	(2,895)	(3,750)	(329)	-	-	(160)	(104)	-	(484)	-	(173)	(113)	-	-	-	(246)	(607)	-	-	-	(201)	
81																								
82	Revenue Requirement	S5, line 47	-	438	(192)	681	994	955	392	(591)	(1,116)	(1,219)	(1,382)	(1,181)	(1,303)	(1,399)	(1,564)	(1,735)	(1,853)	(1,958)	(1,975)	(2,015)	(2,149)	(2,494)
83	Incremental O&M	S5, line 37 + 38	(344)	(3,196)	1,350	2,077	2,080	1,966	1,966	2,017	2,065	2,116	2,167	2,219	2,273	2,328	2,386	2,445	2,506	2,570	2,637	2,707	2,781	2,859
84	Property Tax 1% in Lieu	S5, line 42	-	-	-	(4)	2	(7)	(10)	(10)	(4)	6	11	12	14	12	13	14	16	17	19	20	20	20
85	Operating & Other Expense Cash Flow		(344)	(2,758)	1,158	2,754	3,076	2,914	2,349	1,416	946	903	796	1,051	984	941	835	724	669	629	681	711	651	385
86	Tax Expense Cash Flow	line 53 x line 43	98	731	(289)	(688)	(769)	(729)	(587)	(354)	(236)	(226)	(199)	(263)	(246)	(235)	(209)	(181)	(167)	(157)	(170)	(178)	(163)	(96)
87	After Tax Operating & Other Expense Cash Flow		(246)	(2,027)	868	2,065	2,307	2,186	1,762	1,062	709	677	597	788	738	706	626	543	502	472	510	533	488	289
88																								
89	Terminal Value Cash Flow		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90																								
91	Annual Cash Flow		(3,140)	(5,777)	539	2,065	2,307	2,186	1,602	958	709	193	597	616	625	706	626	543	256	(135)	510	533	488	88
92																								
93	Annual Discounted Cash Flow (mid year)		(3,045)	(5,230)	454	1,620	1,688	1,492	1,020	569	393	100	288	277	263	277	229	185	81	(40)	141	138	118	20
94																								
95	Total Project Discounted Cash Flow		1,036																					

Customer Care Enhancement Project- FINAL Including Accounting Changes & IFRS (November 27, 2009)

Discounted Cash Flow in \$000s

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

96 Terasen Gas (Whistler) Inc.

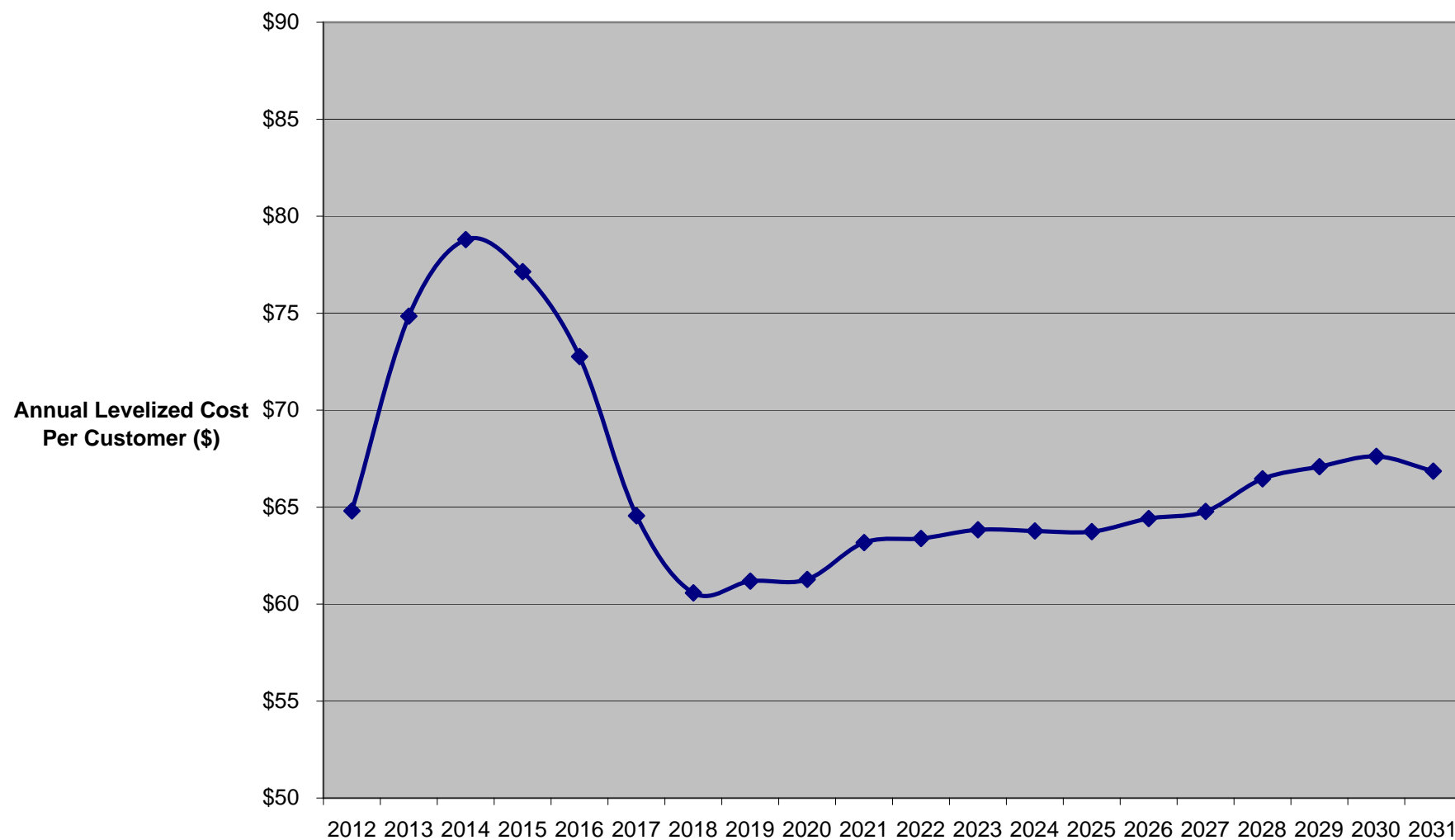
Reference		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
99	Assumptions																						
100	Tax Rate	28.50%	26.50%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%
101	Inflation	2.00%																					
102	Cost of Capital																						
103	Nominal WACC Pre-Tax	7.34%	7.92%	8.18%	8.28%	8.28%	8.28%	8.28%	8.28%	8.28%	8.28%	8.28%	8.28%	8.28%	8.28%	8.28%	8.28%	8.28%	8.28%	8.28%	8.28%	8.28%	8.28%
104	Nominal WACC Post-Tax	6.27%	6.77%	7.03%	7.11%	7.11%	7.11%	7.11%	7.11%	7.11%	7.11%	7.11%	7.11%	7.11%	7.11%	7.11%	7.11%	7.11%	7.11%	7.11%	7.11%	7.11%	7.11%
105	Real WACC Pre-Tax	5.23%	5.81%	6.06%	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%
106	Real WACC Post-Tax	4.19%	4.68%	4.93%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%
107																							
108	Discounted Cash Flow Analysis																						
109																							
110	Capital Spending- Hardware	(2)	(7)	-	-	-	-	(4)	(2)	-	-	-	(4)	(2)	-	-	-	(4)	(3)	-	-	-	(4)
111	Capital Spending- Software	(65)	(69)	(8)	-	-	-	-	-	-	(1)	-	-	-	-	-	-	(1)	-	-	-	-	-
112	Capital Spending- Buildings & Structures	(7)	(19)	(1)	-	-	-	-	-	-	(10)	-	-	-	-	-	-	-	(10)	-	-	-	-
113	Capital Expenditure Cash Flow	S3b, line 436 + 449 (2010 only)	(74)	(95)	(8)	-	-	(4)	(2)	-	(11)	-	(4)	(2)	-	-	-	(5)	(13)	-	-	-	(4)
114																							
115	Revenue Requirement	S5, line 81	-	11	(4)	18	27	26	13	(12)	(24)	(26)	(28)	(25)	(27)	(29)	(32)	(36)	(38)	(39)	(38)	(40)	(42)
116	Incremental O&M	S5, line 71 + 72	(9)	(81)	34	51	50	47	46	47	48	48	49	49	50	51	51	52	53	53	54	55	56
117	Property Tax 1% in Lieu	S5, line 76	-	-	-	(0)	0	(0)	(0)	(0)	(0)	0	0	0	0	0	0	0	0	0	0	0	0
118	Operating & Other Expense Cash Flow		(9)	(70)	30	69	77	73	59	35	23	22	21	25	23	22	19	17	15	14	17	16	14
119	Tax Expense Cash Flow	line 70 x line 60	2	18	(7)	(17)	(19)	(18)	(15)	(9)	(6)	(6)	(5)	(6)	(6)	(5)	(5)	(4)	(4)	(4)	(4)	(4)	9
120	After Tax Operating & Other Expense Cash Flow		(6)	(51)	22	52	58	55	44	26	17	17	16	19	17	16	14	13	11	11	13	12	11
121																							
122	Terminal Value Cash Flow		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123																							
124	Annual Cash Flow		(80)	(146)	14	52	58	55	40	24	17	5	16	15	15	16	14	13	6	(2)	13	12	11
125																							
126	Annual Discounted Cash Flow (mid year)		(78)	(132)	12	41	43	38	26	14	10	3	8	7	6	6	5	4	2	(1)	4	3	3
127																							
128	Total Project Discounted Cash Flow		24																				

Financial Schedule 7

Customer Care Enhancement Project- FINAL Including Accounting Changes & IFRS (November 27, 2009)
Cost Per Customer Analysis

Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
1 Gas Segment																							
2																							
3 Customer Care Costs (\$000's)																							
4 CCE Customer Care O&M	S2, line 6	-	-	44,534	45,835	47,369	48,954	50,601	51,849	52,929	54,629	55,910	57,084	58,574	60,085	61,610	63,199	65,108	66,609	68,364	70,144	71,971	73,810
5 CCE other Cost of Service	line 17 + 28 +40	-	3,932	16,463	25,513	28,563	27,173	21,897	13,074	8,570	8,077	7,485	8,901	8,270	7,877	6,945	5,984	5,481	5,081	5,902	5,561	5,084	3,135
6 TGV1 Banner to Energy Conversion	line 29	1,367	1,290	1,202	1,132	1,061	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Total Customer Care Costs		1,367	5,221	62,199	72,480	76,993	76,139	72,498	64,923	61,499	62,706	63,395	65,985	66,843	67,962	68,555	69,183	70,588	71,690	74,266	75,705	77,055	76,945
8																							
9 Average Customers		943,278	951,379	959,757	968,338	977,113	987,030	996,311	1,005,709	1,015,228	1,024,868	1,034,633	1,044,524	1,054,543	1,064,694	1,074,979	1,085,399	1,095,957	1,106,657	1,117,500	1,128,490	1,139,628	1,150,918
10																							
11 Cost Per Customer		\$ 1.45	\$ 5.49	\$ 64.81	\$ 74.85	\$ 78.80	\$ 77.14	\$ 72.77	\$ 64.55	\$ 60.58	\$ 61.18	\$ 61.27	\$ 63.17	\$ 63.39	\$ 63.83	\$ 63.77	\$ 63.74	\$ 64.41	\$ 64.78	\$ 66.46	\$ 67.08	\$ 67.61	\$ 66.86
12																							
13 TGI																							
14																							
15 TGI Customer Care Costs (\$000's)																							
16 TGI CCE Customer Care O&M	S5, line 4	-	-	39,624	40,706	41,989	43,316	44,684	45,695	46,551	47,947	48,969	49,890	51,081	52,284	53,492	54,747	56,271	57,435	58,808	60,194	61,611	63,030
17 TGI CCE other Cost of Service	S5, line 14 - (S5, line 4 + S5, line 5)	-	3,483	14,643	22,686	25,411	24,179	19,480	11,613	7,597	7,158	6,679	7,638	7,277	6,926	6,104	5,258	4,913	4,455	5,224	4,854	4,439	2,762
18 TGI Total Customer Care Costs		-	3,483	54,266	63,391	67,400	67,494	64,164	57,308	54,148	55,105	55,648	57,728	58,358	59,210	59,595	60,005	61,083	61,889	64,032	65,048	66,050	65,792
19																							
20 TGI Average Customers		842,337	848,033	853,935	859,977	866,135	873,338	879,808	886,327	892,893	899,508	906,173	912,886	919,649	926,463	933,327	940,241	947,207	954,225	961,294	968,416	975,591	982,819
21																							
22 TGI Cost Per Customer		\$ -	\$ 4.11	\$ 63.55	\$ 73.71	\$ 77.82	\$ 77.28	\$ 72.93	\$ 64.66	\$ 60.64	\$ 61.26	\$ 61.41	\$ 63.24	\$ 63.46	\$ 63.91	\$ 63.85	\$ 63.82	\$ 64.49	\$ 64.86	\$ 66.61	\$ 67.17	\$ 67.70	\$ 66.94
23																							
24 TGV1																							
25																							
26 TGV1 Customer Care Costs (\$000's)																							
27 TGV1 CCE Customer Care O&M	S5, line 37	-	-	4,791	5,006	5,253	5,507	5,780	6,014	6,234	6,533	6,789	7,037	7,331	7,635	7,947	8,276	8,655	8,988	9,364	9,752	10,156	10,571
28 TGV1 CCE other Cost of Service	S5, line 47 - (S5, line 37 + S5, line 38)	-	438	1,775	2,758	3,074	2,921	2,359	1,426	950	897	785	1,039	970	929	822	710	653	612	662	692	632	365
29 TGV1 Banner to Energy Conversion		1,367	1,290	1,202	1,132	1,061	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 TGV1 Total Customer Care Costs		1,367	1,727	7,768	8,897	9,389	8,439	8,139	7,440	7,184	7,430	7,574	8,076	8,301	8,564	8,769	8,986	9,308	9,600	10,026	10,444	10,787	10,936
31																							
32 TGV1 Average Customers		98,430	100,805	103,258	105,770	108,356	111,036	113,812	116,657	119,573	122,563	125,627	128,768	131,987	135,286	138,669	142,135	145,689	149,331	153,064	156,891	160,813	164,833
33																							
34 TGV1 Cost Per Customer		\$ 13.89	\$ 17.14	\$ 75.23	\$ 84.11	\$ 86.65	\$ 76.01	\$ 71.51	\$ 63.78	\$ 60.08	\$ 60.62	\$ 60.29	\$ 62.72	\$ 62.89	\$ 63.30	\$ 63.24	\$ 63.22	\$ 63.89	\$ 64.29	\$ 65.50	\$ 66.57	\$ 67.08	\$ 66.35
35																							
36 TGW																							
37																							
38 TGW Customer Care Costs (\$000's)																							
39 TGW CCE Customer Care O&M	S5, line 71	-	-	119	123	127	132	137	141	144	149	153	157	161	166	171	176	182	187	192	198	204	209
40 TGW CCE other Cost of Service	S5, line 81 - (S5, line 71 + S5, line 72)	-	11	45	69	77	73	59	35	23	22	21	24	23	22	19	16	15	14	16	15	14	8
41 TGW Total Customer Care Costs		-	11	164	192	204	205	196	176	167	171	174	181	184	188	190	192	197	201	209	213	217	218
42																							
43 TGW Average Customers		2,511	2,541	2,564	2,591	2,622	2,656	2,691	2,726	2,761	2,797	2,833	2,870	2,907	2,945	2,984	3,022	3,062	3,101	3,142	3,183	3,224	3,266
44																							
45 TGW Cost Per Customer		\$ -	\$ 4.32	\$ 64.03	\$ 74.10	\$ 77.95	\$ 77.22	\$ 72.75	\$ 64.55	\$ 60.57	\$ 61.15	\$ 61.30	\$ 63.17	\$ 63.36	\$ 63.77	\$ 63.69	\$ 63.65	\$ 64.30	\$ 64.67	\$ 66.41	\$ 66.94	\$ 67.45	\$ 66.69
46																							
47																							
48 Notes:																							
49 Other Cost of Service amounts equal to total cost of service as shown on subsequent Revenue Requirement schedule (S5) less O&M (net of CCE customer care and avoided costs)																							
50																							
51																							
52 Levelized Cost Per Customer Calculation																							
53																							
54 Discount Rate (TGI) (Nominal After Tax WACC)			6.50%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%
55																							
56 Average Customers			959,757	968,338	977,113	987,030	996,311	1,005,709	1,015,228	1,024,868	1,034,633	1,044,524	1,054,543	1,064,694	1,074,979	1,085,399	1,095,957	1,106,657	1,117,500	1,128,490	1,139,628	1,150,918	
57 Discounted Average Customers			901,183	852,404	806,998	764,835	724,339	686,007	649,724	615,379	582,868	552,092	522,959	495,378	469,268	444,550	421,147	398,991	378,013	358,151	339,344	321,537	
58																							
59 CCE Total Customer Care Costs	line 7 x 1000		62,198,753	72,480,162	76,993,157	76,138,957	72,498,326	64,923,269	61,499,246	62,706,334	63,395,088	65,985,407	66,843,397	67,961,850	68,554,553	69,183,020	70,588,370	71,690,241	74,266,230	75,704,653	77,055,128	76,945,446	
60 Discount Rate	S6, line 29		6.50%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	
61 Discounted Costs			58,402,813	63,802,523	63,588,733	58,998,955	52,707,780	44,284,982	39,358,201	37,651,840	35,714,103	34,877,182	33,148,307	31,621,129	29,926,632	28,335,469	27,125,228	25,846,969	25,121,774	24,026,519	22,944,531	21,496,606	
62 Annual Levelized Cost Per Customer			\$ 64.81	\$ 74.85	\$ 78.80	\$ 77.14	\$ 72.77	\$ 64.55	\$ 60.58	\$ 61.18	\$ 61.27	\$ 63.17	\$ 63.39	\$ 63.83	\$ 63.77	\$ 63.74	\$ 64.41	\$ 64.78	\$ 66.46	\$ 67.08	\$ 67.61	\$ 66.86	
63																							
64																							
65 Levelized Cost per Customer- CCE CPNC			758,980,278	Costs																			
66			11,285,165	Customers																			
67			\$ 67.25	Cost/Customer (\$)																			
68																							
69																							
70 Existing Customer Care Contract			62,895,963	65,503,539	66,750,508	67,018,528	68,376,757	69,766,031	70,965,666	72,789,021	74,194,145	75,063,033	76,714,241	78,385,888	80,081,489	81,846,735	83,942,334	85,639,182	87,600,751	89,601,928	91,667,270	93,765,601	

Customer Care Enhancement Project Annual Levelized Cost of Service Per Customer



Note: Includes Accounting Changes & IFRS Impacts

Appendix K

CONSOLIDATED FINANCIAL SCHEDULES, FINAL

**AMENDED NOVEMBER 27, 2009
INCLUDING ACCOUNTING CHANGES & IFRS IMPACTS**

Financial Schedule 1

Customer Care Enhancement Project- CONSOLIDATED FINAL Including Accounting Changes & IFRS (November 27, 2009)**Estimated Project Implementation Costs in \$000s**

<u>TGI Component</u>	<u>Reference</u>	<u>Total</u>	2009	2010	2011	2012
Capital - CIS Implementation						
1 Consulting		11,730	862	9,638	1,230	
2 Internal Labour		5,897	-	2,453	3,444	
3 Expenses		959	-	1,283	-	(324)
4 Software		5,183	-	4,841	342	-
5 Hardware		<u>996</u>	<u>-</u>	<u>731</u>	<u>265</u>	<u>-</u>
6 Subtotal		24,765	862	18,946	5,281	(324)
Capital - Services Insourcing						
7 Consulting		25,972	770	3,564	18,256	3,382
8 Internal Labour		4,209	-	1,622	2,587	-
9 Facilities		7,821	-	1,207	6,614	-
10 Expenses		163	163	-	-	-
11 Software		997	-	591	406	-
12 Hardware		<u>2,265</u>	<u>-</u>	<u>14</u>	<u>2,251</u>	<u>-</u>
13 Subtotal		41,427	933	6,998	30,114	3,382
Total Plant Additions						
14 CIS		24,765	862	18,946	5,281	(324)
15 Service Insourcing		41,427	933	6,998	30,114	3,382
16 Subtotal		<u>66,192</u>	<u>1,795</u>	<u>25,944</u>	<u>35,396</u>	<u>3,058</u>
17 AFUDC		2,256	-	835	1,421	-
18 Total Plant Additions	x-ref S3b, (2010 column, lines 25 + 237 + 449) + lines 37 + 249 + 461	68,448	1,795	26,779	36,817	3,058
Deferred O&M						
19 Internal Labour		9,210	-	77	9,133	-
20 Expenses		<u>29,983</u>	<u>-</u>	<u>3,218</u>	<u>21,027</u>	<u>5,739</u>
21 Subtotal	x-ref S3b, lines 203 + 415 + 627	39,193	-	3,294	30,160	5,739
22 AFUDC	x-ref S3b, lines 207 + 419 + 631	<u>1,178</u>	<u>-</u>	<u>92</u>	<u>1,086</u>	<u>0</u>
23 Total Deferred O&M		40,371	-	3,386	31,246	5,739
24 Capital Lease		6,677	50	104	6,523	
25 Total		115,496	1,845	30,269	74,585	8,797

Note: Including Accounting Changes & IFRS Impacts

Financial Schedule 2

Customer Care Enhancement Project- CONSOLIDATED FINAL Including Accounting Changes & IFRS (November 27, 2009)**Estimated Customer Care O&M Costs in \$000s, Except Cost /Customer Amounts**

Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
1 Labour			20,289	20,343	21,218	22,132	23,088	23,628	24,190	24,746	25,326	25,920	26,529	27,152	27,791	28,445	29,116	29,802	30,506	31,227	31,966	32,723
2 Outsourced Services			20,309	21,480	22,069	22,669	23,287	23,921	24,351	25,386	25,987	26,464	27,241	28,021	28,799	29,622	30,748	31,447	32,380	33,319	34,285	35,243
3 Technology Support			1,479	1,464	1,448	1,433	1,418	1,402	1,407	1,412	1,417	1,422	1,427	1,432	1,438	1,443	1,448	1,454	1,459	1,465	1,470	1,476
4 Facilities Support			3,189	3,253	3,318	3,384	3,452	3,521	3,591	3,663	3,736	3,811	3,887	3,965	4,044	4,125	4,208	4,292	4,378	4,465	4,554	4,646
5 Expenses			970	998	1,018	1,038	1,059	1,080	1,102	1,124	1,146	1,169	1,193	1,217	1,241	1,266	1,291	1,317	1,343	1,370	1,397	1,425
6 Total			46,237	47,538	49,071	50,657	52,303	53,552	54,632	56,332	57,613	58,786	60,276	61,787	63,313	64,901	66,810	68,312	70,066	71,846	73,673	75,513
7 Ave Customers			959,757	968,338	977,113	986,272	995,548	1,004,941	1,014,455	1,024,090	1,033,849	1,043,735	1,053,749	1,063,895	1,074,174	1,084,589	1,095,142	1,105,836	1,116,674	1,127,658	1,138,791	1,150,075
8 Cost /Customer			48.18	49.09	50.22	51.36	52.54	53.29	53.85	55.01	55.73	56.32	57.20	58.08	58.94	59.84	61.01	61.77	62.75	63.71	64.69	65.66

*Note- Total costs include annual lease payment of \$1.7 million; the revenue requirement includes this as a capital lease and therefore it is accounted for through depreciation, tax and earned return.

Financial Schedule 3a

Customer Care Enhancement Project- CONSOLIDATED FINAL Including Accounting Changes & IFRS (November 27, 2009)**Rate Base Summary in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
Consolidated																								
1	Opening Gas Plant In Service	-	-	38,293	68,440	68,440	68,440	68,440	39,530	10,282	10,282	14,332	14,332	14,332	14,332	14,332	10,282	10,282	10,732	14,332	14,332	14,332	14,332	
2	Additions	-	38,293	30,148	-	-	-	1,400	900	-	4,050	-	1,400	900	-	-	-	1,850	4,500	-	-	-	1,400	
3	Retirements	-	-	-	-	-	-	(30,310)	(30,148)	-	-	-	(1,400)	(900)	-	(4,050)	-	(1,400)	(900)	-	-	-	(1,850)	
4	Closing Gas Plant In Service	-	38,293	68,440	68,440	68,440	68,440	39,530	10,282	10,282	14,332	14,332	14,332	14,332	14,332	10,282	10,282	10,732	14,332	14,332	14,332	14,332	13,882	
5																								
6	Opening Accumulated Depreciation	-	-	(3,189)	(12,583)	(24,992)	(37,400)	(49,809)	(29,016)	(2,570)	(3,347)	(4,529)	(6,115)	(6,302)	(6,989)	(8,576)	(5,708)	(6,485)	(5,907)	(6,234)	(7,821)	(9,407)	(10,994)	
7	Depreciation	-	(3,189)	(9,394)	(12,408)	(12,408)	(12,408)	(9,517)	(3,702)	(777)	(1,182)	(1,587)	(1,587)	(1,587)	(1,587)	(1,182)	(777)	(822)	(1,227)	(1,587)	(1,587)	(1,587)	(1,542)	
8	Retirements	-	-	-	-	-	-	30,310	30,148	-	-	-	1,400	900	-	4,050	-	1,400	900	-	-	-	1,850	
9	Closing Accumulated Depreciation	-	(3,189)	(12,583)	(24,992)	(37,400)	(49,809)	(29,016)	(2,570)	(3,347)	(4,529)	(6,115)	(6,302)	(6,989)	(8,576)	(5,708)	(6,485)	(5,907)	(6,234)	(7,821)	(9,407)	(10,994)	(10,686)	
10																								
11	Opening Contributions in Aid of Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	Retirements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Closing Contributions in Aid of Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15																								
16	Opening Amortization of Contributions in Aid of Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	Retirements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	Closing Amortization of Contributions in Aid of Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20																								
21	Opening Net Plant In Service	-	-	35,103	55,857	43,449	31,040	18,632	10,514	7,713	6,936	9,804	8,217	8,030	7,343	5,756	4,574	3,798	4,826	8,099	6,512	4,925	3,338	
22	Closing Net Plant In Service	-	35,103	55,857	43,449	31,040	18,632	10,514	7,713	6,936	9,804	8,217	8,030	7,343	5,756	4,574	3,798	4,826	8,099	6,512	4,925	3,338	3,196	
23																								
24	Mid Year Net Plant in Service	(line 21 + line 22)/2	-	17,552	45,480	49,653	37,244	24,836	14,573	9,113	7,324	8,370	9,010	8,124	7,687	6,550	5,165	4,186	4,312	6,462	7,305	5,718	4,132	3,267
25																								
26	Opening Deferred Charges	-	2,448	25,699	26,790	23,578	20,366	17,153	13,941	10,729	7,516	4,304	2,057	(191)	(2,438)	(4,685)	(6,933)	(9,180)	(11,427)	(13,675)	(15,922)	(18,169)	(20,417)	
27	Additions	2,448	23,251	4,304	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
28	Amortization	-	-	(3,212)	(3,212)	(3,212)	(3,212)	(3,212)	(3,212)	(3,212)	(3,212)	(2,247)	(2,247)	(2,247)	(2,247)	(2,247)	(2,247)	(2,247)	(2,247)	(2,247)	(2,247)	(2,247)	(2,247)	
29	Closing Deferred Charges	2,448	25,699	26,790	23,578	20,366	17,153	13,941	10,729	7,516	4,304	2,057	(191)	(2,438)	(4,685)	(6,933)	(9,180)	(11,427)	(13,675)	(15,922)	(18,169)	(20,417)	(22,664)	
30																								
31	Mid Year Deferred Charges	-	-	26,244	25,184	21,972	18,759	15,547	12,335	9,122	5,910	3,180	933	(1,314)	(3,562)	(5,809)	(8,056)	(10,304)	(12,551)	(14,798)	(17,046)	(19,293)	(21,540)	
32	Capital Lease Rate Base	-	15,834	14,167	12,500	10,834	9,167	7,500	5,834	4,167	2,500	833	15,834	14,167	12,500	10,834	9,167	7,500	5,834	4,167	2,500	833	-	
33	13 Month Adjustment (row 211, S3b)	-	-	(2,999)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34																								
35	Total Rate Base	-	33,385	82,893	87,337	70,050	52,762	37,620	27,282	20,613	16,780	13,024	24,890	20,539	15,488	10,190	5,297	1,508	(255)	(3,326)	(8,827)	(14,328)	(18,273)	

Note: Including Accounting Changes & IFRS Impacts

Financial Schedule 3b

Customer Care Enhancement Project- CONSOLIDATED FINAL Including Accounting Changes & IFRS (November 27, 2009)**Rate Base Detail in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Consolidated																							
1 Capital Spending																							
2 Hardware		745	2,516	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 Software		5,432	748	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Land		-	731	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 Buildings		1,207	5,883	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Vendor Fees		13,291	2,916	(2,201)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Installer Fees		1,195	16,569	1,232	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Internal Labour		2,741	4,933	646	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Internal Materials		977	458	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10 Training		357	641	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11 Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Total Spend		25,945	35,394	(324)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13																							
14 Opening WIP																							
15 Hardware		-	766	1,071	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Software		-	5,584	5,636	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Buildings		121	1,368	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19 Vendor Fees		1,511	15,257	7,747	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 Installer Fees		-	1,228	6,407	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21 Internal Labour		-	2,817	6,228	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22 Internal Materials		163	1,177	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23 Training		-	367	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24 Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25 Total Opening WIP		1,795	28,565	27,089	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26 Additions																							
27 Hardware		766	2,571	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28 Software		5,584	1,066	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29 Land		-	731	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 Buildings		1,247	5,883	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31 Vendor Fees		13,747	3,475	(2,201)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Installer Fees		1,228	16,798	1,232	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33 Internal Labour		2,817	5,195	646	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Internal Materials		1,014	458	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35 Training		367	641	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36 Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37 Total Additions		26,770	36,818	(324)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38 In-service																							
39 Hardware		-	(2,265)	(1,071)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40 Software		-	(1,014)	(5,636)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Land		-	(731)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Buildings		-	(7,251)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43 Vendor Fees		-	(10,985)	(5,546)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44 Installer Fees		-	(11,620)	(7,639)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45 Internal Labour		-	(1,784)	(6,873)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Internal Materials		-	(1,634)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47 Training		-	(1,008)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48 Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49 Total In-service		-	(38,293)	(26,766)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 Closing WIP																							
51 Hardware		766	1,071	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52 Software		5,584	5,636	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53 Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54 Buildings		1,368	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55 Vendor Fees		15,257	7,747	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56 Installer Fees		1,228	6,407	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57 Internal Labour		2,817	6,228	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58 Internal Materials		1,177	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Training		367	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Incremental O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61 Consolidated Total Closing WIP		28,565	27,089	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62																							
63 Recurring Plant Additions																							
64 Hardware		-	-	-	-	-	-	1,400	900	-	-	-	1,400	900	-	-	-	1,400	900	-	-	-	1,400
65 Software		-	-	-	-	-	-	-	-	-	450	-	-	-	-	-	-	450	-	-	-	-	-
66 Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Buildings		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Vendor Fees		-	-	275	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Installer Fees		-	-	2,880	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Internal Labour		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Internal Materials		-	-	188	-	-	-	-	-	-	3,600	-	-	-	-	-	-	-	3,600	-	-	-	-
72 Training		-	-	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73 Capitalized Overhead		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Total Recurring Plant Additions		-	-	3,382	-	-	-	1,400	900	-	4,050	-	1,400	900	-	-	-	1,850	4,500	-	-	-	1,400
75																							
76 Opening Plant Balance																							
77 Hardware		-	-	2,265	3,336	3,336	3,336	3,336	2,471	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300
78 Software		-	-	1,014	6,650	6,650	6,650	6,650	5,636	-	-	450	450	450	450	450	-	450	450	450	450	450	450
79 Land		-	-	731	731	731	731	731	731	731	731	731	731	731	731	731	731	731	731	731	731	731	731
80 Buildings		-	-	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251
81 Vendor Fees		-	-	10,985	16,806	16,806	16,806	16,806	5,821	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Installer Fees		-	-	11,620	22,138	22,138	22,138	22,138	10,519	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Internal Labour		-	-	1,784	8,658	8,658	8,658	8,658	6,873	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Internal Materials		-	-	1,634	1,822	1,822	1,822	1,822	188	-	-	3,600	3,600	3,600	3,600	3,600	-	-	-	3,600	3,600	3,600	3,600

Note: Including Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- CONSOLIDATED FINAL Including Accounting Changes & IFRS (November 27, 2009)**Rate Base Detail in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
85	Training	-	-	1,008	1,047	1,047	1,047	1,047	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	Total Opening Plant Balance	-	-	38,293	68,440	68,440	68,440	68,440	39,530	10,282	10,282	14,332	14,332	14,332	14,332	14,332	10,282	10,282	10,732	14,332	14,332	14,332	14,332
88																							
89	Additions																						
90	Hardware	-	2,265	1,071	-	-	-	1,400	900	-	-	-	1,400	900	-	-	-	1,400	900	-	-	-	1,400
91	Software	-	1,014	5,636	-	-	-	-	-	-	450	-	-	-	-	-	-	450	-	-	-	-	-
92	Land	-	731	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Buildings	-	7,251	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	Vendor Fees	-	10,985	5,821	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	Installer Fees	-	11,620	10,519	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	Internal Labour	-	1,784	6,873	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	Internal Materials	-	1,634	188	-	-	-	-	-	-	3,600	-	-	-	-	-	-	-	-	3,600	-	-	-
98	Training	-	1,008	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Total Additions	-	38,293	30,148	-	-	-	1,400	900	-	4,050	-	1,400	900	-	-	-	1,850	4,500	-	-	-	1,400
101																							
102	Retirements																						
103	Hardware	-	-	-	-	-	-	(2,265)	(1,071)	-	-	-	(1,400)	(900)	-	-	-	(1,400)	(900)	-	-	-	(1,400)
104	Software	-	-	-	-	-	-	(1,014)	(5,636)	-	-	-	-	-	-	(450)	-	-	-	-	-	-	(450)
105	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
106	Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107	Vendor Fees	-	-	-	-	-	-	(10,985)	(5,821)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108	Installer Fees	-	-	-	-	-	-	(11,620)	(10,519)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
109	Internal Labour	-	-	-	-	-	-	(1,784)	(6,873)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
110	Internal Materials	-	-	-	-	-	-	(1,634)	(188)	-	-	-	-	-	-	(3,600)	-	-	-	-	-	-	-
111	Training	-	-	-	-	-	-	(1,008)	(39)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
112	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
113	Total Retirements	-	-	-	-	-	-	(30,310)	(30,148)	-	-	-	(1,400)	(900)	-	(4,050)	-	(1,400)	(900)	-	-	-	(1,850)
114																							
115	Closing Plant Balance																						
116	Hardware	-	2,265	3,336	3,336	3,336	3,336	2,471	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300
117	Software	-	1,014	6,650	6,650	6,650	6,650	5,636	-	-	450	450	450	450	450	450	-	450	450	450	450	450	450
118	Land	-	731	731	731	731	731	731	731	731	731	731	731	731	731	731	731	731	731	731	731	731	731
119	Buildings	-	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251	7,251
120	Vendor Fees	-	10,985	16,806	16,806	16,806	16,806	5,821	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
121	Installer Fees	-	11,620	22,138	22,138	22,138	22,138	10,519	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122	Internal Labour	-	1,784	8,658	8,658	8,658	8,658	6,873	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	Internal Materials	-	1,634	1,822	1,822	1,822	1,822	188	-	-	3,600	3,600	3,600	3,600	3,600	3,600	-	3,600	3,600	3,600	3,600	3,600	3,600
124	Training	-	1,008	1,047	1,047	1,047	1,047	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
125	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
126	Total Closing Plant Balance	-	38,293	68,440	68,440	68,440	68,440	39,530	10,282	10,282	14,332	14,332	14,332	14,332	14,332	10,282	10,282	10,732	14,332	14,332	14,332	14,332	13,882
127																							
128	Opening Accumulated Depreciation																						
129	Hardware	-	-	(227)	(787)	(1,454)	(2,121)	(2,788)	(1,104)	(510)	(970)	(1,430)	(1,890)	(950)	(510)	(970)	(1,430)	(1,890)	(950)	(510)	(970)	(1,430)	(1,890)
130	Software	-	-	(101)	(868)	(2,198)	(3,528)	(4,858)	(5,073)	(0)	(0)	(45)	(135)	(225)	(315)	(405)	(0)	(0)	(45)	(135)	(225)	(315)	(405)
131	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	Buildings	-	-	(158)	(475)	(792)	(1,109)	(1,426)	(1,743)	(2,060)	(2,377)	(2,694)	(3,010)	(3,327)	(3,644)	(3,961)	(4,278)	(4,595)	(4,912)	(5,229)	(5,546)	(5,862)	(6,179)
133	Vendor Fees	-	-	(1,099)	(3,878)	(7,239)	(10,600)	(13,961)	(5,239)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
134	Installer Fees	-	-	(1,162)	(4,538)	(8,965)	(13,393)	(17,821)	(9,467)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
135	Internal Labour	-	-	(178)	(1,223)	(2,954)	(4,686)	(6,417)	(6,186)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
136	Internal Materials	-	-	(163)	(509)	(874)	(1,238)	(1,602)	(169)	(0)	(0)	(360)	(1,080)	(1,800)	(2,520)	(3,240)	(0)	(0)	(0)	(360)	(1,080)	(1,800)	(2,520)
137	Training	-	-	(101)	(306)	(516)	(725)	(934)	(35)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
138	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Total Consolidated Depreciation Expense	-	-	(3,189)	(12,583)	(24,992)	(37,400)	(49,809)	(29,016)	(2,570)	(3,347)	(4,529)	(6,115)	(6,302)	(6,989)	(8,576)	(5,708)	(6,485)	(5,907)	(6,234)	(7,821)	(9,407)	(10,994)
140																							
141	Retirements																						
142	Hardware	-	-	-	-	-	-	2,265	1,071	-	-	-	1,400	900	-	-	-	1,400	900	-	-	-	1,400
143	Software	-	-	-	-	-	-	1,014	5,636	-	-	-	-	-	-	450	-	-	-	-	-	450	
144	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
145	Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
146	Vendor Fees	-	-	-	-	-	-	10,985	5,821	-	-	-	-	-	-	-	-	-	-	-	-	-	
147	Installer Fees	-	-	-	-	-	-	11,620	10,519	-	-</												

Customer Care Enhancement Project- CONSOLIDATED FINAL Including Accounting Changes & IFRS (November 27, 2009)**Rate Base Detail in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
172	Vendor Fees	-	(1,099)	(3,878)	(7,239)	(10,600)	(13,961)	(5,239)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
173	Installer Fees	-	(1,162)	(4,538)	(8,965)	(13,393)	(17,821)	(9,467)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
174	Internal Labour	-	(178)	(1,223)	(2,954)	(4,686)	(6,417)	(6,186)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
175	Internal Materials	-	(163)	(509)	(874)	(1,238)	(1,602)	(169)	(0)	(0)	(360)	(1,080)	(1,800)	(2,520)	(3,240)	(0)	(0)	(0)	(360)	(1,080)	(1,800)	(2,520)	(3,240)
176	Training	-	(101)	(306)	(516)	(725)	(934)	(35)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
177	Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
178	Total Closing Accumulated Depreciation	-	(3,189)	(12,583)	(24,992)	(37,400)	(49,809)	(29,016)	(2,570)	(3,347)	(4,529)	(6,115)	(6,302)	(6,989)	(8,576)	(5,708)	(6,485)	(5,907)	(6,234)	(7,821)	(9,407)	(10,994)	(10,686)
179		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
180	Opening GPIS	-	-	38,293	68,440	68,440	68,440	68,440	39,530	10,282	10,282	14,332	14,332	14,332	14,332	14,332	10,282	10,282	10,732	14,332	14,332	14,332	14,332
181	Closing GPIS	-	38,293	68,440	68,440	68,440	68,440	39,530	10,282	10,282	14,332	14,332	14,332	14,332	14,332	10,282	10,282	10,732	14,332	14,332	14,332	14,332	13,882
182	Mid-Year GPIS	-	19,146	53,367	68,440	68,440	68,440	53,985	24,906	10,282	12,307	14,332	14,332	14,332	14,332	12,307	10,282	10,507	12,532	14,332	14,332	14,332	14,107
183		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
184	Opening Accumulated Depreciation	-	-	(3,189)	(12,583)	(24,992)	(37,400)	(49,809)	(29,016)	(2,570)	(3,347)	(4,529)	(6,115)	(6,302)	(6,989)	(8,576)	(5,708)	(6,485)	(5,907)	(6,234)	(7,821)	(9,407)	(10,994)
185	Closing Accumulated Depreciation	-	(3,189)	(12,583)	(24,992)	(37,400)	(49,809)	(29,016)	(2,570)	(3,347)	(4,529)	(6,115)	(6,302)	(6,989)	(8,576)	(5,708)	(6,485)	(5,907)	(6,234)	(7,821)	(9,407)	(10,994)	(10,686)
186	Mid-Year Accumulated Depreciation	-	(1,595)	(7,886)	(18,787)	(31,196)	(43,604)	(39,412)	(15,793)	(2,958)	(3,938)	(5,322)	(6,209)	(6,646)	(7,783)	(7,142)	(6,096)	(6,196)	(6,070)	(7,027)	(8,614)	(10,201)	(10,840)
187		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
188	Consolidated Mid-Year Net Plant in Service	-	17,552	45,480	49,653	37,244	24,836	14,573	9,113	7,324	8,370	9,010	8,124	7,687	6,550	5,165	4,186	4,312	6,462	7,305	5,718	4,132	3,267
189		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
190	Consolidated Software CIAOC Opening Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
191	Consolidated Software CIAOC Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
192	Consolidated Software CIAOC Retirements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
193	Consolidated Software CIAOC Closing Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
194		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
195	Consolidated Software CIAOC Opening Balance Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
196	Consolidated Software CIAOC Retirements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
197	Consolidated Amortization of Software CIAOC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
198	Consolidated Software CIAOC Closing Balance Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
199		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
200	Consolidated Mid Year Software CIAOC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
201		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
202	Consolidated Opening Deferred Charges	-	2,448	25,699	26,790	23,578	20,366	17,153	13,941	10,729	7,516	4,304	2,057	(191)	(2,438)	(4,685)	(6,933)	(9,180)	(11,427)	(13,675)	(15,922)	(18,169)	(20,417)
203	Consolidated O&M Deferred Charge Additions	3,294	30,160	5,739	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
204	Consolidated O&M Tax on Deferred Charge Additions	(939)	(7,992)	(1,435)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
205	Consolidated O&M Net Deferred Charge Additions	2,356	22,168	4,304	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
206	Consolidated O&M Amortization Expense	-	-	(3,212)	(3,212)	(3,212)	(3,212)	(3,212)	(3,212)	(3,212)	(3,212)	(2,247)	(2,247)	(2,247)	(2,247)	(2,247)	(2,247)	(2,247)	(2,247)	(2,247)	(2,247)	(2,247)	(2,247)
207	Consolidated O&M Deferred Charge AFUDC	92	1,084	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
208	Consolidated Closing Deferred Charges	2,448	25,699	26,790	23,578	20,366	17,153	13,941	10,729	7,516	4,304	2,057	(191)	(2,438)	(4,685)	(6,933)	(9,180)	(11,427)	(13,675)	(15,922)	(18,169)	(20,417)	(22,664)
209	Capital Lease Rate Base	-	15,834	14,167	12,500	10,834	9,167	7,500	5,834	4,167	2,500	833	15,834	14,167	12,500	10,834	9,167	7,500	5,834	4,167	2,500	833	-
210	Consolidated Mid-Year Deferred Charges	-	-	26,244	25,184	21,972	18,759	15,547	12,335	9,122	5,910	3,180	933	(1,314)	(3,562)	(5,809)	(8,056)	(10,304)	(12,551)	(14,798)	(17,046)	(19,293)	(21,540)
211	In-Service Adjustment	-	-	(2,999)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
212	Consolidated Ratebase	-	33,385	82,893	87,337	70,050	52,762	37,620	27,282	20,613	16,780	13,024	24,890	20,539	15,488	10,190	5,297	1,508	(255)	(3,326)	(8,827)	(14,328)	(18,273)

Note: Including Accounting Changes & IFRS Impacts

Financial Schedule 4a

Customer Care Enhancement Project- CONSOLIDATED FINAL Including Accounting Changes & IFRS (November 27, 2009)**Capital Cost Allowance Summary in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Consolidated																							
1 Opening UCC Balance		-	-	33,810	56,848	54,171	53,439	52,928	53,542	53,295	52,381	54,050	53,425	54,142	53,985	53,151	52,671	52,358	53,559	55,231	54,211	53,785	53,521
2 Additions		-	37,314	28,147	-	-	-	1,400	900	-	4,050	-	1,400	900	-	-	-	1,850	4,500	-	-	-	1,400
3 CCA		-	(3,504)	(5,109)	(2,677)	(732)	(511)	(786)	(1,147)	(914)	(2,381)	(625)	(682)	(1,057)	(834)	(479)	(314)	(649)	(2,828)	(1,020)	(426)	(264)	(571)
4 Closing UCC Balance		-	33,810	56,848	54,171	53,439	52,928	53,542	53,295	52,381	54,050	53,425	54,142	53,985	53,151	52,671	52,358	53,559	55,231	54,211	53,785	53,521	54,350
5																							
6																							
7																							
8 CCA Rates Used																							
9																							
10 Hardware_CCA	55.00%																						
11 Software_CCA	100.00%																						
12 Buildings_CCA	6.00%																						
13 VendorFees_CCA	100.00%																						
14 InstallerFees_CCA	100.00%																						
15 Internallabour_CCA	100.00%																						
16 Internallmaterials_CCA	100.00%																						
17 Overhead_Cap_CCA	4.00%																						
18																							
19 Amortization of Software CIAOC	12.50%																						

Note: Including Accounting Changes & IFRS Impacts

S4b - CCA Detail

Financial Schedule 4b

Customer Care Enhancement Project- CONSOLIDATED FINAL Including Accounting Changes & IFRS (November 27, 2009)**CCA Detail in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Consolidated Capital Cost Allowance																						
1 UCC Opening																						
2 Hardware	-	-	1,642	1,461	657	296	133	1,075	1,136	511	230	104	1,062	1,130	509	229	103	1,061	1,130	509	229	103
3 Software	-	-	499	2,592	-	-	-	-	-	-	225	-	-	-	-	-	-	225	-	-	-	-
4 Buildings	-	-	6,995	6,575	6,180	5,810	5,461	5,133	4,825	4,536	4,264	4,008	3,767	3,541	3,329	3,129	2,941	2,765	2,599	2,443	2,296	2,159
5 Vendor Fees	-	-	5,425	2,471	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Installer Fees	-	-	5,810	5,128	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Internal Labour	-	-	888	3,271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Internal Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Training	-	-	499	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11 Total UCC Opening Balance	-	-	21,757	21,517	6,838	6,105	5,594	6,208	5,962	5,047	4,719	4,111	4,829	4,672	3,837	3,358	3,044	4,051	3,729	2,952	2,525	2,262
12																						
13 UCC Additions																						
14 Hardware	-	2,265	996	-	-	-	1,400	900	-	-	-	1,400	900	-	-	-	1,400	900	-	-	-	1,400
15 Software	-	997	5,183	-	-	-	-	-	-	450	-	-	-	-	-	-	450	-	-	-	-	-
16 Buildings	-	7,211	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Vendor Fees	-	10,849	4,942	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Installer Fees	-	11,620	10,257	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19 Internal Labour	-	1,776	6,543	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 Internal Materials	-	1,598	188	-	-	-	-	-	-	3,600	-	-	-	-	-	-	-	3,600	-	-	-	-
21 Training	-	998	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23 Total UCC Additions	-	37,314	28,147	-	-	-	1,400	900	-	4,050	-	1,400	900	-	-	-	1,850	4,500	-	-	-	1,400
24																						
25 CCA																						
26 Hardware	-	(623)	(1,177)	(804)	(362)	(163)	(458)	(839)	(625)	(281)	(127)	(442)	(831)	(622)	(280)	(126)	(442)	(831)	(622)	(280)	(126)	(442)
27 Consolidated Software CCA	-	(499)	(3,090)	(2,592)	-	-	-	-	-	(225)	(225)	-	-	-	-	-	(225)	(225)	-	-	-	-
28 Buildings	-	(216)	(420)	(394)	(371)	(349)	(328)	(308)	(290)	(272)	(256)	(240)	(226)	(212)	(200)	(188)	(176)	(166)	(156)	(147)	(138)	(130)
29 Vendor Fees CCA	-	(5,425)	(7,896)	(2,471)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 Installer Fees CCA	-	(5,810)	(10,938)	(5,128)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31 Internal Labour CCA	-	(888)	(4,159)	(3,271)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Internal Materials CCA	-	(799)	(178)	(10)	-	-	-	-	-	(1,800)	(215)	-	-	-	-	-	-	(1,800)	(243)	-	-	-
33 Training	-	(499)	(519)	(20)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35 Total Consolidated CCA	-	(14,758)	(28,376)	(14,690)	(732)	(511)	(786)	(1,147)	(914)	(2,578)	(823)	(682)	(1,057)	(834)	(479)	(314)	(843)	(3,022)	(1,020)	(426)	(264)	(571)
36																						
37 UCC Ending Balance																						
38 Hardware	-	1,642	1,461	657	296	133	1,075	1,136	511	230	104	1,062	1,130	509	229	103	1,061	1,130	509	229	103	1,061
39 Software	-	499	2,592	-	-	-	-	-	-	225	-	-	-	-	-	-	225	-	-	-	-	-
40 Buildings	-	6,995	6,575	6,180	5,810	5,461	5,133	4,825	4,536	4,264	4,008	3,767	3,541	3,329	3,129	2,941	2,765	2,599	2,443	2,296	2,159	2,029
41 Vendor Fees	-	5,425	2,471	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Installer Fees	-	5,810	5,128	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43 Internal Labour	-	888	3,271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44 Internal Materials	-	799	10	(10)	-	-	-	-	-	1,800	(215)	-	-	-	-	-	-	1,800	(243)	-	-	-
45 Training	-	499	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Incremental O&M and Capitalized Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47 Total UCC Ending Balance	-	22,556	21,528	6,828	6,105	5,594	6,208	5,962	5,047	6,519	3,896	4,829	4,672	3,837	3,358	3,044	4,051	5,529	2,709	2,525	2,262	3,091
48																						
49 TGI Software CIAOC Addition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Note: Including Accounting Changes & IFRS Impacts

Financial Schedule 5

Customer Care Enhancement Project- CONSOLIDATED FINAL Including Accounting Changes & IFRS (November 27, 2009)**Revenue Requirement & Rate Impact Analysis in \$000s**

* Note- the revenue requirement and tax expense amount showing in 2011 are for financial model purposes only; as requested in the CPCN Application from June 2, 2009, all costs prior to January 1, 2012 will be captured in an AFUDC earning non-rate base deferral account.

	Reference	2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024 2025 2026 2027 2028 2029 2030 2031																			
Consolidated																					
1 Revenue Requirement																					
2																					
3 Operating & Maintenance Expense																					
4 CCE Customer Care O&M Costs	S2, line 6	-	-	44,534	45,835	47,369	48,954	50,601	51,849	52,929	54,629	55,910	57,084	58,574	60,085	61,610	63,199	65,108	66,609	68,364	70,144
5 Avoided Costs- Existing customer care contract		-	-	(62,819)	(64,850)	(66,125)	(66,433)	(67,813)	(69,234)	(70,466)	(72,321)	(73,757)	(75,087)	(76,736)	(78,410)	(80,103)	(81,866)	(83,959)	(85,654)	(87,614)	(89,613)
6 Less: Overhead Capitalized		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7		-	-	(18,285)	(19,015)	(18,756)	(17,479)	(17,212)	(17,385)	(17,536)	(17,692)	(17,847)	(18,003)	(18,162)	(18,325)	(18,493)	(18,667)	(18,852)	(19,045)	(19,250)	(19,469)
8																					
9 Property & Other Taxes		-	-	-	39	(18)	65	98	97	47	(43)	(90)	(96)	(104)	(91)	(99)	(104)	(115)	(127)	(134)	(140)
10 Amortization & Depreciation Expense	line 19 + line 20	-	4,856	14,273	17,288	17,288	17,288	14,396	8,581	5,656	6,061	5,501	5,501	5,501	5,096	4,691	4,736	5,141	5,501	5,501	3,789
11 Income Tax Expense	line 29	-	(3,367)	(4,091)	1,481	5,916	5,770	4,514	2,302	1,284	771	1,073	1,585	1,294	1,277	1,164	990	744	85	789	817
12 Earned Return		-	2,442	6,281	6,705	5,378	4,051	2,888	2,095	1,583	1,288	1,000	1,312	1,578	1,190	783	407	117	(19)	(254)	(677)
13 Banner Conversion Costs		1,367	1,290	1,202	1,132	1,061	11														
14 Consolidated Total Cost of Service	x-ref S6, line 33	1,367	5,221	(621)	7,630	10,868	9,706	4,686	(4,311)	(8,967)	(9,614)	(10,362)	(9,101)	(9,892)	(10,448)	(11,548)	(12,683)	(13,371)	(13,964)	(13,347)	(13,908)
15 Cumulative Deficit			6,588	5,967	13,597	24,466	34,171	38,857	34,546	25,579	15,965	5,603	(3,498)	(13,390)	(23,838)	(35,387)	(48,070)	(61,441)	(75,405)	(88,752)	(102,661)
16																					
17 Income Tax Expense Calculation																					
18 Equity Earned Return		-	1,015	2,521	2,657	2,131	1,605	1,145	830	627	511	397	759	627	473	312	163	48	(6)	(99)	(267)
19 Add: Depreciation Expense- excluding capital lease	S3b, line 165	-	3,189	9,394	12,408	12,408	12,408	9,517	3,702	777	1,182	1,587	1,587	1,587	1,587	1,182	777	822	1,227	1,587	1,587
20 Add: Amortization Expense	S3b, line 206	-	-	3,212	3,212	3,212	3,212	3,212	3,212	3,212	3,212	2,247	2,247	2,247	2,247	2,247	2,247	2,247	2,247	2,247	2,247
21 Less: CCA	S4a, line 3	-	(14,758)	(28,376)	(14,690)	(732)	(511)	(786)	(1,147)	(914)	(2,578)	(823)	(682)	(1,057)	(834)	(479)	(314)	(843)	(3,022)	(1,020)	(426)
22 Less: Overhead Capitalized timing difference		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23 Taxable Income After Tax		-	(10,554)	(13,249)	3,588	17,019	16,715	13,089	6,598	3,702	2,327	3,408	3,911	3,404	3,473	3,262	2,873	2,274	446	2,715	3,141
24																					
25 Taxable Income		-	(14,359)	(17,665)	4,784	22,692	22,286	17,451	8,797	4,936	3,102	4,544	5,215	4,538	4,631	4,349	3,831	3,031	595	3,619	4,188
26																					
27 Current Income Tax Rate		29%	27%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
28 Capital Lease Tax Expense		-	438	325	285	243	198	152	102	50	(5)	(63)	281	160	119	77	33	(14)	(63)	(115)	(170)
29 Total Income Tax Expense		-	(3,367)	(4,091)	1,481	5,916	5,770	4,514	2,302	1,284	771	1,073	1,585	1,294	1,277	1,164	990	744	85	789	817
30																					

Note: Including Accounting Changes & IFRS Impacts

Customer Care Enhancement Project- CONSOLIDATED FINAL Including Accounting Changes & IFRS (November 27, 2009)
Discounted Cash Flow in \$000s

21 Total Project Discounted Cash Flow

Financial Schedule 7

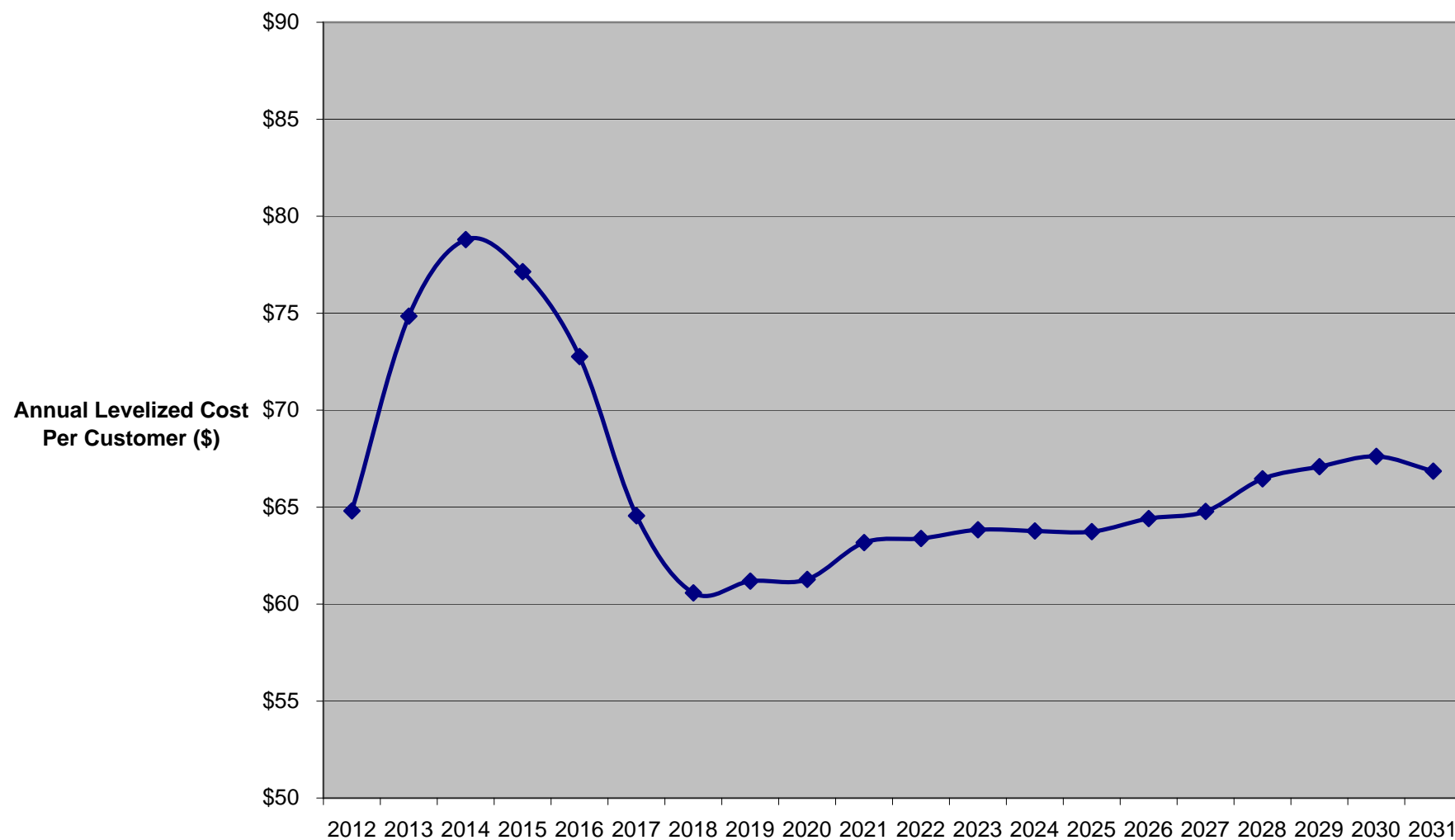
Customer Care Enhancement Project- CONSOLIDATED FINAL Including Accounting Changes & IFRS (November 27, 2009)

Cost Per Customer Analysis

Consolidated	Reference	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Customer Care Costs (\$000's)																							
CCE Customer Care O&M	S2, line 6	-	-	44,534	45,835	47,369	48,954	50,601	51,849	52,929	54,629	55,910	57,084	58,574	60,085	61,610	63,199	65,108	66,609	68,364	70,144	71,971	73,810
CCE other Cost of Service	line 17 + 28 +40	-	3,932	16,463	25,513	28,563	27,173	21,897	13,074	8,570	8,077	7,485	8,901	8,270	7,877	6,945	5,984	5,481	5,081	5,902	5,561	5,084	3,135
TGVII Banner to Energy Conversion	line 29	1,367	1,290	1,202	1,132	1,061	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Customer Care Costs		1,367	5,221	62,199	72,480	76,993	76,139	72,498	64,923	61,499	62,706	63,395	65,985	66,843	67,962	68,555	69,163	70,588	71,690	74,266	75,705	77,055	76,945
Average Customers		943,278	951,379	959,757	968,338	977,113	987,030	996,311	1,005,709	1,015,228	1,024,868	1,034,633	1,044,524	1,054,543	1,064,694	1,074,979	1,085,399	1,095,957	1,106,657	1,117,500	1,128,490	1,139,628	1,150,918
Cost Per Customer		\$ 1.45	\$ 5.49	\$ 64.81	\$ 74.85	\$ 78.80	\$ 77.14	\$ 72.77	\$ 64.55	\$ 60.58	\$ 61.18	\$ 61.27	\$ 63.17	\$ 63.39	\$ 63.83	\$ 63.77	\$ 63.74	\$ 64.41	\$ 64.78	\$ 66.46	\$ 67.08	\$ 67.61	\$ 66.86
Notes:																							
Other Cost of Service amounts equal to total cost of service as shown on subsequent Revenue Requirement schedule (S5) less O&M (net of CCE customer care and avoided costs)																							
Levelized Cost Per Customer Calculation																							
Discount Rate (TGI) (Nominal After Tax WACC)			6.50%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%
Average Customers			959,757	968,338	977,113	987,030	996,311	1,005,709	1,015,228	1,024,868	1,034,633	1,044,524	1,054,543	1,064,694	1,074,979	1,085,399	1,095,957	1,106,657	1,117,500	1,128,490	1,139,628	1,150,918	
Discounted Average Customers			901,183	852,404	806,998	764,835	724,339	686,007	649,724	615,379	582,868	552,092	522,959	495,378	469,268	444,550	421,147	398,991	378,013	358,151	339,344	321,537	
CCE Total Customer Care Costs	line 7 x 1000		62,198,753	72,480,162	76,993,157	76,138,957	72,498,326	64,923,269	61,499,246	62,706,334	63,395,088	65,985,407	66,843,397	67,961,850	68,554,553	69,163,020	70,588,370	71,690,241	74,266,230	75,704,653	77,055,128	76,945,446	
Discount Rate	S6, line 29		6.50%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%
Discounted Costs			58,402,813	63,802,523	63,588,733	58,998,955	52,707,780	44,284,982	39,358,201	37,651,840	35,714,103	34,877,182	33,148,307	31,621,129	29,926,632	28,335,469	27,125,228	25,846,969	25,121,774	24,026,519	22,944,531	21,496,606	
Annual Levelized Cost Per Customer		\$	64.81	\$ 74.85	\$ 78.80	\$ 77.14	\$ 72.77	\$ 64.55	\$ 60.58	\$ 61.18	\$ 61.27	\$ 63.17	\$ 63.39	\$ 63.83	\$ 63.77	\$ 63.74	\$ 64.41	\$ 64.78	\$ 66.46	\$ 67.08	\$ 67.61	\$ 66.86	
Levelized Cost per Customer- CCE CPCN		758,980,278	Costs																				
		11,285,168	Customers																				
		\$ 67.25	Cost/Customer (\$)																				
Existing Customer Care Contract			62,895,963	65,503,539	66,750,508	67,018,528	68,376,757	69,766,031	70,965,666	72,789,021	74,194,145	75,063,033	76,714,241	78,385,888	80,081,489	81,846,735	83,942,334	85,639,182	87,600,751	89,601,928	91,667,270	93,765,601	
Discount Rate	S6, line 29		6.50%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%	6.58%
Discounted Costs			59,057,473	57,661,171	55,129,318	51,931,669	49,711,314	47,588,291	45,416,506	43,705,960	41,797,834	39,675,243	38,043,357	36,471,202	34,958,572	33,522,180	32,256,800	30,876,076	29,632,396	28,437,122	27,295,555	26,195,731	
Annual Levelized Cost Per Customer		\$	65.53	\$ 67.65	\$ 68.31	\$ 67.90	\$ 68.63	\$ 69.37	\$ 69.90	\$ 71.02	\$ 71.71	\$ 71.86	\$ 72.75	\$ 73.62	\$ 74.50	\$ 75.41	\$ 76.59	\$ 77.39	\$ 78.39	\$ 79.40	\$ 80.44	\$ 81.47	
Levelized Cost per Customer- Existing Contract		809,363,768	Costs																				
		11,285,168	Customers																				
		\$ 71.70	Cost/Customer (\$)																				

Note: Including Accounting Changes & IFRS Impacts

Customer Care Enhancement Project Annual Levelized Cost of Service Per Customer



Note: Including Accounting Changes & IFRS Impacts

Attachment 12.3

Customer Care Enhancement CPCN**Total Cost of Service**

Analysis of change between BCUC IR 1.124.1 and BCUC IR 2.18.1

	2012	2013	2014	2015	2016	2017	2018	2019	2020
Attachment 124.1									
CIS Software									
CCE Customer Care O&M Costs	906	906	906	906	906	906	906	906	906
All Other Cost of Service Items	140	1,374	1,263	1,202	1,133	1,067	1,001	935	871
Cost of Service- Attachment 124.1	1,046	2,281	2,170	2,108	2,039	1,973	1,907	1,842	1,777
CIS Implementation & Maintenance									
CCE Customer Care O&M Costs	1,758	2,147	2,179	2,212	2,247	2,284	2,342	2,401	2,463
All Other Cost of Service Items	2,111	12,277	11,467	11,014	10,459	9,904	9,318	8,799	7,238
Cost of Service- Attachment 124.1	3,869	14,424	13,646	13,226	12,706	12,188	11,660	11,201	9,701
Call Centre									
Lower Mainland									
CCE Customer Care O&M Costs	10,005	9,870	10,292	10,733	11,193	11,462	11,738	12,020	12,308
All Other Cost of Service Items	6,565	6,327	5,835	5,321	4,851	4,375	3,957	3,220	1,843
Cost of Service- Attachment 124.1	16,570	16,196	16,127	16,054	16,044	15,838	15,695	15,239	14,151
Interior									
CCE Customer Care O&M Costs	5,160	5,086	5,291	5,505	5,728	5,857	5,988	6,122	6,259
All Other Cost of Service Items	3,234	3,249	3,084	2,894	2,722	2,488	2,344	2,040	820
Cost of Service- Attachment 124.1	8,394	8,335	8,375	8,399	8,451	8,344	8,332	8,162	7,079
Billing Operations									
CCE Customer Care O&M Costs	26,705	27,826	28,700	29,598	30,526	31,341	31,956	33,180	33,974
All Other Cost of Service Items	4,214	4,156	3,519	2,872	2,379	1,869	1,464	1,082	(663)
Cost of Service- Attachment 124.1	30,919	31,982	32,219	32,470	32,905	33,209	33,420	34,262	33,311
Banner Cost of Service									
	1,202	1,132	1,061	11	-	-	-	-	-
Total Cost of Service	62,000	74,350	73,598	72,268	72,145	71,552	71,014	70,706	66,020

Customer Care Enhancement CPCN**Total Cost of Service**

Analysis of change between BCUC IR 1.124.1 and BCUC IR 2.18.1

	2012	2013	2014	2015	2016	2017	2018	2019	2020
Attachment 18.1									
CIS Software									
CCE Customer Care O&M Costs	906	906	906	906	906	906	906	906	906
All Other Cost of Service Items	83	1,329	1,233	1,188	1,130	1,073	1,016	959	901
Cost of Service- Attachment 124.1	989	2,236	2,139	2,095	2,037	1,980	1,922	1,865	1,807
CIS Implementation & Maintenance									
CCE Customer Care O&M Costs	1,758	2,147	2,179	2,212	2,247	2,284	2,342	2,401	2,463
All Other Cost of Service Items	2,000	12,165	11,388	10,973	10,445	9,911	9,343	8,843	7,299
Cost of Service- Attachment 124.1	3,759	14,312	13,567	13,185	12,692	12,195	11,685	11,245	9,762
Call Centre									
Lower Mainland									
CCE Customer Care O&M Costs	7,643	7,539	7,869	8,213	8,573	8,784	9,000	9,220	9,446
All Other Cost of Service Items	5,724	5,670	5,362	5,065	4,755	4,361	4,070	3,529	2,095
Cost of Service- Attachment 124.1	13,368	13,209	13,231	13,279	13,328	13,145	13,070	12,749	11,541
Interior									
CCE Customer Care O&M Costs	7,228	7,117	7,409	7,713	8,031	8,211	8,396	8,584	8,777
All Other Cost of Service Items	2,913	2,998	2,893	2,790	2,676	2,548	2,454	2,132	1,129
Cost of Service- Attachment 124.1	10,141	10,115	10,302	10,503	10,707	10,759	10,850	10,716	9,906
Billing Operations									
CCE Customer Care O&M Costs	26,998	28,125	29,006	29,909	30,844	31,665	32,286	33,517	34,318
All Other Cost of Service Items	2,365	2,619	2,404	2,283	2,164	1,951	1,837	1,719	236
Cost of Service- Attachment 124.1	29,363	30,744	31,410	32,193	33,007	33,616	34,124	35,236	34,554
Banner Cost of Service									
	1,202	1,132	1,061	11	-	-	-	-	-
Total Cost of Service	58,821	71,749	71,710	71,265	71,772	71,694	71,650	71,811	67,569

Customer Care Enhancement CPCN**Total Cost of Service**

Analysis of change between BCUC IR 1.124.1 and BCUC IR 2.18.1

	2012	2013	2014	2015	2016	2017	2018	2019	2020
Difference									
CIS Software									
CCE Customer Care O&M Costs	-	-	-	-	-	-	-	-	-
All Other Cost of Service Items	(57)	(45)	(31)	(14)	(2)	7	15	23	30
Cost of Service- Attachment 124.1	(57)	(45)	(31)	(14)	(2)	7	15	23	30
CIS Implementation & Maintenance									
CCE Customer Care O&M Costs	-	-	-	-	-	-	-	-	-
All Other Cost of Service Items	(111)	(112)	(79)	(41)	(14)	7	25	44	60
Cost of Service- Attachment 124.1	(111)	(112)	(79)	(41)	(14)	7	25	44	60
Call Centre									
Lower Mainland									
CCE Customer Care O&M Costs	(2,362)	(2,331)	(2,423)	(2,520)	(2,620)	(2,679)	(2,738)	(2,799)	(2,862)
All Other Cost of Service Items	(841)	(657)	(473)	(256)	(96)	(14)	113	310	252
Cost of Service- Attachment 124.1	(3,203)	(2,987)	(2,896)	(2,775)	(2,716)	(2,693)	(2,625)	(2,490)	(2,610)
Interior									
CCE Customer Care O&M Costs	2,069	2,032	2,118	2,208	2,303	2,355	2,408	2,462	2,518
All Other Cost of Service Items	(322)	(251)	(191)	(104)	(46)	61	110	91	309
Cost of Service- Attachment 124.1	1,747	1,781	1,927	2,104	2,257	2,415	2,518	2,554	2,827
Billing Operations									
CCE Customer Care O&M Costs	293	299	305	311	318	324	330	337	344
All Other Cost of Service Items	(1,849)	(1,537)	(1,115)	(589)	(216)	82	373	637	899
Cost of Service- Attachment 124.1	(1,556)	(1,238)	(809)	(277)	102	406	704	974	1,242
Banner Cost of Service	-	-	-	-	-	-	-	-	-
Total Cost of Service Difference	(3,179)	(2,601)	(1,889)	(1,004)	(373)	142	636	1,105	1,550
CCE Customer Care O&M Costs Difference	0	0	(0)	(0)	(0)	(0)	0	(0)	(0)
All Other Cost of Service Items Difference	(3,179)	(2,601)	(1,889)	(1,004)	(373)	142	636	1,105	1,550
Banner Cost of Service Difference	-	-	-	-	-	-	-	-	-
Total Cost of Service Difference	(3,179)	(2,601)	(1,889)	(1,004)	(373)	142	636	1,105	1,550
Average Customers	959,757	968,338	977,113	987,030	996,311	1,005,709	1,015,228	1,024,868	1,034,633
Change in Average Cost Per Customer- including Banner impact	(3.31)	(2.69)	(1.93)	(1.02)	(0.37)	0.14	0.63	1.08	1.50