ATCO-NGTL-001

Issue:

Revenue Requirement

Reference:

Sub-Section 2.4, Page 1 of 1, Lines 7-9, Schedule 2.4

Preamble:

ATCO Pipelines requires clarification of 2004 Depreciation and Amortization Expenses.

Request:

Please confirm the 2004 depreciation and amortization expense in Schedule 2.4 is based on the 2004 plant in service.

Response:

Confirmed.

ATCO-NGTL-002

Issue:

Revenue Requirement

Reference:

Section 2.1, Schedule 2.1.1

Preamble:

ATCO Pipelines requires further information on the cost of delivery and receipt metering.

Request:

Please provide the 2004 Revenue Requirement (in the same format as Schedule 2.1.1) and throughput for:

(a) Intra-Alberta delivery metering
(b) ex-Alberta delivery metering
(c) receipt metering

Response:

NGTL is an integrated system and determines its revenue requirement on this basis. As a result the information in Schedule 2.1.1 is not available by these categories. Receipt and delivery throughput information is provided in the Application, Section 5, in Tables 5.3-2 and 5.3-3 respectively.

ATCO-NGTL-003

Issue:

Revenue Requirement

Reference:

Section 2.1, Schedule 2.1.1
Section 8.5, Page 1 of 5

Preamble:

ATCO Pipelines requires further information on the Revenue Requirement for the proposed facilities and arrangements to serve the demand in the Fort McMurray area.

Request:

Please provide the 2004 Revenue Requirement in the same format as Schedule 2.1.1 for each of the NGTL facilities and arrangements listed below to serve the demand in the Fort McMurray area. The proposed facilities and arrangements include the following (list not intended to be exhaustive, please add other relevant facilities/arrangements):

- current Simmons TBO arrangement
- proposed Simmons purchase (including transition costs)
- current Ventures TBO arrangement
- proposed Ventures TBO arrangement
- proposed NCC (Peerless Section) Phase 1
- proposed Woodenhouse Compressor Station Unit #1
- proposed North Lateral Compressor Yard Modification

Response:

NGTL is an integrated system and determines its revenue requirement on this basis. As a result the information in Schedule 2.1.1 is not available by these categories. The costs of the current and proposed TBO arrangements are provided in the Application in Schedule 2.7.

ATCO-NGTL-004(a)

Issue:

Revenue Requirement

Reference:

Section 2.1, Schedule 2.1.1
Section 8.2, Figure 8.2-1
Section 8.3

Preamble:

ATCO Pipelines requires further information on the Revenue Requirement for the proposed facilities and arrangements to serve the demand in the Fort McMurray area.

Request:

Please provide the 2004 Revenue Requirement in the same format as Schedule 2.1.1 for the Liege Header and for each of the facilities that deliver gas into the Liege Header (inclusive of compressors) as identified in lines 2-9, page 3 of 4 of Subsection 8.3.

Response:

NGTL is an integrated system and determines its revenue requirement on this basis. As a result, the information in Schedule 2.1.1 is not available by these categories.

ATCO-NGTL-004(b)

Issue:

Revenue Requirement

Reference:

Section 2.1, Schedule 2.1.1
Section 8.2, Figure 8.2-1
Section 8.3

Preamble:

ATCO Pipelines requires further information on the Revenue Requirement for the proposed facilities and arrangements to serve the demand in the Fort McMurray area.

Request:

Please provide the 2004 Revenue Requirement in the same format as Schedule 2.2.1 for any other facilities used primarily to deliver gas to the Fort McMurray area.

Response:

Please refer to the response to ATCO-NGTL-004(a).

ATCO-NGTL-005

Issue:

Transportation By Others

Reference:

Application, Sub-Section 2.7 – Transportation By Others

Preamble:

In Subsection 2.7.3, NGTL indicates that "Any TBO arrangements entered into with NGTL affiliates will be obtained as if the affiliate was an arm's-length party in accordance with the terms and conditions outlined in NGTL's Code of Conduct (see Section 9)."

Request:

Please confirm that NGTL's applied-for TBO arrangement with Ventures Oil Sands Pipeline was obtained in compliance with the Code of Conduct filed in Section 9 of the Application. If not, please state all deviations.

Response:

Yes, except the Ventures TBO Agreement does not contain a representation by NGTL and Ventures that the agreement complies with the Code as is required per the definition of a Services Agreement.

ATCO-NGTL-006 **REVISED February 2004**

Issue:

Rate Base

Reference:

Sub-Section 3.4, Page 1 of 6, Line 18, Schedule 3.4

Preamble:

ATCO Pipelines wishes to better understand the Maintenance Capital Expenditures for 2003 and 2004.

Request:

Please provide a breakdown of the projects that make up the Maintenance Capital expenditures for 2003 and 2004. Identify all projects $500,000 or greater in cost including a description, location and scope of work.

Response:

~~Please refer to~~As per the February 2004 Update, Attachment ATCO-NGTL-006 has been revised.

2003 Maintenance Capital Projects
($Thousands)

Project #	Short Description	Location	Scope of Work	Total 2003
2039481	Peace River M/L Corrosion Repairs	Peace River Mainline	68 Risk Based Corrosion Repairs (installation of permanent sleeves).	~~953~~$972
2045523	Deep Valley Creek Horizontal Directional Drill	NPS 8 Simonette Lateral crossing of the Deep Valley Creek @ NE 1/4-9-63-25-W5	Remediate exposed pipeline.	$939
2047421	North Lateral Pipeline Repairs	NPS 24 North Lateral	Capital pipe repairs resulted from routine MFL inspection.	$889
	Maintenance Capital Projects less than $500K			~~10,709~~$9,395
				~~11,662~~$12,195

2004 Maintenance Capital Projects
($Thousands)

Project #	Project Description	Location	Scope of Work	2004 Total
tbd	2004 Statistical Break/Fix Budget	tbd	Budget pool for critical equipment failures requiring immediate repair or replacement.	$3,495
tbd	Western Alberta System Extension Pipeline Repairs	Western Alberta System Extension	Installation of repair sleeves identified during recent in-line inspection.	$1,162
tbd	Fall Protection Program Implementation - Wildrose Region	tbd	Implement recommendations based on consultants assessment, to significantly reduce the risk of a fall hazard at compressor facilities.	$853
tbd	Cathodic Protection	tbd	Maintenance of pipeline cathodic protection in accordance with CSA and CGA Standards.	$777
tbd	10 Peace River Mainline Digs - Capital	Peace River Mainline	Corrosion repairs using sleeves on existing pipe.	$670
tbd	Maintenance Capital Projects less than $500k			~~5,173~~ $6,076
				~~10,191~~$13,033

ATCO-NGTL-007(a)

Issue:

Rate Base

Reference:

Sub-Section 3.4, Page 2 of 6, Lines 3-14

Preamble:

ATCO Pipelines requires clarification on the driver behind the proposed capacity capital expenditures for 2004.

Request:

For each of the major projects identified, indicate whether the capital expenditure is required for delivery, receipt or storage transportation service. If the project is required for more than one, provide an approximate percentage split.

Response:

NGTL is an integrated system. As explained in Section 2 of its Annual Plan, NGTL designs its mainline facilities to meet aggregate system requirements for both receipts and deliveries. Therefore NGTL is not able to split requirements between receipt and delivery services.

Project	**Expenditure Required For**
Simmons Purchase	Receipt/Delivery
NCC (Peerless Lake Section) Phase 1	Receipt/Delivery
Chancellor Extension	Storage
NCC (Godin Lake Section)	Technology Development
NCC (Peerless Lake Section) Phase 2 Pre-spending	Receipt/Delivery
Woodenhouse C/S	Receipt/Delivery
Bens Lake D C/S Reversal	Receipt/Delivery

ATCO-NGTL-007(b)

Issue:

Rate Base

Reference:

Sub-Section 3.4, Page 2 of 6, Lines 3-14

Preamble:

ATCO Pipelines requires clarification on the driver behind the proposed capacity capital expenditures for 2004.

Request:

For the meter station projects identified on Line 14, identify the dollar value for delivery stations, the number of delivery stations, the dollar value for receipt stations, and the number of receipt stations.

Response:

The meter station cost referenced here ($8.4 million) is a statistical number used for budgeting purposes. This estimate is based on recent historical system metering installations as well as a forecast of industry activity for 2004. The number of stations or the costs for receipt, delivery, and storage projects is not available at this time. Historically the majority of new metering has been for receipt.

ATCO-NGTL-007(c)

Issue:

Rate Base

Reference:

Sub-Section 3.4, Page 2 of 6, Lines 3-14

Preamble:

ATCO Pipelines requires clarification on the driver behind the proposed capacity capital expenditures for 2004.

Request:

Please provide actual capital expenditures for each of the last five years (1998 to 2002) related to Intra-Alberta delivery of gas. Please provide detail on any projects exceeding $250,000.

Response:

The following illustrates total capital expenditures directly related to Intra-Alberta delivery of gas. Only projects over $250,000 are individually identified.

1998:	Usona Sales M/S	0.711
	Total	1.396
1999:	Rod Lake M/S	0.351
	Mildred Lake Sales M/S	1.353
	Mildred Lake #2 Sales M/S	0.531
	Joffre Sales, Joffre Sales #2, Joffre Sales #3 M/S's	2.565
	Total	4.506
2000:	Total	0.160

ATCO-NGTL-007(c)

2001:	Leming Lake Outage Valve Install	0.425
	Leming Lake Sales M/S	1.361
	Chipewyan River Sales M/S	0.849
	Sunday Creek South Sales M/S	0.346
	Huggard Creek Sales M/S	0.573
	Total	2.908
2002:	Vegreville Sales M/S	0.307
	Total	1.538

Note:
All costs above are in $ millions.
Some projects have expenditures in multiple years. The costs shown here for individual projects indicate the total cost of that project, regardless of what year(s) the capital was spent. The total capital expenditures for the years 1998 – 2002 illustrate capital costs that were incurred in those years only.

ATCO-NGTL-008(a) **REVISED February 2004**

Issue:

Rate Base

Reference:

Sub-Section 3.8, Page 1 of 1

Preamble:

ATCO Pipelines requires clarification on actual line pack, compressor fuel and unaccounted for gas.

Request:

Starting from the most recent month for which data is available, please provide the actual average line pack levels for each month for a 12 month period. Please present the information in tabular format and include the corresponding target line pack numbers for each month.

Response:

As per the February 2004 Update, ~~T~~the monthly actual average linepack and target linepack levels for the Alberta System for the period November 2002 to October 2003 are provided below.

	Actual Linepack (GJ)	**Target Linepack (GJ)**
Opening	13,929,155	14,136,500
November 30, 2002	13,929,349	14,136,500
December 31, 2002	14,522,870	14,371,500
January 31, 2003	14,356,552	~~14,570,500~~ 14,566,500
February 28, 2003	14,331,297	~~14,570,500~~ 14,566,500
March 31, 2003	13,648,793	~~14,570,500~~ 14,566,500
April 30, 2003	14,334,625	~~14,570,500~~ 14,566,500
May 31, 2003	14,017,870	~~14,570,500~~ 14,566,500
June 30, 2003	13,758,315	~~14,180,500~~14,176,500
July 31, 2003	13,186,957	~~14,180,500~~14,176,500
August 31, 2003	13,838,687	~~14,180,500~~ 14,176,500
September 30, 2003	14,008,607	~~14,180,500~~ 14,176,500
October 31, 2003	13,443,442	~~14,180,500~~ 14,176,500

ATCO-NGTL-008(b)

Issue:

Rate Base

Reference:

Sub-Section 3.8, Page 1 of 1

Preamble:

ATCO Pipelines requires clarification on actual line pack, compressor fuel and unaccounted for gas.

Request:

Please provide actual compressor fuel quantities by month for the same 12 month period as (a).

Response:

The monthly Usage (heating fuel, compressor fuel and losses) and monthly Measurement Variance (unaccounted for gas) allocated to NGTL's customers for the period November 2002 to October 2003 are:

Gas Month	Usage (GJ)	Measurement Variance (GJ)
Nov-02	3,367,766	(391,937)
Dec-02	3,341,647	(287,192)
Jan-03	3,196,353	(836,197)
Feb-03	3,167,693	(502,036)
Mar-03	3,214,297	(1,133,746)
Apr-03	3,022,069	(170,659)
May-03	3,116,485	(355,215)
Jun-03	3,447,714	(430,672)
Jul-03	3,264,873	(57,424)
Aug-03	2,981,448	(133,098)
Sep-03	3,116,847	(506,045)
Oct-03	2,787,351	741,368

ATCO-NGTL-008(c)

Issue:

Rate Base

Reference:

Sub-Section 3.8, Page 1 of 1

Preamble:

ATCO Pipelines requires clarification on actual line pack, compressor fuel and unaccounted for gas.

Request:

Please provide actual unaccounted for gas quantities by month for the same 12 month period as (a).

Response:

Please refer to the response to ATCO-NGTL-008(b).

ATCO-NGTL-009(a)

Issue:

Depreciation

Reference:

Section 4.0, Page 8 of 23, Lines 16-25

Preamble:

ATCO Pipelines requires additional information on meter stations.

Request:

Has NGTL incurred additional costs to size receipt or delivery meter stations to accommodate volumes greater than the signed contract volume? If so, please provide a list of those occurrences, the signed contract volume and the receipt or delivery station sizing.

Response:

No, any additional costs to size meter stations to accommodate volumes greater than the contract volume are to the account of the specific customer, not NGTL.

ATCO-NGTL-009(b)

Issue:

Depreciation

Reference:

Section 4.0, Page 8 of 23, Lines 16-25

Preamble:

ATCO Pipelines requires additional information on meter stations.

Request:

If the contract volume requested at a receipt point is less than the plant current capacity or expected output, what is NGTL's policy in respect to the size of receipt station it will design and install? Please explain.

Response:

NGTL would design and install a receipt station sized to accommodate the contract volume if such contract volume was less than the current, upstream plant capacity.

NGTL's December 2002 Annual Plan, Chapter 2, section 2.4 states:

> The design of new receipt meter stations is based on the assumption that the highest possible flow through the receipt meter station will be the lesser of the aggregate Receipt Contract Demand under firm transportation Service Agreements for all Customers at the meter station and the capacity of upstream producer facilities.

Based on this policy, NGTL will size the receipt station based on the lesser of requested contract volume and capacity of upstream producer facilities.

ATCO-NGTL-009(c)

Issue:

Depreciation

Reference:

Section 4.0, Page 8 of 23, Lines 16-25

Preamble:

ATCO Pipelines requires additional information on meter stations.

Request:

Under what circumstances and conditions will NGTL allow another party to own and/or operate a custody transfer meter station?

Response:

The Facilities Liaison Committee Guidelines for New Facilities Issue F2000-01 state that in general, NGTL will own and operate metering facilities. One exception noted in the guidelines is very small meter stations. This circumstance is typically associated with rural gas service (where measurement facilities and information are provided by a government agency, a municipal corporation, a utility or a rural gas co-operative incorporated under the Rural Utilities Act) and is conditional on the execution of a connecting operator agreement.

Generally NGTL does not accept third party measurement for larger meter stations. If allowed, such third party meter station:

1. must be built in accordance with NGTL's design specifications;
2. typically is operated by NGTL;
3. requires an operating and/or measurement information agreement between NGTL and the third party to address issues such as operation and maintenance, liabilities; and
4. is subject to NGTL's Tariff services (e.g., FT-R, FCS, FT-A, etc.) and conditions (e.g., measurement data, gas quality, etc.).

ATCO-NGTL-009(c)

In either of the exceptions noted above, NGTL monitors such third party measurement situations to ensure they continue to satisfy the Alberta System's requirements.

ATCO-NGTL-009(d)

Issue:

Depreciation

Reference:

Section 4.0, Page 8 of 23, Lines 16-25

Preamble:

ATCO Pipelines requires additional information on meter stations.

Request:

Under what circumstances will NGTL allow a meter station to be constructed at a location other than adjacent to the receipt point or delivery point? List all such points where this has occurred.

Response:

NGTL has 46 locations where a meter station is not at the start or end point of the physical system. This is generally required to optimize design, minimize operation costs or accommodate access restrictions. The list of non-adjacent meter station locations is provided in Attachment ATCO-NGTL-009(d).

Non-Adjacent Meter Station Locations	
Meter Station Name	**Legal Location**
Alderson	NE-29-015-11-W4M
Big Bend	NW-36-066-26-W4M
Big Bend East	SW-07-067-26-W4M
Blanchet Lake North	SW-13-089-22-W4M
Brazeau East	SW-12-046-14-W5M
Bruce North	SW-01-048-15-W4M
Carbon Interconnect	SW-16-029-22-W4M
Cessford West	SE-08-024-12-W4M
Conklin	SW-07-077-07-W4M
Craigend	NE-25-064-14-W4M
Craigend East	NE-25-064-14-W4M
Flat Lake	NW-07-060-19-W4M
Gilby West	SW-05-040-03-W5M
Gold Creek	NW-26-067-05-W6M
Hamilton Lake	08-34-034-06-W4M
Hussar-Chancellor	NW-36-024-21-W4M
Huxley	SW-17-034-24-W4M
Judy Creek	NE-25-064-11-W5M
Jumping Pound West	SW-18-025-05-W5M
Kaybob	05-03-064-19-W5M
Kaybob South #3	NW-10-039-18-W5M
Killam	SW-05-045-12-W4M
Leming Lake	NW-12-065-04-W4M
Marten Hills	NW-18-076-25-W4M
Matzhiwin North East	SW-10-023-14-W4M
Medicine Hat	SE-27-015-04-W4M
Mildred Lake	08-15-092-10-W4M
Paddle River	SW-10-056-11-W5M
Provost West	NW-21-036-07-W4M
Provost-Kessler	NW-05-039-08-W4M
Retlaw	NW-02-013-19-W4M
Strachan	NW-35-037-09-W5M
Strome-Holmberg	NW-14-044-17-W4M
Sturgeon Lake South	SE-02-069-22-W5M
Sylvan Lake	SE-16-038-02-W5M
Sylvan Lake West	NW-33-037-03-W5M
Tide Lake	NE-10-018-10-W4M
Tide Lake North	NW-23-019-10-W4M
Ruth Lake	NW-05-093-12-W4M
Vale East	SW-16-014-01-W4M

Non-Adjacent Meter Station Locations	
Meter Station Name	**Legal Location**
Veteran	SE-29-034-08-W4M
Waskahigan	NE-07-064-23-W5M
Waterton Summary	SE-20-004-30-W4M
Waterton Loop	SE-20-004-30-W4M
Wayne Dalum	05-17-027-19 W4M
Zama Lake Summary	NW-12-116-01-W6M

ATCO-NGTL-010

Issue:

Depreciation

Reference:

Section 4.0, Page 6, Lines 11-18

Preamble:

ATCO Pipelines requires additional information on pipeline sizing.

Request:

(a) Has NGTL incurred additional costs to size receipt or delivery pipelines to accommodate volumes greater than the signed contract volume?

(b) If yes to (a), please describe any such occurrences in facilities built since the beginning of 1998.

(c) If yes to (a), please describe the parameters under which NGTL makes such decisions, including discussion of proven vs. probable vs. possible reserves, gas plant or industrial plant sizing, competition from other pipelines, etc.

Response:

(a) Yes. NGTL does not size expansion and extension facilities solely on the basis of contract volume, but rather a combination of considerations such as area field deliverability, design criteria and contract volume. NGTL's design parameters are outlined in its December 2002 Annual Plan, Chapter 2, provided in Attachment ATCO-NGTL-010(a).

(b) A listing of such occurrences is provided in Attachment ATCO-NGTL-010(b).

(c) Please refer to the response to ATCO-NGTL-010(a).

CHAPTER 2 – FACILITIES DESIGN METHODOLOGY

2.1 Introduction

This chapter provides an overview of the facility planning processes employed by NGTL in identifying mainline facility requirements and new receipt and delivery meter stations and extension facilities. The overview will provide readers with the background to understand the purpose of and necessity for the facilities requirements for the 2003/04 Gas Year and the winter season of the 2004/05 Gas Year.

The Guidelines for New Facilities, which were supported by the FLC and filed with the Board on July 17, 2000, describe the new facilities that NGTL may construct. A copy of the Guidelines for New Facilities can be accessed on TransCanada PipeLines Limited's Web site at: http://www.transcanada.com/Alberta/industry_committee/facilities_liaison/index.html.

New Facilities are divided into two categories: a) expansion facilities which would include pipeline loop of the existing system, metering and associated connection piping and system compression; and b) extension facilities, which would include pipelines generally greater than or equal to 12 inches in diameter that are expected to meet the aggregate forecast of two or more facilities (gas plants/industrials).

NGTL uses two distinct facility planning processes described in Section 2.9. One process relates to mainline facilities and is a design, engineering, procurement and construction process, referred to as the firm transportation design process. Through this process, NGTL endeavors to ensure that new requests for firm transportation are met through mainline facility additions placed in-service for the 2003/04 Gas Year starting on November 1, 2003 and the winter season of the 2004/05 Gas Year starting on November 1, 2004.

An important element of the firm transportation design process is the filing of specific facility applications connected with mainline facility requirements. Facilities applications are filed with the Board to coincide with proposed construction schedules, which must account for summer or winter construction constraints and the long period of time required to procure major facility components such as compressors. Facilities applications are usually filed in conjunction with NGTL having firm transportation Service Agreements in place with Customers.

The second process referred to above, relates to the design and construction of new receipt and Alberta delivery facilities and connecting extension facilities. The materials and equipment required for these facilities can typically be procured in less time than the major materials and equipment required for mainline facilities. Receipt and Alberta delivery facilities, intended to meet Customers' firm transportation Service Agreements, are designed as part of the firm transportation design process though they are constructed independently of the construction of mainline facilities. Consequently, these facilities may be in place prior to the completion of mainline facilities. Since the provision of firm transportation through specific receipt or delivery facilities typically depends on completion of the mainline facilities involved in the firm transportation design process, Customers using the specific facility may be offered interruptible transportation pending available firm transportation.

These two planning processes form the basis of NGTL's facilities requirements. An important element of these planning processes is the timely planning of transportation capacity requirements and the evaluation of facilities requirements in response to fluctuations in industry activity and Customer requirements for service. NGTL responds to these fluctuations by reviewing design forecasts on a periodic basis. NGTL is able to closely monitor industry activity, thereby anticipating and responding to Customer requirements for Service, by conducting periodic design reviews throughout each year (refer to Figure 2.9.1). NGTL's most recent design

review presented in this Annual Plan is based upon the November 2002 design forecast which forms the basis for the facilities requirements in this Annual Plan.

2.2 The NGTL System

The physical characteristics of the NGTL system and the changing flow patterns on the system present significant design challenges. The NGTL system transports gas from many geographically diverse Receipt Points and moves it through pipelines that generally increase in size as they approach the three large Export Delivery Points at Empress, McNeill and Alberta/British Columbia. A map of the NGTL pipeline system is provided in Appendix 7. The 944 Receipt Points and 173 Delivery Points on the system (year end 2001) have a significant impact on the sizing of extension facilities and mainlines necessary to ensure that firm transportation obligations can be met. The concept of intermediate mainlines was introduced as a tool to describe the portion of the system which provides the link between receipt lateral facilities and mainlines. Receipt extension facilities are designed to field deliverability in accordance with the receipt meter station and extension facilities design assumptions (Section 2.4), whereas mainlines are designed in accordance with the downstream capacity assumption (Section 2.6.3). The intermediate mainline acts as a funnel between receipt lateral facilities and mainlines. As the system expands at the extremities, receipt lateral facilities may evolve into intermediate mainline facilities, and facilities currently referred to as intermediate mainline may evolve into mainline facilities.

The NGTL system is designed to meet the peak day requirements of its firm transportation Customers. NGTL's obligation under its firm transportation Service Agreement with each Customer is to:

- receive gas from the Customer at the Customer's Receipt Points; and
- deliver gas to the Customer at the Customer's Delivery Points.

NGTL's facility design must meet two important objectives. One is to provide fair and equitable service to Customers requesting new firm transportation Service Agreements. The other is to prudently size facilities to meet peak day firm transportation delivery requirements. The system design methodology developed to achieve both of these objectives is described in the remainder of this chapter.

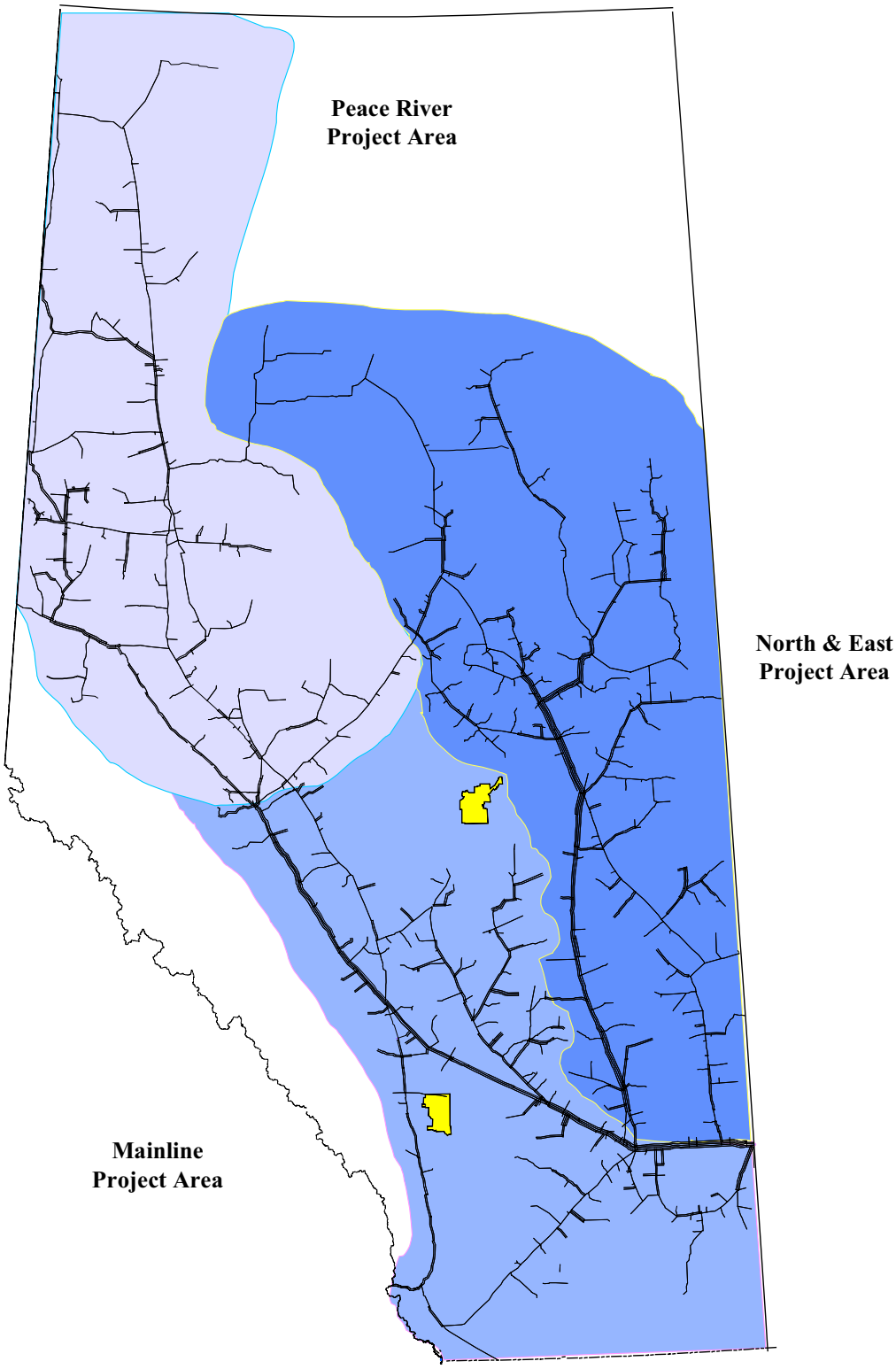
On average, approximately 85 percent of the gas transported on the NGTL system is delivered to Export Delivery Points as described in Section 3.4.2, for removal from the province. The remainder is delivered to the Alberta Delivery Points as described in Section 3.4.3. The location of new Alberta Delivery Points and changing requirements at existing Alberta Delivery Points, particularly in the Upstream Bens Lake Design Area, have a significant impact on the flow of gas in the system and consequently, on system design. As well, the general northward shift of new receipt volume additions to the system continues to be an important factor impacting gas flows and system design for the 2003/04 Gas Year and the winter season of the 2004/05 Gas Year.

Interruptible transportation capacity may exist from time to time on certain parts of the NGTL system when firm transportation Customers are not using their entire capacity entitlement. However, Customers should not rely on interruptible transportation to meet their firm delivery obligations.

2.3 NGTL Project and Design Areas

For design purposes, the NGTL pipeline system is divided into the three project areas shown in Figure 2.3, which are in turn divided into the design areas and design sub areas described in Sections 2.3.1 to 2.3.3. Dividing the pipeline system this way allows NGTL to model the system in a way that best reflects the pattern of flows in each specific area of the system, as described in Section 2.6.

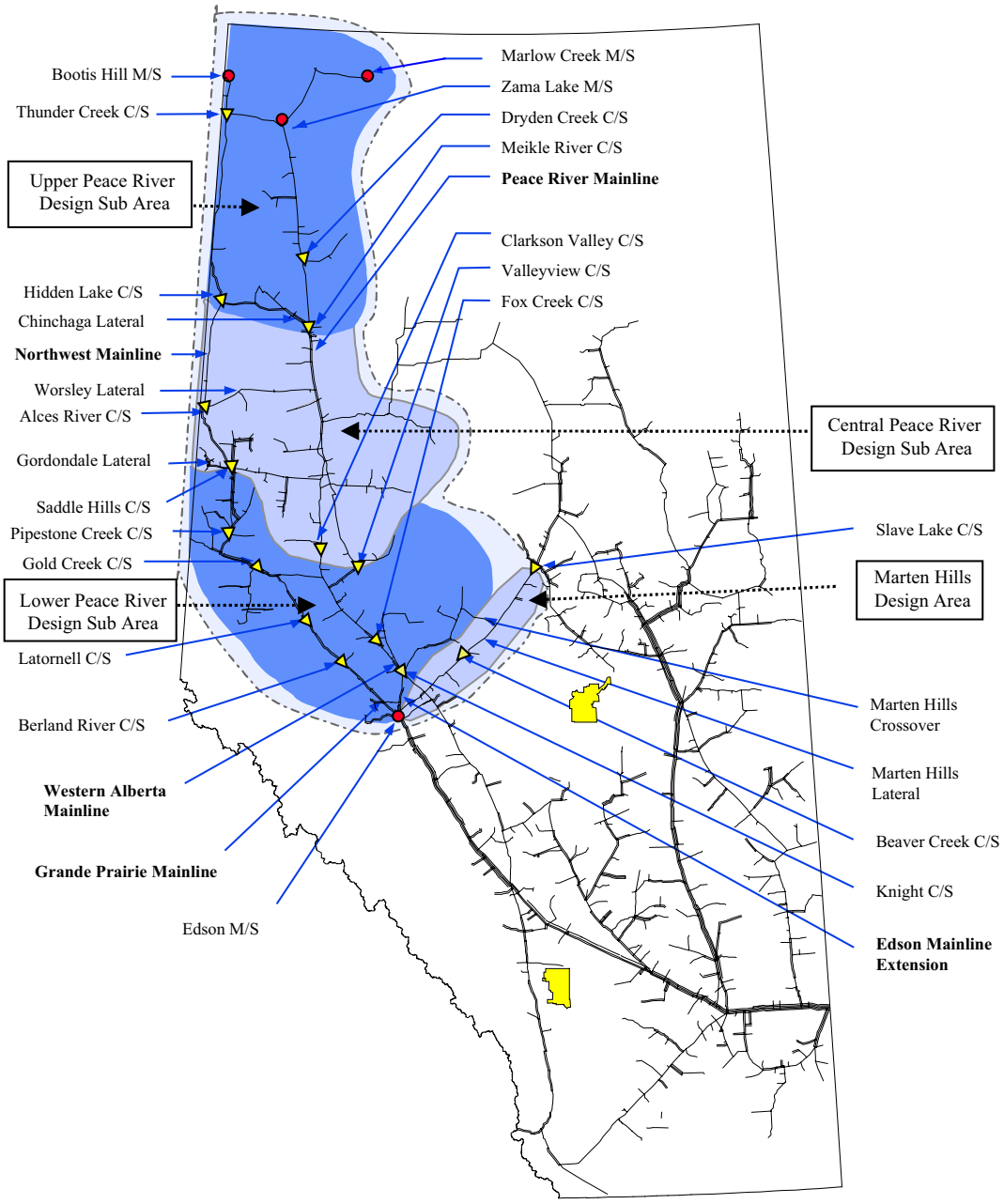
Figure 2.3
NGTL Project Areas



2.3.1 Peace River Project Area

The Peace River Project Area comprises the Peace River and Marten Hills Design Areas (Figure 2.3.1).

Figure 2.3.1
Peace River Project Area



Peace River Design Area

The Peace River Design Area comprises three design sub areas: the Upper Peace River Design Sub Area; the Central Peace River Design Sub Area; and the Lower Peace River Design Sub Area. The Upper Peace River Design Sub Area comprises the Peace River Mainline from the Zama Lake Meter Station to the Meikle River Compressor Station and the Northwest Mainline from the Bootis Hill Meter Station and the Marlow Creek Meter Station to the Hidden Lake Compressor Station. The Central Peace River Design Sub Area comprises the Western Alberta Mainline from the discharge of the Meikle River Compressor Station to the Clarkson Valley Compressor Station, as well as to the Valleyview Compressor Station on the Peace River Mainline plus the Northwest Mainline from the discharge of the Hidden Lake Compressor Station to the Saddle Hills Compressor Station on the Grande Prairie Mainline. The Lower Peace River Design Sub Area comprises the Grande Prairie Mainline from the discharge of the Saddle Hills Compressor Station to the Edson Meter Station as well as the Western Alberta Mainline from the discharge of the Clarkson Valley Compressor Station plus the Peace River Mainline from the discharge of the Valleyview Compressor Station up to, but not including, the Edson Meter Station.

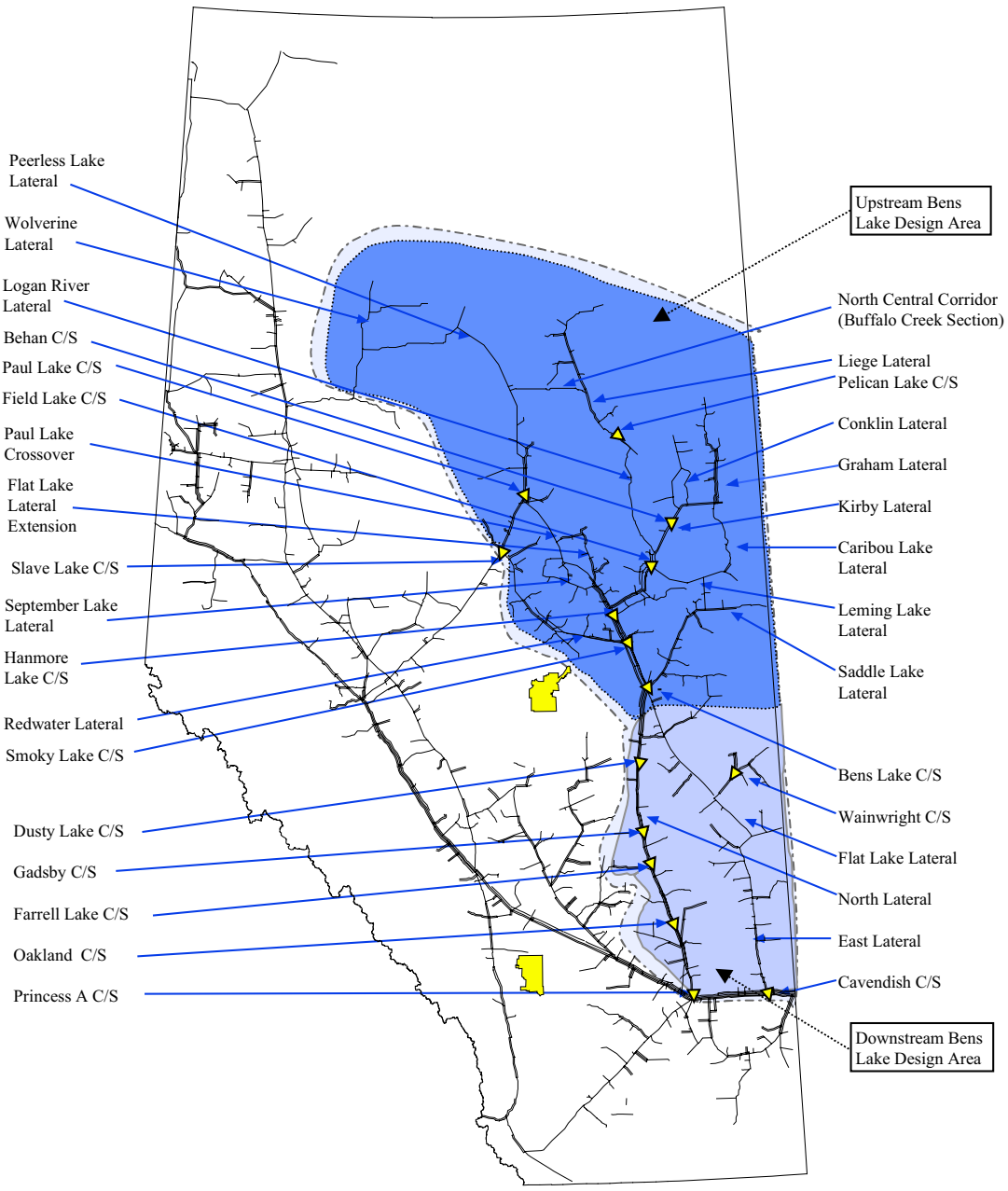
Marten Hills Design Area

The Marten Hills Design Area extends from the discharge of the Slave Lake Compressor Station along the Marten Hills Lateral up to, but not including, the Edson Meter Station.

2.3.2 North and East Project Area

The North and East Project Area (Figure 2.3.2) comprises the Upstream Bens Lake and Downstream Bens Lake Design Areas.

Figure 2.3.2
North and East Project Area



Upstream Bens Lake Design Area

The Upstream Bens Lake Design Area comprises the Liege, Logan River, Kirby, Graham, Conklin, Calling Lake, September Lake, Caribou Lake, Leming Lake, Redwater and Saddle Lake Laterals, as well as the Flat Lake Lateral Extension, the Paul Lake Crossover, the Peerless Lake Lateral, the Wolverine Lateral, the Hoole Lateral and the Marten Hills Lateral upstream of the Slave Lake Compressor Station, all upstream of the discharge of the Bens Lake Compressor Station.

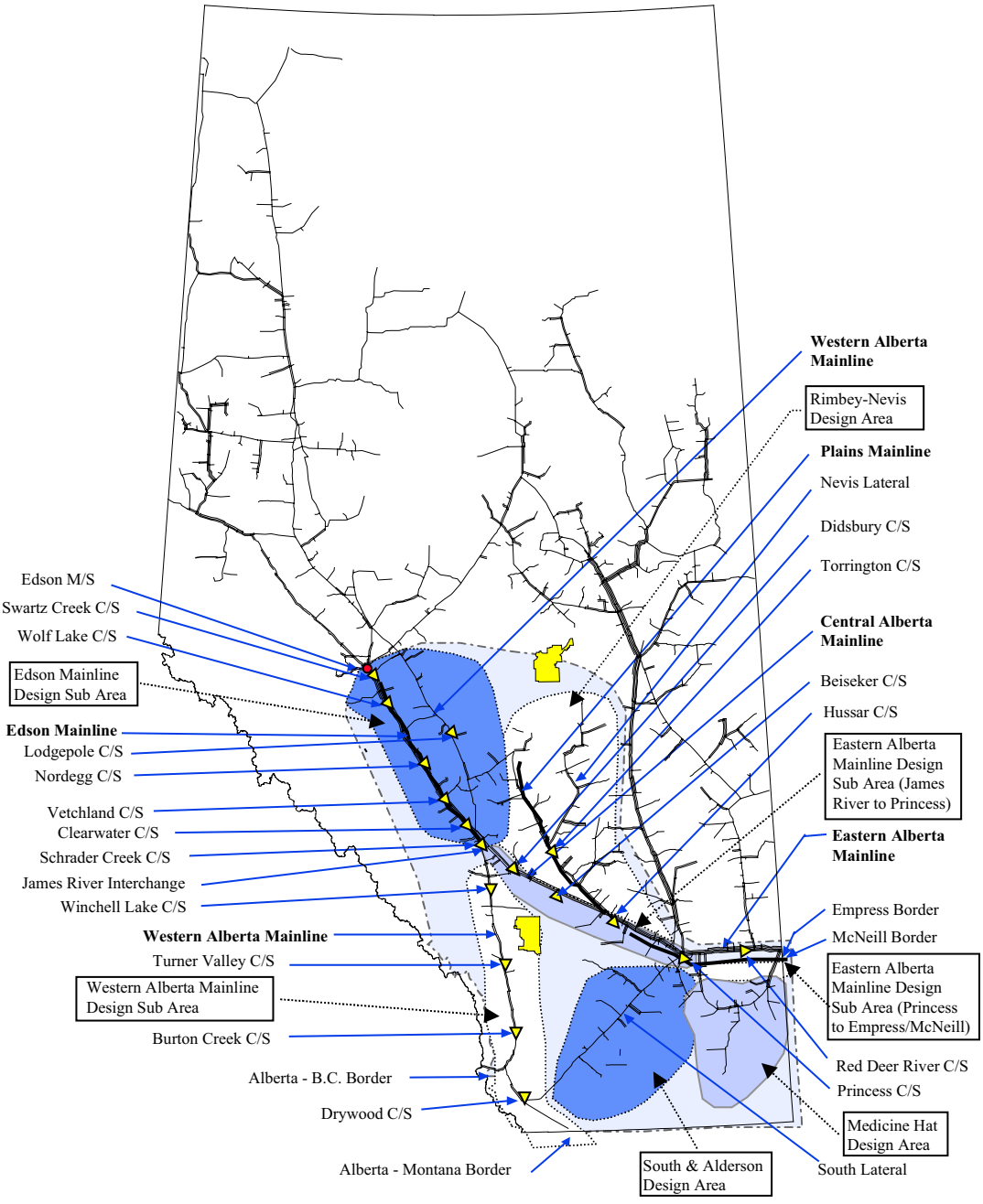
Downstream Bens Lake Design Area

The Downstream Bens Lake Design Area comprises the Flat Lake Lateral, the Wainwright Lateral and the North and East Laterals which extend to the Princess "A" and Cavendish Compressor Stations, all downstream of the discharge of the Bens Lake Compressor Station.

2.3.3 Mainline Project Area

The Mainline Project Area (Figure 2.3.3) comprises the Mainline Design Area, the Rimbey-Nevis Design Area, the South and Alderson Design Area and the Medicine Hat Design Area.

Figure 2.3.3
Mainline Project Area



Mainline Design Area

The Mainline Design Area comprises four design sub areas: the Edson Mainline Design Sub Area; the Eastern Alberta Mainline Design Sub Area (James River to Princess); the Eastern Alberta Mainline Design Sub Area (Princess to Empress/McNeill); and the Western Alberta Mainline Design Sub Area.

The Edson Mainline Design Sub Area comprises the Edson Mainline from and including the Edson Meter Station to the Clearwater Compressor Station and the Western Alberta Mainline from the Knight Compressor Station to the Schrader Creek Compressor Station. The Eastern Alberta Mainline Design Sub Area (James River to Princess) comprises the Central Alberta Mainline from the Clearwater Compressor Station and the portion of the eastern leg of the Foothills Pipe Lines (Alberta) Ltd. from the Schrader Creek Compressor Station to the Princess Compressor Station. The Eastern Alberta Mainline Design Sub Area (Princess to Empress/McNeill) comprises the Eastern Alberta Mainline and the portion of the eastern leg of the Foothills Pipe Lines (Alberta) Ltd. from the Princess Compressor Station to the Empress and McNeill Export Delivery Points. The Western Alberta Mainline Design Sub Area comprises the Western Alberta Mainline from the Schrader Creek Compressor Station to the Alberta/British Columbia and the Alberta/Montana Export Delivery Points as well as the pipeline sections on the western leg of the Foothills Pipe Lines (Alberta) Ltd. between Schrader Creek Compressor Station and the Alberta/British Columbia Export Delivery Point.

Rimbey-Nevis Design Area

The Rimbey-Nevis Design Area comprises the area upstream of the discharge of the Hussar "A" Compressor Station on the Plains Mainline as well as the Plains Mainline and the Nevis Lateral upstream of the Torrington Compressor Station.

South and Alderson Design Area

The South and Alderson Design Area comprises two laterals that connect to the Princess Compressor Station. The South Lateral extends from the Waterton area and the Alderson Lateral extends from the Alderson area.

Medicine Hat Design Area

The Medicine Hat Design Area comprises the Tide Lake Lateral upstream of the Tide Lake Control Valve and the Medicine Hat Lateral upstream of the Medicine Hat Control Valve.

2.4 Receipt Meter Station and Extension Facilities Design Assumption

The design of new receipt meter stations is based on the assumption that the highest possible flow through the receipt meter station will be the lesser of the aggregate Receipt Contract Demand under firm transportation Service Agreements for all Customers at the meter station and the capacity of upstream producer facilities.

Extension facilities for receipts are designed to transport field deliverability (Section 2.9.4.1), taking into consideration Receipt Contract Demand under firm transportation Service Agreements and the extension facilities criteria as described in the Guidelines for New Facilities shown in Table 2.4.1.

Table 2.4.1
Extension Facilities Criteria

NGTL Builds (Owns/Operates)
Facilities to serve aggregate forecast as per Annual Plan process
Facilities greater than or equal to 12 inches in diameter
Facilities greater than 20 kilometers in length
Associated connection piping
Volumes greater than 100 mmcf/d

Field deliverability is based on an assessment of reserves, flow capability, future supply development and the capability of gathering and processing facilities at each receipt meter station on the extension facility.

This design assumption recognizes and accommodates the potential for Customers to maximize field deliverability from a small area of the NGTL system. In NGTL's assessment of facility alternatives to accommodate current and future field deliverability, a number of facility configurations are considered which may include future facilities. NGTL's assessment of facility alternatives shall include both NGTL and third party costs to ensure the most orderly, economic and efficient construction of combined facilities. NGTL selects the proposed facilities and the optimal tie-in point on the basis of overall (NGTL and third party) lowest cumulative present value cost of service (CPVCOS).

2.5 Alberta Delivery Meter Station and Extension Facilities Design Assumption

The design of new Alberta delivery meter stations is based on the assumption that maximum day deliveries through such facilities will not exceed the capacity of the facilities downstream of the delivery meter station. The capacity of the downstream facilities is determined through ongoing dialogue with the operators of these facilities.

Delivery extension facilities are designed to transport maximum day delivery taking into consideration the extension facilities criteria as described in the Guidelines for New Facilities as shown in Table 2.4.1. In NGTL's assessment of facility alternatives to accommodate current and future maximum day delivery, a number of facility configurations are considered which may include future facilities. NGTL's assessment of facility alternatives shall include both NGTL and third party costs to ensure the most orderly, economic and efficient construction of combined facilities. NGTL selects the proposed facilities and the optimal tie-in point on the basis of overall (NGTL and third party) lowest CPVCOS.

2.6 Mainline System Facilities Design Assumptions

In each periodic design review, the facilities necessary to provide the capacity to meet future firm transportation requirements are identified. To ensure the facilities identified are the most economic, a five year forecast of facilities requirements is considered.

While the design of the NGTL system is affected by many interrelated factors, the following major design assumptions currently underlie the mainline system design:

- equal proration assumption;
- design flow assumption;
- downstream capacity assumption;
- storage assumption; and
- FS productive capability assumption.

These assumptions are briefly described in Sections 2.6.1 to 2.6.5.

2.6.1 Equal Proration Assumption

The NGTL system is designed primarily to transport gas from many Receipt Points to a limited number of large-volume Delivery Points (Section 2.2). The pipeline system is designed to meet deliveries based on the general assumption that gas will be drawn on an equally prorated basis from each Receipt Point on the pipeline system. NGTL works with Customers to attempt to ensure that gas is drawn from each Receipt Point so that the system can meet each Customer's firm transportation deliveries. However, if gas is nominated in a manner that differs significantly from the pattern assumed in the system design, shortfalls in deliveries can occur.

Application of the equal proration assumption results in a system design that will meet peak day delivery requirements by drawing on FS productive capability equally from all Receipt Points on the system.

2.6.2 Design Flow Assumption

In identifying facilities to transport gas from a design area, NGTL makes the assumption that the facilities must be capable of transporting the highest expected flow from that area. This is accomplished using the design flow assumption, which considers the following key factors: delivery requirements within the design area; delivery requirements within Alberta but outside the design area; and delivery requirements at the major Export Delivery Points. NGTL periodically reviews this assumption to ensure actual load conditions that are likely to occur under system operations are reflected in the system design.

The design flow assumption relied upon for the design review process for each design area is described in Table 2.6.2.

Table 2.6.2
Design Flow Assumptions

Design Area	Prevailing Design Season	Winter[1]	Summer[1]
• Peace River (including Upper, Central & Lower Design Sub Areas)	Summer	Min u/s James[2]/Avg/Max	Min u/s James[2]/Max/Max
• Marten Hills	Summer	Min u/s James[2]/Avg/Max	Min u/s James[2]/Max/Max
• Upstream Bens Lake	Summer	Min[3]/Avg/Max	Min[3]/Max/Max
• Fort McMurray area[5]	Winter	Max Area Delivery	Max Area Delivery
• Downstream Bens Lake	Summer	Min[3]/Avg/Max	Min[3]/Max/Max
• Mainline	Summer	Min u/s James[2]/Avg/Max	Min u/s James[2]/Max/Max
• Rimbey Nevis	Summer	Min/Avg/Max	Min/Max/Max
• South and Alderson	Summer	Min/Avg/Max	Min/Max/Max
• Medicine Hat	Winter[4]	Max Area Delivery	Max Area Delivery

1 Within design area/outside design area and within Alberta/Export Delivery Points
2 u/s James = upstream James River Interchange
3 Total North and East Project Area
4 Average Receipt Flow Conditions
5 Additional design flow consideration applied to the deliveries to the Fort McMurray area in the Upstream Bens Lake Design Area

Min = minimum Avg = average Max = maximum

For example, in the Peace River Design Area, a Min upstream James/Max/Max design flow assumption is applied to generate design flows for summer conditions. The Min upstream James/Max/Max design flow condition assumes that the Alberta Delivery Points upstream of the James River Interchange and the Gordondale and Boundary Lake Export Delivery Points are at their minimum day delivery values, while the Alberta Delivery Points elsewhere on the system and the major Export Delivery Points are at their maximum day delivery values.

By contrast, a Min/Avg/Max design flow condition is applied for the same design area to generate design flows for winter conditions. The Min/Avg/Max design flow assumption assumes that the Alberta Delivery Points within the area upstream of James River are at their minimum day delivery values while Alberta Delivery Points

elsewhere on the system are at their average day delivery values and major Export Delivery Points are at their maximum day delivery values.

The Medicine Hat Design Area and the Upstream Bens Lake Design Area require additional consideration. In the Medicine Hat Design Area, average receipt flows and maximum day delivery are the most appropriate conditions to describe the constraining design. In the Upstream Bens Lake Design Area, maximum day delivery to the Fort McMurray area is the most appropriate condition to describe the constraining design.

NGTL has reviewed Alberta delivery patterns for each design area. The review showed that while individual Alberta Delivery Points will require maximum day delivery as forecast by NGTL, the probability that all Alberta Delivery Points will require maximum day delivery simultaneously is extremely low. To account for this, a factor, called the demand coincidence factor, was applied to decrease the forecast maximum day delivery for the aggregate of all the Alberta Delivery Points within each design area to a value more indicative of the forecast peak day deliveries. Similarly, demand coincidence factors were determined and applied to increase the aggregate minimum day delivery values at Alberta Delivery Points within each design area to be more indicative of the expected minimum day delivery.

2.6.3 Downstream Capacity Assumption

The system design is based on the assumption that the maximum day delivery at the Delivery Points will not exceed the lesser of the capacity of the downstream pipeline or the aggregate of the firm transportation Service Agreements associated with those Delivery Points. Downstream capacity is determined through ongoing dialogue with downstream pipeline operators.

2.6.4 Storage Assumption

The Storage Facilities connected to the NGTL system, located at the AECO 'C', Carbon, Crossfield East, Demmitt #2, January Creek and Severn Creek Meter Stations are shown in Figure 2.6.4. A new Storage Facility, located at the proposed Chancellor Meter Station, is estimated to be in service June 2003 and is described in Chapter 6, Tables 6.2.2 and 6.3.1. Maximum receipt capability values for Storage Facilities are presented in Section 3.6.

For the 2003/04 Gas Year and the winter season of the 2004/05 Gas Year it was assumed that:

- For the winter period, system design flows will include receipt volumes from selected Storage Facilities onto the NGTL System at average historical withdrawal levels. The assumption is applicable to the Peace River, Marten Hills, Upstream Bens Lake and Downstream Bens Lake Design Areas and the Edson Mainline Design Sub Area (the "upstream design areas"). However, for the winter period, system design flows will not include receipt volumes from the Storage Facilities for the Eastern Alberta Mainline (James River to Princess), Eastern Alberta Mainline (Princess to Empress/McNeill), Western Alberta Mainline Design Sub Areas, and the Rimbey-Nevis, South and Alderson and Medicine Hat Design Areas.

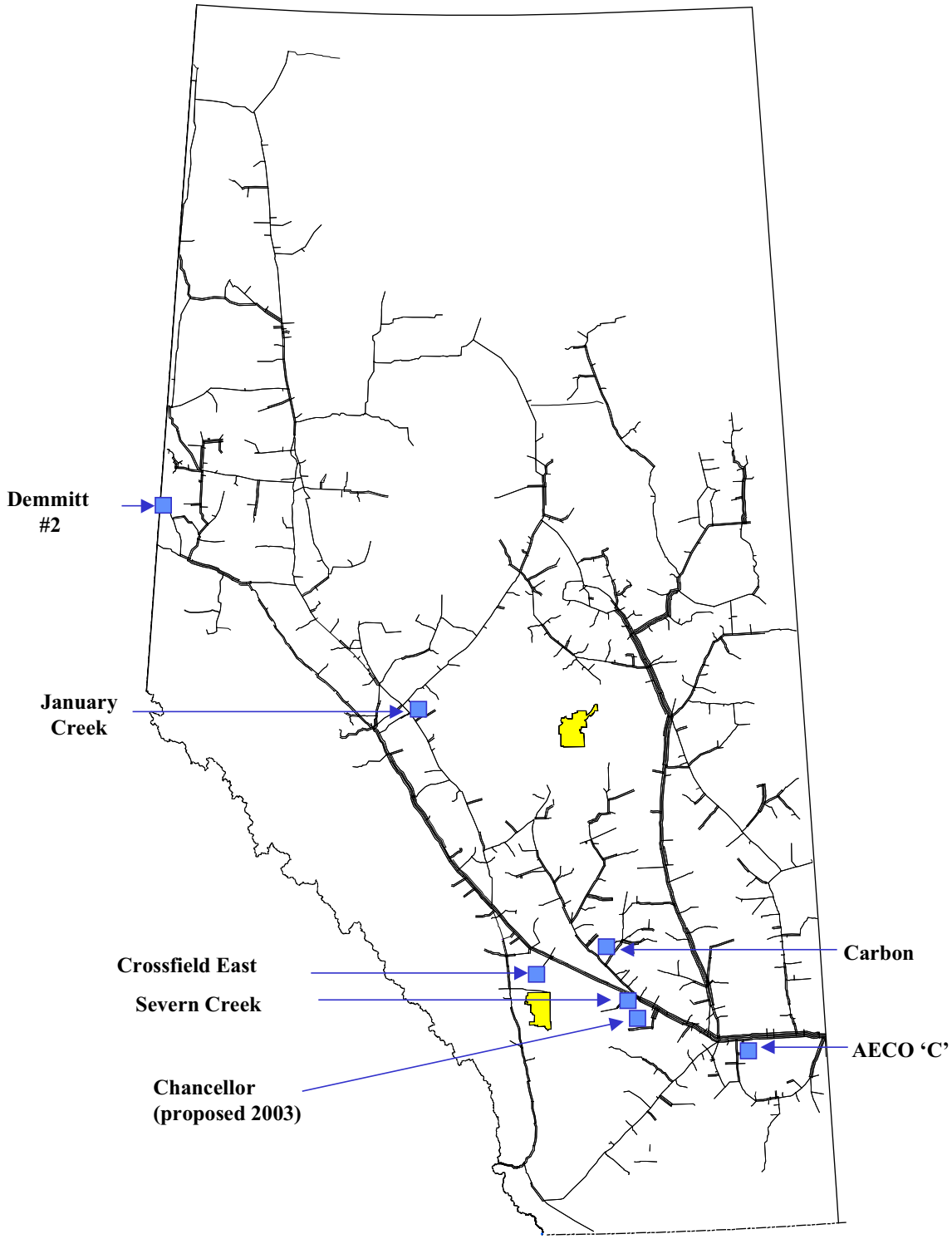
  This assumption recognizes the supply contribution from Storage Facilities to meet peak day winter delivery requirements and provide for a better correlation between forecast design flows and historical actual flows for the winter period. The historical withdrawal flows were observed during recent winter periods at the AECO 'C', Carbon, and Crossfield East Meter Stations. The level of storage withdrawal used in the design of the "upstream design areas" for the winters of the 2003/04 and 2004/05 Gas Years remains at 17.8 $10^6 m^3/d$ (630 mmcf/d). The

result of applying the storage assumption is a reduction in the design flow volume in the "upstream design areas".

Volumes withdrawn from the Storage Facilities will be considered as interruptible flows, but will be incorporated into the flow analysis within all "upstream design areas" where it leads to a reduction in the design flow volume and a potential reduction in facilities requirements.

- For the summer period, system design flows will not include delivery volumes from the NGTL system into Storage Facilities. Consequently, for the purpose of calculating design flows, volumes injected into the Storage Facilities will be considered to be interruptible flows and will therefore not be reflected in the design of mainline facilities.

Figure 2.6.4
Locations of Storage Facilities on the NGTL System

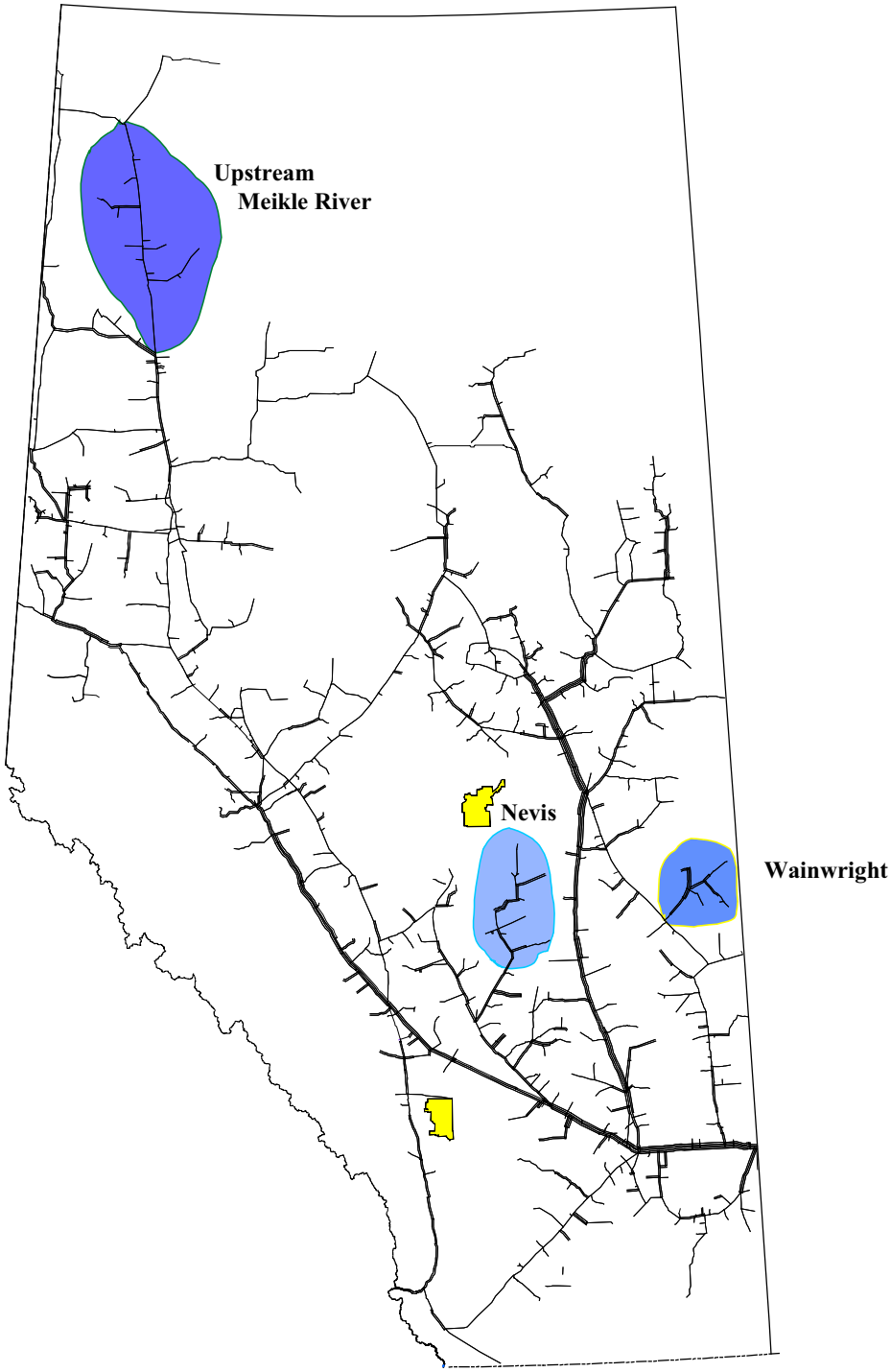


2.6.5 FS Productive Capability Assumption

In areas where gas is drawn from a small collection of Receipt Points, there is a greater likelihood that the FS productive capability will be drawn simultaneously from all such Receipt Points than is the case when gas is drawn from an area having a large number of Receipt Points. As a result, the system design for these areas, usually at the extremities of the system and in general encompassing approximately 20 Receipt Points, is based on the assumption that the system must be capable of simultaneously receiving the aggregate FS productive capability from each Receipt Point. However, when the FS productive capability assumption is applied to any collection of Receipt Points, the flows from the other areas upstream of a common point are reduced such that the equal proration assumption (Section 2.6.1) is maintained through that common point. This results in the system upstream of the common point being designed to match the capacity of the system downstream of the common point.

The areas on the system where the FS productive capability assumption has been applied for the 2002 design review are shown in Figure 2.6.5.

Figure 2.6.5
FS Productive Capability Areas



2.7 Maintaining Required Delivery Levels

Historically, the design of the NGTL system has been based on the assumption that facilities comprising the system are in-service and operating. However, compression facilities are not 100 percent reliable and are not always available for service. Even with stringent maintenance programs, compression facilities still experience unanticipated and unscheduled down-time, potentially impacting NGTL's ability to maintain required deliveries. Compression facilities generally require two to four weeks of scheduled maintenance per year.

Designing facilities to ensure that Customer delivery expectations and firm transportation requirements are met is an important consideration in the design of the NGTL system.

2.8 Compressor Modernization Program

The identification of compressor units that should be removed from service or replaced will continue to be an integral part of the overall system design.

2.8.1 System Optimization Study

The System Optimization Study was completed in 2000 to understand the implications on the system utilization of NGTL facilities arising from the start-up of the Alliance Pipeline, declining gas supply volumes and increasing Alberta deliveries in the Upstream Bens Lake Design Area. It was projected that these factors would result in significant off-loading of flow volumes across large portions of the NGTL system.

System optimization has and will continue to be an integral part of the overall system design process to evaluate how the NGTL system can be optimized to reduce operating and maintenance costs, minimize fuel usage and maintain flexibility without adversely affecting throughput. NGTL's interest is to maximize volumes on the system in order to minimize tolls. Accordingly, cost reduction initiatives are not intended to reduce system volumes.

An update of the results of the 2000 System Optimization Study is provided in Section 5.2.

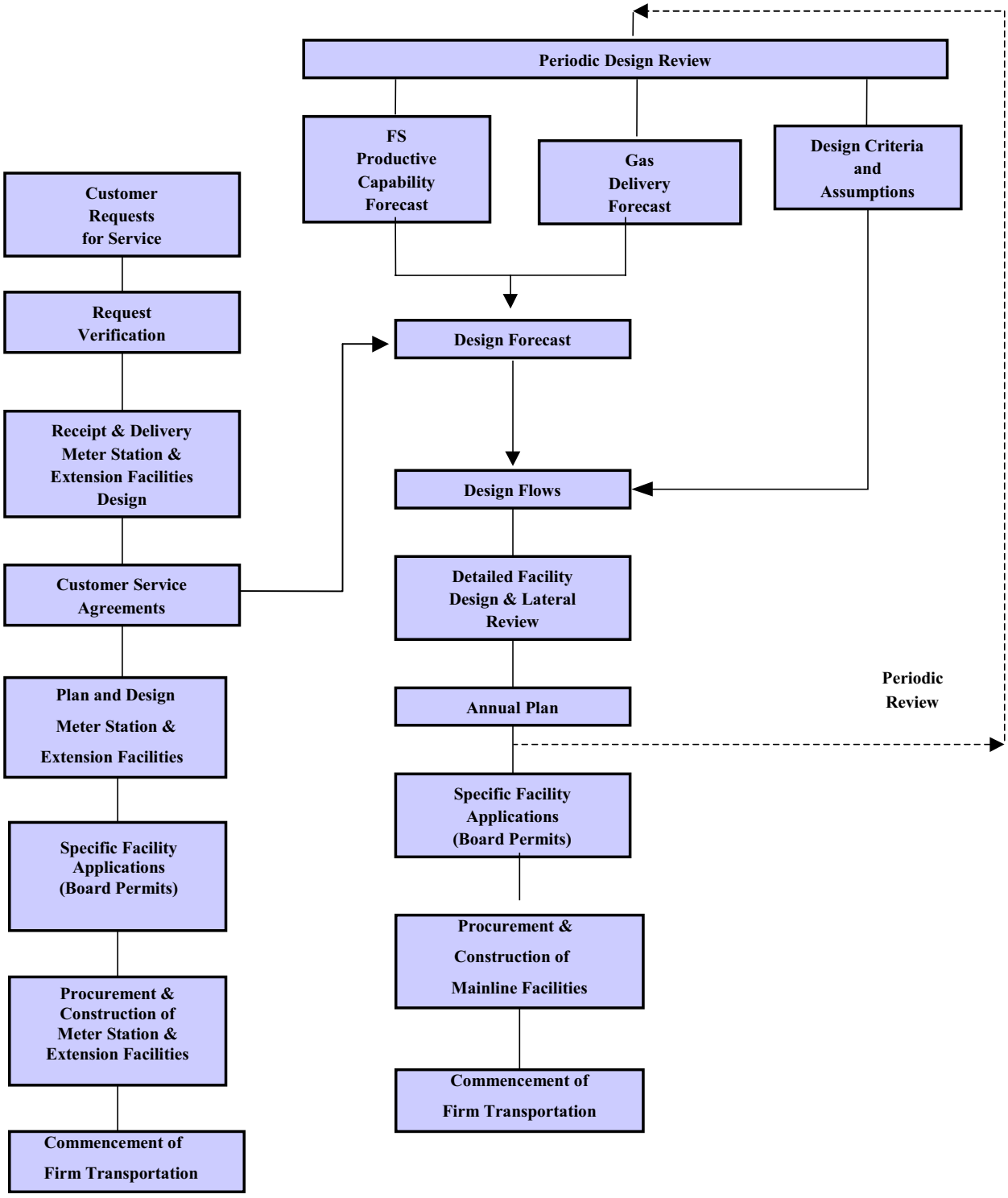
2.9 Firm Transportation Design Process

As stated in Section 2.1, NGTL conducts periodic design reviews throughout the year to closely monitor industry activity and respond to Customer requirements for firm transportation on a timely basis.

The following is a brief overview of the significant activities involved in the firm transportation design process for the 2003/04 Gas Year and the winter season of the 2004/05 Gas Year. While Receipt Points, Alberta Delivery Points and extension facilities are designed as part of the firm transportation design process, the construction of these facilities takes place independently of the construction of mainline facilities.

The significant activities of the firm transportation design process are described below and are shown in the time-line included as Figure 2.9.1. Although activities have been grouped in distinct phases, some of the activities occur concurrently.

Figure 2.9.1
Firm Transportation Design Process



2.9.1 Customer Request Phase

Requests for firm transportation for the 2003/04 Gas Year and the winter season of the 2004/05 Gas Year were received by NGTL and included in the firm transportation design process for the 2003/04 Gas Year and the winter season of the 2004/05 Gas Year.

Historically, requests for firm transportation exceed those eventually signed. For this reason, NGTL reviews all requests and follows up with those Customers requesting firm transportation.

Requests for firm transportation which are based on insufficient field deliverability, duplications, or over-contracting at a Receipt Point are removed from the firm transportation design process.

Requests for firm transportation are reviewed through this process and categorized as requiring new facilities, requiring expansion of existing facilities, or not requiring either new facilities or expansion of existing facilities. Each category of receipt and delivery facility is treated somewhat differently in the following phases of the design process.

2.9.2 New Meter Station and Extension Facilities Design

NGTL proceeds with the design of new meter stations and extension facilities to meet Customers requirements for those requests for Transportation Service that remain after the initial review process and are consistent with the Guidelines for New Facilities.

NGTL, with significant input from Customers and the Board, has established economic criteria that must be met prior to receipt meter stations being constructed.

The criteria are described in Appendix E of NGTL's Gas Transportation Tariff entitled *Criteria for Determining Primary Term*.

In the design of new extension facilities, the receipt or delivery volume and location of each new facility is identified. In the case of receipt facilities, a review is undertaken of the reserves that are identified as supporting each new extension facility to ensure the field deliverability forecast for the area can be accommodated. In the case of delivery facilities, a review is undertaken to establish the peak day demand levels that are identified as supporting each new extension facility to ensure the maximum day delivery for the area can be accommodated. Hydraulic and economic analyses are also conducted, using the design assumptions for new meter station and extension facilities described in Section 2.4 and Section 2.5.

Once the design is completed and construction costs estimated, Project and Expenditure Authorizations for new receipt and delivery meter stations and related Service Agreements are prepared and forwarded to Customers for authorization.

2.9.3 Existing Meter Station Design

Concurrent with the design of new meter stations and extension facilities (Section 2.9.2), NGTL proceeds with the identification of new metering requirements and lateral restrictions associated with incremental firm transportation requests at existing Receipt and Delivery Points. If no new facilities are required, Customers requesting Service are asked to execute firm transportation Service Agreements. Where additional metering is identified as being required, construction costs are estimated, Project and Expenditure Authorizations and related Service Agreements are prepared and then forwarded to Customers for authorization. When a lateral restriction is identified, a review of the area field deliverability is undertaken to determine potential looping requirements. Lateral loops are designed in conjunction with the design of mainline facilities.

2.9.4 Design Forecast Methodology

As shown in Figure 2.9.1, the firm transportation design process involves the preparation of a design forecast. The design forecast is a projection of anticipated FS productive capability and gas delivery requirements on NGTL's pipeline system, and plays an essential role in NGTL's determination of future facility requirements and planning capital expenditures.

The design forecast comprises the FS productive capability forecast and the gas delivery forecast. The following sections describe these forecasts and the methods by which they are developed.

2.9.4.1 FS Productive Capability Forecast

The FS productive capability forecast is the receipt component of the design forecast, and represents the forecast peak rate at which gas can be received onto the NGTL pipeline system under firm transportation Service Agreements at each Receipt Point. This section describes NGTL's method for determining the FS productive capability forecast. The key forecasting terms are field deliverability, FS productive capability, and Receipt Contract Demand.

Field Deliverability

Field deliverability is the forecast peak rate at which gas can be received onto the pipeline system at each Receipt Point. NGTL forecasts field deliverability through an assessment of reserves, flow capability, future supply development and the capacity of gathering and processing facilities at each Receipt Point. This information is gathered from Board sources, NGTL studies, and through interaction with producers and Customers active in the area. With this information, the field deliverability forecast is developed using NGTL's supply forecasting model.

Section 2.4 describes how field deliverability is used to identify facility requirements, while Section 3.5 presents the forecast of field deliverability.

FS Productive Capability

FS productive capability is the lesser of the field deliverability and the aggregate Receipt Contract Demand under firm transportation Service Agreements held at each Receipt Point.

Section 2.6 describes how FS productive capability is used to identify facility requirements, while Section 3.5 presents the forecast of FS productive capability.

Aggregate Receipt Contract Demand Under Firm Transportation Service Agreements

In order to prepare a forecast of FS productive capability, a method of forecasting the aggregate Receipt Contract Demand under firm transportation Service Agreements is required.

The aggregate Receipt Contract Demand under firm transportation Service Agreements for the 2003/04 Gas Year and the winter season of the 2004/05 Gas Year consists of the sum of Receipt Contract Demand under:

- firm transportation Service Agreements with terms extending beyond the design period;
- firm transportation Service Agreements terminating before the end of the design period; and
- new requests for firm transportation to be authorized for commencement of Service before the end of the design period.

To prepare a forecast of FS productive capability, NGTL forecasts the volume associated with firm transportation Service Agreements terminating before the end of

the design period that will be renewed and the volume associated with new requests for firm transportation to be authorized for commencement of Service before the end of the design period (second and third items listed above).

To forecast the volume associated with new requests for firm transportation Service Agreements that will be authorized and will commence Service before the end of the design period, NGTL makes assumptions on the volumes associated with new requests for Service based upon historical data, contract utilization and supply potential.

2.9.4.2 Gas Delivery Forecast

The gas delivery forecast is the second component of the design forecast. Delivery forecasts for each Alberta Delivery Point and each Export Delivery Point are developed. Each forecast includes average annual delivery as well as average, maximum and minimum delivery for both the winter and summer seasons. These seasonal conditions are used in the firm transportation design process to meet firm transportation delivery requirements over a broad range of operating conditions. The gas delivery forecast is reported in detail in Section 3.4.

The development of gas delivery forecast draws upon historical data and a wide variety of information sources, including general economic indicators and growth trends. These gas forecasts are augmented by analysis of each regional domestic and U.S. end use market and other natural gas market fundamentals.

A consideration in developing the maximum day gas delivery forecast for Export Delivery Points is the forecast of new firm transportation Service Agreements. Firm transportation Service Agreements (new Service Agreements or renewals of expiring Service Agreements) are assumed to be authorized at each major Export Delivery Point (Empress, McNeill and Alberta/British Columbia) to a level based on the

average annual delivery forecast. The average annual delivery forecast is developed through consideration of Customer requests for firm transportation and from NGTL's market analysis. NGTL's market analysis considers market growth, the competitiveness of Alberta gas within the various markets and a general assessment of the North American gas supply and demand outlook (Section 3.2).

The key component to the development of the Alberta delivery forecast is the assessment of economic development by market sectors within the province. The potential for additional electrical, industrial and petrochemical plants, oil sands, heavy oil exploitation, miscible flood projects, new natural gas liquids extraction facilities and residential/commercial space heating is evaluated. Each year, NGTL also surveys approximately forty Alberta based consumers who receive gas from NGTL within the province regarding their forecast of gas requirements for the next several years.

2.9.5 Mainline Design Phase

The detailed mainline hydraulic design was done using the November 2002 design forecast and the mainline facilities design assumptions described in Section 2.6 as well as the compressor modernization program described in Section 2.8. NGTL performed computer simulations of the pipeline system to identify the facilities that would be required for NGTL to meet its firm transportation obligations for the 2003/04 Gas Year and the winter season of the 2004/05 Gas Year.

The following guidelines are used in assessing and determining the facilities requirements in this Annual Plan.

2.9.5.1 Operating Pressure

A higher sustained maximum operating pressure (MOP) results in a more efficient system. It is possible to consider more than one MOP when reviewing the long term expansion of the pipeline system. If the expansion is such that a complete looping of an existing pipeline is likely within a few years, then it may be appropriate to consider developing a high-pressure line eventually isolated from the existing system.

2.9.5.2 Temperature Parameters

Pipeline design requires that reasonable estimates be made for ambient air and ground temperatures. These parameters influence the design in the following areas:

- power requirements for compressors;
- cooling requirements at compressor stations; and
- pressure drop calculations in pipes.

Winter and summer design ambient temperatures are determined using historical daily temperatures from Environment Canada at twenty locations throughout the province. An interpolation/extrapolation method was used to calculate the peak day ambient temperature for pipeline sections within each design area.

Ambient and ground temperatures based on historical information for each design area as described in Section 2.3 are shown in Tables 2.9.5.2.1 and 2.9.5.2.2.

Table 2.9.5.2.1
Ambient Air Temperature Parameters
(Degrees Celsius)

Design Area	Summer Design Temperature	Summer Average Temperature	Winter Design Temperature	Winter Average Temperature
Upper Peace River [1]	19	10	-1 to 0	-11
Central Peace River [1]	19	10	1 to 3	-11
Lower Peace River [1]	18 to 19	10	3	-11
Marten Hills	18	10	3	-9
Upstream Bens Lake	19 to 20	10	2 to 3	-11
Downstream Bens Lake	20 to 23	13	1 to 5	-8
Edson Mainline[2]	18	10	3 to 4	-8
Eastern Alberta Mainline[2] (James – Princess)	18 to 21	11	4 to 5	-7
Eastern Alberta Mainline[2] (Princess - Empress/McNeill)	22 to 23	13	6	-7
Western Alberta Mainline[2]	18 to 20	11	4 to 7	-4
Rimbey-Nevis	19 to 20	11	3 to 4	-7
South and Alderson	21 to 22	13	6 to 7	-7
Medicine Hat	23	13	7	-6

[1] Design Sub Areas within the Peace River Design Area
[2] Design Sub Areas within the Mainline Design Area

Table 2.9.5.2.2
Ground Temperature Parameters
(Degrees Celsius)

Design Area	Summer Design Temperature	Summer Average Temperature	Winter Design Temperature	Winter Average Temperature
Upper Peace River [1]	14	8	4	1
Central Peace River [1]	14	8	4	1
Lower Peace River [1]	14	8	4	1
Marten Hills	12	7	5	2
Upstream Bens Lake	11	6	5	2
Downstream Bens Lake	14	8	5	2
Edson Mainline[2]	12	8	5	2
Eastern Alberta Mainline[2] (James - Princess)	14	9	5	2
Eastern Alberta Mainline[2] (Princess-Empress/McNeill)	15	9	5	2
Western Alberta Mainline[2]	14	9	5	1
Rimbey-Nevis	14	10	5	2
South and Alderson	16	11	7	3
Medicine Hat	17	12	7	2

[1] Design Sub Areas within the Peace River Design Area
[2] Design Sub Areas within the Mainline Design Area

2.9.5.3 Pipe Size and Compression Requirements

For the mainline system, a combination of pipe and compression facilities is reviewed to meet the design flows. The possible combinations are almost unlimited so guidelines have been developed based upon experience and engineering judgment to assist in determining pipe size and compression requirements.

Experience has shown that the pressure drop along the mainline system should be within a range of approximately 15 to 35 kPa/km (3.5 to 8.0 psi/mile) of pipe. Above this range, compressor power requirements become excessive because of high friction losses, and pipeline loop usually becomes more economical than adding compression.

In addition, experience has also generally shown that it is advantageous to provide for a loop with a diameter at least as large as the largest existing line being looped. As a guide to selecting loop length, the loop should extend between two existing block valves where possible, thus minimizing system outages and impact from failures. In cases where design flows are projected to increase, it is usually cost effective to add loop in a manner that will ensure that no additional loop will be required in the same section in the near future.

There is some flexibility in the location of compressor stations when new compression is required. Shifting the location changes the pressure at the inlet to the station and, hence, the compression ratio (i.e. the ratio of outlet pressure to inlet pressure). Capital costs, fuel costs, and environmental and public concerns are also key factors in selecting compressor station location.

2.9.5.4 Selection of Proposed and Alternative Facilities

Many alternatives are identified when combinations of the facility configurations and optimization parameters are considered. This process requires NGTL to carefully evaluate a large number of alternative designs and to select those appropriate for further study.

Facilities that are most likely to meet future gas flows and minimize the long term cost of service are considered. As well, NGTL may consider when appropriate Transportation by Others (TBO) or purchase of existing other party facilities as an alternative to constructing facilities.

The process to identify the potential for facilities requirements begins with the generation of design flows (Chapter 4). Then, flow capabilities on the system are determined to identify where capacity restrictions occur. Pipe sizes, MOP and routings, as well as compressor station sizes and locations are evaluated as part of alternative solutions to eliminate these capacity restrictions.

The capital cost of each reasonable alternative is then estimated. Rule of thumb costing guidelines are established at the beginning of the process. These guidelines take the form of cost per kilometer of pipeline and cost per unit type of compression and are based on the latest actual construction costs experienced by NGTL. Adjustments may be made for exceptions (i.e. winter/summer construction, location, and river crossings) that significantly impact these rule of thumb costing guidelines.

The results of the preliminary hydraulics and rule of thumb costs are compared and the best alternatives are given further study.

Simulations of gas flows on the NGTL system are performed for future years to determine when each new compressor station or section of loop should be installed

and to establish the incremental power required at each station. Additional hydraulic flow simulations beyond the design period, in this case the 2003/04 Gas Year and the winter season of the 2004/05 Gas Year, are performed for each remaining alternative to further define the location and size of compressor stations and loops.

Once the requirement for facilities in each year is determined, hydraulic flow simulations are performed based on seasonal average flows for each of the future years to determine compressor fuel usage, annual fuel, and operating and maintenance costs for each facility.

Next, detailed capital cost estimates for new facilities are determined to further improve upon the assessment of alternatives. Where appropriate, the alternatives include the use of standard compressor station designs which are incorporated into the cost estimates. These capital cost estimates reflect the best available information regarding the cost of labor and materials based on the preliminary project scope and also consider land and environmental constraints that may affect project timing and costs.

In reviewing capital, fuel, operating and maintenance costs, it is possible that some alternatives will have higher costs in all of these categories than other alternatives. The higher cost alternatives are eliminated from further consideration.

The annual cost of service, based on capital and operating cost estimates, is determined for each remaining alternative. This calculation includes annual fuel costs, capital costs escalated to the in-service date, annual operating costs, municipal and income taxes, return on investment and depreciation. The present value of each of the annual cost of service calculations are determined and then summed to calculate the CPVCOS for each alternative.

The proposed facilities are usually selected on the basis of lowest CPVCOS and lowest first year capital cost. However, a number of alternatives may be comparable when these costs are considered. For practical purposes, when these alternatives are essentially equal based on financial analyses, the selection decision will consider other relevant factors including operability of the facilities, environmental considerations and land access.

2.9.5.5 Preliminary Site and Route Selection Areas

Preliminary site and route selection areas are defined by hydraulic parameters. The downstream boundary of a compressor station is determined by locating the compressor station at a point where the maximum site-rated power available for the selected unit is fully used compressing the design flow and discharging at the pipeline MOP. The upstream boundary is determined by locating the selected unit at a location where any excess power available at the next downstream compressor station is consumed in compressing the design flow and discharging at MOP. Optimally, compressor stations are located in the immediate vicinity of existing pipelines to avoid additional pipeline that would otherwise be required to connect the new compressor stations.

The preliminary route selection area for new pipelines is defined by the reasonable alternative routes between the end points of the new pipeline. The location of loops of existing pipeline segments is often restricted, for practical purposes, to areas along existing pipeline corridors and between existing block valve sites.

2.9.6 Final Site and Route Selection

Once preliminary site and route selection areas have been identified, efforts are directed at locating final sites for compression and metering facilities and routes for pipelines that meet operational, safety and environmental considerations and have minimal social impact.

2.9.6.1 Compressor Station Site Selection Process

The final site selection for a new compressor station is a two step process. The first step is a screening process where the preliminary site selection area is examined against relevant screening criteria with the objective of eliminating those locations determined to be inappropriate. This methodology is essentially one where geographical, physical, environmental and landowner impact constraints are used to eliminate unsuitable areas.

In the second step, a matrix is used to rank candidate sites against a number of engineering, operational, environmental, social and land use criteria. With appropriate weighting assigned to each of these criteria, based on input received from the public participation process (Section 2.9.7), each candidate site is ranked relative to the others.

The criteria used to select compressor station sites include the following:

(1) Terrain:

Ideally, flat and well-drained locations are preferred, so that grading can be minimized and the surrounding landscape can be utilized to reduce visual impact to the surrounding residences.

(2) Access:

Compressor facilities are located as close as possible to existing roads and highways to minimize the cost and surface disturbance associated with new road construction.

(3) Land Use:

Compressor facilities are located, where possible, within areas cleared of vegetation and in areas where existing access routes can be utilized.

(4) Proximity to Residences:

Compressor facilities are designed to be in compliance with Board Interim Directive ID 99-8 and located as far away as possible from residences to minimize visual and noise impacts.

2.9.6.2 Meter Station Site Selection Process

Criteria similar to those applied to siting compressor stations are used to select meter station sites.

2.9.6.3 Pipeline Route Selection Process

The final pipeline route selection process consists of a review and an analysis of all available and relevant information, including: alignment sheets; aerial photographs; topographical maps; county maps; soil maps and historical data. Using this information, NGTL conducts an aerial and/or ground reconnaissance of the preliminary route selection area to confirm the pipeline end points and to identify alternative pipeline routes between end points.

Input is sought from landowners and the public affected by the alternate pipeline routes (Section 2.9.7). The pipeline route that best satisfies a variety of route selection criteria, including: geographical; physical; environmental; engineering; and landowner and public concerns is selected.

The criteria used to select pipeline routes include the following:

(1) Terrain:

To minimize environmental and construction impacts, the driest and flattest route possessing both stable and non-sensitive soils is preferred. Other terrain features, such as side slopes, topsoil, rocky areas, wet areas and water crossings are also considered.

(2) Land Use:

Pipeline routes, which cause minimal disturbance to the surrounding area, are preferred.

(3) Right-of-Way Corridors:

In accordance with Board Informational Letter IL 80-11, NGTL attempts to make use of any existing utility, seismic or pipeline right-of-way corridors within the route selection area. Utilizing existing corridors reduces the amount of clearing and land disturbance and, in the case of shared right-of-way, allows for narrower right-of-way width by overlapping existing pipeline corridors.

(4) Crossings:

On many occasions the pipeline route selected crosses both natural and man-made obstacles such as creeks, drainages, roads and other pipelines. Where practical, the pipeline is routed such that these crossings are avoided. However, when a crossing is necessary, the best possible location is selected considering terrain, land use, pipeline corridors, environmental considerations and the requirements of relevant regulatory authorities.

(5) Access:

The route which provides access during construction and that minimizes interference with surrounding land use is preferred. It is also preferable to locate the pipeline so that valves are easily accessible for day-to-day operations.

(6) Construction Time Frame:

The approximate timing of the construction phase, which is related to the required in-service date of the pipeline, is considered during pipeline route selection. Timing can be affected by terrain, land use, and the environment. Timing can also influence cost factors.

(7) Future System Expansion:

The possibility of future system expansion and any constraints that the proposed routing may have on future looping are considered.

2.9.7 Public Consultation Process

NGTL is involved in a variety of public consultation activities that help NGTL establish positive relationships with people affected by the construction and operation of the pipeline system. Part of the public consultation process involves information sharing on new projects and soliciting public input for the siting of new facilities.

The public consultation process allows NGTL to identify and address issues involving the public, share information on NGTL's plans and solicit input on decisions that may affect others.

While public consultation is an integral and important component of the facility site and route selection process that precedes every facility application, the nature and extent of public consultation that is appropriate for a specific facility depends on a number of factors, including the nature of the facility, the potential for public impact, the number of individuals affected and the level of public interest.

Consequently, NGTL conducts title searches of all lands impacted by each proposed facility to identify potentially impacted landowners and to introduce them to NGTL's facility proposal.

The title searches are done through the Land Titles Office to verify ownership and through Alberta Energy to verify whether Crown land is occupied or vacant. Lands potentially impacted may include:

- All lands crossed by the proposed pipeline route(s);
- All parcels of land lying adjacent to the lands being crossed by proposed pipeline route(s); and
- All lands lying within a 2.0 km radius of all proposed compressor station facilities.

In addition, the Member of Parliament and Member of the Legislative Assembly, as well as the local Municipality, the Board local area supervisor and the Farmer's Advocate in Edmonton are contacted and notified of NGTL's proposal.

Information packages for all proposed facilities are delivered to all potentially impacted landowners as a means of communication and to create an opportunity for landowners to provide input to routing and scheduling. These information packages contain:

- A preliminary data sheet with information such as length of the project, the start and end points, proposed pipe size and wall thickness, maximum operating pressure, new right-of-way and temporary work space requirements and the proposed construction timing;

- A map depicting the geographic location of the proposed pipeline route;
- Additional Information for Public Consultation;
  - Guide 30: Guidelines for Safe Construction Near Pipelines
  - Call Before You Dig
  - Negotiating Surface Rights
  - Pipelines in Alberta
  - As appropriate, an information package on compressor station design and construction

- EUB Information Package for Public Consultation containing;
  - Letter from EUB Chief Operating Officer
  - Guide 62: Responding to Public Concerns about Oil and Gas in Alberta
  - Guide 17-2: Well Site Selection and the Surface Landowner
  - Guide 17–3: Pipeline and Surface Rights

Advertisements respecting NGTL's proposed facilities are placed in local newspapers for a two week period. Any landowner concerns generated from the advertisement process are typically dealt with on a one-to-one basis with the landowner or at public consultation meetings.

A community meeting is held, where appropriate, in respect of specific proposed facilities. Community meetings provide a forum to review, discuss and resolve issues or concerns of interested parties. Invitations are extended to all potentially impacted landowners, occupants, government officials and

general community members identified by NGTL. NGTL endeavors to answer any questions with regard to proposed facilities at these meetings. If NGTL is unable to respond to questions at that time, additional information is gathered and is provided following the meeting.

2.9.8 Environmental Considerations

NGTL selects facility sites and pipeline routes which allow the facility to be constructed and operated in a cost effective manner with minimal environmental impact. The route and site selection processes address the impact of proposed facilities on all aspects of the environment, including: superficial geology and landform; soils; timber; water resources; vegetation; fisheries; wildlife; land use; aesthetics; air quality and noise levels as outlined in Alberta Environment's (AENV) *Guide for Pipelines, 1994* and *the NGTL Conservation and Reclamation Standard, 1997.* All potential environmental impacts are examined during the selection process and evaluated together with any mitigative measures that may be required to reduce the impacts of facility construction and operation. Measures appropriate to address hazardous materials, waste management, weed control and reclamation are designed to meet project specific conditions. Based on the consideration of potential environmental impacts and the design of mitigation measures, an Environmental Protection Plan is developed to communicate these mitigation measures.

2.9.8.1 Site Preparation

During the construction of meter stations and compressor stations, the topsoil in the White Area (arable lands) of the province and the surface organic and near surface mineral material in the Green Area (non-arable lands) are stripped from the entire graded area. The stripped material is stockpiled at an appropriate location to conserve the material for use during reclamation of the site upon decommissioning. The

stockpile is seeded with a mixture of species compatible with the surrounding area to prevent wind and water erosion.

2.9.8.2 Right-of-Way Preparation

During the construction of pipelines in the White Area of the province, NGTL conserves topsoil to maintain land capability following construction. Soil surveys are conducted in selected areas of the province to ensure that handling techniques are compatible with the soil conditions of the right-of-way.

In the Green Area of the province, surface materials are conserved through grubbing. Grubbing is the removal of woody debris (e.g. stumps, roots) from the right-of-way to allow for the safe passage of construction equipment. Timber is salvaged from the right-of-way when the trees meet merchantable criteria established in consultation with Land and Forest Service of Alberta Sustainable Resource Development (ASRD).

2.9.8.3 Weed Control

NGTL's weed control program is designed to assess and respond to weed problems on newly constructed and operating pipelines and facilities. NGTL takes all reasonable measures to prevent the proliferation of weeds. Certificates of Analysis are obtained for all grass and legume seed mixes used in NGTL's reclamation program to ensure that prohibited and noxious weeds are not introduced to an area through seed application. In addition, construction equipment is cleaned of mud and vegetative debris prior to entering the right-of-way.

Measures to prevent the proliferation of weeds include tilling, mowing, spraying, or in rare cases, hand pulling of weeds. The method of control is chosen to accommodate site conditions, landowner requirements and Alberta Agriculture, Food and Rural Development (AAFRD) recommendations.

2.9.8.4 Surface and Groundwater Considerations

Surface water movements are taken into consideration during the facility site and pipeline route selection process. During construction, near surface groundwater flow may be encountered. In these situations, NGTL assesses the potential for impacting flow direction and, where necessary, installs below ground piping to ensure that groundwater moves across the facility.

2.9.8.5 Fisheries and Wildlife Resources

The identification and evaluation of fisheries and fisheries habitat is required for each watercourse crossing traversed by a pipeline route. This process enables NGTL personnel to: determine fisheries and fisheries habitat parameters and criteria at each watercourse crossing; evaluate and recommend appropriate crossing methodologies; identify construction mitigative measures; evaluate the need for specific reclamation measures at each crossing location; and meet provincial and federal legislative requirements.

Crossing evaluations and habitat assessment information establishes NGTL's recommended crossing methodology. This information provides documentation to meet the intent of the federal *Fisheries Act* and all other applicable legislation as well as the 'no net loss' principle. Information from the crossing evaluation (i.e. geotechnical assessment) and findings from the fisheries assessment are integrated to determine the most appropriate crossing methodology.

NGTL documents the evaluation and assessment to ensure and demonstrate due diligence in determining impacts associated with a crossing technique and/or proposed mitigation measures. NGTL attempts to install each crossing as quickly as possible to minimize potential environmental impacts during construction.

Identifying and evaluating wildlife and their habitats along the pipeline alignment and adjacent areas is part of NGTL's environmental planning process. NGTL reviews wildlife and habitats information to: ensure that pipeline activities have a minimal impact on these resources and their habitat; meet the requirements of the *Alberta Wildlife Act;* and all other applicable legislation; and identify the status of critical key wildlife species and their habitat (i.e. endangered, threatened or vulnerable). NGTL then determines the most appropriate route alignment by and if possible, avoiding routing through critical and/or key habitat. If key and/or critical habitat cannot be avoided, NGTL identifies appropriate mitigative measures in the Environmental Protection Plan and uses these measures during construction.

2.9.8.6 Historical and Paleontological Resources

Class I projects, as described in Section 2.9.9, are referred to Alberta Community Development to determine whether or not a Historical Resource Impact Assessment is required. The need for a historical resource assessment is based on the following principles: that crown owned archaeological and paleontological resources are held as a public trust; 'users pay' principle applies to all historical resource discoveries and therefore developers that create an impact on historical resources are responsible to undertake an impact assessment and implement mitigation measures to protect these resources; and the Minister responsible for historical resources management has discretionary powers to order an assessment and mitigation of historical resources impacts.

If a significant historical site is discovered during the assessment of a proposed facility, NGTL employs the service of a qualified archaeologist to further delineate historical resources in relation to construction activities. If warranted, mitigative measures are employed during construction to conserve and preserve historical resources. Although the assessment is intensive, it is still possible to encounter new sites during construction. In accordance with Section 27 of the *Alberta Historical*

Resources Act, should any cultural material be uncovered during construction, Alberta Community Development is contacted immediately to determine further requirements.

2.9.8.7 Land Surface Reclamation

The primary objective of surface land reclamation is to return lands to equivalent land capability. As a result, the focus is on the land capability of surface material and vegetation criteria. Surface land reclamation must be practical, feasible and cost-effective in meeting the objectives of equivalent land capability. Remedial efforts focus on reducing long-term risk and mitigating concerns.

Reclamation requirements are outlined in the Environmental Protection Plan. NGTL identifies reclamation criteria in the planning and preparation phase of a pipeline to ensure that any disturbed land is returned to an equivalent land capability. The reclamation criteria addresses: vegetation; drainage; moisture availability; erosion, contour or landscape pattern; and slope stability.

NGTL adheres to the following principles when developing and implementing a Reclamation Plan: salvage all surface materials/topsoil and store it separately from the subsoil and spoil material so it can be used for reclamation of the site; develop Reclamation Plans for all facilities; and obtain the appropriate regulatory approvals when abandoning a facility.

2.9.8.8 Air Emissions and Alberta Environmental Protection and Enhancement Act (AEPEA) Approvals

NGTL complies with the AEPEA in the design and construction of compressor stations.

2.9.8.9 Noise Regulations

NGTL complies with Board Interim Directive ID 99-8 in the design and construction of facilities.

2.9.9 Facility Applications, Procurement and Construction Phase

Applications for facilities for the 2003/04 Gas Year and the winter season of the 2004/05 gas Year will be submitted to the Board throughout 2003. Facilities not identified in this Annual Plan will be filed as a Section L of the Board's IL 90-8. As facility applications are being prepared, discussions with industry representatives will continue and modifications to specific facility applications, if warranted, will be made to reflect industry feedback on the Annual Plan. If any significant changes are made to accommodate a concern, timing of the completion of the facilities may be affected and result in a delay in the provision of firm transportation. However, NGTL will take all reasonable steps to mitigate such delays.

In September 1993, the AEPEA was proclaimed. As part of AEPEA, NGTL is required to submit Conservation and Reclamation (C&R) applications to the AENV for all Class I pipelines. Class I pipelines are those projects in which the pipe diameter (in millimeters) multiplied by the cumulative length (in kilometers) is greater than 2690. The C&R application contains details with respect to location of the pipeline, area description, environmental consultation activities, an environmental assessment and an environmental protection plan. The C&R applications are reviewed and approved by AENV prior to construction. During the review process, NGTL advertises the submission of the application, thereby allowing the public further opportunity to review and/or comment on the NGTL C&R application. Statements of concern brought forth by the public to AENV are addressed by NGTL prior to receiving approval. The application process typically parallels the Board facility applications approval process.

NGTL has developed and implemented the NGTL C&R Standard compiling all NGTL environmental policies and standard environment protection procedures. All project-specific C&R applications will refer to and incorporate the policies and procedures set out in NGTL's C&R Standard.

Pipes Installed where Design Capacity Exceeded Contracts

In-Service Year	Facility Name	Type	Length (km)	Size NPS
1998	Chigwell	loop	0.8	6
1998	Mclean Creek	lateral	24.0	12
1999	Bootis Hill	lateral	5.1	8
1999	Doe Creek South	lateral	5.0	6
1999	Heart River	loop	43.0	10
1999	Hythe	loop	13.0	16
1999	Marlow Creek	lateral	50.0	10
1999	Musreau Lake	lateral	16.5	10
2000	Canoe Lake	loop	2.4	12
2000	Rainier South	loop	8.8	6
2000	Roxanna	loop	11.9	6
2001	Haig River	loop	8.0	6
2001	Hay River	loop	1.2	4
2001	Tangent	loop	7.6	4
2002	Narraway	extension	41.0	16
2002	Rainbow Lake	loop	13.2	6

ATCO-NGTL-011 **REVISED February 2004**

Issue:

Depreciation

Reference:

Section 4.0, Page 2 of 23, Lines 7-8

Preamble:

ATCO Pipelines requires additional information on depreciation data and calculations.

Request:

Please provide the detailed calculations at the fixed asset account level that make up the 4.13% composite rate.

Response:

Please refer to ~~a~~Attachment ATCO-NGTL-011 which has been revised as per the February 2004 Update.

NOVA Gas Transmission Ltd
Detailed Depreciation Calculation
(000s)

Dep Rate		GPIS Balance Jan 01/04	Depreciation January	GPIS Balance 31-Jan-04	Depreciation February	GPIS Balance Feb 28/04	Depreciation March	GPIS Balance Mar 31/04	Depreciation April	GPIS Balance Apr 30/04	Depreciation May	GPIS Balance May 31/04	Depreciation June	GPIS Balance June 30/04	Depreciation July	GPIS Balance July 31/04
0.00	M& R Land	982	0	983	0	985	0	987	0	989	0	991	0	993	0	993
3.42	M&R Land Rights	1,120	3	1,120	3	1,121	3	1,123	3	1,123	3	1,124	3	1,125	3	1,125
4.06	M&R Structures & Impr	70,300	238	70,320	238	70,375	238	70,452	238	70,508	239	70,572	239	70,602	239	70,594
6.13	M&R Site	17,422	89	17,427	89	17,441	89	17,460	89	17,474	89	17,489	89	17,497	89	17,495
3.97	M&R Automation	56,663	187	56,679	188	56,723	188	56,785	188	56,830	188	56,881	188	56,906	188	56,900
4.64	M&R Instrumentation	62,835	243	62,853	243	62,902	243	62,971	243	63,021	244	63,078	244	63,105	244	63,098
4.10	M&R Piping	222,919	762	222,981	762	223,157	762	223,399	763	223,577	764	223,779	765	223,876	765	223,850
3.45	M&R Electric System	52,246	150	52,261	150	52,302	150	52,359	151	52,400	151	52,448	151	52,470	151	52,464
0.00	Compressor Land	1,114	0	1,115	0	1,115	0	1,116	0	1,116	0	1,116	0	1,117	0	1,117
4.41	C/S Land Rights	854	3	854	3	855	3	855	3	853	3	853	3	853	3	844
6.45	C/S Structures & Impr	167,212	899	167,297	899	167,363	900	167,448	900	166,944	897	167,001	898	167,067	898	165,325
9.93	C/S Site	47,095	390	47,119	390	47,138	390	47,162	390	47,020	389	47,036	389	47,055	389	46,564
5.18	Compressor Unit	704,233	3,040	704,593	3,041	704,871	3,043	705,316	3,045	703,193	3,035	703,429	3,036	703,708	3,038	696,371
5.90	Comp Pipe and Valve	419,115	2,061	419,329	2,062	419,495	2,063	419,708	2,064	418,445	2,057	418,587	2,058	418,752	2,059	414,387
5.33	Comp Instrumentation	28,888	128	28,902	128	28,914	128	28,928	128	28,841	128	28,851	128	28,863	128	28,562
4.84	Comp Electric System	94,274	380	94,323	380	94,360	381	94,408	381	94,124	380	94,156	380	94,193	380	93,211
7.08	Comp Automation	44,124	260	44,147	260	44,164	261	44,187	261	44,054	260	44,069	260	44,086	260	43,627
0.00	Pipline Land	7,762	0	7,762	0	7,763	0	7,784	0	7,823	0	7,824	0	7,821	0	7,822
2.35	Pipeline Land Rights	54,018	106	54,023	106	54,023	106	54,168	106	54,433	107	54,440	107	54,417	107	54,419
2.93	Mains - Pipe	4,566,029	11,149	4,569,339	11,157	4,572,270	11,164	4,586,821	11,199	4,610,494	11,257	4,611,479	11,260	4,609,854	11,256	4,610,357
3.54	Mains - Valves	306,327	904	306,355	904	306,358	904	307,180	906	308,682	911	308,724	911	308,591	910	308,600
0.00	General Plant Land	1,944	0	1,944	0	1,944	0	1,944	0	1,944	0	1,944	0	1,944	0	1,944
0.00	General Plant Landrights	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1
7.07	GP Structures & Improvem	342	2	342	2	342	2	342	2	342	2	342	2	342	2	363
4.63	Leasehold Improvements	69,891	270	69,941	270	69,991	270	70,041	270	70,057	270	70,057	270	70,057	270	70,057
4.27	Leasehold Improvement Ne	9,835	33	9,835	33	9,835	33	9,835	33	9,835	33	9,835	33	9,835	33	9,835
5.56	GP Office Furniture	26,510	123	26,510	123	26,510	123	26,510	123	26,510	123	26,510	123	26,510	123	26,510
0.00	GP Office Equipment	4,419	0	4,419	0	4,419	0	4,419	0	4,419	0	4,419	0	4,419	0	4,419
27.52	GP Computer Hardware	37,194	853	37,537	861	37,883	869	38,202	876	38,549	884	38,907	892	39,254	900	39,602
28.84	GP Computer Software	98,496	2,367	98,829	2,375	99,162	2,383	99,496	2,391	99,808	2,399	100,141	2,407	100,492	2,415	100,825
7.62	Transportation Equipment	30,427	193	30,427	193	30,427	193	30,427	193	30,427	193	30,427	193	30,427	193	30,427
0.00	GP Aircraft	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2.06	GP Heavy Work Equipmen	9,333	16	9,333	16	9,333	16	9,333	16	9,333	16	9,333	16	9,333	16	9,333
2.01	Tools and Work Equipmen	33,965	57	33,968	57	33,972	57	34,004	57	34,057	57	34,098	57	34,122	57	34,144
5.03	Communication Struct & E	-325	-1	-325	-1	-325	-1	-325	-1	-325	-1	-325	-1	-325	-1	-325
5.03	Communication Equipment	23,623	99	23,623	99	23,623	99	23,623	99	23,623	99	23,623	99	23,623	99	23,623
4.31	Unspecified/ AFUDC	132	0	132	0	132	0	132	0	132	0	132	0	132	0	132
5.29	Intangible Assets	6,678	29	6,678	29	6,678	29	6,678	29	6,678	29	6,678	29	6,678	29	6,678
TOTAL		7,277,996	25,032	7,282,977	25,061	7,287,625	25,088	7,305,278	25,148	7,327,334	25,206	7,330,051	25,229	7,329,794	25,244	7,315,294
	CO2 Management	1,575	5	1,631	6	1,673	6	1,714	6	1,718	6	1,730	5	1,746	6	1,766
Net		7,276,421	25,027	7,281,346	25,055	7,285,952	25,082	7,303,564	25,142	7,325,616	25,200	7,328,321	25,224	7,328,048	25,238	7,313,528
	Composite Rate															

NOVA Gas Transmission Ltd
Detailed Depreciation Calculation
(000s)

Dep Rate		Depreciation August	GPIS Balance August 31/04	Depreciation September	GPIS Balance Sept 30/04	Depreciation October	GPIS Balance Oct 31/04	Depreciation November	GPIS Balance Nov 30/04	Depreciation December	13 MONTH AVERAGE GPIS	Total Depreciation
0.00	M& R Land	0	994	0	996	0	997	0	999	0	992	0
3.42	M&R Land Rights	3	1,125	3	1,125	3	1,126	3	1,126	3	1,124	38
4.06	M&R Structures & Impr	239	70,588	239	70,618	239	70,650	239	70,691	239	70,537	2,863
6.13	M&R Site	89	17,494	89	17,501	89	17,509	89	17,519	89	17,481	1,071
3.97	M&R Automation	188	56,895	188	56,919	188	56,945	188	56,978	189	56,854	2,257
4.64	M&R Instrumentation	244	63,093	244	63,119	244	63,148	244	63,185	244	63,047	2,925
4.10	M&R Piping	765	223,833	765	223,926	765	224,029	765	224,158	766	223,670	9,169
3.45	M&R Electric System	151	52,460	151	52,482	151	52,506	151	52,537	151	52,422	1,808
0.00	Compressor Land	0	1,117	0	1,118	0	1,118	0	1,131	0	1,119	0
4.41	C/S Land Rights	3	845	3	845	3	845	3	855	3	851	38
6.45	C/S Structures & Impr	889	165,393	889	165,455	889	165,516	890	167,405	900	166,709	10,747
9.93	C/S Site	385	46,583	385	46,601	386	46,618	386	47,150	390	46,954	4,660
5.18	Compressor Unit	3,006	696,655	3,007	696,916	3,008	697,175	3,009	705,132	3,044	702,180	36,353
5.90	Comp Pipe and Valve	2,037	414,556	2,038	414,711	2,039	414,866	2,040	419,601	2,063	417,855	24,640
5.33	Comp Instrumentation	127	28,573	127	28,584	127	28,595	127	28,921	128	28,801	1,534
4.84	Comp Electric System	376	93,249	376	93,284	376	93,319	376	94,384	381	93,991	4,547
7.08	Comp Automation	257	43,644	258	43,661	258	43,677	258	44,176	261	43,992	3,113
0.00	Pipline Land	0	7,822	0	7,823	0	7,824	0	7,830	0	7,807	0
2.35	Pipeline Land Rights	107	54,420	107	54,423	107	54,425	107	54,463	107	54,319	1,276
2.93	Mains - Pipe	11,257	4,610,474	11,257	4,611,076	11,259	4,611,217	11,259	4,614,394	11,267	4,599,906	134,740
3.54	Mains - Valves	910	308,608	910	308,625	910	308,635	910	308,849	911	308,033	10,902
0.00	General Plant Land	0	1,944	0	1,944	0	1,944	0	1,944	0	1,944	0
0.00	General Plant Landrights	0	1	0	1	0	1	0	1	0	1	0
7.07	GP Structures & Improvem	2	387	2	412	2	471	3	531	3	396	26
4.63	Leasehold Improvements	270	70,057	270	70,057	270	70,057	270	70,057	270	70,029	3,242
4.27	Leasehold Improvement Ne	35	9,835	35	9,835	35	9,835	35	9,835	35	9,835	403
5.56	GP Office Furniture	123	26,510	123	26,510	123	26,510	123	26,510	123	26,295	1,474
0.00	GP Office Equipment	0	4,419	0	4,419	0	4,419	0	4,419	0	4,413	0
27.52	GP Computer Hardware	908	39,948	916	40,306	924	40,663	933	41,010	940	39,258	10,757
28.84	GP Computer Software	2,423	101,158	2,431	101,492	2,439	101,825	2,447	102,158	2,455	100,054	28,933
7.62	Transportation Equipment	193	30,427	193	30,427	193	32,827	208	32,827	208	30,981	2,349
0.00	GP Aircraft	0	0	0	0	0	0	0	0	0	0	0
2.06	GP Heavy Work Equipmen	16	9,333	16	9,333	16	9,333	16	9,333	16	9,333	192
2.01	Tools and Work Equipmen	57	34,166	57	34,177	57	34,177	57	34,177	57	34,092	685
5.03	Communication Struct & E	-1	-325	-1	-325	-1	-325	-1	-325	-1	-325	-16
5.03	Communication Equipmen	99	23,623	99	23,623	99	23,623	99	23,623	99	23,623	1,188
4.31	Unspecified/ AFUDC	0	132	0	132	0	132	0	132	0	132	6
5.29	Intangible Assets	29	6,678	29	6,678	29	6,678	29	6,678	29	6,678	353
TOTAL		25,189	7,316,718	25,209	7,318,829	25,230	7,322,911	25,266	7,344,394	25,372	7,315,381	302,275
	CO2 Management	6	1,786	6	1,816	6	1,846	6	1,884	7	1,757	71
Net		25,183	7,314,932	25,203	7,317,013	25,224	7,321,065	25,260	7,342,510	25,365	7,313,624	302,204
	Composite Rate											4.13%

ATCO-NGTL-012(a)

Issue:

Depreciation

Reference:

Section 4.0, Page 5 of 23, Lines 10-13

Preamble:

ATCO Pipelines requires information on the depreciation engagement letter and related correspondence.

Request:

Please provide a copy of all correspondence between Gannett Fleming and NGTL pertaining to the depreciation study. Please include the Engagement letter and all written notes, discussions and minutes between the two parties on this issue.

Response:

Please refer to Attachment ATCO-NGTL-012(a) for the relevant portions of the contract between TransCanada and Gannett Fleming in respect to the Depreciation Study that has been filed as part of the Application. TransCanada has not reproduced Schedule B (Gannett Fleming rates) and Schedule C (TransCanada's Alcohol and Drug Guidelines, Health & Safety Guidelines for Contractors, and Harassment Free Workplace Policy). The policies are available on request.

In addition to staff interviews Mr. Larry Kennedy of Gannett Fleming attended a number of internal meetings. These meetings generally consisted of discussion of study logistics and of updates on the progress of the depreciation study. NGTL declines to provide any other notes, correspondence and other forms of communication between Gannett Fleming and NGTL on the grounds that they are confidential, privileged or not relevant to this proceeding.

Contract No. 2001-0098
Between
TransCanada PipeLines Limited
and
Gannett Fleming Valuation
and Rate Consultants Inc.
for
Consulting Services on
Valuation/Depreciation Studies

AGREEMENT FOR Consulting Services on Valuation/Depreciation Studies
(the "Agreement") dated as of November 1, 2001.

PARTIES:

TransCanada PipeLines Limited
(the "Company)

- and -

Gannett Fleming Valuation and Rate Consultants Inc.
(the "Consultant")

The **Parties** agree as follows:

ARTICLE 1.0 INTERPRETATION

1.1 The terms used in this Agreement and not defined herein but defined in the General Conditions shall have the meaning given in the General Conditions.

ARTICLE 2.0 THE SERVICES

2.1 The Consultant shall perform the Services all as more particularly set forth in Schedule "A" of the Contract Documents.

ARTICLE 3.0 THE TERM

3.1 The Consultant shall commence the Services on or before **November 1, 2001** and, subject to adjustment as provided in the Contract Documents, complete the Services by **December 31, 2003**, (the "Term").

ARTICLE 4.0 CONTRACT DOCUMENTS

4.1 The following documents form the Contract Documents:

a. This Agreement;

b. General Conditions for Consulting Services;

c. Schedule "A", titled "Scope of Services";

d. Schedule "B", titled "Price";

e. Schedule "C", titled "Rules and Guidelines";

f. Change Orders.

4.2 All drawings, plans and specifications listed in the Schedules and the General Conditions or otherwise incorporated into the Agreement and all Change Orders and other documents which come into existence and are incorporated in the Agreement pursuant to the Contract Documents.

ARTICLE 5.0 PRICE

5.1 The Services shall be performed for the Price calculated and payable in the manner provided in the General Conditions and Schedule "B" to the Agreement.

5.2 All amounts are in United States funds unless specifically stated otherwise and are not subject to escalation during the Term of this Agreement.

ARTICLE 6.0 REPRESENTATIVES

6.1 The Company's Representative is **Ms. Shelley Radway**. The Company's Representative shall have the authority to give the notices, approvals and directions that may be given by the Company pursuant to this Agreement.

6.2 The Consultant's Representative is **Mr. Larry Kennedy**. The Consultant shall not change its Representative, except with the prior approval of the Company. The Consultant's Representative has the authority to bind the Consultant on all matters relating to the Services and the Agreement. All communications to or with the Consultant's Representative shall be deemed to be communications to or with the Consultant.

ARTICLE 7.0 NOTICES

7.1 Notices pursuant to this Agreement shall be in writing and sent by ordinary or registered mail, facsimile or courier to the Representative at the address for the Company or the Consultant noted below. Notices shall be deemed received three (3) days following mailing date or if sent by facsimile or courier, on the first business day following the date of transmission.

The Company: **TransCanada PipeLines Limited**
PO Box 1000, Station M
450 – 1st Street S.W.
Calgary, Alberta
T2P 5H1

Attention:	Ms. Shelley Radway
Telephone:	(403) 920-7173
Facsimile:	(403) 920-2347
E-mail address:	Shelley_Radway*@transcanada.com

The Consultant: **Gannett Fleming Valuation and Rate Consultants Inc.**
Suite 277, 200 Rivercrest Drive S.E.
Calgary, Alberta
T2C 2X5

Attention:	Mr. Larry Kennedy
Telephone:	(403) 257-5946
Facsimile:	*
E-mail address:	*

7.2 Either party may change its address for Notices by giving written notice to the other party.

ARTICLE 8.0 ENTIRE AGREEMENT

8.1 The Contract Documents set forth the entire agreement between the Company and the Consultant pertaining to the Services and supersedes any previous discussions, negotiations and agreements, whether written or verbal, pertaining to the Services.

ARTICLE 9.0 EXECUTION

9.1 This Agreement shall be executed with the original signatures of the proper officers of the parties. The proper officers of the parties, or their Representatives, may execute subsequent documents forming part of the Contract Documents, by facsimile.

Executed: _____, 2001

TransCanada PipeLines Limited

Per:_____

Title:_____

Per:_____

Title:_____

Executed: _____, 2001

Gannett Fleming Valuation and Rate Consultants Inc.

Per:_____

Title:_____

Per:_____

Title:_____

ORIGINATOR	CHECKED BY	CLIENT	LEGAL	RISK

SCHEDULE "A"

SCOPE OF SERVICES

Attached to and forming part of Agreement #2001-0098
Between the Company

and

the Consultant

Scope of Work

The Consultant shall provide services to conduct depreciation studies for TransCanada's pipeline systems. The Consultant shall participate in regulatory proceedings as required.

ATCO-NGTL-012(b)

Issue:

Depreciation

Reference:

Section 4.0, Page 5 of 23, Lines 10-13

Preamble:

ATCO Pipelines requires information on the depreciation engagement letter and related correspondence.

Request:

Please provide a summary of the interview notes (or the actual interview notes) of all discussions held with Operations and Engineering staff used in the development of the recommendations in this study.

Response:

The interview notes are provided in Attachment ATCO-NGTL-012(b).

TransCanada PipeLines Limited

Interview notes

Shane Savard
David Murray
Chiu Chow

Capital Planning
September 05, 2003 – TransCanada Offices

Purpose of Interview

Historic life indications are only one consideration in the determination of the average service life. One of the additional factors to consider includes the review of the probability that the historic indications will be indicative of the future retirement patterns. Future forces of retirement can be influenced by recent and upcoming facility design changes, recent and upcoming system reconfigurations, and the impacts of changes in technology.

The capital planning group also can provide insight into the cost of removing facilities. As in the case of life estimations, the estimates of net salvage percentages can also be impacted by changes in the future forces of retirements. Additionally, the pace of change in the environmental regulations, and the impact that these changes in regulation have had in the historic net salvage indications, need to be reviewed in order to determine appropriate net salvage percentages for the current investment.

Background of Mr. Savard

- Manager, Customer Solutions and Gas Quality
- 11 months in current position
- 13 years with TransCanada

Background of Mr. Murray

- Manager, Mainline Planning, West
- 2 years in current position
- 12 years with TransCanada

Background of Mr. Chow

- Senior Engineer
- Over 6 years in current position
- 10 years with TransCanada

Compression Facilities

Retirement programs

Over the last few years and continuing through to the end of 2003, the Alberta system compression has been going through a system optimization program. This program has reviewed the usefulness and the economic viability of the compression locations and units. This review

has resulted in an increased level of units being transferred (for example, 4 units were re-located in 2001) and of units being retired from service. The increased level of units being retired from service, has resulted in an increased number of units being stored and transferred through the warehouse facilities and has also resulted in a spike of sales of compressor units to third parties.

Historically, the company usually does not backfill re-located compression with smaller units. Re-use of a compression unit may require a significant amount of retro-fitting in order to meet today's design and emission standards. The company estimates that the retrofitting of units will cost up to approximately 50% of the cost of a new unit.

It is anticipated that the increased trends with regard to retirement and re-location activity will continue over the next few years, given that the optimization review will continue through 2004. The company currently has a number (3 or 4) of units that are currently de-activated, which have not yet been physically removed.

As the system optimization has not yet been completed, and given that the 3 or 4 units that are de-activated require removal, it is anticipated that the costs of retirement in the compression accounts will increase significantly in the next few years. However, it is not anticipated that these units will be removed until at least 2005. The company is currently experiencing costs of approximately $1 to $3 million to clean up the compression sites upon removal. This cost is in addition to the costs to de-activate or physically re-locate a unit.

Compression Design Changes

In the mid-1990's the company began to move towards a compression station design that allowed the compression units to be more portable, to accommodate the forecast (at that time) that the compression needs would be more geographically diverse and changing. These changes include increased ease of access to the compression units, utilization of metal buildings that could be dismantled and re-used, and instrumentation systems that now require less cabling. However, even with these changes, 3 to 6 months is still required to de-activate and remove a compression unit. This timing includes only the physical removal of the unit, and does not include any of the site remediation and clean up that may be required.

Over the long term, it is not anticipated that the compression units will be re-located at the same pace as has been the case over the last few years (including 2003). Due to declining long term forecast throughput, the long term system needs for compression units will diminish overall, resulting in more frequent removal of compression as compared to the re-location of the units.

Metering Facilities

Retirement Programs

The company has not undertaken any specific retirement or rationalization program for metering facilities. However, the divesture program has resulted in some facilities being prematurely retired. All divested meter stations have been for stations that are considered as depletable.

Over the last few years, the inventory accounts have witnessed a larger than normal amount of transactions involving meter station facilities. This spike in inventory activity has been primarily caused by a dedicated effort at cleaning up the inventory warehouse facilities, which have built up a surplus of meter station related material and equipment due to the growth in the number of meter stations throughout the 1990's.

It is anticipated that the future metering needs will generally be flat over the short term and will decline over the long term. In the short term, gas decline in some areas of the province will be offset by the requirement for system access points. Over the longer term, the number of metering stations will diminish due to the forecast decline in gas supply. Overall long term declines in gas supply may cause some future consolidation in the sales and border metering stations. However, it is anticipated that the investment in sales and border facilities will continue to retire at the same pace as has been witnessed over the last few years.

Design Changes

Over the last few years, the design of meter stations has changed to now include some standard design features that make the metering stations more portable. These design changes include:

- Standard facilities are now skid mounted, rather than built on site
- Stations have moved from manual chart recording to digital recording
- Portable fencing is now used
- Facilities are now set on piles rather than on foundations.

TransCanada PipeLines Limited

Interview notes

Gail Stuart
Kim Emons

Inventory Procedures
September 04, 2003 – TransCanada Offices

Purpose of Interview

Transactions in and out of the inventory can have a large influence on the gross salvage proceeds that are analyzed in a depreciation study. In order to understand the transactions as recorded in the accounting ledgers, it is necessary to gain an understanding of the physical inventory movements, and of the company policies regarding the valuation of material moving in and out of the inventory complexes.

Background

Gail Stuart: Manager – Supply Chain Projects Group – since June 2003
- Prior: Manager, Strategic Planning

Kim Emons - Inventory Analyst – since 1999

Physical Locations of the warehouses (Alberta Assets)

The main warehouse for use in the Alberta system is the Airdrie facility. In addition to the inventory, the Airdrie facility also houses the following functions:

Airdrie Surplus
Airdrie Construction Stores
Airdrie Construction Surplus

In addition to the main Airdrie facility, each Compression Station has a small inventory of parts that may be required for emergency repair.

There is also a number of Pipe Yards located throughout the Province where surplus pipe from Construction Projects is stored.

The company also has a Spruce Grove Fabrication Shop where construction pre-fabrication work is preformed. This facility also has a limited amount of inventory stored.

Generally all of the warehouses are managed as one warehouse.

Purpose of inventory

The warehouse facilities have three main functions within the NGTL system. Firstly, the warehouse houses "Emergency Spares" which are capitalized and included in Gross Plant in Service with a location number specific to the warehouse. When the emergency spare is moved from the warehouse and physically installed in the field, an accounting "transfer" entry may be recorded. The plant item removed from service is "transferred" into the warehouse location, and if feasible refurbished. The refurbishment costs are accounted for in accordance with the company's capitization policies wherein most refurbishment is treated as an operating cost. The refurbished unit remains in Gross Plant in Service as the new emergency spare.

The second main function of the warehouses is for the staging of new construction material for capital projects. This function has no impact on the determination of the net salvage percentages or average service life determinations in the depreciation study.

The warehouse facilities also house retired material that has potential for future use. Retired material that may have a potential for re-use is returned to the warehouse. At this time a retirement entry is prepared and the used material is removed from Gross plant in service. Upon evaluation at the warehouse facility, if the material is considered to be re-useable, a salvage entry equal to the estimated net book value of the fabricated cost is credited to the accumulated depreciation account. It was noted that only a limited amount of material, other than compressors and meters, is retained for future use. As such, the historic re-use salvage entries associated with material other than compressors and meters should not need to be specifically adjusted in the depreciation study.

Compressor Units

Compression units are occasionally "cycled" through a warehouse facility to accommodate system re-configurations and re-designs. Normally, when a compression unit is removed from service, its re-use potential is already determined. In circumstances where a compression unit is scheduled to be refurbished and returned to service in a different location, the re-furbishment, removal and reconnection costs are all charged to operating expense. No retirements or transfers are posted in the plant accounting system, as the removed unit is considered to replace the capitalized spare that was installed at the location the unit was removed from. The company has a small number of capitalized spares that are stored at the inventory locations that are used to replace other unit that require refurbishment. This re-deployment is caused by either the need to periodically re-condition a unit, or due to changing system needs.

In circumstances where a unit is removed from service and is not scheduled to be re-deployed within the NGTL system, the compressor unit is retired at the time it is removed from service. The costs of removal are debited to the accumulated depreciation account. The retired unit is stored at the warehouse facility pending attempts to sell the unit to third parties. The re-sale market for compression units has been unusually strong over the last few years due to unique international market forces. This strong international marketplace, combined with the fact that NGTL has had a larger than normal number of units for sale, due to the system-wide compression rationalization program, has resulted in a larger than normal amount of salvage

proceeds being realized over the last few years. All sale proceeds are credited to the accumulated depreciation account, and the costs associated with the sale (commission costs, etc.) are debited to the accumulated depreciation account as a cost of retirement.

Metering Units

Meters are tracked on a "location life" accounting basis. The meters are generally part of a complete metering skid. When the metering skid is removed from service it is generally re-furbished and re-tested in a warehouse facility. In this accounting procedure, meters that are returned to a warehouse facility for refurbishment and re-testing are retired. If it is deemed that the meter skid can be re-furbished, a salvage entry is booked to the accumulated depreciation account at the net book value of the original fabrication costs of the skid. The offsetting debit is to the inventory account. If during the re-testing and re-furbishment process, it is determined that the meter should not be re-deployed, a retirement transaction is prepared, and the equipment is disposed of.

New Construction surplus

All material purchased for capital projects is charged to the capital AFE. In circumstances where some surplus new material is purchased as part of a new capital project, but is ultimately not used in the capital project and returned to the warehouse, the material remains in the costs of the capital project. If the material can be disposed of, any sales proceeds are credited to the appropriate AFE. In circumstances where the material is taken into the inventory an accounting entry to credit the AFE and debit the inventory account is made. This is a rare circumstance and would normally only occur for small construction material (i.e. flange bolts, etc.).

Bone-yard type of assets

This "unofficial" inventory of scrap material and parts has been dramatically eliminated through a dedicated clean-up effort of this type of material over the last few years.

Other Inventory Issues

The company is in the process of a large scale clean up of the inventory facilities. This includes a policy review of the type of material that is maintained, the costing of the inventory and roles and locations of the physical inventory facilities. As a result of this review, a significant amount of material from the inventory facilities has been disposed of. As a result of this disposal of inventory, a significant amount of sales proceeds have been realized. In some cases (i.e. compression units), this disposal has resulted in an abnormal amount of salvage proceeds being credited to the accumulated depreciation accounts. However, a large amount of the surplus inventory disposal proceeds have not been credited to accumulated depreciation as a salvage entry had already been recorded at the time that material was taken into inventory. As a result much of the sale proceeds from the disposal of the surplus inventory was credited to offset the operating costs of the warehouses.

The company also has a small number of mobile compression units that are kept in strategic locations throughout the province. As it is considered that these mobile units are required in the normal course of the operations of the company, these mobile units are not

included in the inventory, but are rather capitalized as Gross Plant in Service. Therefore, when it is determined that these mobile units are no longer required, a normal retirement transaction entry will be prepared and any salvage proceeds realized will be credited to accumulated depreciation at that time.

TransCanada PipeLines Limited

Interview notes

Tim Gibson
David Mercer
Dean Scovell

Gas Control Center
September 04, 2003 – TransCanada Offices

Purpose of Interview

The gas control center is critical to the Company's operations. As such, it comprises a significant portion of information systems assets. The control room (consoles and screens) was moved as part of the company consolidating its operations into one control center. A site visit through the control room and associated interviews with operating and IS personnel interviews are necessary to understand the recent upgrades to the physical facilities and to gain an understanding to the average service life indications.

Associated with the control room tour, Gannett Fleming wished to better understand the SCADA and associated control systems. The SCADA systems are not specifically identified as a plant account and an understanding of where the investment resides and the associated influences of the control system assets on the account in which it does reside is necessary.

Background of Mr. Gibson

- Manager, Gas Control
- 10 years in current role, and 23 years with TransCanada

Background of Mr. Scovell

- Leader – Information Systems Team accountable for the Gas Control Center
- 1.5 years in current position, and 6 years with TransCanada

Background of Mr. Mercer

- Manager, SCADA
- 2 months in current role
- 12 years with TransCanada

History of Control Center Moves

With respect to the control of the Alberta System, there have been two significant historic moves that would have impacted the lives of the various equipment types. In 1992, the control system and operators were moved from Edmonton to Calgary. This move resulted in very little retirement of any of the furniture or equipment associated with the control system.

In 2001, the control center for the Alberta System, the Mainline system and British Columbia system were all consolidated into one control center. The move resulted in the purchase of new furniture including the consoles (included in the Office Furniture Account – Account 4831). The software systems associated with the gas control were not retired during either move.

Control Center Software Applications

The gas control center relies on two main software systems. The first is the SCADA systems that were replaced in 1998 by the NGTL's system (DRAGON). Through the current SCADA system, the Controller has detailed information from each site that is updated every 30 seconds. Prior to the current SCADA system, the previous version was installed in the mid 1980s, but had significantly outlived its expected life at the time of replacement in 1998. Typically, SCADA systems would be expected to last 10 to 15 years. There was no positive salvage market for the equipment and software that were retired in the mid 1980s and in the most recent replacement of the SCADA system in 1998. Generally, there is a small cost of retirement associated with the labour to remove the old systems.

Secondly, the control room makes extensive use of non-SCADA systems that are comprised of the main corporate software packages currently based in Windows NT. Additionally, a number of specific Web Based applications are used, for example, to maintain information regarding producer information, call-out information and procedures.

Upcoming retirement of Control Equipment

The company is currently in the process of retiring all radio control towers. The radio control system is being replaced with cell and satellite phone technology. Given that the radio towers were generally leased from phone and power companies, there is not a significant number of towers to be retired. The retirement of the towers will, however, result in some retirement of the NGTL owned equipment that was placed on the towers. This equipment consists of cabling, antennas and other periphery equipment associated with the radio control system.

Consistent with an overall corporate initiative, it is anticipated that Windows XP will replace the NT systems within the control room in the near future. The change to windows XP will also be accompanied by the replacement on the current Office 97 suite of products.

The company has no specific plans for the replacement of any other control room hardware or control software.

Integration of the control of the Alberta and Mainline systems

A common control room is used for the control of the Mainline, Alberta and BC systems. The control of the Alberta and BC system is segregated and independent from the control of the system east of Empress. When equipment is purchased, it is specifically purchased for use on either the Alberta system or on the mainline system. In this manner, the rate bases for both the Mainline and Alberta systems are segregated.

TransCanada PipeLines Limited

Interview notes

Tom Young

August 22, 2003 – via teleconference

Purpose of Interview

Based on an initial review of the net salvage transactions, it was noted that a significant spike in the recent amounts of gross salvage proceeds in the meter station and depletable pipe accounts. Preliminary discussions with the company indicated that TransCanada has developed a procedure where offers for purchase of facilities will be entertained in certain circumstances. The development of this program ("the Divestiture Program") has resulted in some sales of facilities resulting in large gross sale proceeds. I asked to interview the party within the organization that would be responsible for this program to better understand the procedures and to determine the probability of the gross sales indications continuing into the future.

Background of Mr. Young

- Approximately 25 years with NGTL
- Responsible for the acquisition and divestiture activity
- Title is Customer Service Representative

Procedures used/followed when a divesture opportunity arises

All divestiture opportunities to date have resulted from an expression of interest from 3rd parties. The initial contact to date has always been initiated by an interested 3rd party. The company has no current plans to become any more pro-active in initiating any sale discussions. The initial 3rd party contacts to NGTL are a result of EUB Guide 56 and the requirement of the applicant to solicit industry area involvement when applying to construct new facilities. Companies through dialogue with NGTL have initiated potential acquisitions of NGTL facilities in lieu of applying to the EUB to construct new facilities. Additionally, the interested parties are often seeking a solution to their specific pipelining requirements in a manner that is quicker and /or cheaper than through the construction of new facilities.

Once the initial 3rd party contact has been made, NGTL undertakes an initial review to internally determine the feasibility of divesting of the facility. This review looks at the current and future NGTL need for the facility. Once the facility passes the test of this first review, the 3rd party is asked to submit to NGTL a non-binding offer for the purchase of the facility. After receipt of the non-binding offer, NGTL establishes an internal review team to more extensively review the offer. The review team reviews the potential sale to determine:

- Can the facility be sold without compromising NGTL operations?
- Should the sale proceed through a public bid process or sold directly to the initiating party?
- What is the minimum price that NGTL would accept in the circumstances that the facility is offered for sale via a bid process? This minimum price considers a number of factors such as the future use of this and other

NGTL facilities; the impact the sale of the facility would have on the company revenues; the estimated future costs of retirement or removal of the facility; the condition of the facility; and the ability of the purchaser to own and operate the facilities. This minimum price is not dependent upon the estimated net book value at the time the offer is evaluated.

It was indicated that in most circumstances, the divestitures have incorporated an open and public bid process. Direct sales occurred in cases where the value of the facilities did not warrant the cost of the public bid process or the facilities were between NGTL's meter station and the upstream plant, thereby limiting the potential buyers. The bid process is advertised in Edmonton, Calgary, and local newspapers, and well as posted on NrG Express, FLC and TTP Web pages. The bid process also encompasses the establishment of a data room to be used by parties expressing an interest to the bid process.

In the circumstances where any of the bids exceed the previously determined minimum price, the facility is offered for sale to the winning bidder. In cases where the bid does not exceed the minimum price, NGTL will enter into negotiations with the highest bidder to determine if a mutually beneficial solution can be reached.

Types of facilities that have been divested

The majority of facilities sold to date thorough the divestiture program have been receipt laterals and meter stations. NGTL would consider divesture offers on any facility types. All offers on individual facilities continue to be subjected to the sale reviews as described above.

Accounting Procedures for Divested Facilities

Once it is determined to accept an offer for the divesture of a facility, a Retirement Order is raised to capture all costs, proceeds, and property descriptions. The original costs are credited to Gross Plant in Service, and debited to the Accumulated Depreciation account. The sales proceeds are credited to the Accumulated Depreciation Account as Salvage proceeds, and the costs incurred in the evaluation of the initial offer, bid process and closing costs are debited to the Accumulated Depreciation account as costs of retirement.

The accounting treatments used by NGTL are consistent with the treatment accorded to normal retirement transactions. In this manner the retirement of the original costs have no impact on rate base. However, the net credit to the accumulated depreciation account for the gross salvage proceeds reduces the value of the associated accounts.

History of the Divestiture Program

The program has formally been in place since 1997. The level of facilities sold through the Divestiture Program has remained fairly constant since 1997. Tom Young will provide a summary of the annual divestiture activity since 1997 to Gannett Fleming.

The FLC, TTP and EUB are informed of all divestitures. The EUB provided NGTL with direction concerning divestitures in EUB Order U2001-196.

Future of the Divesture Program

The company has no plan, at this time, to modify the Divestiture Program. The program and associated procedures will continue to be used in circumstances where interested 3rd parties approach NGTL. While Tom Young indicated that many of the facilities that have been divested to date are considered attractive to interested parties, there is no reason to believe that the divestiture activity will slow or expand appreciably over the short term.

To date, all divestiture activity has been in areas where the gas supply is not completely exhausted. While the facilities sold have been either operating, discontinued or abandoned, sufficient gas supply existed in the area to make the facilities attractive to other parties. Additionally, in some circumstances, the facilities were sold for the purposes for conversion to the transportation of products other than processed natural gas, such as NGL (Natural Gas Liquids) products. However, the converted facilities were still dependent upon the overall supply of natural gas within the area. As such, as the natural gas supply in specific areas becomes exhausted, the sale potential of the NGTL facilities within the area will diminish, as compared to the current marketplace.

TransCanada PipeLines Limited

Interview notes

Jackie Ross
Tammy Wiebe

Fleet Equipment
September 05, 2003 – TransCanada Offices

Purpose of Interview

The average service life and net salvage characteristics of fleet vehicles and equipment is widely divergent and is mainly dependent upon company policy. This interview will assist in the determination of the depreciation parameters, and will also assist in evaluating the reasonableness of historic indications for estimating the appropriate parameters for the future.

Background of Ms. Ross

- Commercial Manager, Corporate Services
- Has been in current position July 2003
- Has been with TransCanada for 6 years

Background of Ms. Wiebe

- Fleet and Freight Coordinator
- Has been in current position since the beginning of 2003
- Has been with TransCanada for 11 years

General Information

One fleet management group oversees all of the fleet vehicles and equipment throughout the entire TransCanada system (Corporate Assets, NGTL, Mainline, and BC). As such, over time the consistent use of the policies should bring the depreciation parameters for this equipment over all the systems into convergence.

Vehicles are generally replaced when their mileage reaches 150,000 kilometers. The age at which the vehicles reach the 150K threshold varies significantly depending upon the specific use and assignment of the vehicle. One supplier, through one large annual purchase, supplies all fleet vehicles. All retired equipment is sold through a public auction. The release of the vehicles to the auction is controlled and coordinated with the auction house in an effort to achieve the maximum sale value.

The current replacement policy for passenger vehicles is replacement of these vehicles with a Chevrolet Malibu or equivalent. The current purchase price of these vehicles is averaging $30,000 to $35,000. The company expects to achieve a sale value of approximately $9,500 through the public sale of the retired automobiles.

The company is moving away from any new purchases of Cargo Vans, preferring instead to replace the cargo vans with either a truck or SUV. As such, most of the cargo vans in the company fleet are in excess of 5 years old. The company expects to sell the cargo vans for approximately 25% to 30% of their original cost through public auction.

The current replacement policy for vans is replacement of these vehicles with a Chevrolet Venture or equivalent. The current purchase price of these vehicles is averaging approximately $30,000 to $35,000. The company expects to achieve a sale value of approximately $9,500 through the public sale of the retired vans.

The current replacement policy for SUV's is replacement of these vehicles with a Chevrolet Trail Blazer or equivalent. The current purchase price of these vehicles is averaging approximately $37,000 to $40,000. The company expects to sell the SUV's for approximately 25% to 30% of their original cost through public auction

The majority of fleet vehicles are ½ and ¾ ton trucks. The current replacement policy for these trucks is replacement of these vehicles with a Chevrolet Silverado. The current purchase price of these vehicles is averaging approximately $37,000 to $40,000. Depending on the assignment of these vehicles, the age and condition at the time of replacement are widely divergent. However, as the trucks are replaced, the company expects that a public sale of these vehicles at retirement will achieve sales proceeds of approximately $9,500.

TransCanada PipeLines Limited

Interview notes

David Eremita
Mark Yeomans
Robert McKinnon

Engineering Interviews
September 04, 2003 – TransCanada Offices

Purpose of Interview

In order to understand the physical characteristics of the company's assets, an understanding of the company specific Engineering practices and policies is required. An understanding of the various technologies of various categories of pipeline assets, and how the technology has changed can have a significant influence in the selection of the average service lives and retirement characteristics. Additionally, an understanding of the company specific engineering practices, also leads to a better ability to compare the results of the life analysis of this company to the published study results of other companies.

The development of average service life estimates not only requires a review of the historic retirement patterns, but also requires the determination of the likelihood that the future retirement patterns will be similar to those witnessed in the past. This determination can only be made through the discussion of both past and future retirement influences with the appropriate engineering staff of the company.

Any programs for de-commissioning of facility removal and site clean up are the responsibility of the Engineering departments. Review of current and recent de-commissioning programs is required in the determination of the appropriate net salvage percentages. Additionally, an understanding and review of the environmental requirements for site restoration with the appropriate Engineering staff is required.

Background of Mr. Yeomans

- Is currently the Manager, Pipe Integrity
- Has been with TransCanada for 9 years; all in Engineering
- Has been in current position for 1 month

Background of Mr. McKinnon

- Is currently a Project Manager, Pipe Integrity and Projects Team
- Is responsible for Measurement Engineering; and Pipeline de-commissioning programs
- Has been with TransCanada for 15 years
- Has been in current position for 4 years.

Background of Mr. Eremita

- Is a member of the Environment Group that is responsible for Pipeline and Meter Station de-commissioning
- Has been with TransCanada for 3 years; all in this current position

Meter Stations

Historically, the design of the meter stations has had only one significant change. As a result of a 1994 Measurement Modernization Program, meter stations installed since 1994 now usually incorporate a skid-mounted design, include the installation of above ground drip tanks, and portable site fencing. Additionally the facilities are now installed on piles, now include remotely operated flow computers, no longer contain any asbestos, and the company now stockpiles top soil on site. It is estimated that this new design has been incorporated into approximately 35%-40% of the current meter stations.

Due to the revised station configuration, the facilities installed since the Measurement Moderation Program are slightly less costly to remove than the stations installed prior to 1994. In all cases, the process to remove a meter station from service involves the following:

- Confirmation that the facility cannot be divested through the Divesture Program
- Design of a de-commissioning plan that will be sufficient to achieve all requirements for certification required under the applicable Environmental Protection Program (EPP) and provincial legislation. This would include the removal of all mercury contaminants, PCB's, and site remediation to approximately 80% of the original state of intended use.
- Seek budget authorization to proceed with the proposed de-commission plan.
- Physically de-commission facilities and clean up the site according to the de-commissioning plan.

Generally, the sites installed since the mid 1980's are cleaner and less costly to retire than the sites installed in the period prior to the mid 1980's. It is the experience of the staff interviewed that sites installed prior to the mid 1980's typically cost approximately $70,000 to remove. It is generally considered that these older facilities have less re-use potential and as such seldom achieve significant gross salvage. The facilities installed since the mid 1980's typically are less costly to remove and are more often re-useable, which results in the recognition of gross salvage proceeds. The net cost of removal on the newer stations is typically in the range of $35,000 to $40,000.

The company provided two typical scenarios for the removal and reuse of meter stations. Typically, meter stations originally installed since 1994 are targeted for any one of the following two re-use treatments:

1. Meter Station is immediately re-located to a new site. The following plant accounting entries are associated with the re-location
    - Original book costs of the fabricated skid mounted assets, portable fencing, and other assets that can be relocated are transferred via a plant transfer in the plant accounting system from the old location to the new location

- The original cost of the facilities that cannot be transferred such as foundations, piles, electrical, etc. are retired in the plant accounting system.
- The costs for the original site reclamation in order to comply with the EPP standards and provincial legislation are debited to accumulated depreciation.
- The costs associated with any piping by-pass resulting from the removal of the metering facilities are debited to the accumulated depreciation account.
- The costs of the installation of the meter facilities at the new location, including foundations, electrical, pilings, and system piping are capitalized in a new capital project.

2. Meter Station is potentially re-useable in the future. However, a new use of the material is not identified at the time of removal. The following plant accounting entries are associated with the removal.
   - All original costs associated with the asset and site is booked as a retirement.
   - The skid mounted, pre-fabricated portion of the meter station is physically transferred to a warehouse facility. A gross salvage entry equal to the net book value of the original fabricated assets is credited to accumulated depreciation with an offsetting entry to the inventory account.
   - All costs of refurbishment of the metering assets are charged to the inventory account.
   - When the asset is re-used, the inventory accounted is credited for the moving average cost of the assets in inventory (which has been impacted by the original salvage entry and the costs of refurbishment), with an offsetting entry to a new capital project.

Pipeline Assets

The current NGTL pipeline assets are comprised of three eras of pipe wrapping and coating. The pipe installed prior to the early 1970's contained an asphalt coating that has generally held up well, and tends to break down over time in a manner that is friendly with cathodic protection. Pipe installed from the early 1970's to the late 1970's was coated with wrapping tapes that have not proven to be as effective, in particular the wrapping tapes were not effective on pipe greater than 16". Furthermore, this pipe wrapping technology is not friendly with cathodic protection technologies. Since the early 1980's, fusion bond epoxy (pipe diameters > NPS 16) and extruded polyethylene (pipe diameters < NPS 20) have been used. Both of these coating systems are still used today and are considered to provide effective corrosion protection when combined with an effective cathodic protection system.

NGTL has an on-going program associated with the inspection of the transmission lines. The program consists of periodic internal pigging, testing through targeted site digs, and an aggressive cathodic protection program. Internal pigging is undertaken based on a risk assessment that includes a review of the risk factors which include:

- Corrosion identified through other means
- Identification of stress corrosion cracking
- Geo-technical hazards
- Minimum level of acceptable risk

- Review of the consequences of not pigging

The NGTL pipeline facilities face a diversity of geo-graphic conditions. The pipe installed in the northern areas of the province face much harsher conditions than do the pipeline facilities installed in the southern areas of the province. Each year NGTL performs a risk assessment of each pipeline and identifies maintenance programs that effectively mitigate the prevailing risk factors (i.e. cathodic protection, pigging, etc.).

The company generally has two options when dealing with retired pipe. Retired pipelines can either be retired in place or can be physically dug up and removed from the right of way. The decision with regard as to which of the two options to follow, is generally based on a full review of the life cycle costs associated with each option. Additionally, all regulatory and environmental regulation are reviewed and followed in circumstances. To date, most retired pipe has been abandoned in place.

In the circumstance where pipelines are abandoned in place the follows steps are undertaken:

- The line is purged and pigged
- Line is filled with an inert gas
- All road and rail crossings are filled with concrete

Cathodic protection is not maintained on the pipelines once they have been abandoned in place. However, new draft regulations indicate that future pipeline abandonment may require the continual and on-going cathodic protection of the abandoned lines.

TransCanada PipeLines Limited

Interview notes

Paul Glatz
Jim Shultz

Information System (IS) Assets
September 05, 2003 – TransCanada Offices

Purpose of Interview

The IS assets now comprise 47% of the general plant investment as at December 31, 2002. Given the short life nature of these assets, small changes in the amortization period can result in large changes in amortization expense. An understanding of the types of I/S assets owned by the company, and the company policy regarding the replacement of these assets is vital to the selection of the amortization period.

Background of Mr. Glatz

- Manager, IS Governance and Support
- Recently appointed to current position
- Has 6 years of experience with TransCanada

Background of Mr. Shultz

- Manager, Information Systems Business Planning and Services
- Has been in current position for 3 years
- Has 14 years of experience with TransCanada

General Information

One Information Systems group oversees all of the Information System technology throughout the entire TransCanada system (Corporate Assets, NGTL, Mainline, and BC) with the exception of Measurement (SCADA) technology. As such, over time the consistent use of the policies should bring the depreciation parameters for this equipment over all the systems into convergence.

In order to maintain appropriate rate bases for each of the business segments, all I/S purchases are split between the Alberta and Mainline systems. All equipment is allocated between business units, with the large equipment being allocated on unit-by-unit bases.

Over the last few years a couple of significant changes have occurred. Firstly, the last of TransCanada's mainframe computer systems were retired in 2002. Additionally, the printing technology is now moving towards multi-use units that include photo-coping and faxing capabilities.

Application Software

Application Software includes both the purchase of "canned packages" and the in-house development of specific software application. Investment in Application Software comprises 64% of the Company's investment in IS assets.

The investment in "canned" packages includes the following systems:

- CODA OCS – General Accounting
- PowerPlant Plant Accounting systems
- Prism – Project Management
- SAP-HR – Human Resources Management
- Avantis – Inventory and Plant Maintenance

Application software that has been developed in-house includes:

- Customer System – NrG Dovetail
- LAND – Land Management System
- Various Pipeline Integrity Modeling tools

Servers

TransCanada currently has two types of Server technology. The company currently has approximately 120 mid-to-large servers that are used to host large software applications and databases, and approximately 160 "file servers" used for file sharing and running small applications. The investments in Servers (both large and PC) comprise 23% of the company investment in I/S assets, and are typically replaced within a 5 year period.

Personal Computers

The Company currently has approximately 3,200 personal computers. The investment in PC's comprises approximately 13% of the company investment in IS assets. The PC's are typically replaced based on a 3 year life cycle program, with only very few units not being retired within a 5 year period. Currently the company has a standard PC configuration that costs approximately $1,500 per unit.

The company plans to change all PC's from the Windows NT platform to a Windows XP platform beginning in 2003. As part of this change TransCanada plans to launch the Windows 2002 Office suite (including conversion to Windows Outlook) of software products as the corporate standard.

TransCanada PipeLines Limited

Interview notes

Doug Harvey
Craig Rautenberg

Compression Assets
September 05, 2003 – TransCanada Offices

Purpose of Interview

The NGTL compression assets comprise a significant portion of the company's assets. As such, an understanding of company policies regarding the maintenance practices and polices with regard to compression facilities is required. Additionally, Gannett Fleming requires a better understanding of the ability of the compression units to be moved, and the amount and types of assets that are retired when a Compression unit is moved.

Over the last few years the company has undertaken a "Compression Rationalization Program". Initial review of the company historic data has provided an indication of increased retirement activity and salvage proceeds. Gannett Fleming wishes to gain an increased understanding of the physical operations and company practices and procedures in order to determine the reasonableness of the statistical data. As such Gannett Fleming has requested Engineering, Planning and operating staff interviews in addition to site visits of typical compression equipment.

Background of Mr. Harvey

- Manager, Plant Integrity
- Has been in current role for two (2) years
- 13 years with TransCanada

Background of Mr. Rautenberg

- Program Manager, Plant Integrity
- Has been in current role for four (4) years
- 23 years with TransCanada

Technological evolution of NGTL compression

The NGTL compression units are comprised of 4 generations of technology as follows:

- Units installed prior to the mid 1960's were reciprocating units

- Units installed between the mid 1960's through the late 1980's were early generation gas turbines
- Units installed from the late 1980's through to the mid 1990's were high efficiency gas turbines
- Units installed since the mid-1990's are high efficiency low emission gas turbines

Of the units currently in service, approximately 62% of the TransCanada system is of high efficiency gas turbines. A number of the early generation reciprocating units are still in service, as the company still views these units as being more economic to maintain than to replace and are required to meet service requirements. All of the units in service are maintained and supported in order to ensure their reliability, and should not be considered as obsolete.

Extent to which the recent Compression Rationalization Program has impacted the Alberta Assets

The Alberta Compression assets were reviewed as part of the overall company Compression Rationalization program. In addition the compression needs are continually reviewed in order to assure that the compression assets are deployed in a manner that cost effective to the shippers. The Plant Integrity department provides the maintaince and costing information to be used in the determination of the lowest cost alternatives with regard to compression in order to meet the service requirements.

Historic Retirement Experience

To date, the company has not undertaken any specific technology displacement programs for compression equipment. However, the company does review the system wide compression requirements to determine if the assets are required for service.

The company considers that the historic experience of compression retirement will be an indicator of the future compression retirement patterns. However, changes in regulation regarding acceptable noise and emission requirements, changing regional market conditions, and other regulatory issues could cause the pace of retirement activity to accelerate in the future.

Costs of retirement

In the circumstances where a site is retired, the retirement costs are significant. In this circumstance, the entire site must be cleaned-up to the legislative standards of the day. A number of environmental issues require investigation prior to the development of a site-specific remediation plan. Generally these issues include the review of any soil contamination from oil leaks, a review of the foundations that require removal, building dismantlement and removal, and site fencing removal. All regulatory and environmental regulations are reviewed to ensure that the site is cleaned-up to current standards. It is anticipated that these standards will likely continue to escalate and cause increased costs of retirement in the future.

ATCO-NGTL-013(a)

Issue:

Depreciation

Reference:

Section 4.0, Page 7 of 23, Lines 8-15

Preamble:

Section 6.0, Appendix A, Pages 15 to 17, provides physical and functional definitions of facilities. ATCO Pipelines wishes to understand the existing compression facilities on NGTL's system.

Request:

Does NGTL have any compression facilities located on pipelines that are physically defined as laterals? If so, please provide the names, locations and related depreciation expense for each compression facility.

Response:

For the purpose of calculating depreciation rates all compression facilities are considered depreciable and the depreciation rate is calculated for the entire account and is not calculated on an individual facility basis. In the Cost of Service Study, all compression is allocated to all pipes based on power requirement so no individual compressor stations are associated with either mainline or lateral pipes for any definition of mainline and lateral.

ATCO-NGTL-013(b)

Issue:

Depreciation

Reference:

Section 4.0, Page 7 of 23, Lines 8-15

Preamble:

Section 6.0, Appendix A, Pages 15 to 17, provides physical and functional definitions of facilities. ATCO Pipelines wishes to understand the existing compression facilities on NGTL's system.

Request:

Does NGTL have any compression facilities located on pipelines that are functionally defined as laterals? If so, please provide the names, locations and related depreciation expense for each compression facility.

Response:

Please refer to the response to ATCO-NGTL-013(a).

ATCO-NGTL-014(a)

Issue:

Depreciation

Reference:

Section 4.0, Page 8 of 23, Lines 16-25

Preamble:

ATCO Pipelines wishes to understand NGTL's retirement policy with respect to receipt and delivery stations.

Request:

Please provide a copy of NGTL's Accounting Policy as it relates to timing of receipt and delivery station retirements.

Response:

Receipt and delivery stations are retired for accounting purposes in the month an out-of-service notification is received.

ATCO-NGTL-014(b)

Issue:

Depreciation

Reference:

Section 4.0, Page 8 of 23, Lines 16-25

Preamble:

ATCO Pipelines wishes to understand NGTL's retirement policy with respect to receipt and delivery stations.

Request:

Are delivery meter stations that experience a period of no flow removed from rate base and transferred to "Plant Held for Future Use"? If not, how are they reflected in this application?

Response:

No. The station remains in "Gas Plant in Service" until an out-of-service notification is received.

ATCO-NGTL-014(c)

Issue:

Depreciation

Reference:

Section 4.0, Page 8 of 23, Lines 16-25

Preamble:

ATCO Pipelines wishes to understand NGTL's retirement policy with respect to receipt and delivery stations.

Request:

How long does NGTL wait before retiring a delivery station that experiences no flow?

Response:

NGTL's Tariff, Rate Schedule FCS, Article 6.0 states a period of six months of no flow must expire before NGTL can consider retirement of facilities prior to the termination of the contract. NGTL will also accept service allocation corrections for up to thirteen months and the station must be in-service in order to facilitate such correction.

As such, NGTL will generally initiate its review of such retirement consideration after at least six months of no flow with the target retirement date at a minimum a further seven months out. However NGTL will suspend meter stations as soon as possible under no flow situations to reduce annual operating and maintenance expenses. Given consideration to shipper consultation and NGTL's work plan, a typical retirement will be scheduled to be initiated within the second year of no flow. Upon retirement of the facility, an out-of-service notification is issued internally and to the EUB.

As an alternative to NGTL terminating the FCS contract and retiring facilities with no flow, intra-Alberta delivery customers have the option of providing a "Net Book Value Buyout" payment equal to the remaining net book value of the facilities associated with the delivery metering service. Generally this option is elected where the customer requires a stand-by 'alternative' or 'emergency' source of supply.

ATCO-NGTL-014(c)

In such Net Book Value Buyout situations, the asset is retired for accounting purposes and the payment is booked as salvage to accumulated depreciation. This effectively makes the net book value of the asset in rate base equal to zero. Customers who provide such Net Book Value Buyout payments continue to be accountable on an annual basis for the respective operating expenses (e.g. maintenance, municipal taxes, etc.) via the Minimum Annual Volume associated with the FCS contract.

Under any circumstance, the Minimum Annual Volume associated with the FCS contract accounts for the annual cost of service of the facilities. If there is no flow, such FCS customer would receive an FCS Charge directly for the full amount of the annual cost of service.

ATCO-NGTL-014(d)

Issue:

Depreciation

Reference:

Section 4.0, Page 8 of 23, Lines 16-25

Preamble:

ATCO Pipelines wishes to understand NGTL's retirement policy with respect to receipt and delivery stations.

Request:

Are receipt meter stations that experience a period of no flow removed from rate base and transferred to "Plant Held for Future Use"? If not, how are they reflected in this application?

Response:

No. The station remains in "Gas Plant in Service" until an out-of-service notification is received.

ATCO-NGTL-014(e)

Issue:

Depreciation

Reference:

Section 4.0, Page 8 of 23, Lines 16-25

Preamble:

ATCO Pipelines wishes to understand NGTL's retirement policy with respect to receipt and delivery stations.

Request:

How long does NGTL wait before retiring a receipt station that experiences no flow?

Response:

NGTL will accept service allocation corrections for up to thirteen months and the station must be in-service in order to facilitate such correction. As such, NGTL will generally initiate the review of such retirement within a year of no flow. However NGTL will suspend meter stations as soon as possible under no flow situations to reduce annual operating and maintenance expenses. Given consideration to customer consultation and NGTL's work plan, a typical retirement will be scheduled to be initiated within the second year of no flow. Upon retirement of the facility an out-of-service notification is issued both internally and to the Board.

ATCO-NGTL-014(f)

Issue:

Depreciation

Reference:

Section 4.0, Page 8 of 23, Lines 16-25

Preamble:

ATCO Pipelines wishes to understand NGTL's retirement policy with respect to receipt and delivery stations.

Request:

For the period of 2001, 2002 and 2003 (up to October 31), respectively, how many instances has a customer requested NGTL to remove a delivery meter station?

Response:

NGTL does not retire an intra-Alberta delivery meter station without customer consultation. The consideration of a retirement of an intra-Alberta delivery meter station is typically initiated by NGTL pursuant to article 6.0 of Rate Schedule FCS. Please refer to the response to ATCO-NGTL-014(c).

NGTL, in consultation with the associated intra-Alberta delivery meter station customer, retired the following number of delivery meter stations in the respective years:

2001 – 5;
2002 – 2; and
2003 (to October 31) – 5.

ATCO-NGTL-014(g) and (h)

Issue:

Depreciation

Reference:

Section 4.0, Page 8 of 23, Lines 16-25

Preamble:

ATCO Pipelines wishes to understand NGTL's retirement policy with respect to receipt and delivery stations.

Request:

(g) For the period of 2001, 2002 and 2003 (up to October 31), respectively, please list receipt meter stations (by name and meter number) that experienced a period of no flow, are not in "Plant Held For Future Use", but are not retired because new gas development is foreseen in the short-term.

(h) Please describe what NGTL views as short-term with respect to request (g) above.

Response:

(g) There is none.

(h) Please refer to the response to ATCO-NGTL-014(e) with respect to receipt meter station retirement timeline.

ATCO-NGTL-014(i)

Issue:

Depreciation

Reference:

Section 4.0, Page 8 of 23, Lines 16-25

Preamble:

ATCO Pipelines wishes to understand NGTL's retirement policy with respect to receipt and delivery stations.

Request:

Please provide the depreciation and retirement data related to all metering and regulating facilities installed to delivery gas to Joffre area markets.

Response:

The requested data cannot be provided. Being delivery points, the Joffre meter stations are classified as depreciable assets in the depreciation study. The life analysis and the calculation of depreciation rates for depreciable assets require the data at the utility account level only. It is not possible to identify and extract specific meter station records from that data.

Please refer to Attachment ATCO-NGTL-030 for a list of the delivery stations and their estimated original book cost.

ATCO-NGTL-014(j)

Issue:

Depreciation

Reference:

Section 4.0, Page 8 of 23, Lines 16-25

Preamble:

ATCO Pipelines wishes to understand NGTL's retirement policy with respect to receipt and delivery stations.

Request:

If a line heater is installed by NGTL, who is responsible for the fuel gas?

Response:

It is not apparent how this request relates to retirement policy and the depreciation study. The answer, nonetheless, is that the customer is responsible for the fuel gas.

ATCO-NGTL-015(a)

Issue:

Depreciation

Reference:

Section 4.0, Table 4.3-1

Preamble:

Section 6.0, Appendix A, Pages 15 to 17 provides physical and functional definitions of facilities. ATCO Pipelines wishes to understand existing infrastructure designated for unit of production depreciation.

Request:

For each pipeline that is physically defined as a lateral, please provide a list indicating whether or not the pipeline has a delivery meter station(s) and if so, please identify the station(s).

Response:

Please refer to Attachment ATCO-NGTL-015(a).

	Unit Number	3050	3051	3052	3055	3058	3059	3060	3061	3062	3063	3065	3067
Unit Number	Unit Name	SARATOGA SALES	SIMONETTE SALES	COLEMAN SALES	GRANDE PRAIR SL	LUNDBRECK-COWLE	ALLISON CRK SLS	CARROT CREEK SL	PEMBINA SALES	E. CALGARY B SL	VIRGINIA HLS SL	RAT CREEK SALES	BIGSTONE SALES
3654	JUDY CREEK SALES												
4699	INNISFAIL SALES												
5528	MARGUERITE LAKE SALES												
5538	BIGSTONE SALES LAT												√
5570	SAKWATAMAU SALES												
5651	SAWRIDGE SALES LAT												
5662	SAULTEAUX SALES LATERAL												
6314	GAETZ LAKE SLS												
6315	ARDLEY SALES												
6650	FLEET SALES LATERAL												
6853	ONETREE SALES												
7125	WAYNE NORTH B SALES												
7213	BASHAW WEST SALES												
7218	WOOD RIVER SALES LAT												
8123	STORNHAM COULEE SALES												
8695	HERMIT LAKE SALES												
8886	RANFURLY SALES LATERAL												
9055	CARMON CREEK SALES												
9188	DEMMITT SALES												
9682	FERGUSON SALES												
10489	CARIBOU LAKE SALES												
11237	HEART RIVER SLS LATERAL												
11246	MINNOW LAKE S. SALES												
11258	OUTLET CREEK SALES												
11420	SOUSA CREEK E. SALES												
11763	SHORNCLIFFE CRK SLS LAT												
11830	ROSS CREEK SALES												
12027	AMOCO SALES TAP (P-459)												
12102	SARRAIL SALES LATERAL												
12198	NOSEHILL CRK SLS LATERAL												
12469	FALHER SALES												
13021	BLUE RIDGE EAST SALES												
13078	LONE PINE CREEK SALES												
13359	LANDON LAKE SALES												
13362	ELK POINT SALES												
13491	WILSON CREEK S. SALES												
13528	CHICKADEE CREEK SALES												
14099	GRIZZLY SALES												
14572	WEMBLEY SALES												
5681	RAINBOW LAKE SALES LAT												
7361	COUSINS A SALES												
7362	COUSINS B SALES												
8150	SIMONETTE SALES		√										
8152	DEEP VALLEY CREEK SALES												
9161	LOUISE CREEK SALES												
9320	HAYNES SALES												
9776	REDWATER SALES												

	Unit Number	3050	3051	3052	3055	3058	3059	3060	3061	3062	3063	3065	3067
Unit Number	Unit Name	SARATOGA SALES	SIMONETTE SALES	COLEMAN SALES	GRANDE PRAIR SL	LUNDBRECK-COWLE	ALLISON CRK SLS	CARROT CREEK SL	PEMBINA SALES	E. CALGARY B SL	VIRGINIA HLS SL	RAT CREEK SALES	BIGSTONE SALES
9778	REDWATER B SALES LAT												
10661	GREENCOURT WEST SALES LAT												
11097	RAINBOW SALES LATERAL												
11155	CHIGWELL NORTH SALES												
11301	VIRGINIA HILLS SALES										√		
12285	CROW LAKE SALES LATERAL												
12376	LEMING LAKE SLS LATERAL												
12379	LOSEMAN LAKE SALES LAT												
12629	LOSEMAN LAKE SALES #2												
12981	FIRE CREEK SALES LATERAL												
13001	OTAUWAU SALES												
13028	CHEECHAM WEST SALES												
13090	FERINTOSH NORTH SALES												
13137	EVERGREEN SALES												
13181	FERINTOSH SALES LATERAL												
13302	BLEAK LAKE SALES LAT												
13358	THORHILD SALES LATERAL												
13949	MINNOW LAKE SOUTH												
14008	WESTLOCK SALES LATERAL												
14105	VIKING SALES												
14120	COUSINS C												
14331	MOOSEHORN RIVER SALES												
14410	BRAZEAU NORTH SALES												
17080	DEADRICK CREEK												
17572	MILDRED LAKE SALES LAT												
17575	JOFFRE SALES #3												
17604	ECB10-M-1MV0-EC									√			
4756	HARMATTAN-LEDUC SALES												
7176	BITTERN LAKE SALES												
7886	WESTERDALE SALES												
9595	GAS CITY SALES												
12997	MITSUE SALES												
13472	TWINLAKES CREEK SALES												
7095	WIMBORNE SALES LATERAL												
17704	SILVER VALLEY SALES												
41898	CRANBERRY SALES DELIVERY												
41803	SUNDAY CK STH SALES LAT												
41825	HUGGARD CK SALES LATERAL												
41780	EAST CALGARY SALES												
47960	CANOE LAKE SALES												
47997	CHIPEWYAN RVR SALES LAT												
49509	HOUSE RIVER SALES												
17576	JOFFRE SALES #2 LATERAL												
17573	MILDRED LAKE #2 SALES												

	Unit Number	3068	3069	3071	3072	3073	3074	3076	3077	3078	3080	3082	3083	3085
Unit Number	Unit Name	BEAVER HILL SLS	WILSON CRK S SL	CYNTHIA SALES	PADDY CREEK SLS	PRIDDIS SALES	WATERTON SALES	RAINBOW SALES	FIRE CREEK SALE	JUDY CREEK SALE	LOUISE CREEK SL	ELK RIVER S SLS	RAINBOW LK SLS	DEEP VLLY CR SL
3654	JUDY CREEK SALES									√				
4699	INNISFAIL SALES													
5528	MARGUERITE LAKE SALES													
5538	BIGSTONE SALES LAT													
5570	SAKWATAMAU SALES													
5651	SAWRIDGE SALES LAT													
5662	SAULTEAUX SALES LATERAL													
6314	GAETZ LAKE SLS													
6315	ARDLEY SALES													
6650	FLEET SALES LATERAL													
6853	ONETREE SALES													
7125	WAYNE NORTH B SALES													
7213	BASHAW WEST SALES													
7218	WOOD RIVER SALES LAT													
8123	STORNHAM COULEE SALES													
8695	HERMIT LAKE SALES													
8886	RANFURLY SALES LATERAL													
9055	CARMON CREEK SALES													
9188	DEMMITT SALES													
9682	FERGUSON SALES													
10489	CARIBOU LAKE SALES													
11237	HEART RIVER SLS LATERAL													
11246	MINNOW LAKE S. SALES													
11258	OUTLET CREEK SALES													
11420	SOUSA CREEK E. SALES													
11763	SHORNCLIFFE CRK SLS LAT													
11830	ROSS CREEK SALES													
12027	AMOCO SALES TAP (P-459)													
12102	SARRAIL SALES LATERAL													
12198	NOSEHILL CRK SLS LATERAL													
12469	FALHER SALES													
13021	BLUE RIDGE EAST SALES													
13078	LONE PINE CREEK SALES													
13359	LANDON LAKE SALES													
13362	ELK POINT SALES													
13491	WILSON CREEK S. SALES		√											
13528	CHICKADEE CREEK SALES													
14099	GRIZZLY SALES													
14572	WEMBLEY SALES													
5681	RAINBOW LAKE SALES LAT												√	
7361	COUSINS A SALES													
7362	COUSINS B SALES													
8150	SIMONETTE SALES													
8152	DEEP VALLEY CREEK SALES													√
9161	LOUISE CREEK SALES										√			
9320	HAYNES SALES													
9776	REDWATER SALES													

	Unit Number	3068	3069	3071	3072	3073	3074	3076	3077	3078	3080	3082	3083	3085
Unit Number	Unit Name	BEAVER HILL SLS	WILSON CRK S SL	CYNTHIA SALES	PADDY CREEK SLS	PRIDDIS SALES	WATERTON SALES	RAINBOW SALES	FIRE CREEK SALE	JUDY CREEK SALE	LOUISE CREEK SL	ELK RIVER S SLS	RAINBOW LK SLS	DEEP VLLY CR SL
9778	REDWATER B SALES LAT													
10661	GREENCOURT WEST SALES LAT													
11097	RAINBOW SALES LATERAL							√						
11155	CHIGWELL NORTH SALES													
11301	VIRGINIA HILLS SALES													
12285	CROW LAKE SALES LATERAL													
12376	LEMING LAKE SLS LATERAL													
12379	LOSEMAN LAKE SALES LAT													
12629	LOSEMAN LAKE SALES #2													
12981	FIRE CREEK SALES LATERAL								√					
13001	OTAUWAU SALES													
13028	CHEECHAM WEST SALES													
13090	FERINTOSH NORTH SALES													
13137	EVERGREEN SALES													
13181	FERINTOSH SALES LATERAL													
13302	BLEAK LAKE SALES LAT													
13358	THORHILD SALES LATERAL													
13949	MINNOW LAKE SOUTH													
14008	WESTLOCK SALES LATERAL													
14105	VIKING SALES													
14120	COUSINS C													
14331	MOOSEHORN RIVER SALES													
14410	BRAZEAU NORTH SALES													
17080	DEADRICK CREEK													
17572	MILDRED LAKE SALES LAT													
17575	JOFFRE SALES #3													
17604	ECB10-M-1MV0-EC													
4756	HARMATTAN-LEDUC SALES													
7176	BITTERN LAKE SALES													
7886	WESTERDALE SALES													
9595	GAS CITY SALES													
12997	MITSUE SALES													
13472	TWINLAKES CREEK SALES													
7095	WIMBORNE SALES LATERAL													
17704	SILVER VALLEY SALES													
41898	CRANBERRY SALES DELIVERY													
41803	SUNDAY CK STH SALES LAT													
41825	HUGGARD CK SALES LATERAL													
41780	EAST CALGARY SALES													
47960	CANOE LAKE SALES													
47997	CHIPEWYAN RVR SALES LAT													
49509	HOUSE RIVER SALES													
17576	JOFFRE SALES #2 LATERAL													
17573	MILDRED LAKE #2 SALES													

	Unit Number	3086	3087	3088	3091	3092	3093	3094	3095	3097	3098	3099	3100	3101
Unit Number	Unit Name	PINE CREEK SLS	GOLD CREEK SLS	VALHALLA SALES	OUTLET CREEK SL	MOOSEHORN R SLS	HARMATTAN-LEDUC	BRAZEAU N SALES	SAKWATAMAU SALE	CHICKADEE CK SL	DUTCH CREEK SLS	SOUSA CRK E SLS	HEART RIVER SLS	CAROLINE SALES
3654	JUDY CREEK SALES													
4699	INNISFAIL SALES													
5528	MARGUERITE LAKE SALES													
5538	BIGSTONE SALES LAT													
5570	SAKWATAMAU SALES								√					
5651	SAWRIDGE SALES LAT													
5662	SAULTEAUX SALES LATERAL													
6314	GAETZ LAKE SLS													
6315	ARDLEY SALES													
6650	FLEET SALES LATERAL													
6853	ONETREE SALES													
7125	WAYNE NORTH B SALES													
7213	BASHAW WEST SALES													
7218	WOOD RIVER SALES LAT													
8123	STORNHAM COULEE SALES													
8695	HERMIT LAKE SALES													
8886	RANFURLY SALES LATERAL													
9055	CARMON CREEK SALES													
9188	DEMMITT SALES													
9682	FERGUSON SALES													
10489	CARIBOU LAKE SALES													
11237	HEART RIVER SLS LATERAL												√	
11246	MINNOW LAKE S. SALES													
11258	OUTLET CREEK SALES				√									
11420	SOUSA CREEK E. SALES											√		
11763	SHORNCLIFFE CRK SLS LAT													
11830	ROSS CREEK SALES													
12027	AMOCO SALES TAP (P-459)													
12102	SARRAIL SALES LATERAL													
12198	NOSEHILL CRK SLS LATERAL													
12469	FALHER SALES													
13021	BLUE RIDGE EAST SALES													
13078	LONE PINE CREEK SALES													
13359	LANDON LAKE SALES													
13362	ELK POINT SALES													
13491	WILSON CREEK S. SALES													
13528	CHICKADEE CREEK SALES									√				
14099	GRIZZLY SALES													
14572	WEMBLEY SALES													
5681	RAINBOW LAKE SALES LAT													
7361	COUSINS A SALES													
7362	COUSINS B SALES													
8150	SIMONETTE SALES													
8152	DEEP VALLEY CREEK SALES													
9161	LOUISE CREEK SALES													
9320	HAYNES SALES													
9776	REDWATER SALES													

	Unit Number	3086	3087	3088	3091	3092	3093	3094	3095	3097	3098	3099	3100	3101
Unit Number	Unit Name	PINE CREEK SLS	GOLD CREEK SLS	VALHALLA SALES	OUTLET CREEK SL	MOOSEHORN R SLS	HARMATTAN-LEDUC	BRAZEAU N SALES	SAKWATAMAU SALE	CHICKADEE CK SL	DUTCH CREEK SLS	SOUSA CRK E SLS	HEART RIVER SLS	CAROLINE SALES
9778	REDWATER B SALES LAT													
10661	GREENCOURT WEST SALES LAT													
11097	RAINBOW SALES LATERAL													
11155	CHIGWELL NORTH SALES													
11301	VIRGINIA HILLS SALES													
12285	CROW LAKE SALES LATERAL													
12376	LEMING LAKE SLS LATERAL													
12379	LOSEMAN LAKE SALES LAT													
12629	LOSEMAN LAKE SALES #2													
12981	FIRE CREEK SALES LATERAL													
13001	OTAUWAU SALES													
13028	CHEECHAM WEST SALES													
13090	FERINTOSH NORTH SALES													
13137	EVERGREEN SALES													
13181	FERINTOSH SALES LATERAL													
13302	BLEAK LAKE SALES LAT													
13358	THORHILD SALES LATERAL													
13949	MINNOW LAKE SOUTH													
14008	WESTLOCK SALES LATERAL													
14105	VIKING SALES													
14120	COUSINS C													
14331	MOOSEHORN RIVER SALES					√								
14410	BRAZEAU NORTH SALES							√						
17080	DEADRICK CREEK													
17572	MILDRED LAKE SALES LAT													
17575	JOFFRE SALES #3													
17604	ECB10-M-1MV0-EC													
4756	HARMATTAN-LEDUC SALES						√							
7176	BITTERN LAKE SALES													
7886	WESTERDALE SALES													
9595	GAS CITY SALES													
12997	MITSUE SALES													
13472	TWINLAKES CREEK SALES													
7095	WIMBORNE SALES LATERAL													
17704	SILVER VALLEY SALES													
41898	CRANBERRY SALES DELIVERY													
41803	SUNDAY CK STH SALES LAT													
41825	HUGGARD CK SALES LATERAL													
41780	EAST CALGARY SALES													
47960	CANOE LAKE SALES													
47997	CHIPEWYAN RVR SALES LAT													
49509	HOUSE RIVER SALES													
17576	JOFFRE SALES #2 LATERAL													
17573	MILDRED LAKE #2 SALES													

	Unit Number	3103	3105	3106	3107	3109	3110	3111	3112	3113	3114	3115	3117
Unit Number	Unit Name	VIRGO SALES	CRANBERRY LK SL	CARMON CREEK SL	FERGUSON SALES	CALDWELL SALES	MARSH HD CR W S	MINNOW LK S. SL	FALHER SALES	TWINLAKES CK SL	WEMBLEY SALES	USONA SALES	GRIZZLY SALES
3654	JUDY CREEK SALES												
4699	INNISFAIL SALES												
5528	MARGUERITE LAKE SALES												
5538	BIGSTONE SALES LAT												
5570	SAKWATAMAU SALES												
5651	SAWRIDGE SALES LAT												
5662	SAULTEAUX SALES LATERAL												
6314	GAETZ LAKE SLS												
6315	ARDLEY SALES												
6650	FLEET SALES LATERAL												
6853	ONETREE SALES												
7125	WAYNE NORTH B SALES												
7213	BASHAW WEST SALES												
7218	WOOD RIVER SALES LAT												
8123	STORNHAM COULEE SALES												
8695	HERMIT LAKE SALES												
8886	RANFURLY SALES LATERAL												
9055	CARMON CREEK SALES			√									
9188	DEMMITT SALES												
9682	FERGUSON SALES				√								
10489	CARIBOU LAKE SALES												
11237	HEART RIVER SLS LATERAL												
11246	MINNOW LAKE S. SALES							√					
11258	OUTLET CREEK SALES												
11420	SOUSA CREEK E. SALES												
11763	SHORNCLIFFE CRK SLS LAT												
11830	ROSS CREEK SALES												
12027	AMOCO SALES TAP (P-459)												
12102	SARRAIL SALES LATERAL												
12198	NOSEHILL CRK SLS LATERAL												
12469	FALHER SALES								√				
13021	BLUE RIDGE EAST SALES												
13078	LONE PINE CREEK SALES												
13359	LANDON LAKE SALES												
13362	ELK POINT SALES												
13491	WILSON CREEK S. SALES												
13528	CHICKADEE CREEK SALES												
14099	GRIZZLY SALES												√
14572	WEMBLEY SALES										√		
5681	RAINBOW LAKE SALES LAT												
7361	COUSINS A SALES												
7362	COUSINS B SALES												
8150	SIMONETTE SALES												
8152	DEEP VALLEY CREEK SALES												
9161	LOUISE CREEK SALES												
9320	HAYNES SALES												
9776	REDWATER SALES												

	Unit Number	3103	3105	3106	3107	3109	3110	3111	3112	3113	3114	3115	3117
Unit Number	Unit Name	VIRGO SALES	CRANBERRY LK SL	CARMON CREEK SL	FERGUSON SALES	CALDWELL SALES	MARSH HD CR W S	MINNOW LK S. SL	FALHER SALES	TWINLAKES CK SL	WEMBLEY SALES	USONA SALES	GRIZZLY SALES
9778	REDWATER B SALES LAT												
10661	GREENCOURT WEST SALES LAT												
11097	RAINBOW SALES LATERAL												
11155	CHIGWELL NORTH SALES												
11301	VIRGINIA HILLS SALES												
12285	CROW LAKE SALES LATERAL												
12376	LEMING LAKE SLS LATERAL												
12379	LOSEMAN LAKE SALES LAT												
12629	LOSEMAN LAKE SALES #2												
12981	FIRE CREEK SALES LATERAL												
13001	OTAUWAU SALES												
13028	CHEECHAM WEST SALES												
13090	FERINTOSH NORTH SALES												
13137	EVERGREEN SALES												
13181	FERINTOSH SALES LATERAL												
13302	BLEAK LAKE SALES LAT												
13358	THORHILD SALES LATERAL												
13949	MINNOW LAKE SOUTH							√					
14008	WESTLOCK SALES LATERAL												
14105	VIKING SALES												
14120	COUSINS C												
14331	MOOSEHORN RIVER SALES												
14410	BRAZEAU NORTH SALES												
17080	DEADRICK CREEK												
17572	MILDRED LAKE SALES LAT												
17575	JOFFRE SALES #3												
17604	ECB10-M-1MV0-EC												
4756	HARMATTAN-LEDUC SALES												
7176	BITTERN LAKE SALES												
7886	WESTERDALE SALES												
9595	GAS CITY SALES												
12997	MITSUE SALES												
13472	TWINLAKES CREEK SALES									√			
7095	WIMBORNE SALES LATERAL												
17704	SILVER VALLEY SALES												
41898	CRANBERRY SALES DELIVERY		√										
41803	SUNDAY CK STH SALES LAT												
41825	HUGGARD CK SALES LATERAL												
41780	EAST CALGARY SALES												
47960	CANOE LAKE SALES												
47997	CHIPEWYAN RVR SALES LAT												
49509	HOUSE RIVER SALES												
17576	JOFFRE SALES #2 LATERAL												
17573	MILDRED LAKE #2 SALES												

	Unit Number	3118	3119	3120	3123	3124	3125	3300	3301	3304	3305	3368	3405
Unit Number	Unit Name	GILBY N#2 SALES	DEADRICK CK SLS	MILDRED LK SLS	MILDRED LK #2 S	DEEP VY CK S SL	HUGGARD CREEK S	OTAUWAU SALES	SAULTEAUX SALES	FORESTBURG SLS	CHIGWELL N. SLS	NOEL LAKE SALES	RIM-WEST SALES
3654	JUDY CREEK SALES												
4699	INNISFAIL SALES												
5528	MARGUERITE LAKE SALES												
5538	BIGSTONE SALES LAT												
5570	SAKWATAMAU SALES												
5651	SAWRIDGE SALES LAT												
5662	SAULTEAUX SALES LATERAL								√				
6314	GAETZ LAKE SLS												
6315	ARDLEY SALES												
6650	FLEET SALES LATERAL												
6853	ONETREE SALES												
7125	WAYNE NORTH B SALES												
7213	BASHAW WEST SALES												
7218	WOOD RIVER SALES LAT												
8123	STORNHAM COULEE SALES												
8695	HERMIT LAKE SALES												
8886	RANFURLY SALES LATERAL												
9055	CARMON CREEK SALES												
9188	DEMMITT SALES												
9682	FERGUSON SALES												
10489	CARIBOU LAKE SALES												
11237	HEART RIVER SLS LATERAL												
11246	MINNOW LAKE S. SALES												
11258	OUTLET CREEK SALES												
11420	SOUSA CREEK E. SALES												
11763	SHORNCLIFFE CRK SLS LAT												
11830	ROSS CREEK SALES												
12027	AMOCO SALES TAP (P-459)												
12102	SARRAIL SALES LATERAL												
12198	NOSEHILL CRK SLS LATERAL												
12469	FALHER SALES												
13021	BLUE RIDGE EAST SALES												
13078	LONE PINE CREEK SALES												
13359	LANDON LAKE SALES												
13362	ELK POINT SALES												
13491	WILSON CREEK S. SALES												
13528	CHICKADEE CREEK SALES												
14099	GRIZZLY SALES												
14572	WEMBLEY SALES												
5681	RAINBOW LAKE SALES LAT												
7361	COUSINS A SALES												
7362	COUSINS B SALES												
8150	SIMONETTE SALES												
8152	DEEP VALLEY CREEK SALES												
9161	LOUISE CREEK SALES												
9320	HAYNES SALES												
9776	REDWATER SALES												

	Unit Number	3118	3119	3120	3123	3124	3125	3300	3301	3304	3305	3368	3405
Unit Number	Unit Name	GILBY N#2 SALES	DEADRICK CK SLS	MILDRED LK SLS	MILDRED LK #2 S	DEEP VY CK S SL	HUGGARD CREEK S	OTAUWAU SALES	SAULTEAUX SALES	FORESTBURG SLS	CHIGWELL N. SLS	NOEL LAKE SALES	RIM-WEST SALES
9778	REDWATER B SALES LAT												
10661	GREENCOURT WEST SALES LAT												
11097	RAINBOW SALES LATERAL												
11155	CHIGWELL NORTH SALES										√		
11301	VIRGINIA HILLS SALES												
12285	CROW LAKE SALES LATERAL												
12376	LEMING LAKE SLS LATERAL												
12379	LOSEMAN LAKE SALES LAT												
12629	LOSEMAN LAKE SALES #2												
12981	FIRE CREEK SALES LATERAL												
13001	OTAUWAU SALES							√					
13028	CHEECHAM WEST SALES												
13090	FERINTOSH NORTH SALES												
13137	EVERGREEN SALES												
13181	FERINTOSH SALES LATERAL												
13302	BLEAK LAKE SALES LAT												
13358	THORHILD SALES LATERAL												
13949	MINNOW LAKE SOUTH												
14008	WESTLOCK SALES LATERAL												
14105	VIKING SALES												
14120	COUSINS C												
14331	MOOSEHORN RIVER SALES												
14410	BRAZEAU NORTH SALES												
17080	DEADRICK CREEK		√										
17572	MILDRED LAKE SALES LAT			√									
17575	JOFFRE SALES #3												
17604	ECB10-M-1MV0-EC												
4756	HARMATTAN-LEDUC SALES												
7176	BITTERN LAKE SALES												
7886	WESTERDALE SALES												
9595	GAS CITY SALES												
12997	MITSUE SALES												
13472	TWINLAKES CREEK SALES												
7095	WIMBORNE SALES LATERAL												
17704	SILVER VALLEY SALES												
41898	CRANBERRY SALES DELIVERY												
41803	SUNDAY CK STH SALES LAT												
41825	HUGGARD CK SALES LATERAL						√						
41780	EAST CALGARY SALES												
47960	CANOE LAKE SALES												
47997	CHIPEWYAN RVR SALES LAT												
49509	HOUSE RIVER SALES												
17576	JOFFRE SALES #2 LATERAL												
17573	MILDRED LAKE #2 SALES				√								

	Unit Number	3406	3410	3411	3412	3413	3414	3416	3418	3419	3421	3422	3423	3424
Unit Number	Unit Name	REDWATER SALES	VIKING SALES	MONARCH N. B SL	WAYNE N B SALES	ATMORE B SALES	HANNA S B SALES	COUSINS A SALES	COUSINS C SALES	INLAND SALES	WIMBORNE SALES	THORHILD SALES	BASHAW WEST SLS	GRANDE CENTRE S
3654	JUDY CREEK SALES													
4699	INNISFAIL SALES													
5528	MARGUERITE LAKE SALES													
5538	BIGSTONE SALES LAT													
5570	SAKWATAMAU SALES													
5651	SAWRIDGE SALES LAT													
5662	SAULTEAUX SALES LATERAL													
6314	GAETZ LAKE SLS													
6315	ARDLEY SALES													
6650	FLEET SALES LATERAL													
6853	ONETREE SALES													
7125	WAYNE NORTH B SALES				√									
7213	BASHAW WEST SALES												√	
7218	WOOD RIVER SALES LAT													
8123	STORNHAM COULEE SALES													
8695	HERMIT LAKE SALES													
8886	RANFURLY SALES LATERAL													
9055	CARMON CREEK SALES													
9188	DEMMITT SALES													
9682	FERGUSON SALES													
10489	CARIBOU LAKE SALES													
11237	HEART RIVER SLS LATERAL													
11246	MINNOW LAKE S. SALES													
11258	OUTLET CREEK SALES													
11420	SOUSA CREEK E. SALES													
11763	SHORNCLIFFE CRK SLS LAT													
11830	ROSS CREEK SALES													
12027	AMOCO SALES TAP (P-459)													
12102	SARRAIL SALES LATERAL													
12198	NOSEHILL CRK SLS LATERAL													
12469	FALHER SALES													
13021	BLUE RIDGE EAST SALES													
13078	LONE PINE CREEK SALES													
13359	LANDON LAKE SALES													
13362	ELK POINT SALES													
13491	WILSON CREEK S. SALES													
13528	CHICKADEE CREEK SALES													
14099	GRIZZLY SALES													
14572	WEMBLEY SALES													
5681	RAINBOW LAKE SALES LAT													
7361	COUSINS A SALES							√						
7362	COUSINS B SALES													
8150	SIMONETTE SALES													
8152	DEEP VALLEY CREEK SALES													
9161	LOUISE CREEK SALES													
9320	HAYNES SALES													
9776	REDWATER SALES	√												

	Unit Number	3406	3410	3411	3412	3413	3414	3416	3418	3419	3421	3422	3423	3424
Unit Number	Unit Name	REDWATER SALES	VIKING SALES	MONARCH N. B SL	WAYNE N B SALES	ATMORE B SALES	HANNA S B SALES	COUSINS A SALES	COUSINS C SALES	INLAND SALES	WIMBORNE SALES	THORHILD SALES	BASHAW WEST SLS	GRANDE CENTRE S
9778	REDWATER B SALES LAT													
10661	GREENCOURT WEST SALES LAT													
11097	RAINBOW SALES LATERAL													
11155	CHIGWELL NORTH SALES													
11301	VIRGINIA HILLS SALES													
12285	CROW LAKE SALES LATERAL													
12376	LEMING LAKE SLS LATERAL													
12379	LOSEMAN LAKE SALES LAT													
12629	LOSEMAN LAKE SALES #2													
12981	FIRE CREEK SALES LATERAL													
13001	OTAUWAU SALES													
13028	CHEECHAM WEST SALES													
13090	FERINTOSH NORTH SALES													
13137	EVERGREEN SALES													
13181	FERINTOSH SALES LATERAL													
13302	BLEAK LAKE SALES LAT													
13358	THORHILD SALES LATERAL											√		
13949	MINNOW LAKE SOUTH													
14008	WESTLOCK SALES LATERAL													
14105	VIKING SALES		√											
14120	COUSINS C								√					
14331	MOOSEHORN RIVER SALES													
14410	BRAZEAU NORTH SALES													
17080	DEADRICK CREEK													
17572	MILDRED LAKE SALES LAT													
17575	JOFFRE SALES #3													
17604	ECB10-M-1MV0-EC													
4756	HARMATTAN-LEDUC SALES													
7176	BITTERN LAKE SALES													
7886	WESTERDALE SALES													
9595	GAS CITY SALES													
12997	MITSUE SALES													
13472	TWINLAKES CREEK SALES													
7095	WIMBORNE SALES LATERAL										√			
17704	SILVER VALLEY SALES													
41898	CRANBERRY SALES DELIVERY													
41803	SUNDAY CK STH SALES LAT													
41825	HUGGARD CK SALES LATERAL													
41780	EAST CALGARY SALES													
47960	CANOE LAKE SALES													
47997	CHIPEWYAN RVR SALES LAT													
49509	HOUSE RIVER SALES													
17576	JOFFRE SALES #2 LATERAL													
17573	MILDRED LAKE #2 SALES													

	Unit Number	3425	3427	3429	3430	3437	3438	3439	3444	3445	3446	3448	3449	3453
Unit Number	Unit Name	WOOD RVR SALES	WESTLOCK SALES	ST. PAUL SALES	FERINTOSH SALES	HARMATTAN SALES	REDWATER 'B' SL	SHEERNESS SALES	PINCHER CRK SLS	KAKWA SALES	BITTERN LAKE SL	ROSS CREEK SLS	FLEET SALES	GREEN GLADE SLS
3654	JUDY CREEK SALES													
4699	INNISFAIL SALES													
5528	MARGUERITE LAKE SALES													
5538	BIGSTONE SALES LAT													
5570	SAKWATAMAU SALES													
5651	SAWRIDGE SALES LAT													
5662	SAULTEAUX SALES LATERAL													
6314	GAETZ LAKE SLS													
6315	ARDLEY SALES													
6650	FLEET SALES LATERAL												√	
6853	ONETREE SALES													
7125	WAYNE NORTH B SALES													
7213	BASHAW WEST SALES													
7218	WOOD RIVER SALES LAT	√												
8123	STORNHAM COULEE SALES													
8695	HERMIT LAKE SALES													
8886	RANFURLY SALES LATERAL													
9055	CARMON CREEK SALES													
9188	DEMMITT SALES													
9682	FERGUSON SALES													
10489	CARIBOU LAKE SALES													
11237	HEART RIVER SLS LATERAL													
11246	MINNOW LAKE S. SALES													
11258	OUTLET CREEK SALES													
11420	SOUSA CREEK E. SALES													
11763	SHORNCLIFFE CRK SLS LAT													
11830	ROSS CREEK SALES											√		
12027	AMOCO SALES TAP (P-459)													
12102	SARRAIL SALES LATERAL													
12198	NOSEHILL CRK SLS LATERAL													
12469	FALHER SALES													
13021	BLUE RIDGE EAST SALES													
13078	LONE PINE CREEK SALES													
13359	LANDON LAKE SALES													
13362	ELK POINT SALES													
13491	WILSON CREEK S. SALES													
13528	CHICKADEE CREEK SALES													
14099	GRIZZLY SALES													
14572	WEMBLEY SALES													
5681	RAINBOW LAKE SALES LAT													
7361	COUSINS A SALES													
7362	COUSINS B SALES													
8150	SIMONETTE SALES													
8152	DEEP VALLEY CREEK SALES													
9161	LOUISE CREEK SALES													
9320	HAYNES SALES													
9776	REDWATER SALES													

	Unit Number	3425	3427	3429	3430	3437	3438	3439	3444	3445	3446	3448	3449	3453
Unit Number	Unit Name	WOOD RVR SALES	WESTLOCK SALES	ST. PAUL SALES	FERINTOSH SALES	HARMATTAN SALES	REDWATER 'B' SL	SHEERNESS SALES	PINCHER CRK SLS	KAKWA SALES	BITTERN LAKE SL	ROSS CREEK SLS	FLEET SALES	GREEN GLADE SLS
9778	REDWATER B SALES LAT						√							
10661	GREENCOURT WEST SALES LAT													
11097	RAINBOW SALES LATERAL													
11155	CHIGWELL NORTH SALES													
11301	VIRGINIA HILLS SALES													
12285	CROW LAKE SALES LATERAL													
12376	LEMING LAKE SLS LATERAL													
12379	LOSEMAN LAKE SALES LAT													
12629	LOSEMAN LAKE SALES #2													
12981	FIRE CREEK SALES LATERAL													
13001	OTAUWAU SALES													
13028	CHEECHAM WEST SALES													
13090	FERINTOSH NORTH SALES													
13137	EVERGREEN SALES													
13181	FERINTOSH SALES LATERAL				√									
13302	BLEAK LAKE SALES LAT													
13358	THORHILD SALES LATERAL													
13949	MINNOW LAKE SOUTH													
14008	WESTLOCK SALES LATERAL		√											
14105	VIKING SALES													
14120	COUSINS C													
14331	MOOSEHORN RIVER SALES													
14410	BRAZEAU NORTH SALES													
17080	DEADRICK CREEK													
17572	MILDRED LAKE SALES LAT													
17575	JOFFRE SALES #3													
17604	ECB10-M-1MV0-EC													
4756	HARMATTAN-LEDUC SALES													
7176	BITTERN LAKE SALES										√			
7886	WESTERDALE SALES													
9595	GAS CITY SALES													
12997	MITSUE SALES													
13472	TWINLAKES CREEK SALES													
7095	WIMBORNE SALES LATERAL													
17704	SILVER VALLEY SALES													
41898	CRANBERRY SALES DELIVERY													
41803	SUNDAY CK STH SALES LAT													
41825	HUGGARD CK SALES LATERAL													
41780	EAST CALGARY SALES													
47960	CANOE LAKE SALES													
47997	CHIPEWYAN RVR SALES LAT													
49509	HOUSE RIVER SALES													
17576	JOFFRE SALES #2 LATERAL													
17573	MILDRED LAKE #2 SALES													

	Unit Number	3454	3456	3457	3458	3460	3462	3464	3465	3468	3469	3470	3471	3472	3474
Unit Number	Unit Name	PENHOLD N SALES	ELK POINT SALES	MITSUE SALES	COUSINS B SALES	LANDON LAKE SLS	NIPISI SALES	GREENCOURT W SL	DEMMITT SALES	BLEAK LAKE SLS	EVERGREEN SALES	NOSEHILL CRK SL	BLUE RIDGE E SL	INNISFAIL SALES	LLOYD CREEK SLS
3654	JUDY CREEK SALES														
4699	INNISFAIL SALES													√	
5528	MARGUERITE LAKE SALES														
5538	BIGSTONE SALES LAT														
5570	SAKWATAMAU SALES														
5651	SAWRIDGE SALES LAT														
5662	SAULTEAUX SALES LATERAL														
6314	GAETZ LAKE SLS														
6315	ARDLEY SALES														
6650	FLEET SALES LATERAL														
6853	ONETREE SALES														
7125	WAYNE NORTH B SALES														
7213	BASHAW WEST SALES														
7218	WOOD RIVER SALES LAT														
8123	STORNHAM COULEE SALES														
8695	HERMIT LAKE SALES														
8886	RANFURLY SALES LATERAL														
9055	CARMON CREEK SALES														
9188	DEMMITT SALES								√						
9682	FERGUSON SALES														
10489	CARIBOU LAKE SALES														
11237	HEART RIVER SLS LATERAL														
11246	MINNOW LAKE S. SALES														
11258	OUTLET CREEK SALES														
11420	SOUSA CREEK E. SALES														
11763	SHORNCLIFFE CRK SLS LAT														
11830	ROSS CREEK SALES														
12027	AMOCO SALES TAP (P-459)														
12102	SARRAIL SALES LATERAL														
12198	NOSEHILL CRK SLS LATERAL											√			
12469	FALHER SALES														
13021	BLUE RIDGE EAST SALES												√		
13078	LONE PINE CREEK SALES														
13359	LANDON LAKE SALES					√									
13362	ELK POINT SALES		√												
13491	WILSON CREEK S. SALES														
13528	CHICKADEE CREEK SALES														
14099	GRIZZLY SALES														
14572	WEMBLEY SALES														
5681	RAINBOW LAKE SALES LAT														
7361	COUSINS A SALES														
7362	COUSINS B SALES				√										
8150	SIMONETTE SALES														
8152	DEEP VALLEY CREEK SALES														
9161	LOUISE CREEK SALES														
9320	HAYNES SALES														
9776	REDWATER SALES														

	Unit Number	3454	3456	3457	3458	3460	3462	3464	3465	3468	3469	3470	3471	3472	3474
Unit Number	Unit Name	PENHOLD N SALES	ELK POINT SALES	MITSUE SALES	COUSINS B SALES	LANDON LAKE SLS	NIPISI SALES	GREENCOURT W SL	DEMMITT SALES	BLEAK LAKE SLS	EVERGREEN SALES	NOSEHILL CRK SL	BLUE RIDGE E SL	INNISFAIL SALES	LLOYD CREEK SLS
9778	REDWATER B SALES LAT														
10661	GREENCOURT WEST SALES LAT							√							
11097	RAINBOW SALES LATERAL														
11155	CHIGWELL NORTH SALES														
11301	VIRGINIA HILLS SALES														
12285	CROW LAKE SALES LATERAL														
12376	LEMING LAKE SLS LATERAL														
12379	LOSEMAN LAKE SALES LAT														
12629	LOSEMAN LAKE SALES #2														
12981	FIRE CREEK SALES LATERAL														
13001	OTAUWAU SALES														
13028	CHEECHAM WEST SALES														
13090	FERINTOSH NORTH SALES														
13137	EVERGREEN SALES										√				
13181	FERINTOSH SALES LATERAL														
13302	BLEAK LAKE SALES LAT									√					
13358	THORHILD SALES LATERAL														
13949	MINNOW LAKE SOUTH														
14008	WESTLOCK SALES LATERAL														
14105	VIKING SALES														
14120	COUSINS C														
14331	MOOSEHORN RIVER SALES														
14410	BRAZEAU NORTH SALES														
17080	DEADRICK CREEK														
17572	MILDRED LAKE SALES LAT														
17575	JOFFRE SALES #3														
17604	ECB10-M-1MV0-EC														
4756	HARMATTAN-LEDUC SALES														
7176	BITTERN LAKE SALES														
7886	WESTERDALE SALES														
9595	GAS CITY SALES														
12997	MITSUE SALES			√											
13472	TWINLAKES CREEK SALES														
7095	WIMBORNE SALES LATERAL														
17704	SILVER VALLEY SALES														
41898	CRANBERRY SALES DELIVERY														
41803	SUNDAY CK STH SALES LAT														
41825	HUGGARD CK SALES LATERAL														
41780	EAST CALGARY SALES														
47960	CANOE LAKE SALES														
47997	CHIPEWYAN RVR SALES LAT														
49509	HOUSE RIVER SALES														
17576	JOFFRE SALES #2 LATERAL														
17573	MILDRED LAKE #2 SALES														

	Unit Number	3476	3477	3478	3479	3481	3482	3483	3484	3485	3486	3488	3489
Unit Number	Unit Name	LAC LA BICHE SL	RICINUS S SALES	ONETREE SALES	NOSEHILL CRK N.	SAWRIDGE SALES	LONE PINE CK SL	CRAMMOND SALES	CARIBOU LAKE SL	SHORNCLIFFE CRK	WESTERDALE SLS	ARDLEY SALES	ATUSIS CREEK SL
3654	JUDY CREEK SALES												
4699	INNISFAIL SALES												
5528	MARGUERITE LAKE SALES												
5538	BIGSTONE SALES LAT												
5570	SAKWATAMAU SALES												
5651	SAWRIDGE SALES LAT					√							
5662	SAULTEAUX SALES LATERAL												
6314	GAETZ LAKE SLS												
6315	ARDLEY SALES											√	
6650	FLEET SALES LATERAL												
6853	ONETREE SALES			√									
7125	WAYNE NORTH B SALES												
7213	BASHAW WEST SALES												
7218	WOOD RIVER SALES LAT												
8123	STORNHAM COULEE SALES												
8695	HERMIT LAKE SALES												
8886	RANFURLY SALES LATERAL												
9055	CARMON CREEK SALES												
9188	DEMMITT SALES												
9682	FERGUSON SALES												
10489	CARIBOU LAKE SALES								√				
11237	HEART RIVER SLS LATERAL												
11246	MINNOW LAKE S. SALES												
11258	OUTLET CREEK SALES												
11420	SOUSA CREEK E. SALES												
11763	SHORNCLIFFE CRK SLS LAT									√			
11830	ROSS CREEK SALES												
12027	AMOCO SALES TAP (P-459)												
12102	SARRAIL SALES LATERAL												
12198	NOSEHILL CRK SLS LATERAL												
12469	FALHER SALES												
13021	BLUE RIDGE EAST SALES												
13078	LONE PINE CREEK SALES						√						
13359	LANDON LAKE SALES												
13362	ELK POINT SALES												
13491	WILSON CREEK S. SALES												
13528	CHICKADEE CREEK SALES												
14099	GRIZZLY SALES												
14572	WEMBLEY SALES												
5681	RAINBOW LAKE SALES LAT												
7361	COUSINS A SALES												
7362	COUSINS B SALES												
8150	SIMONETTE SALES												
8152	DEEP VALLEY CREEK SALES												
9161	LOUISE CREEK SALES												
9320	HAYNES SALES												
9776	REDWATER SALES												

	Unit Number	3476	3477	3478	3479	3481	3482	3483	3484	3485	3486	3488	3489
Unit Number	Unit Name	LAC LA BICHE SL	RICINUS S SALES	ONETREE SALES	NOSEHILL CRK N.	SAWRIDGE SALES	LONE PINE CK SL	CRAMMOND SALES	CARIBOU LAKE SL	SHORNCLIFFE CRK	WESTERDALE SLS	ARDLEY SALES	ATUSIS CREEK SL
9778	REDWATER B SALES LAT												
10661	GREENCOURT WEST SALES LAT												
11097	RAINBOW SALES LATERAL												
11155	CHIGWELL NORTH SALES												
11301	VIRGINIA HILLS SALES												
12285	CROW LAKE SALES LATERAL												
12376	LEMING LAKE SLS LATERAL												
12379	LOSEMAN LAKE SALES LAT												
12629	LOSEMAN LAKE SALES #2												
12981	FIRE CREEK SALES LATERAL												
13001	OTAUWAU SALES												
13028	CHEECHAM WEST SALES												
13090	FERINTOSH NORTH SALES												
13137	EVERGREEN SALES												
13181	FERINTOSH SALES LATERAL												
13302	BLEAK LAKE SALES LAT												
13358	THORHILD SALES LATERAL												
13949	MINNOW LAKE SOUTH												
14008	WESTLOCK SALES LATERAL												
14105	VIKING SALES												
14120	COUSINS C												
14331	MOOSEHORN RIVER SALES												
14410	BRAZEAU NORTH SALES												
17080	DEADRICK CREEK												
17572	MILDRED LAKE SALES LAT												
17575	JOFFRE SALES #3												
17604	ECB10-M-1MV0-EC												
4756	HARMATTAN-LEDUC SALES												
7176	BITTERN LAKE SALES												
7886	WESTERDALE SALES										√		
9595	GAS CITY SALES												
12997	MITSUE SALES												
13472	TWINLAKES CREEK SALES												
7095	WIMBORNE SALES LATERAL												
17704	SILVER VALLEY SALES												
41898	CRANBERRY SALES DELIVERY												
41803	SUNDAY CK STH SALES LAT												
41825	HUGGARD CK SALES LATERAL												
41780	EAST CALGARY SALES												
47960	CANOE LAKE SALES												
47997	CHIPEWYAN RVR SALES LAT												
49509	HOUSE RIVER SALES												
17576	JOFFRE SALES #2 LATERAL												
17573	MILDRED LAKE #2 SALES												

	Unit Number	3490	3491	3492	3493	3494	3495	3496	3497	3562	3600	3604	3605	3606
Unit Number	Unit Name	GAETZ LAKE SLS	JOFFRE SLS #2	JOFFRE SLS #3	MEYER B SALES	SILVER VLY SLS	CAVALIER SALES	CHIPEWYAN RIVER	SUNDAY CREEK SO	AMOCO SALES TAP	STORNHAM COULEE	MARGUERITE L SL	LEMING LAKE SLS	LOSEMAN LAKE SL
3654	JUDY CREEK SALES													
4699	INNISFAIL SALES													
5528	MARGUERITE LAKE SALES											√		
5538	BIGSTONE SALES LAT													
5570	SAKWATAMAU SALES													
5651	SAWRIDGE SALES LAT													
5662	SAULTEAUX SALES LATERAL													
6314	GAETZ LAKE SLS	√												
6315	ARDLEY SALES													
6650	FLEET SALES LATERAL													
6853	ONETREE SALES													
7125	WAYNE NORTH B SALES													
7213	BASHAW WEST SALES													
7218	WOOD RIVER SALES LAT													
8123	STORNHAM COULEE SALES										√			
8695	HERMIT LAKE SALES													
8886	RANFURLY SALES LATERAL													
9055	CARMON CREEK SALES													
9188	DEMMITT SALES													
9682	FERGUSON SALES													
10489	CARIBOU LAKE SALES													
11237	HEART RIVER SLS LATERAL													
11246	MINNOW LAKE S. SALES													
11258	OUTLET CREEK SALES													
11420	SOUSA CREEK E. SALES													
11763	SHORNCLIFFE CRK SLS LAT													
11830	ROSS CREEK SALES													
12027	AMOCO SALES TAP (P-459)									√				
12102	SARRAIL SALES LATERAL													
12198	NOSEHILL CRK SLS LATERAL													
12469	FALHER SALES													
13021	BLUE RIDGE EAST SALES													
13078	LONE PINE CREEK SALES													
13359	LANDON LAKE SALES													
13362	ELK POINT SALES													
13491	WILSON CREEK S. SALES													
13528	CHICKADEE CREEK SALES													
14099	GRIZZLY SALES													
14572	WEMBLEY SALES													
5681	RAINBOW LAKE SALES LAT													
7361	COUSINS A SALES													
7362	COUSINS B SALES													
8150	SIMONETTE SALES													
8152	DEEP VALLEY CREEK SALES													
9161	LOUISE CREEK SALES													
9320	HAYNES SALES													
9776	REDWATER SALES													

	Unit Number	3490	3491	3492	3493	3494	3495	3496	3497	3562	3600	3604	3605	3606
Unit Number	Unit Name	GAETZ LAKE SLS	JOFFRE SLS #2	JOFFRE SLS #3	MEYER B SALES	SILVER VLY SLS	CAVALIER SALES	CHIPEWYAN RIVER	SUNDAY CREEK SO	AMOCO SALES TAP	STORNHAM COULEE	MARGUERITE L SL	LEMING LAKE SLS	LOSEMAN LAKE SL
9778	REDWATER B SALES LAT													
10661	GREENCOURT WEST SALES LAT													
11097	RAINBOW SALES LATERAL													
11155	CHIGWELL NORTH SALES													
11301	VIRGINIA HILLS SALES													
12285	CROW LAKE SALES LATERAL													
12376	LEMING LAKE SLS LATERAL												√	
12379	LOSEMAN LAKE SALES LAT													√
12629	LOSEMAN LAKE SALES #2													
12981	FIRE CREEK SALES LATERAL													
13001	OTAUWAU SALES													
13028	CHEECHAM WEST SALES													
13090	FERINTOSH NORTH SALES													
13137	EVERGREEN SALES													
13181	FERINTOSH SALES LATERAL													
13302	BLEAK LAKE SALES LAT													
13358	THORHILD SALES LATERAL													
13949	MINNOW LAKE SOUTH													
14008	WESTLOCK SALES LATERAL													
14105	VIKING SALES													
14120	COUSINS C													
14331	MOOSEHORN RIVER SALES													
14410	BRAZEAU NORTH SALES													
17080	DEADRICK CREEK													
17572	MILDRED LAKE SALES LAT													
17575	JOFFRE SALES #3			√										
17604	ECB10-M-1MV0-EC													
4756	HARMATTAN-LEDUC SALES													
7176	BITTERN LAKE SALES													
7886	WESTERDALE SALES													
9595	GAS CITY SALES													
12997	MITSUE SALES													
13472	TWINLAKES CREEK SALES													
7095	WIMBORNE SALES LATERAL													
17704	SILVER VALLEY SALES					√								
41898	CRANBERRY SALES DELIVERY													
41803	SUNDAY CK STH SALES LAT								√					
41825	HUGGARD CK SALES LATERAL													
41780	EAST CALGARY SALES													
47960	CANOE LAKE SALES													
47997	CHIPEWYAN RVR SALES LAT							√						
49509	HOUSE RIVER SALES													
17576	JOFFRE SALES #2 LATERAL		√											
17573	MILDRED LAKE #2 SALES													

ATCO-NGTL-015(b)

Issue:

Depreciation

Reference:

Section 4.0, Table 4.3-1

Preamble:

Section 6.0, Appendix A, Pages 15 to 17 provides physical and functional definitions of facilities. ATCO Pipelines wishes to understand existing infrastructure designated for unit of production depreciation.

Request:

For each pipeline that is functionally defined as a lateral, please provide a list indicating whether or not the pipeline has a delivery meter station(s), and if so, please identify the station(s).

Response:

Please refer to Attachment ATCO-NGTL-015(b).

	Unit Number	3050	3051	3052	3055	3058	3059	3060	3061
Unit Number	Unit Name	SARATOGA SALES	SIMONETTE SALES	COLEMAN SALES	GRANDE PRAIR SL	LUNDBRECK-COWLE	ALLISON CRK SLS	CARROT CREEK SL	PEMBINA SALES
728	ALLISON CREEK SALES						√		
1295	PINCHER CREEK SALES								
3140	PINE CREEK SALES								
3442	GRANDE PRAIRIE SALES				√				
3654	JUDY CREEK SALES								
4699	INNISFAIL SALES								
5528	MARGUERITE LAKE SALES								
5538	BIGSTONE SALES LAT								
5570	SAKWATAMAU SALES								
5651	SAWRIDGE SALES LAT								
5662	SAULTEAUX SALES LATERAL								
6314	GAETZ LAKE SLS								
6315	ARDLEY SALES								
6339	ST. PAUL SALES								
6491	CYNTHIA SALES								
6565	FORESTBURG SALES LATERAL								
6650	FLEET SALES LATERAL								
6702	SHEERNESS SALES LATERAL								
6810	MONARCH NORTH B SALES								
6853	ONETREE SALES								
7125	WAYNE NORTH B SALES								
7213	BASHAW WEST SALES								
7218	WOOD RIVER SALES LAT								
8123	STORNHAM COULEE SALES								
8159	VIRGO SALES LATERAL								
8237	NOSEHILL CRK N. SALES								
8695	HERMIT LAKE SALES								
8886	RANFURLY SALES LATERAL								
9055	CARMON CREEK SALES								
9188	DEMMITT SALES								
9523	CALDWELL SALES								
9668	SHANTZ SALES								
9682	FERGUSON SALES								
9965	JENNER EAST SALES LAT								

Unit Number	Unit Name	SARATOGA SALES	SIMONETTE SALES	COLEMAN SALES	GRANDE PRAIR SL	LUNDBRECK-COWLE	ALLISON CRK SLS	CARROT CREEK SL	PEMBINA SALES
10489	CARIBOU LAKE SALES								
10921	VALVE BLB10-M-1MV0-WRSY								
10947	MARSH HEAD CREEK W. SALES								
10991	MERIDIAN LAKE BORDER								
11237	HEART RIVER SLS LATERAL								
11246	MINNOW LAKE S. SALES								
11258	OUTLET CREEK SALES								
11270	BEAVER HILLS SALES								
11420	SOUSA CREEK E. SALES								
11762	CRAMMOND SALES								
11763	SHORNCLIFFE CRK SLS LAT								
11830	ROSS CREEK SALES								
12027	AMOCO SALES TAP (P-459)								
12045	NOEL LAKE SALES								
12102	SARRAIL SALES LATERAL								
12198	NOSEHILL CRK SLS LATERAL								
12469	FALHER SALES								
12768	PADDY CREEK SALES								
13021	BLUE RIDGE EAST SALES								
13078	LONE PINE CREEK SALES								
13359	LANDON LAKE SALES								
13362	ELK POINT SALES								
13451	GRANDE CENTRE SALES								
13481	VALHALLA SALES LAT								
13491	WILSON CREEK S. SALES								
13528	CHICKADEE CREEK SALES								
13925	USONA SALES								
13992	CAROLINE SALES								
14099	GRIZZLY SALES								
14572	WEMBLEY SALES								
5022	EMPRESS 3 SYST 7								
5023	EMPRESS 1 SYST 7								
5164	COLEMAN SALES XOVER			√					
5681	RAINBOW LAKE SALES LAT								
5808	VALVE GRDB10-M-MU								

Unit Number	Unit Name	SARATOGA SALES	SIMONETTE SALES	COLEMAN SALES	GRANDE PRAIR SL	LUNDBRECK-COWLE	ALLISON CRK SLS	CARROT CREEK SL	PEMBINA SALES
6982	LLOYD CREEK SALES								
7361	COUSINS A SALES								
7362	COUSINS B SALES								
7461	ELK RIVER SOUTH SALES								
7906	COLEMAN SALES			√					
7965	ATUSIS CREEK SALES								
8150	SIMONETTE SALES		√						
8152	DEEP VALLEY CREEK SALES								
8999	LAC LA BICHE SALES LAT								
9161	LOUISE CREEK SALES								
9320	HAYNES SALES								
9776	REDWATER SALES								
9778	REDWATER B SALES LAT								
10661	GREENCOURT WEST SALES LAT								
11097	RAINBOW SALES LATERAL								
11155	CHIGWELL NORTH SALES								
11301	VIRGINIA HILLS SALES								
12285	CROW LAKE SALES LATERAL								
12376	LEMING LAKE SLS LATERAL								
12379	LOSEMAN LAKE SALES LAT								
12624	HANNA SOUTH B SALES								
12629	LOSEMAN LAKE SALES #2								
12981	FIRE CREEK SALES LATERAL								
13001	OTAUWAU SALES								
13028	CHEECHAM WEST SALES								
13090	FERINTOSH NORTH SALES								
13137	EVERGREEN SALES								
13181	FERINTOSH SALES LATERAL								
13206	GODS LAKE SALES								
13283	LUNDBRECK-COWLEY SALES					√			
13302	BLEAK LAKE SALES LAT								
13358	THORHILD SALES LATERAL								
13580	INLAND SALES LATERAL								
13949	MINNOW LAKE SOUTH								
14008	WESTLOCK SALES LATERAL								

Unit Number	Unit Name	SARATOGA SALES	SIMONETTE SALES	COLEMAN SALES	GRANDE PRAIR SL	LUNDBRECK-COWLE	ALLISON CRK SLS	CARROT CREEK SL	PEMBINA SALES
14011	GOLD CREEK SALES								
14093	CARROT CREEK SALES							√	
14105	VIKING SALES								
14120	COUSINS C								
14331	MOOSEHORN RIVER SALES								
14410	BRAZEAU NORTH SALES								
14429	SARATOGA SALES	√							
14474	PEMBINA SALES								√
17080	DEADRICK CREEK								
17572	MILDRED LAKE SALES LAT								
17575	JOFFRE SALES #3								
17580	DEEP VALLEY CRK STH SALES								
17604	ECB10-M-1MV0-EC								
4756	HARMATTAN-LEDUC SALES								
7176	BITTERN LAKE SALES								
7886	WESTERDALE SALES								
9595	GAS CITY SALES								
10186	NORTH PENHOLD SALES								
11350	RICINUS S. SALES LATERAL								
12997	MITSUE SALES								
13472	TWINLAKES CREEK SALES								
7095	WIMBORNE SALES LATERAL								
13075	HARMATTAN SALES								
17700	ALTA MONTANA								
17704	SILVER VALLEY SALES								
17697	DUTCH CREEK SALES								
41898	CRANBERRY SALES DELIVERY								
41803	SUNDAY CK STH SALES LAT								
17770	CAVALIER SALES								
41825	HUGGARD CK SALES LATERAL								
41780	EAST CALGARY SALES								
47960	CANOE LAKE SALES								
47997	CHIPEWYAN RVR SALES LAT								
49419	UNITY LATERAL								
49424	SADDLE LAKE LATERAL								

Unit Number	Unit Name	SARATOGA SALES	SIMONETTE SALES	COLEMAN SALES	GRANDE PRAIR SL	LUNDBRECK-COWLE	ALLISON CRK SLS	CARROT CREEK SL	PEMBINA SALES
49509	HOUSE RIVER SALES								
49526	TO ATMORE B								
49568	VEGREVILLE SALES LATERAL								
49569	VEGREVILLE SALES LATERAL								
17576	JOFFRE SALES #2 LATERAL								
17573	MILDRED LAKE #2 SALES								

	Unit Number	3062	3063	3065	3067	3068	3069	3071	3072	3073
Unit Number	Unit Name	E. CALGARY B SL	VIRGINIA HLS SL	RAT CREEK SALES	BIGSTONE SALES	BEAVER HILL SLS	WILSON CRK S SL	CYNTHIA SALES	PADDY CREEK SLS	PRIDDIS SALES
728	ALLISON CREEK SALES									
1295	PINCHER CREEK SALES									
3140	PINE CREEK SALES									
3442	GRANDE PRAIRIE SALES									
3654	JUDY CREEK SALES									
4699	INNISFAIL SALES									
5528	MARGUERITE LAKE SALES									
5538	BIGSTONE SALES LAT				√					
5570	SAKWATAMAU SALES									
5651	SAWRIDGE SALES LAT									
5662	SAULTEAUX SALES LATERAL									
6314	GAETZ LAKE SLS									
6315	ARDLEY SALES									
6339	ST. PAUL SALES									
6491	CYNTHIA SALES							√		
6565	FORESTBURG SALES LATERAL									
6650	FLEET SALES LATERAL									
6702	SHEERNESS SALES LATERAL									
6810	MONARCH NORTH B SALES									
6853	ONETREE SALES									
7125	WAYNE NORTH B SALES									
7213	BASHAW WEST SALES									
7218	WOOD RIVER SALES LAT									
8123	STORNHAM COULEE SALES									
8159	VIRGO SALES LATERAL									
8237	NOSEHILL CRK N. SALES									
8695	HERMIT LAKE SALES									
8886	RANFURLY SALES LATERAL									
9055	CARMON CREEK SALES									
9188	DEMMITT SALES									
9523	CALDWELL SALES									
9668	SHANTZ SALES									
9682	FERGUSON SALES									
9965	JENNER EAST SALES LAT									

Unit Number	Unit Name	E. CALGARY B SL	VIRGINIA HLS SL	RAT CREEK SALES	BIGSTONE SALES	BEAVER HILL SLS	WILSON CRK S SL	CYNTHIA SALES	PADDY CREEK SLS	PRIDDIS SALES
10489	CARIBOU LAKE SALES									
10921	VALVE BLB10-M-1MV0-WRSY									
10947	MARSH HEAD CREEK W. SALES									
10991	MERIDIAN LAKE BORDER									
11237	HEART RIVER SLS LATERAL									
11246	MINNOW LAKE S. SALES									
11258	OUTLET CREEK SALES									
11270	BEAVER HILLS SALES					√				
11420	SOUSA CREEK E. SALES									
11762	CRAMMOND SALES									
11763	SHORNCLIFFE CRK SLS LAT									
11830	ROSS CREEK SALES									
12027	AMOCO SALES TAP (P-459)									
12045	NOEL LAKE SALES									
12102	SARRAIL SALES LATERAL									
12198	NOSEHILL CRK SLS LATERAL									
12469	FALHER SALES									
12768	PADDY CREEK SALES								√	
13021	BLUE RIDGE EAST SALES									
13078	LONE PINE CREEK SALES									
13359	LANDON LAKE SALES									
13362	ELK POINT SALES									
13451	GRANDE CENTRE SALES									
13481	VALHALLA SALES LAT									
13491	WILSON CREEK S. SALES						√			
13528	CHICKADEE CREEK SALES									
13925	USONA SALES									
13992	CAROLINE SALES									
14099	GRIZZLY SALES									
14572	WEMBLEY SALES									
5022	EMPRESS 3 SYST 7									
5023	EMPRESS 1 SYST 7									
5164	COLEMAN SALES XOVER									
5681	RAINBOW LAKE SALES LAT									
5808	VALVE GRDB10-M-MU									

Unit Number	Unit Name	E. CALGARY B SL	VIRGINIA HLS SL	RAT CREEK SALES	BIGSTONE SALES	BEAVER HILL SLS	WILSON CRK S SL	CYNTHIA SALES	PADDY CREEK SLS	PRIDDIS SALES
6982	LLOYD CREEK SALES									
7361	COUSINS A SALES									
7362	COUSINS B SALES									
7461	ELK RIVER SOUTH SALES									
7906	COLEMAN SALES									
7965	ATUSIS CREEK SALES									
8150	SIMONETTE SALES									
8152	DEEP VALLEY CREEK SALES									
8999	LAC LA BICHE SALES LAT									
9161	LOUISE CREEK SALES									
9320	HAYNES SALES									
9776	REDWATER SALES									
9778	REDWATER B SALES LAT									
10661	GREENCOURT WEST SALES LAT									
11097	RAINBOW SALES LATERAL									
11155	CHIGWELL NORTH SALES									
11301	VIRGINIA HILLS SALES		√							
12285	CROW LAKE SALES LATERAL									
12376	LEMING LAKE SLS LATERAL									
12379	LOSEMAN LAKE SALES LAT									
12624	HANNA SOUTH B SALES									
12629	LOSEMAN LAKE SALES #2									
12981	FIRE CREEK SALES LATERAL									
13001	OTAUWAU SALES									
13028	CHEECHAM WEST SALES									
13090	FERINTOSH NORTH SALES									
13137	EVERGREEN SALES									
13181	FERINTOSH SALES LATERAL									
13206	GODS LAKE SALES									
13283	LUNDBRECK-COWLEY SALES									
13302	BLEAK LAKE SALES LAT									
13358	THORHILD SALES LATERAL									
13580	INLAND SALES LATERAL									
13949	MINNOW LAKE SOUTH									
14008	WESTLOCK SALES LATERAL									

Unit Number	Unit Name	E. CALGARY B SL	VIRGINIA HLS SL	RAT CREEK SALES	BIGSTONE SALES	BEAVER HILL SLS	WILSON CRK S SL	CYNTHIA SALES	PADDY CREEK SLS	PRIDDIS SALES
14011	GOLD CREEK SALES									
14093	CARROT CREEK SALES									
14105	VIKING SALES									
14120	COUSINS C									
14331	MOOSEHORN RIVER SALES									
14410	BRAZEAU NORTH SALES									
14429	SARATOGA SALES									
14474	PEMBINA SALES									
17080	DEADRICK CREEK									
17572	MILDRED LAKE SALES LAT									
17575	JOFFRE SALES #3									
17580	DEEP VALLEY CRK STH SALES									
17604	ECB10-M-1MV0-EC	√								
4756	HARMATTAN-LEDUC SALES									
7176	BITTERN LAKE SALES									
7886	WESTERDALE SALES									
9595	GAS CITY SALES									
10186	NORTH PENHOLD SALES									
11350	RICINUS S. SALES LATERAL									
12997	MITSUE SALES									
13472	TWINLAKES CREEK SALES									
7095	WIMBORNE SALES LATERAL									
13075	HARMATTAN SALES									
17700	ALTA MONTANA									
17704	SILVER VALLEY SALES									
17697	DUTCH CREEK SALES									
41898	CRANBERRY SALES DELIVERY									
41803	SUNDAY CK STH SALES LAT									
17770	CAVALIER SALES									
41825	HUGGARD CK SALES LATERAL									
41780	EAST CALGARY SALES									
47960	CANOE LAKE SALES									
47997	CHIPEWYAN RVR SALES LAT									
49419	UNITY LATERAL									
49424	SADDLE LAKE LATERAL									

Unit Number	Unit Name	E. CALGARY B SL	VIRGINIA HLS SL	RAT CREEK SALES	BIGSTONE SALES	BEAVER HILL SLS	WILSON CRK S SL	CYNTHIA SALES	PADDY CREEK SLS	PRIDDIS SALES
49509	HOUSE RIVER SALES									
49526	TO ATMORE B									
49568	VEGREVILLE SALES LATERAL									
49569	VEGREVILLE SALES LATERAL									
17576	JOFFRE SALES #2 LATERAL									
17573	MILDRED LAKE #2 SALES									

	Unit Number	3074	3076	3077	3078	3080	3082	3083	3085	3086	3087
Unit Number	Unit Name	WATERTON SALES	RAINBOW SALES	FIRE CREEK SALE	JUDY CREEK SALE	LOUISE CREEK SL	ELK RIVER S SLS	RAINBOW LK SLS	DEEP VLLY CR SL	PINE CREEK SLS	GOLD CREEK SLS
728	ALLISON CREEK SALES										
1295	PINCHER CREEK SALES										
3140	PINE CREEK SALES									√	
3442	GRANDE PRAIRIE SALES										
3654	JUDY CREEK SALES				√						
4699	INNISFAIL SALES										
5528	MARGUERITE LAKE SALES										
5538	BIGSTONE SALES LAT										
5570	SAKWATAMAU SALES										
5651	SAWRIDGE SALES LAT										
5662	SAULTEAUX SALES LATERAL										
6314	GAETZ LAKE SLS										
6315	ARDLEY SALES										
6339	ST. PAUL SALES										
6491	CYNTHIA SALES										
6565	FORESTBURG SALES LATERAL										
6650	FLEET SALES LATERAL										
6702	SHEERNESS SALES LATERAL										
6810	MONARCH NORTH B SALES										
6853	ONETREE SALES										
7125	WAYNE NORTH B SALES										
7213	BASHAW WEST SALES										
7218	WOOD RIVER SALES LAT										
8123	STORNHAM COULEE SALES										
8159	VIRGO SALES LATERAL										
8237	NOSEHILL CRK N. SALES										
8695	HERMIT LAKE SALES										
8886	RANFURLY SALES LATERAL										
9055	CARMON CREEK SALES										
9188	DEMMITT SALES										
9523	CALDWELL SALES										
9668	SHANTZ SALES										
9682	FERGUSON SALES										
9965	JENNER EAST SALES LAT										

Unit Number	Unit Name	WATERTON SALES	RAINBOW SALES	FIRE CREEK SALE	JUDY CREEK SALE	LOUISE CREEK SL	ELK RIVER S SLS	RAINBOW LK SLS	DEEP VLLY CR SL	PINE CREEK SLS	GOLD CREEK SLS
10489	CARIBOU LAKE SALES										
10921	VALVE BLB10-M-1MV0-WRSY										
10947	MARSH HEAD CREEK W. SALES										
10991	MERIDIAN LAKE BORDER										
11237	HEART RIVER SLS LATERAL										
11246	MINNOW LAKE S. SALES										
11258	OUTLET CREEK SALES										
11270	BEAVER HILLS SALES										
11420	SOUSA CREEK E. SALES										
11762	CRAMMOND SALES										
11763	SHORNCLIFFE CRK SLS LAT										
11830	ROSS CREEK SALES										
12027	AMOCO SALES TAP (P-459)										
12045	NOEL LAKE SALES										
12102	SARRAIL SALES LATERAL										
12198	NOSEHILL CRK SLS LATERAL										
12469	FALHER SALES										
12768	PADDY CREEK SALES										
13021	BLUE RIDGE EAST SALES										
13078	LONE PINE CREEK SALES										
13359	LANDON LAKE SALES										
13362	ELK POINT SALES										
13451	GRANDE CENTRE SALES										
13481	VALHALLA SALES LAT										
13491	WILSON CREEK S. SALES										
13528	CHICKADEE CREEK SALES										
13925	USONA SALES										
13992	CAROLINE SALES										
14099	GRIZZLY SALES										
14572	WEMBLEY SALES										
5022	EMPRESS 3 SYST 7										
5023	EMPRESS 1 SYST 7										
5164	COLEMAN SALES XOVER										
5681	RAINBOW LAKE SALES LAT							√			
5808	VALVE GRDB10-M-MU										

Unit Number	Unit Name	WATERTON SALES	RAINBOW SALES	FIRE CREEK SALE	JUDY CREEK SALE	LOUISE CREEK SL	ELK RIVER S SLS	RAINBOW LK SLS	DEEP VLLY CR SL	PINE CREEK SLS	GOLD CREEK SLS
6982	LLOYD CREEK SALES										
7361	COUSINS A SALES										
7362	COUSINS B SALES										
7461	ELK RIVER SOUTH SALES						√				
7906	COLEMAN SALES										
7965	ATUSIS CREEK SALES										
8150	SIMONETTE SALES										
8152	DEEP VALLEY CREEK SALES								√		
8999	LAC LA BICHE SALES LAT										
9161	LOUISE CREEK SALES					√					
9320	HAYNES SALES										
9776	REDWATER SALES										
9778	REDWATER B SALES LAT										
10661	GREENCOURT WEST SALES LAT										
11097	RAINBOW SALES LATERAL		√								
11155	CHIGWELL NORTH SALES										
11301	VIRGINIA HILLS SALES										
12285	CROW LAKE SALES LATERAL										
12376	LEMING LAKE SLS LATERAL										
12379	LOSEMAN LAKE SALES LAT										
12624	HANNA SOUTH B SALES										
12629	LOSEMAN LAKE SALES #2										
12981	FIRE CREEK SALES LATERAL			√							
13001	OTAUWAU SALES										
13028	CHEECHAM WEST SALES										
13090	FERINTOSH NORTH SALES										
13137	EVERGREEN SALES										
13181	FERINTOSH SALES LATERAL										
13206	GODS LAKE SALES										
13283	LUNDBRECK-COWLEY SALES										
13302	BLEAK LAKE SALES LAT										
13358	THORHILD SALES LATERAL										
13580	INLAND SALES LATERAL										
13949	MINNOW LAKE SOUTH										
14008	WESTLOCK SALES LATERAL										

Unit Number	Unit Name	WATERTON SALES	RAINBOW SALES	FIRE CREEK SALE	JUDY CREEK SALE	LOUISE CREEK SL	ELK RIVER S SLS	RAINBOW LK SLS	DEEP VLLY CR SL	PINE CREEK SLS	GOLD CREEK SLS
14011	GOLD CREEK SALES										√
14093	CARROT CREEK SALES										
14105	VIKING SALES										
14120	COUSINS C										
14331	MOOSEHORN RIVER SALES										
14410	BRAZEAU NORTH SALES										
14429	SARATOGA SALES										
14474	PEMBINA SALES										
17080	DEADRICK CREEK										
17572	MILDRED LAKE SALES LAT										
17575	JOFFRE SALES #3										
17580	DEEP VALLEY CRK STH SALES										
17604	ECB10-M-1MV0-EC										
4756	HARMATTAN-LEDUC SALES										
7176	BITTERN LAKE SALES										
7886	WESTERDALE SALES										
9595	GAS CITY SALES										
10186	NORTH PENHOLD SALES										
11350	RICINUS S. SALES LATERAL										
12997	MITSUE SALES										
13472	TWINLAKES CREEK SALES										
7095	WIMBORNE SALES LATERAL										
13075	HARMATTAN SALES										
17700	ALTA MONTANA										
17704	SILVER VALLEY SALES										
17697	DUTCH CREEK SALES										
41898	CRANBERRY SALES DELIVERY										
41803	SUNDAY CK STH SALES LAT										
17770	CAVALIER SALES										
41825	HUGGARD CK SALES LATERAL										
41780	EAST CALGARY SALES										
47960	CANOE LAKE SALES										
47997	CHIPEWYAN RVR SALES LAT										
49419	UNITY LATERAL										
49424	SADDLE LAKE LATERAL										

Unit Number	Unit Name	WATERTON SALES	RAINBOW SALES	FIRE CREEK SALE	JUDY CREEK SALE	LOUISE CREEK SL	ELK RIVER S SLS	RAINBOW LK SLS	DEEP VLLY CR SL	PINE CREEK SLS	GOLD CREEK SLS
49509	HOUSE RIVER SALES										
49526	TO ATMORE B										
49568	VEGREVILLE SALES LATERAL										
49569	VEGREVILLE SALES LATERAL										
17576	JOFFRE SALES #2 LATERAL										
17573	MILDRED LAKE #2 SALES										

	Unit Number	3088	3091	3092	3093	3094	3095	3097	3098	3099
Unit Number	Unit Name	VALHALLA SALES	OUTLET CREEK SL	MOOSEHORN R SLS	HARMATTAN-LEDUC	BRAZEAU N SALES	SAKWATAMAU SALE	CHICKADEE CK SL	DUTCH CREEK SLS	SOUSA CRK E SLS
728	ALLISON CREEK SALES									
1295	PINCHER CREEK SALES									
3140	PINE CREEK SALES									
3442	GRANDE PRAIRIE SALES									
3654	JUDY CREEK SALES									
4699	INNISFAIL SALES									
5528	MARGUERITE LAKE SALES									
5538	BIGSTONE SALES LAT									
5570	SAKWATAMAU SALES						√			
5651	SAWRIDGE SALES LAT									
5662	SAULTEAUX SALES LATERAL									
6314	GAETZ LAKE SLS									
6315	ARDLEY SALES									
6339	ST. PAUL SALES									
6491	CYNTHIA SALES									
6565	FORESTBURG SALES LATERAL									
6650	FLEET SALES LATERAL									
6702	SHEERNESS SALES LATERAL									
6810	MONARCH NORTH B SALES									
6853	ONETREE SALES									
7125	WAYNE NORTH B SALES									
7213	BASHAW WEST SALES									
7218	WOOD RIVER SALES LAT									
8123	STORNHAM COULEE SALES									
8159	VIRGO SALES LATERAL									
8237	NOSEHILL CRK N. SALES									
8695	HERMIT LAKE SALES									
8886	RANFURLY SALES LATERAL									
9055	CARMON CREEK SALES									
9188	DEMMITT SALES									
9523	CALDWELL SALES									
9668	SHANTZ SALES									
9682	FERGUSON SALES									
9965	JENNER EAST SALES LAT									

Unit Number	Unit Name	VALHALLA SALES	OUTLET CREEK SL	MOOSEHORN R SLS	HARMATTAN-LEDUC	BRAZEAU N SALES	SAKWATAMAU SALE	CHICKADEE CK SL	DUTCH CREEK SLS	SOUSA CRK E SLS
10489	CARIBOU LAKE SALES									
10921	VALVE BLB10-M-1MV0-WRSY									
10947	MARSH HEAD CREEK W. SALES									
10991	MERIDIAN LAKE BORDER									
11237	HEART RIVER SLS LATERAL									
11246	MINNOW LAKE S. SALES									
11258	OUTLET CREEK SALES		√							
11270	BEAVER HILLS SALES									
11420	SOUSA CREEK E. SALES									√
11762	CRAMMOND SALES									
11763	SHORNCLIFFE CRK SLS LAT									
11830	ROSS CREEK SALES									
12027	AMOCO SALES TAP (P-459)									
12045	NOEL LAKE SALES									
12102	SARRAIL SALES LATERAL									
12198	NOSEHILL CRK SLS LATERAL									
12469	FALHER SALES									
12768	PADDY CREEK SALES									
13021	BLUE RIDGE EAST SALES									
13078	LONE PINE CREEK SALES									
13359	LANDON LAKE SALES									
13362	ELK POINT SALES									
13451	GRANDE CENTRE SALES									
13481	VALHALLA SALES LAT	√								
13491	WILSON CREEK S. SALES									
13528	CHICKADEE CREEK SALES							√		
13925	USONA SALES									
13992	CAROLINE SALES									
14099	GRIZZLY SALES									
14572	WEMBLEY SALES									
5022	EMPRESS 3 SYST 7									
5023	EMPRESS 1 SYST 7									
5164	COLEMAN SALES XOVER									
5681	RAINBOW LAKE SALES LAT									
5808	VALVE GRDB10-M-MU									

Unit Number	Unit Name	VALHALLA SALES	OUTLET CREEK SL	MOOSEHORN R SLS	HARMATTAN-LEDUC	BRAZEAU N SALES	SAKWATAMAU SALE	CHICKADEE CK SL	DUTCH CREEK SLS	SOUSA CRK E SLS
6982	LLOYD CREEK SALES									
7361	COUSINS A SALES									
7362	COUSINS B SALES									
7461	ELK RIVER SOUTH SALES									
7906	COLEMAN SALES									
7965	ATUSIS CREEK SALES									
8150	SIMONETTE SALES									
8152	DEEP VALLEY CREEK SALES									
8999	LAC LA BICHE SALES LAT									
9161	LOUISE CREEK SALES									
9320	HAYNES SALES									
9776	REDWATER SALES									
9778	REDWATER B SALES LAT									
10661	GREENCOURT WEST SALES LAT									
11097	RAINBOW SALES LATERAL									
11155	CHIGWELL NORTH SALES									
11301	VIRGINIA HILLS SALES									
12285	CROW LAKE SALES LATERAL									
12376	LEMING LAKE SLS LATERAL									
12379	LOSEMAN LAKE SALES LAT									
12624	HANNA SOUTH B SALES									
12629	LOSEMAN LAKE SALES #2									
12981	FIRE CREEK SALES LATERAL									
13001	OTAUWAU SALES									
13028	CHEECHAM WEST SALES									
13090	FERINTOSH NORTH SALES									
13137	EVERGREEN SALES									
13181	FERINTOSH SALES LATERAL									
13206	GODS LAKE SALES									
13283	LUNDBRECK-COWLEY SALES									
13302	BLEAK LAKE SALES LAT									
13358	THORHILD SALES LATERAL									
13580	INLAND SALES LATERAL									
13949	MINNOW LAKE SOUTH									
14008	WESTLOCK SALES LATERAL									

Unit Number	Unit Name	VALHALLA SALES	OUTLET CREEK SL	MOOSEHORN R SLS	HARMATTAN-LEDUC	BRAZEAU N SALES	SAKWATAMAU SALE	CHICKADEE CK SL	DUTCH CREEK SLS	SOUSA CRK E SLS
14011	GOLD CREEK SALES									
14093	CARROT CREEK SALES									
14105	VIKING SALES									
14120	COUSINS C									
14331	MOOSEHORN RIVER SALES			√						
14410	BRAZEAU NORTH SALES					√				
14429	SARATOGA SALES									
14474	PEMBINA SALES									
17080	DEADRICK CREEK									
17572	MILDRED LAKE SALES LAT									
17575	JOFFRE SALES #3									
17580	DEEP VALLEY CRK STH SALES									
17604	ECB10-M-1MV0-EC									
4756	HARMATTAN-LEDUC SALES				√					
7176	BITTERN LAKE SALES									
7886	WESTERDALE SALES									
9595	GAS CITY SALES									
10186	NORTH PENHOLD SALES									
11350	RICINUS S. SALES LATERAL									
12997	MITSUE SALES									
13472	TWINLAKES CREEK SALES									
7095	WIMBORNE SALES LATERAL									
13075	HARMATTAN SALES									
17700	ALTA MONTANA									
17704	SILVER VALLEY SALES									
17697	DUTCH CREEK SALES								√	
41898	CRANBERRY SALES DELIVERY									
41803	SUNDAY CK STH SALES LAT									
17770	CAVALIER SALES									
41825	HUGGARD CK SALES LATERAL									
41780	EAST CALGARY SALES									
47960	CANOE LAKE SALES									
47997	CHIPEWYAN RVR SALES LAT									
49419	UNITY LATERAL									
49424	SADDLE LAKE LATERAL									

Unit Number	Unit Name	VALHALLA SALES	OUTLET CREEK SL	MOOSEHORN R SLS	HARMATTAN-LEDUC	BRAZEAU N SALES	SAKWATAMAU SALE	CHICKADEE CK SL	DUTCH CREEK SLS	SOUSA CRK E SLS
49509	HOUSE RIVER SALES									
49526	TO ATMORE B									
49568	VEGREVILLE SALES LATERAL									
49569	VEGREVILLE SALES LATERAL									
17576	JOFFRE SALES #2 LATERAL									
17573	MILDRED LAKE #2 SALES									

	Unit Number	3100	3101	3103	3105	3106	3107	3109	3110	3111
Unit Number	Unit Name	HEART RIVER SLS	CAROLINE SALES	VIRGO SALES	CRANBERRY LK SL	CARMON CREEK SL	FERGUSON SALES	CALDWELL SALES	MARSH HD CR W S	MINNOW LK S. SL
728	ALLISON CREEK SALES									
1295	PINCHER CREEK SALES									
3140	PINE CREEK SALES									
3442	GRANDE PRAIRIE SALES									
3654	JUDY CREEK SALES									
4699	INNISFAIL SALES									
5528	MARGUERITE LAKE SALES									
5538	BIGSTONE SALES LAT									
5570	SAKWATAMAU SALES									
5651	SAWRIDGE SALES LAT									
5662	SAULTEAUX SALES LATERAL									
6314	GAETZ LAKE SLS									
6315	ARDLEY SALES									
6339	ST. PAUL SALES									
6491	CYNTHIA SALES									
6565	FORESTBURG SALES LATERAL									
6650	FLEET SALES LATERAL									
6702	SHEERNESS SALES LATERAL									
6810	MONARCH NORTH B SALES									
6853	ONETREE SALES									
7125	WAYNE NORTH B SALES									
7213	BASHAW WEST SALES									
7218	WOOD RIVER SALES LAT									
8123	STORNHAM COULEE SALES									
8159	VIRGO SALES LATERAL			√						
8237	NOSEHILL CRK N. SALES									
8695	HERMIT LAKE SALES									
8886	RANFURLY SALES LATERAL									
9055	CARMON CREEK SALES					√				
9188	DEMMITT SALES									
9523	CALDWELL SALES							√		
9668	SHANTZ SALES									
9682	FERGUSON SALES						√			
9965	JENNER EAST SALES LAT									

Unit Number	Unit Name	HEART RIVER SLS	CAROLINE SALES	VIRGO SALES	CRANBERRY LK SL	CARMON CREEK SL	FERGUSON SALES	CALDWELL SALES	MARSH HD CR W S	MINNOW LK S. SL
10489	CARIBOU LAKE SALES									
10921	VALVE BLB10-M-1MV0-WRSY									
10947	MARSH HEAD CREEK W. SALES								√	
10991	MERIDIAN LAKE BORDER									
11237	HEART RIVER SLS LATERAL	√								
11246	MINNOW LAKE S. SALES									√
11258	OUTLET CREEK SALES									
11270	BEAVER HILLS SALES									
11420	SOUSA CREEK E. SALES									
11762	CRAMMOND SALES									
11763	SHORNCLIFFE CRK SLS LAT									
11830	ROSS CREEK SALES									
12027	AMOCO SALES TAP (P-459)									
12045	NOEL LAKE SALES									
12102	SARRAIL SALES LATERAL									
12198	NOSEHILL CRK SLS LATERAL									
12469	FALHER SALES									
12768	PADDY CREEK SALES									
13021	BLUE RIDGE EAST SALES									
13078	LONE PINE CREEK SALES									
13359	LANDON LAKE SALES									
13362	ELK POINT SALES									
13451	GRANDE CENTRE SALES									
13481	VALHALLA SALES LAT									
13491	WILSON CREEK S. SALES									
13528	CHICKADEE CREEK SALES									
13925	USONA SALES									
13992	CAROLINE SALES		√							
14099	GRIZZLY SALES									
14572	WEMBLEY SALES									
5022	EMPRESS 3 SYST 7									
5023	EMPRESS 1 SYST 7									
5164	COLEMAN SALES XOVER									
5681	RAINBOW LAKE SALES LAT									
5808	VALVE GRDB10-M-MU									

Unit Number	Unit Name	HEART RIVER SLS	CAROLINE SALES	VIRGO SALES	CRANBERRY LK SL	CARMON CREEK SL	FERGUSON SALES	CALDWELL SALES	MARSH HD CR W S	MINNOW LK S. SL
6982	LLOYD CREEK SALES									
7361	COUSINS A SALES									
7362	COUSINS B SALES									
7461	ELK RIVER SOUTH SALES									
7906	COLEMAN SALES									
7965	ATUSIS CREEK SALES									
8150	SIMONETTE SALES									
8152	DEEP VALLEY CREEK SALES									
8999	LAC LA BICHE SALES LAT									
9161	LOUISE CREEK SALES									
9320	HAYNES SALES									
9776	REDWATER SALES									
9778	REDWATER B SALES LAT									
10661	GREENCOURT WEST SALES LAT									
11097	RAINBOW SALES LATERAL									
11155	CHIGWELL NORTH SALES									
11301	VIRGINIA HILLS SALES									
12285	CROW LAKE SALES LATERAL									
12376	LEMING LAKE SLS LATERAL									
12379	LOSEMAN LAKE SALES LAT									
12624	HANNA SOUTH B SALES									
12629	LOSEMAN LAKE SALES #2									
12981	FIRE CREEK SALES LATERAL									
13001	OTAUWAU SALES									
13028	CHEECHAM WEST SALES									
13090	FERINTOSH NORTH SALES									
13137	EVERGREEN SALES									
13181	FERINTOSH SALES LATERAL									
13206	GODS LAKE SALES									
13283	LUNDBRECK-COWLEY SALES									
13302	BLEAK LAKE SALES LAT									
13358	THORHILD SALES LATERAL									
13580	INLAND SALES LATERAL									
13949	MINNOW LAKE SOUTH									√
14008	WESTLOCK SALES LATERAL									

Unit Number	Unit Name	HEART RIVER SLS	CAROLINE SALES	VIRGO SALES	CRANBERRY LK SL	CARMON CREEK SL	FERGUSON SALES	CALDWELL SALES	MARSH HD CR W S	MINNOW LK S. SL
14011	GOLD CREEK SALES									
14093	CARROT CREEK SALES									
14105	VIKING SALES									
14120	COUSINS C									
14331	MOOSEHORN RIVER SALES									
14410	BRAZEAU NORTH SALES									
14429	SARATOGA SALES									
14474	PEMBINA SALES									
17080	DEADRICK CREEK									
17572	MILDRED LAKE SALES LAT									
17575	JOFFRE SALES #3									
17580	DEEP VALLEY CRK STH SALES									
17604	ECB10-M-1MV0-EC									
4756	HARMATTAN-LEDUC SALES									
7176	BITTERN LAKE SALES									
7886	WESTERDALE SALES									
9595	GAS CITY SALES									
10186	NORTH PENHOLD SALES									
11350	RICINUS S. SALES LATERAL									
12997	MITSUE SALES									
13472	TWINLAKES CREEK SALES									
7095	WIMBORNE SALES LATERAL									
13075	HARMATTAN SALES									
17700	ALTA MONTANA									
17704	SILVER VALLEY SALES									
17697	DUTCH CREEK SALES									
41898	CRANBERRY SALES DELIVERY				√					
41803	SUNDAY CK STH SALES LAT									
17770	CAVALIER SALES									
41825	HUGGARD CK SALES LATERAL									
41780	EAST CALGARY SALES									
47960	CANOE LAKE SALES									
47997	CHIPEWYAN RVR SALES LAT									
49419	UNITY LATERAL									
49424	SADDLE LAKE LATERAL									

Unit Number	Unit Name	HEART RIVER SLS	CAROLINE SALES	VIRGO SALES	CRANBERRY LK SL	CARMON CREEK SL	FERGUSON SALES	CALDWELL SALES	MARSH HD CR W S	MINNOW LK S. SL
49509	HOUSE RIVER SALES									
49526	TO ATMORE B									
49568	VEGREVILLE SALES LATERAL									
49569	VEGREVILLE SALES LATERAL									
17576	JOFFRE SALES #2 LATERAL									
17573	MILDRED LAKE #2 SALES									

	Unit Number	3112	3113	3114	3115	3117	3118	3119	3120	3123	3124
Unit Number	Unit Name	FALHER SALES	TWINLAKES CK SL	WEMBLEY SALES	USONA SALES	GRIZZLY SALES	GILBY N#2 SALES	DEADRICK CK SLS	MILDRED LK SLS	MILDRED LK #2 S	DEEP VY CK S SL
728	ALLISON CREEK SALES										
1295	PINCHER CREEK SALES										
3140	PINE CREEK SALES										
3442	GRANDE PRAIRIE SALES										
3654	JUDY CREEK SALES										
4699	INNISFAIL SALES										
5528	MARGUERITE LAKE SALES										
5538	BIGSTONE SALES LAT										
5570	SAKWATAMAU SALES										
5651	SAWRIDGE SALES LAT										
5662	SAULTEAUX SALES LATERAL										
6314	GAETZ LAKE SLS										
6315	ARDLEY SALES										
6339	ST. PAUL SALES										
6491	CYNTHIA SALES										
6565	FORESTBURG SALES LATERAL										
6650	FLEET SALES LATERAL										
6702	SHEERNESS SALES LATERAL										
6810	MONARCH NORTH B SALES										
6853	ONETREE SALES										
7125	WAYNE NORTH B SALES										
7213	BASHAW WEST SALES										
7218	WOOD RIVER SALES LAT										
8123	STORNHAM COULEE SALES										
8159	VIRGO SALES LATERAL										
8237	NOSEHILL CRK N. SALES										
8695	HERMIT LAKE SALES										
8886	RANFURLY SALES LATERAL										
9055	CARMON CREEK SALES										
9188	DEMMITT SALES										
9523	CALDWELL SALES										
9668	SHANTZ SALES										
9682	FERGUSON SALES										
9965	JENNER EAST SALES LAT										

Unit Number	Unit Name	FALHER SALES	TWINLAKES CK SL	WEMBLEY SALES	USONA SALES	GRIZZLY SALES	GILBY N#2 SALES	DEADRICK CK SLS	MILDRED LK SLS	MILDRED LK #2 S	DEEP VY CK S SL
10489	CARIBOU LAKE SALES										
10921	VALVE BLB10-M-1MV0-WRSY										
10947	MARSH HEAD CREEK W. SALES										
10991	MERIDIAN LAKE BORDER										
11237	HEART RIVER SLS LATERAL										
11246	MINNOW LAKE S. SALES										
11258	OUTLET CREEK SALES										
11270	BEAVER HILLS SALES										
11420	SOUSA CREEK E. SALES										
11762	CRAMMOND SALES										
11763	SHORNCLIFFE CRK SLS LAT										
11830	ROSS CREEK SALES										
12027	AMOCO SALES TAP (P-459)										
12045	NOEL LAKE SALES										
12102	SARRAIL SALES LATERAL										
12198	NOSEHILL CRK SLS LATERAL										
12469	FALHER SALES	√									
12768	PADDY CREEK SALES										
13021	BLUE RIDGE EAST SALES										
13078	LONE PINE CREEK SALES										
13359	LANDON LAKE SALES										
13362	ELK POINT SALES										
13451	GRANDE CENTRE SALES										
13481	VALHALLA SALES LAT										
13491	WILSON CREEK S. SALES										
13528	CHICKADEE CREEK SALES										
13925	USONA SALES				√						
13992	CAROLINE SALES										
14099	GRIZZLY SALES					√					
14572	WEMBLEY SALES			√							
5022	EMPRESS 3 SYST 7										
5023	EMPRESS 1 SYST 7										
5164	COLEMAN SALES XOVER										
5681	RAINBOW LAKE SALES LAT										
5808	VALVE GRDB10-M-MU										

Unit Number	Unit Name	FALHER SALES	TWINLAKES CK SL	WEMBLEY SALES	USONA SALES	GRIZZLY SALES	GILBY N#2 SALES	DEADRICK CK SLS	MILDRED LK SLS	MILDRED LK #2 S	DEEP VY CK S SL
6982	LLOYD CREEK SALES										
7361	COUSINS A SALES										
7362	COUSINS B SALES										
7461	ELK RIVER SOUTH SALES										
7906	COLEMAN SALES										
7965	ATUSIS CREEK SALES										
8150	SIMONETTE SALES										
8152	DEEP VALLEY CREEK SALES										
8999	LAC LA BICHE SALES LAT										
9161	LOUISE CREEK SALES										
9320	HAYNES SALES										
9776	REDWATER SALES										
9778	REDWATER B SALES LAT										
10661	GREENCOURT WEST SALES LAT										
11097	RAINBOW SALES LATERAL										
11155	CHIGWELL NORTH SALES										
11301	VIRGINIA HILLS SALES										
12285	CROW LAKE SALES LATERAL										
12376	LEMING LAKE SLS LATERAL										
12379	LOSEMAN LAKE SALES LAT										
12624	HANNA SOUTH B SALES										
12629	LOSEMAN LAKE SALES #2										
12981	FIRE CREEK SALES LATERAL										
13001	OTAUWAU SALES										
13028	CHEECHAM WEST SALES										
13090	FERINTOSH NORTH SALES										
13137	EVERGREEN SALES										
13181	FERINTOSH SALES LATERAL										
13206	GODS LAKE SALES										
13283	LUNDBRECK-COWLEY SALES										
13302	BLEAK LAKE SALES LAT										
13358	THORHILD SALES LATERAL										
13580	INLAND SALES LATERAL										
13949	MINNOW LAKE SOUTH										
14008	WESTLOCK SALES LATERAL										

Unit Number	Unit Name	FALHER SALES	TWINLAKES CK SL	WEMBLEY SALES	USONA SALES	GRIZZLY SALES	GILBY N#2 SALES	DEADRICK CK SLS	MILDRED LK SLS	MILDRED LK #2 S	DEEP VY CK S SL
14011	GOLD CREEK SALES										
14093	CARROT CREEK SALES										
14105	VIKING SALES										
14120	COUSINS C										
14331	MOOSEHORN RIVER SALES										
14410	BRAZEAU NORTH SALES										
14429	SARATOGA SALES										
14474	PEMBINA SALES										
17080	DEADRICK CREEK							√			
17572	MILDRED LAKE SALES LAT								√		
17575	JOFFRE SALES #3										
17580	DEEP VALLEY CRK STH SALES										√
17604	ECB10-M-1MV0-EC										
4756	HARMATTAN-LEDUC SALES										
7176	BITTERN LAKE SALES										
7886	WESTERDALE SALES										
9595	GAS CITY SALES										
10186	NORTH PENHOLD SALES										
11350	RICINUS S. SALES LATERAL										
12997	MITSUE SALES										
13472	TWINLAKES CREEK SALES		√								
7095	WIMBORNE SALES LATERAL										
13075	HARMATTAN SALES										
17700	ALTA MONTANA										
17704	SILVER VALLEY SALES										
17697	DUTCH CREEK SALES										
41898	CRANBERRY SALES DELIVERY										
41803	SUNDAY CK STH SALES LAT										
17770	CAVALIER SALES										
41825	HUGGARD CK SALES LATERAL										
41780	EAST CALGARY SALES										
47960	CANOE LAKE SALES										
47997	CHIPEWYAN RVR SALES LAT										
49419	UNITY LATERAL										
49424	SADDLE LAKE LATERAL										

Unit Number	Unit Name	FALHER SALES	TWINLAKES CK SL	WEMBLEY SALES	USONA SALES	GRIZZLY SALES	GILBY N#2 SALES	DEADRICK CK SLS	MILDRED LK SLS	MILDRED LK #2 S	DEEP VY CK S SL
49509	HOUSE RIVER SALES										
49526	TO ATMORE B										
49568	VEGREVILLE SALES LATERAL										
49569	VEGREVILLE SALES LATERAL										
17576	JOFFRE SALES #2 LATERAL										
17573	MILDRED LAKE #2 SALES									√	

	Unit Number	3125	3300	3301	3304	3305	3368	3405	3406	3410
Unit Number	Unit Name	HUGGARD CREEK S	OTAUWAU SALES	SAULTEAUX SALES	FORESTBURG SLS	CHIGWELL N. SLS	NOEL LAKE SALES	RIM-WEST SALES	REDWATER SALES	VIKING SALES
728	ALLISON CREEK SALES									
1295	PINCHER CREEK SALES									
3140	PINE CREEK SALES									
3442	GRANDE PRAIRIE SALES									
3654	JUDY CREEK SALES									
4699	INNISFAIL SALES									
5528	MARGUERITE LAKE SALES									
5538	BIGSTONE SALES LAT									
5570	SAKWATAMAU SALES									
5651	SAWRIDGE SALES LAT									
5662	SAULTEAUX SALES LATERAL			√						
6314	GAETZ LAKE SLS									
6315	ARDLEY SALES									
6339	ST. PAUL SALES									
6491	CYNTHIA SALES									
6565	FORESTBURG SALES LATERAL				√					
6650	FLEET SALES LATERAL									
6702	SHEERNESS SALES LATERAL									
6810	MONARCH NORTH B SALES									
6853	ONETREE SALES									
7125	WAYNE NORTH B SALES									
7213	BASHAW WEST SALES									
7218	WOOD RIVER SALES LAT									
8123	STORNHAM COULEE SALES									
8159	VIRGO SALES LATERAL									
8237	NOSEHILL CRK N. SALES									
8695	HERMIT LAKE SALES									
8886	RANFURLY SALES LATERAL									
9055	CARMON CREEK SALES									
9188	DEMMITT SALES									
9523	CALDWELL SALES									
9668	SHANTZ SALES									
9682	FERGUSON SALES									
9965	JENNER EAST SALES LAT									

Unit Number	Unit Name	HUGGARD CREEK S	OTAUWAU SALES	SAULTEAUX SALES	FORESTBURG SLS	CHIGWELL N. SLS	NOEL LAKE SALES	RIM-WEST SALES	REDWATER SALES	VIKING SALES
10489	CARIBOU LAKE SALES									
10921	VALVE BLB10-M-1MV0-WRSY									
10947	MARSH HEAD CREEK W. SALES									
10991	MERIDIAN LAKE BORDER									
11237	HEART RIVER SLS LATERAL									
11246	MINNOW LAKE S. SALES									
11258	OUTLET CREEK SALES									
11270	BEAVER HILLS SALES									
11420	SOUSA CREEK E. SALES									
11762	CRAMMOND SALES									
11763	SHORNCLIFFE CRK SLS LAT									
11830	ROSS CREEK SALES									
12027	AMOCO SALES TAP (P-459)									
12045	NOEL LAKE SALES						√			
12102	SARRAIL SALES LATERAL									
12198	NOSEHILL CRK SLS LATERAL									
12469	FALHER SALES									
12768	PADDY CREEK SALES									
13021	BLUE RIDGE EAST SALES									
13078	LONE PINE CREEK SALES									
13359	LANDON LAKE SALES									
13362	ELK POINT SALES									
13451	GRANDE CENTRE SALES									
13481	VALHALLA SALES LAT									
13491	WILSON CREEK S. SALES									
13528	CHICKADEE CREEK SALES									
13925	USONA SALES									
13992	CAROLINE SALES									
14099	GRIZZLY SALES									
14572	WEMBLEY SALES									
5022	EMPRESS 3 SYST 7									
5023	EMPRESS 1 SYST 7									
5164	COLEMAN SALES XOVER									
5681	RAINBOW LAKE SALES LAT									
5808	VALVE GRDB10-M-MU									

Unit Number	Unit Name	HUGGARD CREEK S	OTAUWAU SALES	SAULTEAUX SALES	FORESTBURG SLS	CHIGWELL N. SLS	NOEL LAKE SALES	RIM-WEST SALES	REDWATER SALES	VIKING SALES
6982	LLOYD CREEK SALES									
7361	COUSINS A SALES									
7362	COUSINS B SALES									
7461	ELK RIVER SOUTH SALES									
7906	COLEMAN SALES									
7965	ATUSIS CREEK SALES									
8150	SIMONETTE SALES									
8152	DEEP VALLEY CREEK SALES									
8999	LAC LA BICHE SALES LAT									
9161	LOUISE CREEK SALES									
9320	HAYNES SALES									
9776	REDWATER SALES								√	
9778	REDWATER B SALES LAT									
10661	GREENCOURT WEST SALES LAT									
11097	RAINBOW SALES LATERAL									
11155	CHIGWELL NORTH SALES					√				
11301	VIRGINIA HILLS SALES									
12285	CROW LAKE SALES LATERAL									
12376	LEMING LAKE SLS LATERAL									
12379	LOSEMAN LAKE SALES LAT									
12624	HANNA SOUTH B SALES									
12629	LOSEMAN LAKE SALES #2									
12981	FIRE CREEK SALES LATERAL									
13001	OTAUWAU SALES		√							
13028	CHEECHAM WEST SALES									
13090	FERINTOSH NORTH SALES									
13137	EVERGREEN SALES									
13181	FERINTOSH SALES LATERAL									
13206	GODS LAKE SALES									
13283	LUNDBRECK-COWLEY SALES									
13302	BLEAK LAKE SALES LAT									
13358	THORHILD SALES LATERAL									
13580	INLAND SALES LATERAL									
13949	MINNOW LAKE SOUTH									
14008	WESTLOCK SALES LATERAL									

Unit Number	Unit Name	HUGGARD CREEK S	OTAUWAU SALES	SAULTEAUX SALES	FORESTBURG SLS	CHIGWELL N. SLS	NOEL LAKE SALES	RIM-WEST SALES	REDWATER SALES	VIKING SALES
14011	GOLD CREEK SALES									
14093	CARROT CREEK SALES									
14105	VIKING SALES									√
14120	COUSINS C									
14331	MOOSEHORN RIVER SALES									
14410	BRAZEAU NORTH SALES									
14429	SARATOGA SALES									
14474	PEMBINA SALES									
17080	DEADRICK CREEK									
17572	MILDRED LAKE SALES LAT									
17575	JOFFRE SALES #3									
17580	DEEP VALLEY CRK STH SALES									
17604	ECB10-M-1MV0-EC									
4756	HARMATTAN-LEDUC SALES									
7176	BITTERN LAKE SALES									
7886	WESTERDALE SALES									
9595	GAS CITY SALES									
10186	NORTH PENHOLD SALES									
11350	RICINUS S. SALES LATERAL									
12997	MITSUE SALES									
13472	TWINLAKES CREEK SALES									
7095	WIMBORNE SALES LATERAL									
13075	HARMATTAN SALES									
17700	ALTA MONTANA									
17704	SILVER VALLEY SALES									
17697	DUTCH CREEK SALES									
41898	CRANBERRY SALES DELIVERY									
41803	SUNDAY CK STH SALES LAT									
17770	CAVALIER SALES									
41825	HUGGARD CK SALES LATERAL	√								
41780	EAST CALGARY SALES									
47960	CANOE LAKE SALES									
47997	CHIPEWYAN RVR SALES LAT									
49419	UNITY LATERAL									
49424	SADDLE LAKE LATERAL									

Unit Number	Unit Name	HUGGARD CREEK S	OTAUWAU SALES	SAULTEAUX SALES	FORESTBURG SLS	CHIGWELL N. SLS	NOEL LAKE SALES	RIM-WEST SALES	REDWATER SALES	VIKING SALES
49509	HOUSE RIVER SALES									
49526	TO ATMORE B									
49568	VEGREVILLE SALES LATERAL									
49569	VEGREVILLE SALES LATERAL									
17576	JOFFRE SALES #2 LATERAL									
17573	MILDRED LAKE #2 SALES									

	Unit Number	3411	3412	3413	3414	3416	3418	3419	3421	3422	3423
Unit Number	Unit Name	MONARCH N. B SL	WAYNE N B SALES	ATMORE B SALES	HANNA S B SALES	COUSINS A SALES	COUSINS C SALES	INLAND SALES	WIMBORNE SALES	THORHILD SALES	BASHAW WEST SLS
728	ALLISON CREEK SALES										
1295	PINCHER CREEK SALES										
3140	PINE CREEK SALES										
3442	GRANDE PRAIRIE SALES										
3654	JUDY CREEK SALES										
4699	INNISFAIL SALES										
5528	MARGUERITE LAKE SALES										
5538	BIGSTONE SALES LAT										
5570	SAKWATAMAU SALES										
5651	SAWRIDGE SALES LAT										
5662	SAULTEAUX SALES LATERAL										
6314	GAETZ LAKE SLS										
6315	ARDLEY SALES										
6339	ST. PAUL SALES										
6491	CYNTHIA SALES										
6565	FORESTBURG SALES LATERAL										
6650	FLEET SALES LATERAL										
6702	SHEERNESS SALES LATERAL										
6810	MONARCH NORTH B SALES	√									
6853	ONETREE SALES										
7125	WAYNE NORTH B SALES		√								
7213	BASHAW WEST SALES										√
7218	WOOD RIVER SALES LAT										
8123	STORNHAM COULEE SALES										
8159	VIRGO SALES LATERAL										
8237	NOSEHILL CRK N. SALES										
8695	HERMIT LAKE SALES										
8886	RANFURLY SALES LATERAL										
9055	CARMON CREEK SALES										
9188	DEMMITT SALES										
9523	CALDWELL SALES										
9668	SHANTZ SALES										
9682	FERGUSON SALES										
9965	JENNER EAST SALES LAT										

Unit Number	Unit Name	MONARCH N. B SL	WAYNE N B SALES	ATMORE B SALES	HANNA S B SALES	COUSINS A SALES	COUSINS C SALES	INLAND SALES	WIMBORNE SALES	THORHILD SALES	BASHAW WEST SLS
10489	CARIBOU LAKE SALES										
10921	VALVE BLB10-M-1MV0-WRSY										
10947	MARSH HEAD CREEK W. SALES										
10991	MERIDIAN LAKE BORDER										
11237	HEART RIVER SLS LATERAL										
11246	MINNOW LAKE S. SALES										
11258	OUTLET CREEK SALES										
11270	BEAVER HILLS SALES										
11420	SOUSA CREEK E. SALES										
11762	CRAMMOND SALES										
11763	SHORNCLIFFE CRK SLS LAT										
11830	ROSS CREEK SALES										
12027	AMOCO SALES TAP (P-459)										
12045	NOEL LAKE SALES										
12102	SARRAIL SALES LATERAL										
12198	NOSEHILL CRK SLS LATERAL										
12469	FALHER SALES										
12768	PADDY CREEK SALES										
13021	BLUE RIDGE EAST SALES										
13078	LONE PINE CREEK SALES										
13359	LANDON LAKE SALES										
13362	ELK POINT SALES										
13451	GRANDE CENTRE SALES										
13481	VALHALLA SALES LAT										
13491	WILSON CREEK S. SALES										
13528	CHICKADEE CREEK SALES										
13925	USONA SALES										
13992	CAROLINE SALES										
14099	GRIZZLY SALES										
14572	WEMBLEY SALES										
5022	EMPRESS 3 SYST 7										
5023	EMPRESS 1 SYST 7										
5164	COLEMAN SALES XOVER										
5681	RAINBOW LAKE SALES LAT										
5808	VALVE GRDB10-M-MU										

Unit Number	Unit Name	MONARCH N. B SL	WAYNE N B SALES	ATMORE B SALES	HANNA S B SALES	COUSINS A SALES	COUSINS C SALES	INLAND SALES	WIMBORNE SALES	THORHILD SALES	BASHAW WEST SLS
6982	LLOYD CREEK SALES										
7361	COUSINS A SALES					√					
7362	COUSINS B SALES										
7461	ELK RIVER SOUTH SALES										
7906	COLEMAN SALES										
7965	ATUSIS CREEK SALES										
8150	SIMONETTE SALES										
8152	DEEP VALLEY CREEK SALES										
8999	LAC LA BICHE SALES LAT										
9161	LOUISE CREEK SALES										
9320	HAYNES SALES										
9776	REDWATER SALES										
9778	REDWATER B SALES LAT										
10661	GREENCOURT WEST SALES LAT										
11097	RAINBOW SALES LATERAL										
11155	CHIGWELL NORTH SALES										
11301	VIRGINIA HILLS SALES										
12285	CROW LAKE SALES LATERAL										
12376	LEMING LAKE SLS LATERAL										
12379	LOSEMAN LAKE SALES LAT										
12624	HANNA SOUTH B SALES				√						
12629	LOSEMAN LAKE SALES #2										
12981	FIRE CREEK SALES LATERAL										
13001	OTAUWAU SALES										
13028	CHEECHAM WEST SALES										
13090	FERINTOSH NORTH SALES										
13137	EVERGREEN SALES										
13181	FERINTOSH SALES LATERAL										
13206	GODS LAKE SALES										
13283	LUNDBRECK-COWLEY SALES										
13302	BLEAK LAKE SALES LAT										
13358	THORHILD SALES LATERAL									√	
13580	INLAND SALES LATERAL							√			
13949	MINNOW LAKE SOUTH										
14008	WESTLOCK SALES LATERAL										

Unit Number	Unit Name	MONARCH N. B SL	WAYNE N B SALES	ATMORE B SALES	HANNA S B SALES	COUSINS A SALES	COUSINS C SALES	INLAND SALES	WIMBORNE SALES	THORHILD SALES	BASHAW WEST SLS
14011	GOLD CREEK SALES										
14093	CARROT CREEK SALES										
14105	VIKING SALES										
14120	COUSINS C						√				
14331	MOOSEHORN RIVER SALES										
14410	BRAZEAU NORTH SALES										
14429	SARATOGA SALES										
14474	PEMBINA SALES										
17080	DEADRICK CREEK										
17572	MILDRED LAKE SALES LAT										
17575	JOFFRE SALES #3										
17580	DEEP VALLEY CRK STH SALES										
17604	ECB10-M-1MV0-EC										
4756	HARMATTAN-LEDUC SALES										
7176	BITTERN LAKE SALES										
7886	WESTERDALE SALES										
9595	GAS CITY SALES										
10186	NORTH PENHOLD SALES										
11350	RICINUS S. SALES LATERAL										
12997	MITSUE SALES										
13472	TWINLAKES CREEK SALES										
7095	WIMBORNE SALES LATERAL								√		
13075	HARMATTAN SALES										
17700	ALTA MONTANA										
17704	SILVER VALLEY SALES										
17697	DUTCH CREEK SALES										
41898	CRANBERRY SALES DELIVERY										
41803	SUNDAY CK STH SALES LAT										
17770	CAVALIER SALES										
41825	HUGGARD CK SALES LATERAL										
41780	EAST CALGARY SALES										
47960	CANOE LAKE SALES										
47997	CHIPEWYAN RVR SALES LAT										
49419	UNITY LATERAL										
49424	SADDLE LAKE LATERAL										

Unit Number	Unit Name	MONARCH N. B SL	WAYNE N B SALES	ATMORE B SALES	HANNA S B SALES	COUSINS A SALES	COUSINS C SALES	INLAND SALES	WIMBORNE SALES	THORHILD SALES	BASHAW WEST SLS
49509	HOUSE RIVER SALES										
49526	TO ATMORE B			√							
49568	VEGREVILLE SALES LATERAL										
49569	VEGREVILLE SALES LATERAL										
17576	JOFFRE SALES #2 LATERAL										
17573	MILDRED LAKE #2 SALES										

	Unit Number	3424	3425	3427	3429	3430	3437	3438	3439	3444
Unit Number	Unit Name	GRANDE CENTRE S	WOOD RVR SALES	WESTLOCK SALES	ST. PAUL SALES	FERINTOSH SALES	HARMATTAN SALES	REDWATER 'B' SL	SHEERNESS SALES	PINCHER CRK SLS
728	ALLISON CREEK SALES									
1295	PINCHER CREEK SALES									√
3140	PINE CREEK SALES									
3442	GRANDE PRAIRIE SALES									
3654	JUDY CREEK SALES									
4699	INNISFAIL SALES									
5528	MARGUERITE LAKE SALES									
5538	BIGSTONE SALES LAT									
5570	SAKWATAMAU SALES									
5651	SAWRIDGE SALES LAT									
5662	SAULTEAUX SALES LATERAL									
6314	GAETZ LAKE SLS									
6315	ARDLEY SALES									
6339	ST. PAUL SALES				√					
6491	CYNTHIA SALES									
6565	FORESTBURG SALES LATERAL									
6650	FLEET SALES LATERAL									
6702	SHEERNESS SALES LATERAL								√	
6810	MONARCH NORTH B SALES									
6853	ONETREE SALES									
7125	WAYNE NORTH B SALES									
7213	BASHAW WEST SALES									
7218	WOOD RIVER SALES LAT		√							
8123	STORNHAM COULEE SALES									
8159	VIRGO SALES LATERAL									
8237	NOSEHILL CRK N. SALES									
8695	HERMIT LAKE SALES									
8886	RANFURLY SALES LATERAL									
9055	CARMON CREEK SALES									
9188	DEMMITT SALES									
9523	CALDWELL SALES									
9668	SHANTZ SALES									
9682	FERGUSON SALES									
9965	JENNER EAST SALES LAT									

Unit Number	Unit Name	GRANDE CENTRE S	WOOD RVR SALES	WESTLOCK SALES	ST. PAUL SALES	FERINTOSH SALES	HARMATTAN SALES	REDWATER 'B' SL	SHEERNESS SALES	PINCHER CRK SLS
10489	CARIBOU LAKE SALES									
10921	VALVE BLB10-M-1MV0-WRSY									
10947	MARSH HEAD CREEK W. SALES									
10991	MERIDIAN LAKE BORDER									
11237	HEART RIVER SLS LATERAL									
11246	MINNOW LAKE S. SALES									
11258	OUTLET CREEK SALES									
11270	BEAVER HILLS SALES									
11420	SOUSA CREEK E. SALES									
11762	CRAMMOND SALES									
11763	SHORNCLIFFE CRK SLS LAT									
11830	ROSS CREEK SALES									
12027	AMOCO SALES TAP (P-459)									
12045	NOEL LAKE SALES									
12102	SARRAIL SALES LATERAL									
12198	NOSEHILL CRK SLS LATERAL									
12469	FALHER SALES									
12768	PADDY CREEK SALES									
13021	BLUE RIDGE EAST SALES									
13078	LONE PINE CREEK SALES									
13359	LANDON LAKE SALES									
13362	ELK POINT SALES									
13451	GRANDE CENTRE SALES	√								
13481	VALHALLA SALES LAT									
13491	WILSON CREEK S. SALES									
13528	CHICKADEE CREEK SALES									
13925	USONA SALES									
13992	CAROLINE SALES									
14099	GRIZZLY SALES									
14572	WEMBLEY SALES									
5022	EMPRESS 3 SYST 7									
5023	EMPRESS 1 SYST 7									
5164	COLEMAN SALES XOVER									
5681	RAINBOW LAKE SALES LAT									
5808	VALVE GRDB10-M-MU									

Unit Number	Unit Name	GRANDE CENTRE S	WOOD RVR SALES	WESTLOCK SALES	ST. PAUL SALES	FERINTOSH SALES	HARMATTAN SALES	REDWATER 'B' SL	SHEERNESS SALES	PINCHER CRK SLS
6982	LLOYD CREEK SALES									
7361	COUSINS A SALES									
7362	COUSINS B SALES									
7461	ELK RIVER SOUTH SALES									
7906	COLEMAN SALES									
7965	ATUSIS CREEK SALES									
8150	SIMONETTE SALES									
8152	DEEP VALLEY CREEK SALES									
8999	LAC LA BICHE SALES LAT									
9161	LOUISE CREEK SALES									
9320	HAYNES SALES									
9776	REDWATER SALES									
9778	REDWATER B SALES LAT							√		
10661	GREENCOURT WEST SALES LAT									
11097	RAINBOW SALES LATERAL									
11155	CHIGWELL NORTH SALES									
11301	VIRGINIA HILLS SALES									
12285	CROW LAKE SALES LATERAL									
12376	LEMING LAKE SLS LATERAL									
12379	LOSEMAN LAKE SALES LAT									
12624	HANNA SOUTH B SALES									
12629	LOSEMAN LAKE SALES #2									
12981	FIRE CREEK SALES LATERAL									
13001	OTAUWAU SALES									
13028	CHEECHAM WEST SALES									
13090	FERINTOSH NORTH SALES									
13137	EVERGREEN SALES									
13181	FERINTOSH SALES LATERAL					√				
13206	GODS LAKE SALES									
13283	LUNDBRECK-COWLEY SALES									
13302	BLEAK LAKE SALES LAT									
13358	THORHILD SALES LATERAL									
13580	INLAND SALES LATERAL									
13949	MINNOW LAKE SOUTH									
14008	WESTLOCK SALES LATERAL			√						

Unit Number	Unit Name	GRANDE CENTRE S	WOOD RVR SALES	WESTLOCK SALES	ST. PAUL SALES	FERINTOSH SALES	HARMATTAN SALES	REDWATER 'B' SL	SHEERNESS SALES	PINCHER CRK SLS
14011	GOLD CREEK SALES									
14093	CARROT CREEK SALES									
14105	VIKING SALES									
14120	COUSINS C									
14331	MOOSEHORN RIVER SALES									
14410	BRAZEAU NORTH SALES									
14429	SARATOGA SALES									
14474	PEMBINA SALES									
17080	DEADRICK CREEK									
17572	MILDRED LAKE SALES LAT									
17575	JOFFRE SALES #3									
17580	DEEP VALLEY CRK STH SALES									
17604	ECB10-M-1MV0-EC									
4756	HARMATTAN-LEDUC SALES									
7176	BITTERN LAKE SALES									
7886	WESTERDALE SALES									
9595	GAS CITY SALES									
10186	NORTH PENHOLD SALES									
11350	RICINUS S. SALES LATERAL									
12997	MITSUE SALES									
13472	TWINLAKES CREEK SALES									
7095	WIMBORNE SALES LATERAL									
13075	HARMATTAN SALES						√			
17700	ALTA MONTANA									
17704	SILVER VALLEY SALES									
17697	DUTCH CREEK SALES									
41898	CRANBERRY SALES DELIVERY									
41803	SUNDAY CK STH SALES LAT									
17770	CAVALIER SALES									
41825	HUGGARD CK SALES LATERAL									
41780	EAST CALGARY SALES									
47960	CANOE LAKE SALES									
47997	CHIPEWYAN RVR SALES LAT									
49419	UNITY LATERAL									
49424	SADDLE LAKE LATERAL									

Unit Number	Unit Name	GRANDE CENTRE S	WOOD RVR SALES	WESTLOCK SALES	ST. PAUL SALES	FERINTOSH SALES	HARMATTAN SALES	REDWATER 'B' SL	SHEERNESS SALES	PINCHER CRK SLS
49509	HOUSE RIVER SALES									
49526	TO ATMORE B									
49568	VEGREVILLE SALES LATERAL									
49569	VEGREVILLE SALES LATERAL									
17576	JOFFRE SALES #2 LATERAL									
17573	MILDRED LAKE #2 SALES									

	Unit Number	3445	3446	3448	3449	3453	3454	3456	3457	3458	3460	3462
Unit Number	Unit Name	KAKWA SALES	BITTERN LAKE SL	ROSS CREEK SLS	FLEET SALES	GREEN GLADE SLS	PENHOLD N SALES	ELK POINT SALES	MITSUE SALES	COUSINS B SALES	LANDON LAKE SLS	NIPISI SALES
728	ALLISON CREEK SALES											
1295	PINCHER CREEK SALES											
3140	PINE CREEK SALES											
3442	GRANDE PRAIRIE SALES											
3654	JUDY CREEK SALES											
4699	INNISFAIL SALES											
5528	MARGUERITE LAKE SALES											
5538	BIGSTONE SALES LAT											
5570	SAKWATAMAU SALES											
5651	SAWRIDGE SALES LAT											
5662	SAULTEAUX SALES LATERAL											
6314	GAETZ LAKE SLS											
6315	ARDLEY SALES											
6339	ST. PAUL SALES											
6491	CYNTHIA SALES											
6565	FORESTBURG SALES LATERAL											
6650	FLEET SALES LATERAL				√							
6702	SHEERNESS SALES LATERAL											
6810	MONARCH NORTH B SALES											
6853	ONETREE SALES											
7125	WAYNE NORTH B SALES											
7213	BASHAW WEST SALES											
7218	WOOD RIVER SALES LAT											
8123	STORNHAM COULEE SALES											
8159	VIRGO SALES LATERAL											
8237	NOSEHILL CRK N. SALES											
8695	HERMIT LAKE SALES											
8886	RANFURLY SALES LATERAL											
9055	CARMON CREEK SALES											
9188	DEMMITT SALES											
9523	CALDWELL SALES											
9668	SHANTZ SALES											
9682	FERGUSON SALES											
9965	JENNER EAST SALES LAT											

Unit Number	Unit Name	KAKWA SALES	BITTERN LAKE SL	ROSS CREEK SLS	FLEET SALES	GREEN GLADE SLS	PENHOLD N SALES	ELK POINT SALES	MITSUE SALES	COUSINS B SALES	LANDON LAKE SLS	NIPISI SALES
10489	CARIBOU LAKE SALES											
10921	VALVE BLB10-M-1MV0-WRSY											
10947	MARSH HEAD CREEK W. SALES											
10991	MERIDIAN LAKE BORDER											
11237	HEART RIVER SLS LATERAL											
11246	MINNOW LAKE S. SALES											
11258	OUTLET CREEK SALES											
11270	BEAVER HILLS SALES											
11420	SOUSA CREEK E. SALES											
11762	CRAMMOND SALES											
11763	SHORNCLIFFE CRK SLS LAT											
11830	ROSS CREEK SALES			√								
12027	AMOCO SALES TAP (P-459)											
12045	NOEL LAKE SALES											
12102	SARRAIL SALES LATERAL											
12198	NOSEHILL CRK SLS LATERAL											
12469	FALHER SALES											
12768	PADDY CREEK SALES											
13021	BLUE RIDGE EAST SALES											
13078	LONE PINE CREEK SALES											
13359	LANDON LAKE SALES										√	
13362	ELK POINT SALES							√				
13451	GRANDE CENTRE SALES											
13481	VALHALLA SALES LAT											
13491	WILSON CREEK S. SALES											
13528	CHICKADEE CREEK SALES											
13925	USONA SALES											
13992	CAROLINE SALES											
14099	GRIZZLY SALES											
14572	WEMBLEY SALES											
5022	EMPRESS 3 SYST 7											
5023	EMPRESS 1 SYST 7											
5164	COLEMAN SALES XOVER											
5681	RAINBOW LAKE SALES LAT											
5808	VALVE GRDB10-M-MU											

Unit Number	Unit Name	KAKWA SALES	BITTERN LAKE SL	ROSS CREEK SLS	FLEET SALES	GREEN GLADE SLS	PENHOLD N SALES	ELK POINT SALES	MITSUE SALES	COUSINS B SALES	LANDON LAKE SLS	NIPISI SALES
6982	LLOYD CREEK SALES											
7361	COUSINS A SALES											
7362	COUSINS B SALES									√		
7461	ELK RIVER SOUTH SALES											
7906	COLEMAN SALES											
7965	ATUSIS CREEK SALES											
8150	SIMONETTE SALES											
8152	DEEP VALLEY CREEK SALES											
8999	LAC LA BICHE SALES LAT											
9161	LOUISE CREEK SALES											
9320	HAYNES SALES											
9776	REDWATER SALES											
9778	REDWATER B SALES LAT											
10661	GREENCOURT WEST SALES LAT											
11097	RAINBOW SALES LATERAL											
11155	CHIGWELL NORTH SALES											
11301	VIRGINIA HILLS SALES											
12285	CROW LAKE SALES LATERAL											
12376	LEMING LAKE SLS LATERAL											
12379	LOSEMAN LAKE SALES LAT											
12624	HANNA SOUTH B SALES											
12629	LOSEMAN LAKE SALES #2											
12981	FIRE CREEK SALES LATERAL											
13001	OTAUWAU SALES											
13028	CHEECHAM WEST SALES											
13090	FERINTOSH NORTH SALES											
13137	EVERGREEN SALES											
13181	FERINTOSH SALES LATERAL											
13206	GODS LAKE SALES											
13283	LUNDBRECK-COWLEY SALES											
13302	BLEAK LAKE SALES LAT											
13358	THORHILD SALES LATERAL											
13580	INLAND SALES LATERAL											
13949	MINNOW LAKE SOUTH											
14008	WESTLOCK SALES LATERAL											

Unit Number	Unit Name	KAKWA SALES	BITTERN LAKE SL	ROSS CREEK SLS	FLEET SALES	GREEN GLADE SLS	PENHOLD N SALES	ELK POINT SALES	MITSUE SALES	COUSINS B SALES	LANDON LAKE SLS	NIPISI SALES
14011	GOLD CREEK SALES											
14093	CARROT CREEK SALES											
14105	VIKING SALES											
14120	COUSINS C											
14331	MOOSEHORN RIVER SALES											
14410	BRAZEAU NORTH SALES											
14429	SARATOGA SALES											
14474	PEMBINA SALES											
17080	DEADRICK CREEK											
17572	MILDRED LAKE SALES LAT											
17575	JOFFRE SALES #3											
17580	DEEP VALLEY CRK STH SALES											
17604	ECB10-M-1MV0-EC											
4756	HARMATTAN-LEDUC SALES											
7176	BITTERN LAKE SALES		√									
7886	WESTERDALE SALES											
9595	GAS CITY SALES											
10186	NORTH PENHOLD SALES						√					
11350	RICINUS S. SALES LATERAL											
12997	MITSUE SALES								√			
13472	TWINLAKES CREEK SALES											
7095	WIMBORNE SALES LATERAL											
13075	HARMATTAN SALES											
17700	ALTA MONTANA											
17704	SILVER VALLEY SALES											
17697	DUTCH CREEK SALES											
41898	CRANBERRY SALES DELIVERY											
41803	SUNDAY CK STH SALES LAT											
17770	CAVALIER SALES											
41825	HUGGARD CK SALES LATERAL											
41780	EAST CALGARY SALES											
47960	CANOE LAKE SALES											
47997	CHIPEWYAN RVR SALES LAT											
49419	UNITY LATERAL											
49424	SADDLE LAKE LATERAL											

Unit Number	Unit Name	KAKWA SALES	BITTERN LAKE SL	ROSS CREEK SLS	FLEET SALES	GREEN GLADE SLS	PENHOLD N SALES	ELK POINT SALES	MITSUE SALES	COUSINS B SALES	LANDON LAKE SLS	NIPISI SALES
49509	HOUSE RIVER SALES											
49526	TO ATMORE B											
49568	VEGREVILLE SALES LATERAL											
49569	VEGREVILLE SALES LATERAL											
17576	JOFFRE SALES #2 LATERAL											
17573	MILDRED LAKE #2 SALES											

	Unit Number	3464	3465	3468	3469	3470	3471	3472	3474	3476	3477
Unit Number	Unit Name	GREENCOURT W SL	DEMMITT SALES	BLEAK LAKE SLS	EVERGREEN SALES	NOSEHILL CRK SL	BLUE RIDGE E SL	INNISFAIL SALES	LLOYD CREEK SLS	LAC LA BICHE SL	RICINUS S SALES
728	ALLISON CREEK SALES										
1295	PINCHER CREEK SALES										
3140	PINE CREEK SALES										
3442	GRANDE PRAIRIE SALES										
3654	JUDY CREEK SALES										
4699	INNISFAIL SALES							√			
5528	MARGUERITE LAKE SALES										
5538	BIGSTONE SALES LAT										
5570	SAKWATAMAU SALES										
5651	SAWRIDGE SALES LAT										
5662	SAULTEAUX SALES LATERAL										
6314	GAETZ LAKE SLS										
6315	ARDLEY SALES										
6339	ST. PAUL SALES										
6491	CYNTHIA SALES										
6565	FORESTBURG SALES LATERAL										
6650	FLEET SALES LATERAL										
6702	SHEERNESS SALES LATERAL										
6810	MONARCH NORTH B SALES										
6853	ONETREE SALES										
7125	WAYNE NORTH B SALES										
7213	BASHAW WEST SALES										
7218	WOOD RIVER SALES LAT										
8123	STORNHAM COULEE SALES										
8159	VIRGO SALES LATERAL										
8237	NOSEHILL CRK N. SALES										
8695	HERMIT LAKE SALES										
8886	RANFURLY SALES LATERAL										
9055	CARMON CREEK SALES										
9188	DEMMITT SALES		√								
9523	CALDWELL SALES										
9668	SHANTZ SALES										
9682	FERGUSON SALES										
9965	JENNER EAST SALES LAT										

Unit Number	Unit Name	GREENCOURT W SL	DEMMITT SALES	BLEAK LAKE SLS	EVERGREEN SALES	NOSEHILL CRK SL	BLUE RIDGE E SL	INNISFAIL SALES	LLOYD CREEK SLS	LAC LA BICHE SL	RICINUS S SALES
10489	CARIBOU LAKE SALES										
10921	VALVE BLB10-M-1MV0-WRSY										
10947	MARSH HEAD CREEK W. SALES										
10991	MERIDIAN LAKE BORDER										
11237	HEART RIVER SLS LATERAL										
11246	MINNOW LAKE S. SALES										
11258	OUTLET CREEK SALES										
11270	BEAVER HILLS SALES										
11420	SOUSA CREEK E. SALES										
11762	CRAMMOND SALES										
11763	SHORNCLIFFE CRK SLS LAT										
11830	ROSS CREEK SALES										
12027	AMOCO SALES TAP (P-459)										
12045	NOEL LAKE SALES										
12102	SARRAIL SALES LATERAL										
12198	NOSEHILL CRK SLS LATERAL					√					
12469	FALHER SALES										
12768	PADDY CREEK SALES										
13021	BLUE RIDGE EAST SALES						√				
13078	LONE PINE CREEK SALES										
13359	LANDON LAKE SALES										
13362	ELK POINT SALES										
13451	GRANDE CENTRE SALES										
13481	VALHALLA SALES LAT										
13491	WILSON CREEK S. SALES										
13528	CHICKADEE CREEK SALES										
13925	USONA SALES										
13992	CAROLINE SALES										
14099	GRIZZLY SALES										
14572	WEMBLEY SALES										
5022	EMPRESS 3 SYST 7										
5023	EMPRESS 1 SYST 7										
5164	COLEMAN SALES XOVER										
5681	RAINBOW LAKE SALES LAT										
5808	VALVE GRDB10-M-MU										

Unit Number	Unit Name	GREENCOURT W SL	DEMMITT SALES	BLEAK LAKE SLS	EVERGREEN SALES	NOSEHILL CRK SL	BLUE RIDGE E SL	INNISFAIL SALES	LLOYD CREEK SLS	LAC LA BICHE SL	RICINUS S SALES
6982	LLOYD CREEK SALES								√		
7361	COUSINS A SALES										
7362	COUSINS B SALES										
7461	ELK RIVER SOUTH SALES										
7906	COLEMAN SALES										
7965	ATUSIS CREEK SALES										
8150	SIMONETTE SALES										
8152	DEEP VALLEY CREEK SALES										
8999	LAC LA BICHE SALES LAT									√	
9161	LOUISE CREEK SALES										
9320	HAYNES SALES										
9776	REDWATER SALES										
9778	REDWATER B SALES LAT										
10661	GREENCOURT WEST SALES LAT	√									
11097	RAINBOW SALES LATERAL										
11155	CHIGWELL NORTH SALES										
11301	VIRGINIA HILLS SALES										
12285	CROW LAKE SALES LATERAL										
12376	LEMING LAKE SLS LATERAL										
12379	LOSEMAN LAKE SALES LAT										
12624	HANNA SOUTH B SALES										
12629	LOSEMAN LAKE SALES #2										
12981	FIRE CREEK SALES LATERAL										
13001	OTAUWAU SALES										
13028	CHEECHAM WEST SALES										
13090	FERINTOSH NORTH SALES										
13137	EVERGREEN SALES				√						
13181	FERINTOSH SALES LATERAL										
13206	GODS LAKE SALES										
13283	LUNDBRECK-COWLEY SALES										
13302	BLEAK LAKE SALES LAT			√							
13358	THORHILD SALES LATERAL										
13580	INLAND SALES LATERAL										
13949	MINNOW LAKE SOUTH										
14008	WESTLOCK SALES LATERAL										

Unit Number	Unit Name	GREENCOURT W SL	DEMMITT SALES	BLEAK LAKE SLS	EVERGREEN SALES	NOSEHILL CRK SL	BLUE RIDGE E SL	INNISFAIL SALES	LLOYD CREEK SLS	LAC LA BICHE SL	RICINUS S SALES
14011	GOLD CREEK SALES										
14093	CARROT CREEK SALES										
14105	VIKING SALES										
14120	COUSINS C										
14331	MOOSEHORN RIVER SALES										
14410	BRAZEAU NORTH SALES										
14429	SARATOGA SALES										
14474	PEMBINA SALES										
17080	DEADRICK CREEK										
17572	MILDRED LAKE SALES LAT										
17575	JOFFRE SALES #3										
17580	DEEP VALLEY CRK STH SALES										
17604	ECB10-M-1MV0-EC										
4756	HARMATTAN-LEDUC SALES										
7176	BITTERN LAKE SALES										
7886	WESTERDALE SALES										
9595	GAS CITY SALES										
10186	NORTH PENHOLD SALES										
11350	RICINUS S. SALES LATERAL										√
12997	MITSUE SALES										
13472	TWINLAKES CREEK SALES										
7095	WIMBORNE SALES LATERAL										
13075	HARMATTAN SALES										
17700	ALTA MONTANA										
17704	SILVER VALLEY SALES										
17697	DUTCH CREEK SALES										
41898	CRANBERRY SALES DELIVERY										
41803	SUNDAY CK STH SALES LAT										
17770	CAVALIER SALES										
41825	HUGGARD CK SALES LATERAL										
41780	EAST CALGARY SALES										
47960	CANOE LAKE SALES										
47997	CHIPEWYAN RVR SALES LAT										
49419	UNITY LATERAL										
49424	SADDLE LAKE LATERAL										

Unit Number	Unit Name	GREENCOURT W SL	DEMMITT SALES	BLEAK LAKE SLS	EVERGREEN SALES	NOSEHILL CRK SL	BLUE RIDGE E SL	INNISFAIL SALES	LLOYD CREEK SLS	LAC LA BICHE SL	RICINUS S SALES
49509	HOUSE RIVER SALES										
49526	TO ATMORE B										
49568	VEGREVILLE SALES LATERAL										
49569	VEGREVILLE SALES LATERAL										
17576	JOFFRE SALES #2 LATERAL										
17573	MILDRED LAKE #2 SALES										

	Unit Number	3478	3479	3481	3482	3483	3484	3485	3486
Unit Number	Unit Name	ONETREE SALES	NOSEHILL CRK N.	SAWRIDGE SALES	LONE PINE CK SL	CRAMMOND SALES	CARIBOU LAKE SL	SHORNCLIFFE CRK	WESTERDALE SLS
728	ALLISON CREEK SALES								
1295	PINCHER CREEK SALES								
3140	PINE CREEK SALES								
3442	GRANDE PRAIRIE SALES								
3654	JUDY CREEK SALES								
4699	INNISFAIL SALES								
5528	MARGUERITE LAKE SALES								
5538	BIGSTONE SALES LAT								
5570	SAKWATAMAU SALES								
5651	SAWRIDGE SALES LAT			√					
5662	SAULTEAUX SALES LATERAL								
6314	GAETZ LAKE SLS								
6315	ARDLEY SALES								
6339	ST. PAUL SALES								
6491	CYNTHIA SALES								
6565	FORESTBURG SALES LATERAL								
6650	FLEET SALES LATERAL								
6702	SHEERNESS SALES LATERAL								
6810	MONARCH NORTH B SALES								
6853	ONETREE SALES	√							
7125	WAYNE NORTH B SALES								
7213	BASHAW WEST SALES								
7218	WOOD RIVER SALES LAT								
8123	STORNHAM COULEE SALES								
8159	VIRGO SALES LATERAL								
8237	NOSEHILL CRK N. SALES		√						
8695	HERMIT LAKE SALES								
8886	RANFURLY SALES LATERAL								
9055	CARMON CREEK SALES								
9188	DEMMITT SALES								
9523	CALDWELL SALES								
9668	SHANTZ SALES								
9682	FERGUSON SALES								
9965	JENNER EAST SALES LAT								

Unit Number	Unit Name	ONETREE SALES	NOSEHILL CRK N.	SAWRIDGE SALES	LONE PINE CK SL	CRAMMOND SALES	CARIBOU LAKE SL	SHORNCLIFFE CRK	WESTERDALE SLS
10489	CARIBOU LAKE SALES						√		
10921	VALVE BLB10-M-1MV0-WRSY								
10947	MARSH HEAD CREEK W. SALES								
10991	MERIDIAN LAKE BORDER								
11237	HEART RIVER SLS LATERAL								
11246	MINNOW LAKE S. SALES								
11258	OUTLET CREEK SALES								
11270	BEAVER HILLS SALES								
11420	SOUSA CREEK E. SALES								
11762	CRAMMOND SALES					√			
11763	SHORNCLIFFE CRK SLS LAT							√	
11830	ROSS CREEK SALES								
12027	AMOCO SALES TAP (P-459)								
12045	NOEL LAKE SALES								
12102	SARRAIL SALES LATERAL								
12198	NOSEHILL CRK SLS LATERAL								
12469	FALHER SALES								
12768	PADDY CREEK SALES								
13021	BLUE RIDGE EAST SALES								
13078	LONE PINE CREEK SALES				√				
13359	LANDON LAKE SALES								
13362	ELK POINT SALES								
13451	GRANDE CENTRE SALES								
13481	VALHALLA SALES LAT								
13491	WILSON CREEK S. SALES								
13528	CHICKADEE CREEK SALES								
13925	USONA SALES								
13992	CAROLINE SALES								
14099	GRIZZLY SALES								
14572	WEMBLEY SALES								
5022	EMPRESS 3 SYST 7								
5023	EMPRESS 1 SYST 7								
5164	COLEMAN SALES XOVER								
5681	RAINBOW LAKE SALES LAT								
5808	VALVE GRDB10-M-MU								

Unit Number	Unit Name	ONETREE SALES	NOSEHILL CRK N.	SAWRIDGE SALES	LONE PINE CK SL	CRAMMOND SALES	CARIBOU LAKE SL	SHORNCLIFFE CRK	WESTERDALE SLS
6982	LLOYD CREEK SALES								
7361	COUSINS A SALES								
7362	COUSINS B SALES								
7461	ELK RIVER SOUTH SALES								
7906	COLEMAN SALES								
7965	ATUSIS CREEK SALES								
8150	SIMONETTE SALES								
8152	DEEP VALLEY CREEK SALES								
8999	LAC LA BICHE SALES LAT								
9161	LOUISE CREEK SALES								
9320	HAYNES SALES								
9776	REDWATER SALES								
9778	REDWATER B SALES LAT								
10661	GREENCOURT WEST SALES LAT								
11097	RAINBOW SALES LATERAL								
11155	CHIGWELL NORTH SALES								
11301	VIRGINIA HILLS SALES								
12285	CROW LAKE SALES LATERAL								
12376	LEMING LAKE SLS LATERAL								
12379	LOSEMAN LAKE SALES LAT								
12624	HANNA SOUTH B SALES								
12629	LOSEMAN LAKE SALES #2								
12981	FIRE CREEK SALES LATERAL								
13001	OTAUWAU SALES								
13028	CHEECHAM WEST SALES								
13090	FERINTOSH NORTH SALES								
13137	EVERGREEN SALES								
13181	FERINTOSH SALES LATERAL								
13206	GODS LAKE SALES								
13283	LUNDBRECK-COWLEY SALES								
13302	BLEAK LAKE SALES LAT								
13358	THORHILD SALES LATERAL								
13580	INLAND SALES LATERAL								
13949	MINNOW LAKE SOUTH								
14008	WESTLOCK SALES LATERAL								

Unit Number	Unit Name	ONETREE SALES	NOSEHILL CRK N.	SAWRIDGE SALES	LONE PINE CK SL	CRAMMOND SALES	CARIBOU LAKE SL	SHORNCLIFFE CRK	WESTERDALE SLS
14011	GOLD CREEK SALES								
14093	CARROT CREEK SALES								
14105	VIKING SALES								
14120	COUSINS C								
14331	MOOSEHORN RIVER SALES								
14410	BRAZEAU NORTH SALES								
14429	SARATOGA SALES								
14474	PEMBINA SALES								
17080	DEADRICK CREEK								
17572	MILDRED LAKE SALES LAT								
17575	JOFFRE SALES #3								
17580	DEEP VALLEY CRK STH SALES								
17604	ECB10-M-1MV0-EC								
4756	HARMATTAN-LEDUC SALES								
7176	BITTERN LAKE SALES								
7886	WESTERDALE SALES								√
9595	GAS CITY SALES								
10186	NORTH PENHOLD SALES								
11350	RICINUS S. SALES LATERAL								
12997	MITSUE SALES								
13472	TWINLAKES CREEK SALES								
7095	WIMBORNE SALES LATERAL								
13075	HARMATTAN SALES								
17700	ALTA MONTANA								
17704	SILVER VALLEY SALES								
17697	DUTCH CREEK SALES								
41898	CRANBERRY SALES DELIVERY								
41803	SUNDAY CK STH SALES LAT								
17770	CAVALIER SALES								
41825	HUGGARD CK SALES LATERAL								
41780	EAST CALGARY SALES								
47960	CANOE LAKE SALES								
47997	CHIPEWYAN RVR SALES LAT								
49419	UNITY LATERAL								
49424	SADDLE LAKE LATERAL								

Unit Number	Unit Name	ONETREE SALES	NOSEHILL CRK N.	SAWRIDGE SALES	LONE PINE CK SL	CRAMMOND SALES	CARIBOU LAKE SL	SHORNCLIFFE CRK	WESTERDALE SLS
49509	HOUSE RIVER SALES								
49526	TO ATMORE B								
49568	VEGREVILLE SALES LATERAL								
49569	VEGREVILLE SALES LATERAL								
17576	JOFFRE SALES #2 LATERAL								
17573	MILDRED LAKE #2 SALES								

	Unit Number	3488	3489	3490	3491	3492	3493	3494	3495	3496	3497	3562
Unit Number	Unit Name	ARDLEY SALES	ATUSIS CREEK SL	GAETZ LAKE SLS	JOFFRE SLS #2	JOFFRE SLS #3	MEYER B SALES	SILVER VLY SLS	CAVALIER SALES	CHIPEWYAN RIVER	SUNDAY CREEK SO	AMOCO SALES TAP
728	ALLISON CREEK SALES											
1295	PINCHER CREEK SALES											
3140	PINE CREEK SALES											
3442	GRANDE PRAIRIE SALES											
3654	JUDY CREEK SALES											
4699	INNISFAIL SALES											
5528	MARGUERITE LAKE SALES											
5538	BIGSTONE SALES LAT											
5570	SAKWATAMAU SALES											
5651	SAWRIDGE SALES LAT											
5662	SAULTEAUX SALES LATERAL											
6314	GAETZ LAKE SLS			√								
6315	ARDLEY SALES	√										
6339	ST. PAUL SALES											
6491	CYNTHIA SALES											
6565	FORESTBURG SALES LATERAL											
6650	FLEET SALES LATERAL											
6702	SHEERNESS SALES LATERAL											
6810	MONARCH NORTH B SALES											
6853	ONETREE SALES											
7125	WAYNE NORTH B SALES											
7213	BASHAW WEST SALES											
7218	WOOD RIVER SALES LAT											
8123	STORNHAM COULEE SALES											
8159	VIRGO SALES LATERAL											
8237	NOSEHILL CRK N. SALES											
8695	HERMIT LAKE SALES											
8886	RANFURLY SALES LATERAL											
9055	CARMON CREEK SALES											
9188	DEMMITT SALES											
9523	CALDWELL SALES											
9668	SHANTZ SALES											
9682	FERGUSON SALES											
9965	JENNER EAST SALES LAT											

Unit Number	Unit Name	ARDLEY SALES	ATUSIS CREEK SL	GAETZ LAKE SLS	JOFFRE SLS #2	JOFFRE SLS #3	MEYER B SALES	SILVER VLY SLS	CAVALIER SALES	CHIPEWYAN RIVER	SUNDAY CREEK SO	AMOCO SALES TAP
10489	CARIBOU LAKE SALES											
10921	VALVE BLB10-M-1MV0-WRSY											
10947	MARSH HEAD CREEK W. SALES											
10991	MERIDIAN LAKE BORDER											
11237	HEART RIVER SLS LATERAL											
11246	MINNOW LAKE S. SALES											
11258	OUTLET CREEK SALES											
11270	BEAVER HILLS SALES											
11420	SOUSA CREEK E. SALES											
11762	CRAMMOND SALES											
11763	SHORNCLIFFE CRK SLS LAT											
11830	ROSS CREEK SALES											
12027	AMOCO SALES TAP (P-459)											√
12045	NOEL LAKE SALES											
12102	SARRAIL SALES LATERAL											
12198	NOSEHILL CRK SLS LATERAL											
12469	FALHER SALES											
12768	PADDY CREEK SALES											
13021	BLUE RIDGE EAST SALES											
13078	LONE PINE CREEK SALES											
13359	LANDON LAKE SALES											
13362	ELK POINT SALES											
13451	GRANDE CENTRE SALES											
13481	VALHALLA SALES LAT											
13491	WILSON CREEK S. SALES											
13528	CHICKADEE CREEK SALES											
13925	USONA SALES											
13992	CAROLINE SALES											
14099	GRIZZLY SALES											
14572	WEMBLEY SALES											
5022	EMPRESS 3 SYST 7											
5023	EMPRESS 1 SYST 7											
5164	COLEMAN SALES XOVER											
5681	RAINBOW LAKE SALES LAT											
5808	VALVE GRDB10-M-MU											

Unit Number	Unit Name	ARDLEY SALES	ATUSIS CREEK SL	GAETZ LAKE SLS	JOFFRE SLS #2	JOFFRE SLS #3	MEYER B SALES	SILVER VLY SLS	CAVALIER SALES	CHIPEWYAN RIVER	SUNDAY CREEK SO	AMOCO SALES TAP
6982	LLOYD CREEK SALES											
7361	COUSINS A SALES											
7362	COUSINS B SALES											
7461	ELK RIVER SOUTH SALES											
7906	COLEMAN SALES											
7965	ATUSIS CREEK SALES		√									
8150	SIMONETTE SALES											
8152	DEEP VALLEY CREEK SALES											
8999	LAC LA BICHE SALES LAT											
9161	LOUISE CREEK SALES											
9320	HAYNES SALES											
9776	REDWATER SALES											
9778	REDWATER B SALES LAT											
10661	GREENCOURT WEST SALES LAT											
11097	RAINBOW SALES LATERAL											
11155	CHIGWELL NORTH SALES											
11301	VIRGINIA HILLS SALES											
12285	CROW LAKE SALES LATERAL											
12376	LEMING LAKE SLS LATERAL											
12379	LOSEMAN LAKE SALES LAT											
12624	HANNA SOUTH B SALES											
12629	LOSEMAN LAKE SALES #2											
12981	FIRE CREEK SALES LATERAL											
13001	OTAUWAU SALES											
13028	CHEECHAM WEST SALES											
13090	FERINTOSH NORTH SALES											
13137	EVERGREEN SALES											
13181	FERINTOSH SALES LATERAL											
13206	GODS LAKE SALES											
13283	LUNDBRECK-COWLEY SALES											
13302	BLEAK LAKE SALES LAT											
13358	THORHILD SALES LATERAL											
13580	INLAND SALES LATERAL											
13949	MINNOW LAKE SOUTH											
14008	WESTLOCK SALES LATERAL											

Unit Number	Unit Name	ARDLEY SALES	ATUSIS CREEK SL	GAETZ LAKE SLS	JOFFRE SLS #2	JOFFRE SLS #3	MEYER B SALES	SILVER VLY SLS	CAVALIER SALES	CHIPEWYAN RIVER	SUNDAY CREEK SO	AMOCO SALES TAP
14011	GOLD CREEK SALES											
14093	CARROT CREEK SALES											
14105	VIKING SALES											
14120	COUSINS C											
14331	MOOSEHORN RIVER SALES											
14410	BRAZEAU NORTH SALES											
14429	SARATOGA SALES											
14474	PEMBINA SALES											
17080	DEADRICK CREEK											
17572	MILDRED LAKE SALES LAT											
17575	JOFFRE SALES #3					√						
17580	DEEP VALLEY CRK STH SALES											
17604	ECB10-M-1MV0-EC											
4756	HARMATTAN-LEDUC SALES											
7176	BITTERN LAKE SALES											
7886	WESTERDALE SALES											
9595	GAS CITY SALES											
10186	NORTH PENHOLD SALES											
11350	RICINUS S. SALES LATERAL											
12997	MITSUE SALES											
13472	TWINLAKES CREEK SALES											
7095	WIMBORNE SALES LATERAL											
13075	HARMATTAN SALES											
17700	ALTA MONTANA											
17704	SILVER VALLEY SALES							√				
17697	DUTCH CREEK SALES											
41898	CRANBERRY SALES DELIVERY											
41803	SUNDAY CK STH SALES LAT										√	
17770	CAVALIER SALES								√			
41825	HUGGARD CK SALES LATERAL											
41780	EAST CALGARY SALES											
47960	CANOE LAKE SALES											
47997	CHIPEWYAN RVR SALES LAT									√		
49419	UNITY LATERAL											
49424	SADDLE LAKE LATERAL											

Unit Number	Unit Name	ARDLEY SALES	ATUSIS CREEK SL	GAETZ LAKE SLS	JOFFRE SLS #2	JOFFRE SLS #3	MEYER B SALES	SILVER VLY SLS	CAVALIER SALES	CHIPEWYAN RIVER	SUNDAY CREEK SO	AMOCO SALES TAP
49509	HOUSE RIVER SALES											
49526	TO ATMORE B											
49568	VEGREVILLE SALES LATERAL											
49569	VEGREVILLE SALES LATERAL											
17576	JOFFRE SALES #2 LATERAL				√							
17573	MILDRED LAKE #2 SALES											

	Unit Number	3600	3604	3605	3606	3609	3610	3611	3612	3613
Unit Number	Unit Name	STORNHAM COULEE	MARGUERITE L SL	LEMING LAKE SLS	LOSEMAN LAKE SL	SARRAIL SALES	RANFURLY SALES	HERMIT LAKE SLS	CONKLIN W SALES	SHANTZ SALES
728	ALLISON CREEK SALES									
1295	PINCHER CREEK SALES									
3140	PINE CREEK SALES									
3442	GRANDE PRAIRIE SALES									
3654	JUDY CREEK SALES									
4699	INNISFAIL SALES									
5528	MARGUERITE LAKE SALES		√							
5538	BIGSTONE SALES LAT									
5570	SAKWATAMAU SALES									
5651	SAWRIDGE SALES LAT									
5662	SAULTEAUX SALES LATERAL									
6314	GAETZ LAKE SLS									
6315	ARDLEY SALES									
6339	ST. PAUL SALES									
6491	CYNTHIA SALES									
6565	FORESTBURG SALES LATERAL									
6650	FLEET SALES LATERAL									
6702	SHEERNESS SALES LATERAL									
6810	MONARCH NORTH B SALES									
6853	ONETREE SALES									
7125	WAYNE NORTH B SALES									
7213	BASHAW WEST SALES									
7218	WOOD RIVER SALES LAT									
8123	STORNHAM COULEE SALES	√								
8159	VIRGO SALES LATERAL									
8237	NOSEHILL CRK N. SALES									
8695	HERMIT LAKE SALES							√		
8886	RANFURLY SALES LATERAL						√			
9055	CARMON CREEK SALES									
9188	DEMMITT SALES									
9523	CALDWELL SALES									
9668	SHANTZ SALES									√
9682	FERGUSON SALES									
9965	JENNER EAST SALES LAT									

Unit Number	Unit Name	STORNHAM COULEE	MARGUERITE L SL	LEMING LAKE SLS	LOSEMAN LAKE SL	SARRAIL SALES	RANFURLY SALES	HERMIT LAKE SLS	CONKLIN W SALES	SHANTZ SALES
10489	CARIBOU LAKE SALES									
10921	VALVE BLB10-M-1MV0-WRSY									
10947	MARSH HEAD CREEK W. SALES									
10991	MERIDIAN LAKE BORDER									
11237	HEART RIVER SLS LATERAL									
11246	MINNOW LAKE S. SALES									
11258	OUTLET CREEK SALES									
11270	BEAVER HILLS SALES									
11420	SOUSA CREEK E. SALES									
11762	CRAMMOND SALES									
11763	SHORNCLIFFE CRK SLS LAT									
11830	ROSS CREEK SALES									
12027	AMOCO SALES TAP (P-459)									
12045	NOEL LAKE SALES									
12102	SARRAIL SALES LATERAL					√				
12198	NOSEHILL CRK SLS LATERAL									
12469	FALHER SALES									
12768	PADDY CREEK SALES									
13021	BLUE RIDGE EAST SALES									
13078	LONE PINE CREEK SALES									
13359	LANDON LAKE SALES									
13362	ELK POINT SALES									
13451	GRANDE CENTRE SALES									
13481	VALHALLA SALES LAT									
13491	WILSON CREEK S. SALES									
13528	CHICKADEE CREEK SALES									
13925	USONA SALES									
13992	CAROLINE SALES									
14099	GRIZZLY SALES									
14572	WEMBLEY SALES									
5022	EMPRESS 3 SYST 7									
5023	EMPRESS 1 SYST 7									
5164	COLEMAN SALES XOVER									
5681	RAINBOW LAKE SALES LAT									
5808	VALVE GRDB10-M-MU									

Unit Number	Unit Name	STORNHAM COULEE	MARGUERITE L SL	LEMING LAKE SLS	LOSEMAN LAKE SL	SARRAIL SALES	RANFURLY SALES	HERMIT LAKE SLS	CONKLIN W SALES	SHANTZ SALES
6982	LLOYD CREEK SALES									
7361	COUSINS A SALES									
7362	COUSINS B SALES									
7461	ELK RIVER SOUTH SALES									
7906	COLEMAN SALES									
7965	ATUSIS CREEK SALES									
8150	SIMONETTE SALES									
8152	DEEP VALLEY CREEK SALES									
8999	LAC LA BICHE SALES LAT									
9161	LOUISE CREEK SALES									
9320	HAYNES SALES									
9776	REDWATER SALES									
9778	REDWATER B SALES LAT									
10661	GREENCOURT WEST SALES LAT									
11097	RAINBOW SALES LATERAL									
11155	CHIGWELL NORTH SALES									
11301	VIRGINIA HILLS SALES									
12285	CROW LAKE SALES LATERAL									
12376	LEMING LAKE SLS LATERAL			√						
12379	LOSEMAN LAKE SALES LAT				√					
12624	HANNA SOUTH B SALES									
12629	LOSEMAN LAKE SALES #2									
12981	FIRE CREEK SALES LATERAL									
13001	OTAUWAU SALES									
13028	CHEECHAM WEST SALES									
13090	FERINTOSH NORTH SALES									
13137	EVERGREEN SALES									
13181	FERINTOSH SALES LATERAL									
13206	GODS LAKE SALES									
13283	LUNDBRECK-COWLEY SALES									
13302	BLEAK LAKE SALES LAT									
13358	THORHILD SALES LATERAL									
13580	INLAND SALES LATERAL									
13949	MINNOW LAKE SOUTH									
14008	WESTLOCK SALES LATERAL									

Unit Number	Unit Name	STORNHAM COULEE	MARGUERITE L SL	LEMING LAKE SLS	LOSEMAN LAKE SL	SARRAIL SALES	RANFURLY SALES	HERMIT LAKE SLS	CONKLIN W SALES	SHANTZ SALES
14011	GOLD CREEK SALES									
14093	CARROT CREEK SALES									
14105	VIKING SALES									
14120	COUSINS C									
14331	MOOSEHORN RIVER SALES									
14410	BRAZEAU NORTH SALES									
14429	SARATOGA SALES									
14474	PEMBINA SALES									
17080	DEADRICK CREEK									
17572	MILDRED LAKE SALES LAT									
17575	JOFFRE SALES #3									
17580	DEEP VALLEY CRK STH SALES									
17604	ECB10-M-1MV0-EC									
4756	HARMATTAN-LEDUC SALES									
7176	BITTERN LAKE SALES									
7886	WESTERDALE SALES									
9595	GAS CITY SALES									
10186	NORTH PENHOLD SALES									
11350	RICINUS S. SALES LATERAL									
12997	MITSUE SALES									
13472	TWINLAKES CREEK SALES									
7095	WIMBORNE SALES LATERAL									
13075	HARMATTAN SALES									
17700	ALTA MONTANA									
17704	SILVER VALLEY SALES									
17697	DUTCH CREEK SALES									
41898	CRANBERRY SALES DELIVERY									
41803	SUNDAY CK STH SALES LAT									
17770	CAVALIER SALES									
41825	HUGGARD CK SALES LATERAL									
41780	EAST CALGARY SALES									
47960	CANOE LAKE SALES									
47997	CHIPEWYAN RVR SALES LAT									
49419	UNITY LATERAL									
49424	SADDLE LAKE LATERAL									

Unit Number	Unit Name	STORNHAM COULEE	MARGUERITE L SL	LEMING LAKE SLS	LOSEMAN LAKE SL	SARRAIL SALES	RANFURLY SALES	HERMIT LAKE SLS	CONKLIN W SALES	SHANTZ SALES
49509	HOUSE RIVER SALES									
49526	TO ATMORE B									
49568	VEGREVILLE SALES LATERAL									
49569	VEGREVILLE SALES LATERAL									
17576	JOFFRE SALES #2 LATERAL									
17573	MILDRED LAKE #2 SALES									

	Unit Number	3615	3616	3618	3621	3622	3623	3624	3632	3634	3639	5007
Unit Number	Unit Name	HAYNES SALES	GAS CITY SALES	JENNER EAST SLS	LOSEMAN LK SL#2	CHEECHAM W. SLS	FERINTOSH N. SL	GODS LAKE SALES	EAST CALGARY SA	CANOE LAKE SALE	VEGREVILLE SALE	HOUSE RIVER
728	ALLISON CREEK SALES											
1295	PINCHER CREEK SALES											
3140	PINE CREEK SALES											
3442	GRANDE PRAIRIE SALES											
3654	JUDY CREEK SALES											
4699	INNISFAIL SALES											
5528	MARGUERITE LAKE SALES											
5538	BIGSTONE SALES LAT											
5570	SAKWATAMAU SALES											
5651	SAWRIDGE SALES LAT											
5662	SAULTEAUX SALES LATERAL											
6314	GAETZ LAKE SLS											
6315	ARDLEY SALES											
6339	ST. PAUL SALES											
6491	CYNTHIA SALES											
6565	FORESTBURG SALES LATERAL											
6650	FLEET SALES LATERAL											
6702	SHEERNESS SALES LATERAL											
6810	MONARCH NORTH B SALES											
6853	ONETREE SALES											
7125	WAYNE NORTH B SALES											
7213	BASHAW WEST SALES											
7218	WOOD RIVER SALES LAT											
8123	STORNHAM COULEE SALES											
8159	VIRGO SALES LATERAL											
8237	NOSEHILL CRK N. SALES											
8695	HERMIT LAKE SALES											
8886	RANFURLY SALES LATERAL											
9055	CARMON CREEK SALES											
9188	DEMMITT SALES											
9523	CALDWELL SALES											
9668	SHANTZ SALES											
9682	FERGUSON SALES											
9965	JENNER EAST SALES LAT			√								

Unit Number	Unit Name	HAYNES SALES	GAS CITY SALES	JENNER EAST SLS	LOSEMAN LK SL#2	CHEECHAM W. SLS	FERINTOSH N. SL	GODS LAKE SALES	EAST CALGARY SA	CANOE LAKE SALE	VEGREVILLE SALE	HOUSE RIVER
10489	CARIBOU LAKE SALES											
10921	VALVE BLB10-M-1MV0-WRSY											
10947	MARSH HEAD CREEK W. SALES											
10991	MERIDIAN LAKE BORDER											
11237	HEART RIVER SLS LATERAL											
11246	MINNOW LAKE S. SALES											
11258	OUTLET CREEK SALES											
11270	BEAVER HILLS SALES											
11420	SOUSA CREEK E. SALES											
11762	CRAMMOND SALES											
11763	SHORNCLIFFE CRK SLS LAT											
11830	ROSS CREEK SALES											
12027	AMOCO SALES TAP (P-459)											
12045	NOEL LAKE SALES											
12102	SARRAIL SALES LATERAL											
12198	NOSEHILL CRK SLS LATERAL											
12469	FALHER SALES											
12768	PADDY CREEK SALES											
13021	BLUE RIDGE EAST SALES											
13078	LONE PINE CREEK SALES											
13359	LANDON LAKE SALES											
13362	ELK POINT SALES											
13451	GRANDE CENTRE SALES											
13481	VALHALLA SALES LAT											
13491	WILSON CREEK S. SALES											
13528	CHICKADEE CREEK SALES											
13925	USONA SALES											
13992	CAROLINE SALES											
14099	GRIZZLY SALES											
14572	WEMBLEY SALES											
5022	EMPRESS 3 SYST 7											
5023	EMPRESS 1 SYST 7											
5164	COLEMAN SALES XOVER											
5681	RAINBOW LAKE SALES LAT											
5808	VALVE GRDB10-M-MU											

Unit Number	Unit Name	HAYNES SALES	GAS CITY SALES	JENNER EAST SLS	LOSEMAN LK SL#2	CHEECHAM W. SLS	FERINTOSH N. SL	GODS LAKE SALES	EAST CALGARY SA	CANOE LAKE SALE	VEGREVILLE SALE	HOUSE RIVER
6982	LLOYD CREEK SALES											
7361	COUSINS A SALES											
7362	COUSINS B SALES											
7461	ELK RIVER SOUTH SALES											
7906	COLEMAN SALES											
7965	ATUSIS CREEK SALES											
8150	SIMONETTE SALES											
8152	DEEP VALLEY CREEK SALES											
8999	LAC LA BICHE SALES LAT											
9161	LOUISE CREEK SALES											
9320	HAYNES SALES	√										
9776	REDWATER SALES											
9778	REDWATER B SALES LAT											
10661	GREENCOURT WEST SALES LAT											
11097	RAINBOW SALES LATERAL											
11155	CHIGWELL NORTH SALES											
11301	VIRGINIA HILLS SALES											
12285	CROW LAKE SALES LATERAL											
12376	LEMING LAKE SLS LATERAL											
12379	LOSEMAN LAKE SALES LAT											
12624	HANNA SOUTH B SALES											
12629	LOSEMAN LAKE SALES #2				√							
12981	FIRE CREEK SALES LATERAL											
13001	OTAUWAU SALES											
13028	CHEECHAM WEST SALES					√						
13090	FERINTOSH NORTH SALES						√					
13137	EVERGREEN SALES											
13181	FERINTOSH SALES LATERAL											
13206	GODS LAKE SALES							√				
13283	LUNDBRECK-COWLEY SALES											
13302	BLEAK LAKE SALES LAT											
13358	THORHILD SALES LATERAL											
13580	INLAND SALES LATERAL											
13949	MINNOW LAKE SOUTH											
14008	WESTLOCK SALES LATERAL											

Unit Number	Unit Name	HAYNES SALES	GAS CITY SALES	JENNER EAST SLS	LOSEMAN LK SL#2	CHEECHAM W. SLS	FERINTOSH N. SL	GODS LAKE SALES	EAST CALGARY SA	CANOE LAKE SALE	VEGREVILLE SALE	HOUSE RIVER
14011	GOLD CREEK SALES											
14093	CARROT CREEK SALES											
14105	VIKING SALES											
14120	COUSINS C											
14331	MOOSEHORN RIVER SALES											
14410	BRAZEAU NORTH SALES											
14429	SARATOGA SALES											
14474	PEMBINA SALES											
17080	DEADRICK CREEK											
17572	MILDRED LAKE SALES LAT											
17575	JOFFRE SALES #3											
17580	DEEP VALLEY CRK STH SALES											
17604	ECB10-M-1MV0-EC											
4756	HARMATTAN-LEDUC SALES											
7176	BITTERN LAKE SALES											
7886	WESTERDALE SALES											
9595	GAS CITY SALES		√									
10186	NORTH PENHOLD SALES											
11350	RICINUS S. SALES LATERAL											
12997	MITSUE SALES											
13472	TWINLAKES CREEK SALES											
7095	WIMBORNE SALES LATERAL											
13075	HARMATTAN SALES											
17700	ALTA MONTANA											
17704	SILVER VALLEY SALES											
17697	DUTCH CREEK SALES											
41898	CRANBERRY SALES DELIVERY											
41803	SUNDAY CK STH SALES LAT											
17770	CAVALIER SALES											
41825	HUGGARD CK SALES LATERAL											
41780	EAST CALGARY SALES								√			
47960	CANOE LAKE SALES									√		
47997	CHIPEWYAN RVR SALES LAT											
49419	UNITY LATERAL											
49424	SADDLE LAKE LATERAL											

Unit Number	Unit Name	HAYNES SALES	GAS CITY SALES	JENNER EAST SLS	LOSEMAN LK SL#2	CHEECHAM W. SLS	FERINTOSH N. SL	GODS LAKE SALES	EAST CALGARY SA	CANOE LAKE SALE	VEGREVILLE SALE	HOUSE RIVER
49509	HOUSE RIVER SALES											√
49526	TO ATMORE B											
49568	VEGREVILLE SALES LATERAL										√	
49569	VEGREVILLE SALES LATERAL										√	
17576	JOFFRE SALES #2 LATERAL											
17573	MILDRED LAKE #2 SALES											

	Unit Number	5024	1250	1417	1958	1960	2001	2002	2004	2074
Unit Number	Unit Name	CROW LAKE SALES	UNITY BORDER	COLD LAKE BDR	EMPRESS BORDER	MERIDIAN LK BDR	ABC SALES #1	ALBERTA-MONTANA	ABC SALES #2	GORDONDALE BDR
728	ALLISON CREEK SALES									
1295	PINCHER CREEK SALES									
3140	PINE CREEK SALES									
3442	GRANDE PRAIRIE SALES									
3654	JUDY CREEK SALES									
4699	INNISFAIL SALES									
5528	MARGUERITE LAKE SALES									
5538	BIGSTONE SALES LAT									
5570	SAKWATAMAU SALES									
5651	SAWRIDGE SALES LAT									
5662	SAULTEAUX SALES LATERAL									
6314	GAETZ LAKE SLS									
6315	ARDLEY SALES									
6339	ST. PAUL SALES									
6491	CYNTHIA SALES									
6565	FORESTBURG SALES LATERAL									
6650	FLEET SALES LATERAL									
6702	SHEERNESS SALES LATERAL									
6810	MONARCH NORTH B SALES									
6853	ONETREE SALES									
7125	WAYNE NORTH B SALES									
7213	BASHAW WEST SALES									
7218	WOOD RIVER SALES LAT									
8123	STORNHAM COULEE SALES									
8159	VIRGO SALES LATERAL									
8237	NOSEHILL CRK N. SALES									
8695	HERMIT LAKE SALES									
8886	RANFURLY SALES LATERAL									
9055	CARMON CREEK SALES									
9188	DEMMITT SALES									
9523	CALDWELL SALES									
9668	SHANTZ SALES									
9682	FERGUSON SALES									
9965	JENNER EAST SALES LAT									

Unit Number	Unit Name	CROW LAKE SALES	UNITY BORDER	COLD LAKE BDR	EMPRESS BORDER	MERIDIAN LK BDR	ABC SALES #1	ALBERTA-MONTANA	ABC SALES #2	GORDONDALE BDR
10489	CARIBOU LAKE SALES									
10921	VALVE BLB10-M-1MV0-WRSY									
10947	MARSH HEAD CREEK W. SALES									
10991	MERIDIAN LAKE BORDER									
11237	HEART RIVER SLS LATERAL									
11246	MINNOW LAKE S. SALES									
11258	OUTLET CREEK SALES									
11270	BEAVER HILLS SALES									
11420	SOUSA CREEK E. SALES									
11762	CRAMMOND SALES									
11763	SHORNCLIFFE CRK SLS LAT									
11830	ROSS CREEK SALES									
12027	AMOCO SALES TAP (P-459)									
12045	NOEL LAKE SALES									
12102	SARRAIL SALES LATERAL									
12198	NOSEHILL CRK SLS LATERAL									
12469	FALHER SALES									
12768	PADDY CREEK SALES									
13021	BLUE RIDGE EAST SALES									
13078	LONE PINE CREEK SALES									
13359	LANDON LAKE SALES									
13362	ELK POINT SALES									
13451	GRANDE CENTRE SALES									
13481	VALHALLA SALES LAT									
13491	WILSON CREEK S. SALES									
13528	CHICKADEE CREEK SALES									
13925	USONA SALES									
13992	CAROLINE SALES									
14099	GRIZZLY SALES									
14572	WEMBLEY SALES									
5022	EMPRESS 3 SYST 7									
5023	EMPRESS 1 SYST 7									
5164	COLEMAN SALES XOVER									
5681	RAINBOW LAKE SALES LAT									
5808	VALVE GRDB10-M-MU									√

Unit Number	Unit Name	CROW LAKE SALES	UNITY BORDER	COLD LAKE BDR	EMPRESS BORDER	MERIDIAN LK BDR	ABC SALES #1	ALBERTA-MONTANA	ABC SALES #2	GORDONDALE BDR
6982	LLOYD CREEK SALES									
7361	COUSINS A SALES									
7362	COUSINS B SALES									
7461	ELK RIVER SOUTH SALES									
7906	COLEMAN SALES									
7965	ATUSIS CREEK SALES									
8150	SIMONETTE SALES									
8152	DEEP VALLEY CREEK SALES									
8999	LAC LA BICHE SALES LAT									
9161	LOUISE CREEK SALES									
9320	HAYNES SALES									
9776	REDWATER SALES									
9778	REDWATER B SALES LAT									
10661	GREENCOURT WEST SALES LAT									
11097	RAINBOW SALES LATERAL									
11155	CHIGWELL NORTH SALES									
11301	VIRGINIA HILLS SALES									
12285	CROW LAKE SALES LATERAL	√								
12376	LEMING LAKE SLS LATERAL									
12379	LOSEMAN LAKE SALES LAT									
12624	HANNA SOUTH B SALES									
12629	LOSEMAN LAKE SALES #2									
12981	FIRE CREEK SALES LATERAL									
13001	OTAUWAU SALES									
13028	CHEECHAM WEST SALES									
13090	FERINTOSH NORTH SALES									
13137	EVERGREEN SALES									
13181	FERINTOSH SALES LATERAL									
13206	GODS LAKE SALES									
13283	LUNDBRECK-COWLEY SALES									
13302	BLEAK LAKE SALES LAT									
13358	THORHILD SALES LATERAL									
13580	INLAND SALES LATERAL									
13949	MINNOW LAKE SOUTH									
14008	WESTLOCK SALES LATERAL									

Unit Number	Unit Name	CROW LAKE SALES	UNITY BORDER	COLD LAKE BDR	EMPRESS BORDER	MERIDIAN LK BDR	ABC SALES #1	ALBERTA-MONTANA	ABC SALES #2	GORDONDALE BDR
14011	GOLD CREEK SALES									
14093	CARROT CREEK SALES									
14105	VIKING SALES									
14120	COUSINS C									
14331	MOOSEHORN RIVER SALES									
14410	BRAZEAU NORTH SALES									
14429	SARATOGA SALES									
14474	PEMBINA SALES									
17080	DEADRICK CREEK									
17572	MILDRED LAKE SALES LAT									
17575	JOFFRE SALES #3									
17580	DEEP VALLEY CRK STH SALES									
17604	ECB10-M-1MV0-EC									
4756	HARMATTAN-LEDUC SALES									
7176	BITTERN LAKE SALES									
7886	WESTERDALE SALES									
9595	GAS CITY SALES									
10186	NORTH PENHOLD SALES									
11350	RICINUS S. SALES LATERAL									
12997	MITSUE SALES									
13472	TWINLAKES CREEK SALES									
7095	WIMBORNE SALES LATERAL									
13075	HARMATTAN SALES									
17700	ALTA MONTANA							√		
17704	SILVER VALLEY SALES									
17697	DUTCH CREEK SALES									
41898	CRANBERRY SALES DELIVERY									
41803	SUNDAY CK STH SALES LAT									
17770	CAVALIER SALES									
41825	HUGGARD CK SALES LATERAL									
41780	EAST CALGARY SALES									
47960	CANOE LAKE SALES									
47997	CHIPEWYAN RVR SALES LAT									
49419	UNITY LATERAL		√							
49424	SADDLE LAKE LATERAL			√						

Unit Number	Unit Name	CROW LAKE SALES	UNITY BORDER	COLD LAKE BDR	EMPRESS BORDER	MERIDIAN LK BDR	ABC SALES #1	ALBERTA-MONTANA	ABC SALES #2	GORDONDALE BDR
49509	HOUSE RIVER SALES									
49526	TO ATMORE B									
49568	VEGREVILLE SALES LATERAL									
49569	VEGREVILLE SALES LATERAL									
17576	JOFFRE SALES #2 LATERAL									
17573	MILDRED LAKE #2 SALES									

	Unit Number	2910	3002	4000	6403	6903	8003
Unit Number	Unit Name	EMPRESS SYST.7	BOUNDARY LK BDR	ESTHER BORDER	MCNEILL A BORDR	MCNEILL A UTIL	MERIDIAN LK DLV
728	ALLISON CREEK SALES						
1295	PINCHER CREEK SALES						
3140	PINE CREEK SALES						
3442	GRANDE PRAIRIE SALES						
3654	JUDY CREEK SALES						
4699	INNISFAIL SALES						
5528	MARGUERITE LAKE SALES						
5538	BIGSTONE SALES LAT						
5570	SAKWATAMAU SALES						
5651	SAWRIDGE SALES LAT						
5662	SAULTEAUX SALES LATERAL						
6314	GAETZ LAKE SLS						
6315	ARDLEY SALES						
6339	ST. PAUL SALES						
6491	CYNTHIA SALES						
6565	FORESTBURG SALES LATERAL						
6650	FLEET SALES LATERAL						
6702	SHEERNESS SALES LATERAL						
6810	MONARCH NORTH B SALES						
6853	ONETREE SALES						
7125	WAYNE NORTH B SALES						
7213	BASHAW WEST SALES						
7218	WOOD RIVER SALES LAT						
8123	STORNHAM COULEE SALES						
8159	VIRGO SALES LATERAL						
8237	NOSEHILL CRK N. SALES						
8695	HERMIT LAKE SALES						
8886	RANFURLY SALES LATERAL						
9055	CARMON CREEK SALES						
9188	DEMMITT SALES						
9523	CALDWELL SALES						
9668	SHANTZ SALES						
9682	FERGUSON SALES						
9965	JENNER EAST SALES LAT						

Unit Number	Unit Name	EMPRESS SYST.7	BOUNDARY LK BDR	ESTHER BORDER	MCNEILL A BORDR	MCNEILL A UTIL	MERIDIAN LK DLV
10489	CARIBOU LAKE SALES						
10921	VALVE BLB10-M-1MV0-WRSY		√				
10947	MARSH HEAD CREEK W. SALES						
10991	MERIDIAN LAKE BORDER						√
11237	HEART RIVER SLS LATERAL						
11246	MINNOW LAKE S. SALES						
11258	OUTLET CREEK SALES						
11270	BEAVER HILLS SALES						
11420	SOUSA CREEK E. SALES						
11762	CRAMMOND SALES						
11763	SHORNCLIFFE CRK SLS LAT						
11830	ROSS CREEK SALES						
12027	AMOCO SALES TAP (P-459)						
12045	NOEL LAKE SALES						
12102	SARRAIL SALES LATERAL						
12198	NOSEHILL CRK SLS LATERAL						
12469	FALHER SALES						
12768	PADDY CREEK SALES						
13021	BLUE RIDGE EAST SALES						
13078	LONE PINE CREEK SALES						
13359	LANDON LAKE SALES						
13362	ELK POINT SALES						
13451	GRANDE CENTRE SALES						
13481	VALHALLA SALES LAT						
13491	WILSON CREEK S. SALES						
13528	CHICKADEE CREEK SALES						
13925	USONA SALES						
13992	CAROLINE SALES						
14099	GRIZZLY SALES						
14572	WEMBLEY SALES						
5022	EMPRESS 3 SYST 7	√					
5023	EMPRESS 1 SYST 7	√					
5164	COLEMAN SALES XOVER						
5681	RAINBOW LAKE SALES LAT						
5808	VALVE GRDB10-M-MU						

Unit Number	Unit Name	EMPRESS SYST.7	BOUNDARY LK BDR	ESTHER BORDER	MCNEILL A BORDR	MCNEILL A UTIL	MERIDIAN LK DLV
6982	LLOYD CREEK SALES						
7361	COUSINS A SALES						
7362	COUSINS B SALES						
7461	ELK RIVER SOUTH SALES						
7906	COLEMAN SALES						
7965	ATUSIS CREEK SALES						
8150	SIMONETTE SALES						
8152	DEEP VALLEY CREEK SALES						
8999	LAC LA BICHE SALES LAT						
9161	LOUISE CREEK SALES						
9320	HAYNES SALES						
9776	REDWATER SALES						
9778	REDWATER B SALES LAT						
10661	GREENCOURT WEST SALES LAT						
11097	RAINBOW SALES LATERAL						
11155	CHIGWELL NORTH SALES						
11301	VIRGINIA HILLS SALES						
12285	CROW LAKE SALES LATERAL						
12376	LEMING LAKE SLS LATERAL						
12379	LOSEMAN LAKE SALES LAT						
12624	HANNA SOUTH B SALES						
12629	LOSEMAN LAKE SALES #2						
12981	FIRE CREEK SALES LATERAL						
13001	OTAUWAU SALES						
13028	CHEECHAM WEST SALES						
13090	FERINTOSH NORTH SALES						
13137	EVERGREEN SALES						
13181	FERINTOSH SALES LATERAL						
13206	GODS LAKE SALES						
13283	LUNDBRECK-COWLEY SALES						
13302	BLEAK LAKE SALES LAT						
13358	THORHILD SALES LATERAL						
13580	INLAND SALES LATERAL						
13949	MINNOW LAKE SOUTH						
14008	WESTLOCK SALES LATERAL						

Unit Number	Unit Name	EMPRESS SYST.7	BOUNDARY LK BDR	ESTHER BORDER	MCNEILL A BORDR	MCNEILL A UTIL	MERIDIAN LK DLV
14011	GOLD CREEK SALES						
14093	CARROT CREEK SALES						
14105	VIKING SALES						
14120	COUSINS C						
14331	MOOSEHORN RIVER SALES						
14410	BRAZEAU NORTH SALES						
14429	SARATOGA SALES						
14474	PEMBINA SALES						
17080	DEADRICK CREEK						
17572	MILDRED LAKE SALES LAT						
17575	JOFFRE SALES #3						
17580	DEEP VALLEY CRK STH SALES						
17604	ECB10-M-1MV0-EC						
4756	HARMATTAN-LEDUC SALES						
7176	BITTERN LAKE SALES						
7886	WESTERDALE SALES						
9595	GAS CITY SALES						
10186	NORTH PENHOLD SALES						
11350	RICINUS S. SALES LATERAL						
12997	MITSUE SALES						
13472	TWINLAKES CREEK SALES						
7095	WIMBORNE SALES LATERAL						
13075	HARMATTAN SALES						
17700	ALTA MONTANA						
17704	SILVER VALLEY SALES						
17697	DUTCH CREEK SALES						
41898	CRANBERRY SALES DELIVERY						
41803	SUNDAY CK STH SALES LAT						
17770	CAVALIER SALES						
41825	HUGGARD CK SALES LATERAL						
41780	EAST CALGARY SALES						
47960	CANOE LAKE SALES						
47997	CHIPEWYAN RVR SALES LAT						
49419	UNITY LATERAL						
49424	SADDLE LAKE LATERAL						

Unit Number	Unit Name	EMPRESS SYST.7	BOUNDARY LK BDR	ESTHER BORDER	MCNEILL A BORDR	MCNEILL A UTIL	MERIDIAN LK DLV
49509	HOUSE RIVER SALES						
49526	TO ATMORE B						
49568	VEGREVILLE SALES LATERAL						
49569	VEGREVILLE SALES LATERAL						
17576	JOFFRE SALES #2 LATERAL						
17573	MILDRED LAKE #2 SALES						

ATCO-NGTL-016(a)

Issue

Depreciation

Reference:

Section 4.0, Page 12 of 23, Lines 4-21; Section 4.0, Appendix A, Page 18 of 34, Lines 19 to 28

Preamble:

ATCO Pipelines wishes to understand NGTL's unit-of-production depreciation methodology.

Request:

Please confirm that the unit of production method results in separate depletion rates for each localized area. If not confirmed, please identify each geographic area that has a separate unit of production rate.

Response:

The unit of production method results in a separate depletion calculation at the level of the lowest common unit of plant data and gas supply information. In the circumstances of the filed depreciation study, the plant accounting data and gas supply information were both available at the meter station and gathering pipe lateral level, but both were not available at a lower level. As such, the unit of production calculation was made at the meter station and pipe lateral level. In a limited number of circumstances, a specific pipe lateral was considered to be dependent upon the sum of gas within a Reserve Addition Collector (RAC). However, even in these circumstances, the unit of production calculation was based on the plant accounting data specific to the pipe lateral.

The depletion calculations, as summarized in Tables 1 and 2 of the depreciation study, represent the aggregation of the unit of production results of each meter station and pipe lateral at the total account level. There was no other aggregation of unit of production at another level.

ATCO-NGTL-016(b)

Issue:

Depreciation

Reference:

Section 4.0, Page 12 of 23, Lines 4-21; Section 4.0, Appendix A, Page 18 of 34, Lines 19 to 28

Preamble:

ATCO Pipelines wishes to understand NGTL's unit-of-production depreciation methodology.

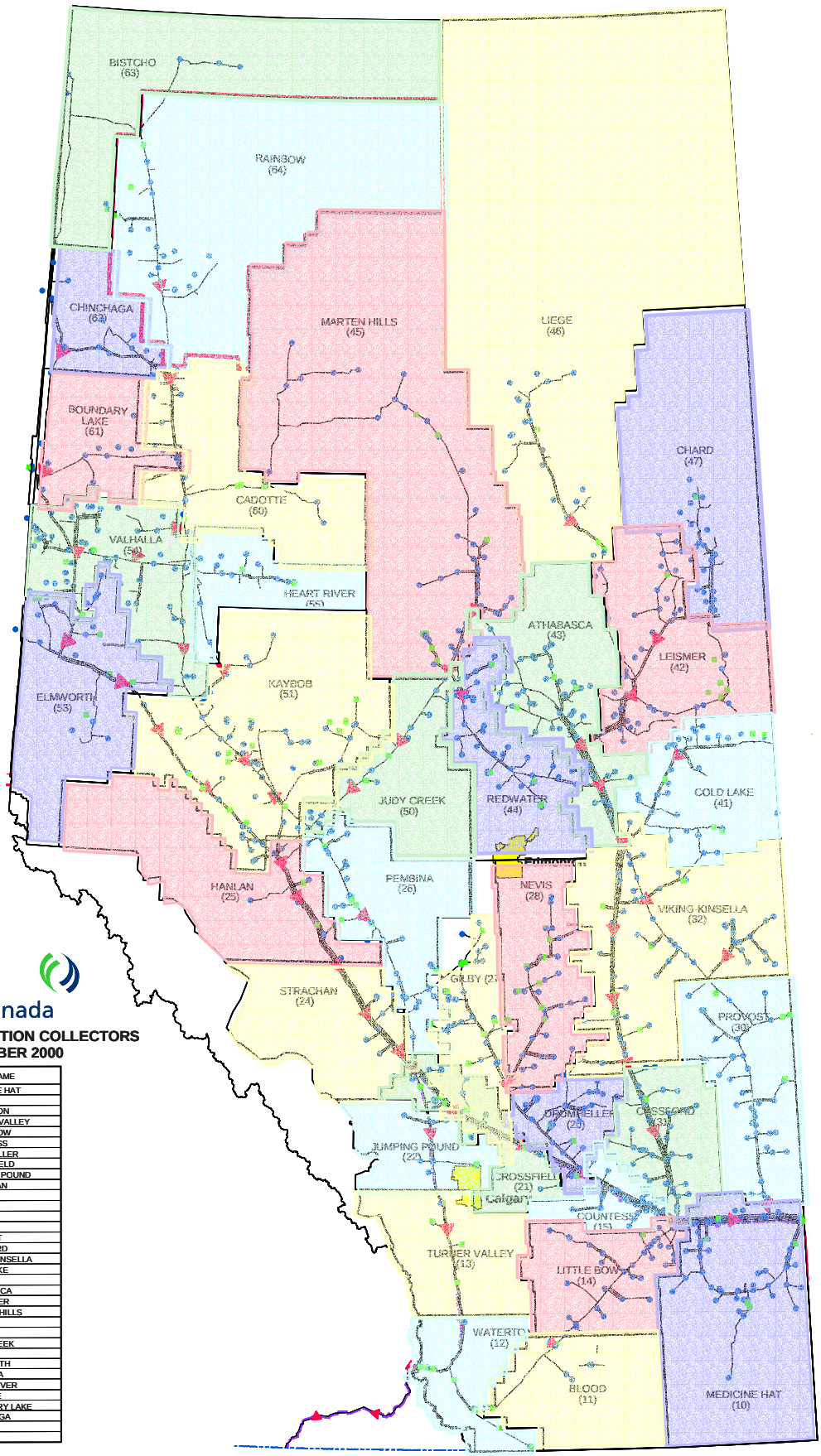
Request:

For each localized area, please provide a description of the area, each receipt point number and name and each delivery point number and name. Please also show these localized areas on a pipeline system map.

Response:

NGTL calls the localized areas of gas supply RACs. Please refer to the response to ATCO-NGTL-021 for the list of all receipt meter stations by RAC. An Alberta System map identifying the RACs is provided in Attachment ATCO-NGTL-016(b).

RACs are relevant to receipt meter stations only. Consequently, a list of delivery meter stations by RAC is not provided.



TransCanada

RESERVE ADDITION COLLECTORS
NOVEMBER 2000

RAC	NAME
10	MEDICINE HAT
11	BLOOD
12	WATERTON
13	TURNER VALLEY
14	LITTLE BOW
15	COUNTESS
20	DRUMHELLER
21	CROSSFIELD
22	JUMPING POUND
24	STRACHAN
25	HANLAN
26	PEMBINA
27	GILBY
28	NEVIS
30	PROVOST
31	CESSFORD
32	VIKING-KINSELLA
41	COLD LAKE
42	LEISMER
43	ATHABASCA
44	REDWATER
45	MARTEN HILLS
46	LIEGE
47	CHARD
50	JUDY CREEK
51	KAYBOB
53	ELMWORTH
54	VALHALLA
55	HEART RIVER
60	CADOTTE
61	BOUNDARY LAKE
62	CHINCHAGA
63	BISTCHO
64	RAINBOW

ATCO-NGTL-016(c)

Issue:

Depreciation

Reference:

Section 4.0, Page 12 of 23, Lines 4-21; Section 4.0, Appendix A, Page 18 of 34, Lines 19 to 28

Preamble:

ATCO Pipelines wishes to understand NGTL's unit-of-production depreciation methodology.

Request:

Please explain if and how frequently NGTL plans to re-evaluate localized gas reserves to reflect changes in reserve estimates.

Response:

Annually.

ATCO-NGTL-016(d)

Issue:

Depreciation

Reference:

Section 4.0, Page 12 of 23, Lines 4-21; Section 4.0, Appendix A, Page 18 of 34, Lines 19 to 28

Preamble:

ATCO Pipelines wishes to understand NGTL's unit-of-production depreciation methodology.

Request:

Please list all receipt meter stations at locations where gas may flow to another pipeline ("dually connected receipt meter stations").

Response:

Please refer to Attachment ATCO-NGTL-016(d).

MS No	NGTL MS Name	Competitor	Sec	Twp	Rge	Mer
1019	NEVIS SOUTH	ATCO	03	039	22	W4
1034	CHIGWELL	ATCO	17	041	24	W4
1053	OLDS	ATCO	18	032	01	W5
1164	RANFURLY	ATCO	28	050	09	W4
1500	MIRROR	ATCO	07	041	22	W4
1516	SUNDANCE CREEK	ATCO	23	053	20	W5
1572	MARLBORO	ATCO	24	052	20	W5
1663	MARLBORO EAST	ATCO	24	052	20	W5
1739	PIPER CREEK	ATCO	11	038	26	W4
1741	RABBIT LAKE	ATCO	31	094	18	W4
1747	NIGHTINGALE	ATCO	31	026	23	W4
1796	BONNIE GLEN	ATCO	08	047	27	W4
1807	CULP NORTH	ATCO	09	079	22	W5
1841	TORLEA EAST	ATCO	06	049	12	W4
1949	RIM-WEST SUMMARY	ATCO	32	043	01	W5
2007	EAST CALGARY	ATCO	03	026	29	W4
2022	JUDY CREEK	ATCO	25	064	11	W5
2036	JUMPING POUND W	ATCO	18	025	04	W5
2111	LOBSTICK	ATCO	15	053	13	W5
2209	CYNTHIA #2	ATCO	21	049	11	W5
1064	EDSON	ATCO, ALLIANCE	11	053	18	W5
1094	WHITECOURT	ALLIANCE	26	059	11	W5
1462	KARR	ALLIANCE	10	065	02	W6
1476	DEMMITT	ALLIANCE	18	074	12	W6
1569	IROQUOIS CREEK	ALLIANCE	08	069	08	W6
1615	ELMWORTH HIGH	ALLIANCE	08	070	11	W6
1693	MINNOW LAKE	ALLIANCE	01	051	15	W5
2012	WINDFALL	ALLIANCE	08	060	15	W5
2013	KAYBOB	ALLIANCE	03	064	19	W5
2018	CARSON CREEK	ALLIANCE	22	061	12	W5
2020	KAYBOB SOUTH	ALLIANCE	12	062	20	W5
2029	WASKAHIGAN	ALLIANCE	07	064	23	W5
2031	GOLD CREEK	ALLIANCE	26	067	05	W6
2035	KAYBOB SOUTH #3	ALLIANCE	10	059	18	W5
2076	TEEPEE CREEK	ALLIANCE	02	074	04	W6
2087	JOSEPHINE	ALLIANCE	36	082	10	W6
2118	BURNT RIVER	ALLIANCE	20	076	09	W6
2119	BLUEBERRY HILL	ALLIANCE	24	079	11	W6
2153	PROGRESS	ALLIANCE	36	077	10	W6
2158	WEMBLEY	ALLIANCE	19	073	08	W6
2164	HENDERSON CREEK	ALLIANCE	34	079	12	W6
2190	GORDONDALE RCPT	ALLIANCE	12	079	12	W6
2198	FOURTH CREEK WEST	ALLIANCE	11	082	09	W6
2224	TWO CREEKS	ALLIANCE	04	063	16	W5
2227	VALHALLA #2	ALLIANCE	29	075	09	W6
2228	MARSH HEAD CREEK	ALLIANCE	28	059	22	W5
2267	JONES LAKE	ALLIANCE	08	075	07	W6
3001	BOUNDARY LAKE SOUTH	ALLIANCE	14	085	13	W6
1223	TIDE LAKE SOUTH	ALTAGAS	23	017	10	W4
1277	IDDESLEIGH SOUTH	ALTAGAS	01	020	11	W4
1327	PRINCESS SOUTH	ALTAGAS	03	020	12	W4
1366	LOUISIANA LAKE	ALTAGAS	03	018	11	W4
1639	TIDE LAKE B	ALTAGAS	14	018	10	W4

ATCO-NGTL-016(e)

Issue:

Depreciation

Reference:

Section 4.0, Page 12 of 23, Lines 4-21; Section 4.0, Appendix A, Page 18 of 34, Lines 19 to 28

Preamble:

ATCO Pipelines wishes to understand NGTL's unit-of-production depreciation methodology.

Request:

For each dually connected receipt meter station identified in response (d), please describe in detail how the adjustment was made to reserves and annual production to reflect gas flow onto an alternative pipeline system.

Response:

Please refer to the response to CAPP-NGTL-005(d).

ATCO-NGTL-016(f)

Issue:

Depreciation

Reference:

Section 4.0, Page 12 of 23, Lines 4-21; Section 4.0, Appendix A, Page 18 of 34, Lines 19 to 28

Preamble:

ATCO Pipelines wishes to understand NGTL's unit-of-production depreciation methodology.

Request:

When did NGTL segregate the facilities data for which to apply the unit of production method?

Response:

Please refer to the response to ATCO-NGTL-016(g).

ATCO-NGTL-016(g)

Issue:

Depreciation

Reference:

Section 4.0, Page 12 of 23, Lines 4-21; Section 4.0, Appendix A, Page 18 of 34, Lines 19 to 28

Preamble:

ATCO Pipelines wishes to understand NGTL's unit-of-production depreciation methodology.

Request:

Please provide the sequential procedures NGTL applied to the plant-in-service at December 31, 2002 to segregate the depletable assets from the depreciable assets for use in the depreciation study.

Response:

First, the data were extracted from the plant accounting system and stored in temporary work files. The records pertaining to depletable meter stations and pipes were marked as depletable in the temporary work files, by matching the asset data and the physical facilities data, through the use of the plant accounting location number. All records not marked as depletable in the previous step were then marked as depreciable. All of the asset records in the temporary work files, including the depletable/depreciable indicator described above, were then passed on to Gannett Fleming.

ATCO-NGTL-016(h)

Issue:

Depreciation

Reference:

Section 4.0, Page 12 of 23, Lines 4-21; Section 4.0, Appendix A, Page 18 of 34, Lines 19 to 28

Preamble:

ATCO Pipelines wishes to understand NGTL's unit-of-production depreciation methodology.

Request:

Is NGTL aware of instances in which the EUB has approved use of a unit of production depletion method for a pipeline system. If yes, please provide details for each case.

Response:

Yes. For a number of years, the Canadian Western Natural Gas (CWNG) and ATCO Gas South systems had a number of accounts that were depleted using the unit of production method. The EUB recently reviewed the unit of production method for ATCO Gas South in its 2001/2002 General Rate Application -Phase 1. In Decision 2001-096, the Board accepted the continued use of unit of production for ATCO Gas South.

ATCO-NGTL-016(i)

Issue:

Depreciation

Reference:

Section 4.0, Page 12 of 23, Lines 4-21; Section 4.0, Appendix A, Page 18 of 34, Lines 19 to 28

Preamble:

ATCO Pipelines wishes to understand NGTL's unit-of-production depreciation methodology.

Request:

Is NGTL aware of instances where a North American regulating board approved use of a unit of production depletion method for a pipeline system. If yes, please provide details for each case.

Response:

Yes. The unit of production method has been recommended by Gannett Fleming and approved by the regulator in the following cases.

Applicant	**Regulator**	**Docket**
Apollo Gas Company	Pennsylvania Public Utilities Commission	R-811615
Apollo Gas Company	Pennsylvania Public Utilities Commission	R-842572
Apollo Gas Company	Pennsylvania Public Utilities Commission	R-922254
Carnegie Natural Gas Company	Pennsylvania Public Utilities Commission	R-842620
Carnegie Natural Gas Company	Pennsylvania Public Utilities Commission	R-891218

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National Fuel Gas Distribution Corporation – Pennsylvania Division	Pennsylvania Public Utilities Commission	R-822145
National Fuel Gas Distribution Corporation – Pennsylvania Division	Pennsylvania Public Utilities Commission	R-832469
National Fuel Gas Distribution Corporation – Pennsylvania Division	Pennsylvania Public Utilities Commission	R-850287
National Fuel Gas Distribution Corporation – Pennsylvania Division	Pennsylvania Public Utilities Commission	R871719
National Fuel Gas Distribution Corporation – Pennsylvania Division	Pennsylvania Public Utilities Commission	R-891218
National Fuel Gas Distribution Corporation – Pennsylvania Division	Pennsylvania Public Utilities Commission	R-901670
National Fuel Gas Distribution Corporation – Pennsylvania Division	Pennsylvania Public Utilities Commission	R-911912
National Fuel Gas Distribution Corporation – Pennsylvania Division	Pennsylvania Public Utilities Commission	R-932548
National Fuel Gas Distribution Corporation – Pennsylvania Division	Pennsylvania Public Utilities Commission	R-942991
National Fuel Gas Distribution Corporation – Pennsylvania Division	Pennsylvania Public Utilities Commission	R953299
The Peoples Natural Gas Company (now Dominion Peoples)	Pennsylvania Public Utilities Commission	R-832315
The Peoples Natural Gas Company (now Dominion Peoples)	Pennsylvania Public Utilities Commission	R-850270
The Peoples Natural Gas Company (now Dominion Peoples)	Pennsylvania Public Utilities Commission	R-880961

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The Peoples Natural Gas Company (now Dominion Peoples)	Pennsylvania Public Utilities Commission	R-901607
The Peoples Natural Gas Company (now Dominion Peoples)	Pennsylvania Public Utilities Commission	R-922180
The Peoples Natural Gas Company (now Dominion Peoples)	Pennsylvania Public Utilities Commission	R-932886
The Peoples Natural Gas Company (now Dominion Peoples)	Pennsylvania Public Utilities Commission	R-943252

ATCO-NGTL-017

Issue:

Depreciation

Reference:

Section 4.0, Page 12 of 23, Lines 26-27 and Page 13 of 23, Line 1

Preamble:

ATCO Pipelines requires clarification of response A17.

Request:

Please explain the rationale for inclusion of unconnected gas in the unit of production depreciation calculation. In particular, please address the fact that NGTL cannot build laterals and that there is a risk of customer bypass to other pipelines.

Response:

Unconnected gas which is within the proximity of NGTL lateral facilities and has a likelihood of connecting to those NGTL facilities is included. NGTL does not need to build laterals to accept unconnected gas.

NGTL has not made any allowance for future throughput loss due to bypass as it is difficult to assess when, and where a bypass would occur and what volume may be involved. To the extent that realization of bypass risk would reduce throughput, NGTL's unit of production depreciation calculation is conservative.

ATCO-NGTL-018(a)

Issue:

Depreciation

Reference:

Sub-Section 4.7

Preamble:

Discussion of amortization method.

Request:

Please provide all factors supporting the use of the amortization periods stated on Table 4.7-1.

Response:

The amortization periods were recommended by Gannett Fleming based on the following:

- Consideration of the period over which the assets render most of their service.
- Discussions with NGTL. Please refer to the interview notes in Attachment ATCO-NGTL-012(b);
- The amortization periods for similar accounts of the TransCanada Mainline approved by the NEB;
- Gannett Fleming's experience in over 100 proceedings since 1992, which is a significant base upon which to draw in the development of appropriate parameters for general plant accounts; and
- A review of the amortization periods of other Board regulated utilities.

ATCO-NGTL-018(b)

Issue:

Depreciation

Reference:

Sub-Section 4.7

Preamble:

Discussion of amortization method.

Request:

For each account listed on Table 4.7-1, please indicate if all assets with a life greater than the proposed amortization period have been retired. If not, please explain.

Response:

By the end of 2004, all assets with a life greater than the proposed amortization period will have been retired.

ATCO-NGTL-019(a)

Issue:

Depreciation

Reference:

Section 4.0, Appendix A, Page 8 of 34, Lines 4 to 11

Preamble:

ATCO Pipelines wishes to understand NGTL's supply forecast.

Request:

What is NGTL's rationale for including unconventional gas production in the supply forecast given ". most of this gas is not currently considered economically available within the forecast horizon with the use of current technology" (Lines 6 to 7 on page 7 of 34 of Appendix A in Section 4.0)?

Response:

NGTL has only included unconventional gas that could be economically recoverable over the forecast horizon. A small amount of unconventional gas is already flowing on the Alberta System. The majority of unconventional resource is not included as it is deemed to be uneconomic over the forecast horizon.

ATCO-NGTL-019(b)

Issue:

Depreciation

Reference:

Section 4.0, Appendix A, Page 8 of 34, Lines 4 to 11

Preamble:

ATCO Pipelines wishes to understand NGTL's supply forecast.

Request:

What is the composite depreciation rate in the 2004 test year without unconventional gas? Please provide this response in the same format as in Table 4.9-2.

Response:

NGTL cannot provide the requested information since a depreciation study based on a gas supply case excluding unconventional gas was not done. The basis for the depreciation study is the base case from NGTL's Supply Study which includes unconventional gas. This is reasonable since some unconventional gas is already flowing on the Alberta System and more of this resource is expected to become available over the forecast period.

ATCO-NGTL-020(a)

Issue:

Depreciation

Reference:

Section 4.0, Appendix A, Figure 5-2

Preamble:

ATCO Pipelines wishes to understand supply and demand in each Quadrant.

Request:

Please provide the annual forecast of supply onto the NGTL system for each Quadrant in tabular form over the same time period as provided in Figure 5-2.

Response:

Please refer to the response to CAPP-NGTL-005(c).

ATCO-NGTL-020(b)

Issue:

Depreciation

Reference:

Section 4.0, Appendix A, Figure 5-2

Preamble:

ATCO Pipelines wishes to understand supply and demand in each Quadrant.

Request:

Please provide the annual forecast of demand off of the NGTL system for each Quadrant in tabular form over the same time period as provided in Figure 5-2.

Response:

Please refer to the response to CAPP-NGTL-005(c).

ATCO-NGTL-021

Issue:

Depreciation

Reference:

Section 4.0, Appendix C, Depreciation Study, Pages III-226 to III-249; Section 4.0, Appendix A

Preamble:

ATCO Pipelines wishes to confirm ultimate resource potential on a provincial level, by quadrants within Alberta and by regions specific to the Alberta system.

Request:

In the depreciation study data, the ultimate reserve data are segregated by meter stations. Please reconcile the ultimate reserves by meter station to each reserve addition collector region as shown on Figure 7-4 on page of 23 of 34 in Appendix A of Section 4.0 and by Quadrant of the Alberta System as shown on Figure 5-2 on page 11 of 34 in Appendix A of Section 4.0.

Response:

Please refer to Attachment ATCO-NGTL-021.

Meter Station Node Number	Plant Accounting Location Number	RAC	Quadrant	Ultimate (bcf)
1811	54	RAC53	NW	72
2164	114	RAC54	NW	115
1719	121	RAC41	NE	23
1441	131	RAC41	NE	97
1011	143	-	-	188
1099	145	RAC10	SE	266
1098	146	RAC10	SE	48
2157	155	RACBC	BC	1317
1223	157	RAC10	SE	273
1268	158	RAC10	SE	56
1010	160	RAC10	SE	76
2204	168	RAC62	NW	280
2199	170	RACBC	BC	1199
1588	179	-	-	1
1823	184	RAC43	NE	18
2734	186	RAC64	NW	65
2733	187	RAC45	NW	10
1824	188	RAC51	NW	312
2206	191	RAC54	NW	24
1703	193	RAC43	NE	79
2240	195	-	-	1
1825	196	RAC11	SE	1306
1087	197	RAC43	NE	253
1655	198	-	-	1
1001	210	RAC30	SE	215
1048	218	-	-	1
1002	220	RAC30	SE	219
1444	233	RAC32	SE	145
1843	234	RAC10	SE	26
1464	236	RAC43	NE	169
1545	239	RAC44	NE	187
1175	241	-	-	1
1428	242	RAC43	NE	163
1008	243	-	-	1
1163	244	RAC32	SE	119
1036	245	RAC30	SE	145
1023	246	RAC30	SE	36
1038	247	RAC30	SE	456
1045	248	RAC30	SE	143
1102	249	-	-	1
1058	251	RAC30	SE	65
1110	255	RAC32	SE	246
1120	256	RAC43	NE	60
1118	257	RAC43	NE	208
1148	258	RAC42	NE	121
1126	259	-	-	1
1007	260	RAC30	SE	39
1124	261	-	-	1
1162	262	RAC32	SE	173
1132	263	RAC32	SE	170
1159	264	RAC32	SE	36

Meter Station Node Number	Plant Accounting Location Number	RAC	Quadrant	Ultimate (bcf)
1114	265	RAC32	SE	208
1089	267	RAC43	NE	123
1003	270	RAC30	SE	503
1095	271	RAC43	NE	240
1474	278	RAC30	SE	69
1222	279	RAC30	SE	298
1013	280	RAC30	SE	394
1486	282	-	-	1
2146	283	RAC21	SW	271
1565	286	RAC43	NE	166
1566	287	RAC43	NE	111
1605	289	RAC30	SE	24
1768	309	RAC14	SE	63
1186	312	RAC10	SE	202
1205	313	RAC10	SE	157
1017	314	RAC10	SE	226
1209	315	RAC10	SE	367
1771	317	RAC30	SE	44
1630	318	RAC43	NE	43
1018	320	RAC10	SE	675
2754	321	RAC50	NW	247
1154	323	RAC10	SE	212
1201	327	RAC10	SE	7
2732	335	RAC55	NW	14
1826	338	RAC10	SE	125
1204	351	RAC10	SE	398
1216	352	RAC10	SE	338
2735	372	RAC55	NW	76
2736	374	RAC53	NW	209
2737	379	RAC55	NW	33
2738	382	RAC51	NW	86
1827	383	RAC30	SE	33
2739	385	RAC45	NW	16
2740	388	RAC60	NW	107
2742	392	RACBC	BC	91
1507	412	RAC32	SE	58
1529	421	RAC32	SE	8
1650	424	RAC31	SE	37
1604	425	RAC31	SE	199
2271	428	-	-	1
2743	430	RAC12	SW	110
2159	437	-	-	1
1465	438	RAC31	SE	131
1236	440	RAC31	SE	361
1145	442	RAC31	SE	43
1004	443	RAC31	SE	200
1049	444	-	-	39
1085	445	RAC31	SE	74
1025	446	RAC31	SE	227
1131	447	RAC31	SE	215
1086	449	RAC31	SE	19

Meter Station Node Number	Plant Accounting Location Number	RAC	Quadrant	Ultimate (bcf)
1012	450	RAC31	SE	1415
1079	451	RAC31	SE	92
1152	452	RAC31	SE	18
1136	453	RAC31	SE	50
1161	454	RAC32	SE	312
1168	455	RAC32	SE	153
1173	456	RAC32	SE	60
1179	457	RAC32	SE	300
1193	458	RAC31	SE	119
1156	459	RAC31	SE	201
1397	461	RAC32	SE	106
1520	470	RAC43	NE	33
1828	473	RAC28	SE	25
1829	474	RAC51	NW	1134
1442	508	RAC14	SE	203
2745	519	RAC53	NW	955
1835	526	RAC32	SE	32
1640	527	-	-	1
2746	529	RACBC	BC	503
2296	530	RAC14	SE	283
1578	532	RAC14	SE	237
1601	535	RAC14	SE	414
1603	537	RAC14	SE	169
1834	540	RAC32	SE	75
1024	542	RAC14	SE	353
1057	543	RAC14	SE	156
1076	544	RAC14	SE	487
1169	545	RAC14	SE	323
1117	546	-	-	12308
1181	547	RAC14	SE	318
1140	549	RAC14	SE	13
1075	551	RAC10	SE	622
1155	552	-	-	1
1103	553	RAC10	SE	163
1106	554	RAC14	SE	231
1100	555	RAC14	SE	187
1122	557	RAC14	SE	40
1121	558	-	-	1
1133	559	-	-	1
1833	565	RAC32	SE	25
2748	571	RAC64	NW	30
2749	574	RAC60	NW	16
1837	580	RAC24	SW	98
1838	581	RAC10	SE	77
1839	584	RAC10	SE	191
2751	586	RAC45	NW	11
2750	589	RAC51	NW	662
1841	591	RAC32	SE	673
1621	598	RAC27	SW	29
1028	641	RAC15	SE	216
1015	642	RAC15	SE	733

Meter Station Node Number	Plant Accounting Location Number	RAC	Quadrant	Ultimate (bcf)
1016	643	RAC20	SE	523
1021	644	RAC20	SE	303
1019	646	RAC28	SE	1878
1020	647	RAC28	SE	117
2017	649	RAC22	SW	48
1034	653	RAC28	SE	40
1035	654	RAC28	SE	126
1040	655	RAC28	SE	95
1039	656	RAC20	SE	597
1046	657	RAC20	SE	704
1066	658	RAC20	SE	156
1104	659	RAC15	SE	128
1436	662	RAC20	SE	224
1097	673	RAC45	NW	212
1096	674	RAC25	SW	1904
2115	675	RAC24	SW	239
1101	676	RAC24	SW	1473
1094	680	RAC50	NW	1341
1077	682	RAC15	SE	35
1083	683	RAC25	SW	2117
1093	684	RAC50	NW	258
1091	686	RAC45	NW	1090
1359	687	RAC20	SE	519
2078	689	RAC21	SW	941
1053	691	RAC21	SW	955
1069	693	RAC21	SW	88
1065	698	RAC21	SW	48
1064	699	RAC25	SW	6958
1448	716	RAC24	SW	408
1447	721	RAC15	SE	322
1842	722	RAC10	SE	51
1528	724	RAC45	NW	492
1586	730	RAC20	SE	86
1652	734	RAC45	NW	94
2181	737	RAC26	SW	43
1619	740	RAC27	SW	357
1191	741	RAC27	SW	278
1187	742	RAC27	SW	69
1054	744	RAC27	SW	435
1055	745	RAC27	SW	988
1041	747	-	-	1
1376	749	RAC27	SW	131
1597	750	-	-	1
1029	752	RAC27	SW	207
1033	753	-	-	4594
1180	756	RAC27	SW	62
1167	758	RAC27	SW	104
2179	766	RAC26	SW	99
1607	767	RAC27	SW	61
1662	770	RAC32	SE	87
1665	774	RAC32	SE	11

Meter Station Node Number	Plant Accounting Location Number	RAC	Quadrant	Ultimate (bcf)
1722	791	RAC20	SE	167
1196	822	RAC32	SE	52
2234	826	-	-	1
2092	831	-	-	132
2202	837	-	-	1
1762	839	-	-	1
3001	841	RAC61	NW	193
2044	842	RAC54	NW	2379
2043	844	RAC55	NW	562
2105	845	RAC54	NW	196
2169	851	RAC54	NW	43
2113	856	RAC24	SW	709
2134	859	RAC54	NW	17
1199	861	RAC32	SE	21
1197	862	RAC32	SE	75
2147	863	RAC26	SW	100
1198	866	RAC32	SE	11
1202	867	RAC10	SE	47
1200	868	RAC10	SE	78
1510	870	RAC32	SE	67
2220	888	RAC51	NW	86
2188	898	RAC51	NW	88
2032	930	RAC22	SW	3476
2006	933	RAC13	SW	2420
2027	934	RAC51	NW	34
2031	935	RAC53	NW	568
2029	936	RAC51	NW	164
2030	938	RAC51	NW	297
2003	940	RAC12	SW	1747
2026	942	RAC13	SW	6200
2007	944	RAC22	SW	3215
2005	945	RAC22	SW	1450
2008	946	RAC22	SW	2744
2009	948	-	-	4594
2011	950	-	-	686
2016	951	RAC24	SW	150
2012	952	RAC51	NW	1915
2020	955	RAC51	NW	2621
2014	960	RAC26	SW	142
2231	963	-	-	1
2018	964	RAC51	NW	743
2022	965	RAC51	NW	264
2024	966	RAC26	SW	647
2019	968	RAC26	SW	439
2051	977	-	-	1
2160	979	RAC22	SW	42
2109	984	-	-	1
2010	1004	RAC26	SW	1374
2013	1005	RAC51	NW	1017
2152	1008	RAC26	SW	452
2185	1009	RAC26	SW	15

Meter Station Node Number	Plant Accounting Location Number	RAC	Quadrant	Ultimate (bcf)
1658	1011	RAC28	SE	255
1111	1015	RAC24	SW	300
2200	1016	RAC26	SW	479
1541	1021	RAC20	SE	147
1583	1024	RAC31	SE	92
1714	1061	RAC42	NE	96
1767	1069	RAC28	SE	211
1747	1074	RAC21	SW	686
2242	1076	RAC53	NW	18
2107	1084	RAC54	NW	329
2189	1086	RAC54	NW	8861
2108	1089	RAC62	NW	577
2132	1094	RAC54	NW	60
2165	1097	RAC54	NW	212
2191	1102	RAC54	NW	425
2186	1104	RAC54	NW	25
2197	1107	RAC54	NW	122
2222	1111	RAC61	NW	444
2153	1120	RAC54	NW	719
1787	1124	RAC46	NE	107
2217	1171	RAC62	NW	74
2266	1191	RAC62	NW	128
1615	1197	RAC53	NW	2771
1641	1208	-	-	1
1781	1214	RAC42	NE	77
1327	1429	RAC14	SE	185
1022	1430	RAC10	SE	393
1289	1432	RAC15	SE	125
1277	1433	RAC10	SE	127
1278	1434	RAC31	SE	109
1360	1435	RAC10	SE	127
2178	1436	RAC54	NW	10
2198	1437	RAC54	NW	356
2103	1438	RAC54	NW	68
1351	1440	RAC10	SE	74
2273	1442	RAC54	NW	9
1385	1450	RAC10	SE	92
1229	1460	RAC10	SE	50
1228	1470	RAC10	SE	147
1366	1475	RAC10	SE	329
2705	1493	RAC45	NW	76
2286	1495	RAC51	NW	120
2287	1497	RAC45	NW	13
1803	1498	RAC42	NE	18
1802	1500	RAC42	NE	127
2291	1503	RAC26	SW	435
2297	1515	RAC50	NW	112
1805	1522	RAC42	NE	745
2700	1524	RAC50	NW	186
2701	1525	RAC54	NW	1183
2702	1529	RAC50	NW	226

Meter Station Node Number	Plant Accounting Location Number	RAC	Quadrant	Ultimate (bcf)
2704	1532	RAC26	SW	193
1806	1533	RAC45	NW	44
1812	1535	RAC62	NW	49
1807	1536	RAC55	NW	317
2706	1538	RAC61	NW	382
1814	1546	RAC45	NW	27
1817	1552	RACBC	BC	347
2707	1556	RAC55	NW	389
1818	1558	RAC31	SE	82
2708	1565	RAC64	NW	19
1282	1570	RAC10	SE	131
2709	1573	RACBC	BC	450
2710	1576	RAC45	NW	67
1348	1579	RAC10	SE	449
1331	1580	RAC10	SE	97
2713	1587	RAC63	NW	148
1821	1589	-	-	7
2711	1590	RAC53	NW	492
1819	1597	RAC43	NE	0
2712	1601	RAC54	NW	613
2161	2006	-	-	140
1612	2053	RAC30	SE	125
2272	2092	RAC53	NW	61
1673	2097	RAC53	NW	126
1424	2111	RAC30	SE	96
1613	2114	RAC30	SE	75
1631	2116	RAC30	SE	69
1467	2120	RAC43	NE	71
1716	2143	RAC41	NE	119
1523	2166	RAC42	NE	34
1746	2178	RAC32	SE	8
1763	2180	RAC42	NE	10
2247	2185	RAC54	NW	6
2280	2187	RAC54	NW	359
1692	2200	RAC42	NE	361
1646	2206	RAC45	NW	43
1521	2215	RAC45	NW	82
1511	2217	RAC43	NE	8
1599	2218	-	-	1
1443	2229	RAC43	NE	237
1501	2235	-	-	1
1414	2255	RAC41	NE	69
1416	2256	RAC41	NE	67
1415	2257	RAC41	NE	179
1456	2270	RAC41	NE	43
1504	2273	RAC41	NE	20
1483	2274	RAC41	NE	278
1602	2277	RAC41	NE	153
1660	2283	RAC41	NE	38
1536	2301	RAC44	NE	102
1543	2311	-	-	1

Meter Station Node Number	Plant Accounting Location Number	RAC	Quadrant	Ultimate (bcf)
1760	2314	RAC45	NW	88
2714	2315	RAC50	NW	44
2715	2316	RAC46	NE	0
2716	2325	RAC54	NW	46
2718	2331	RAC55	NW	60
2719	2332	RAC55	NW	2
2721	2335	RAC60	NW	67
2720	2336	RAC54	NW	459
2722	2338	RAC55	NW	25
2723	2339	RAC63	NW	19
2724	2340	RAC51	NW	264
2727	2342	RAC54	NW	12
2725	2343	RAC45	NW	24
2729	2344	RAC64	NW	16
2726	2345	-	-	850
2728	2346	RAC61	NW	323
1822	2348	RAC43	NE	27
2731	2350	RAC55	NW	629
4001	2372	-	-	0
1694	2390	RAC42	NE	45
1680	2400	RAC41	NE	45
2158	2409	RAC54	NW	381
1274	2410	RAC30	SE	140
1656	2414	-	-	1
1281	2440	RAC32	SE	58
1207	2451	RAC30	SE	176
1294	2452	-	-	1
1413	2454	RAC30	SE	66
1143	2458	RAC10	SE	37
1221	2460	RAC30	SE	101
1009	2462	RAC10	SE	178
1116	2466	RAC10	SE	65
1713	2492	RAC41	NE	31
1206	2521	RAC30	SE	184
1242	2530	RAC30	SE	202
1742	2534	RAC42	NE	8
1581	2536	-	-	1
1495	2539	RAC41	NE	15
1241	2540	RAC42	NE	88
1343	2541	RAC42	NE	89
1256	2542	RAC42	NE	55
1357	2543	RAC42	NE	7
1519	2545	RAC41	NE	81
1230	2550	RAC32	SE	281
1675	2556	RAC43	NE	19
1743	2558	-	-	1
1317	2559	-	-	1
1188	2560	RAC32	SE	124
1257	2561	RAC32	SE	13
1347	2562	RAC32	SE	22
1353	2564	RAC44	NE	34

Meter Station Node Number	Plant Accounting Location Number	RAC	Quadrant	Ultimate (bcf)
1503	2566	-	-	1
1468	2567	RAC32	SE	149
1311	2570	RAC41	NE	243
1310	2571	RAC41	NE	73
1354	2572	RAC41	NE	140
1291	2573	RAC41	NE	40
1429	2574	-	-	1
1497	2575	RAC44	NE	8
2123	2577	RAC55	NW	350
1632	2579	RAC41	NE	50
1320	2580	RAC42	NE	25
1585	2581	RAC44	NE	75
1374	2585	RAC42	NE	33
1725	2601	RAC30	SE	281
1298	2620	RAC32	SE	144
2267	2629	RAC53	NW	472
2241	2631	RAC53	NW	78
2279	2634	RAC53	NW	189
1476	2638	RAC53	NW	527
2233	2641	RAC54	NW	62
1395	2650	RAC32	SE	31
1322	2652	RAC30	SE	100
1403	2653	RAC32	SE	85
2270	2666	-	-	1
1345	2669	RAC43	NE	69
1213	2670	RAC43	NE	180
1292	2671	RAC44	NE	41
1355	2673	RAC44	NE	31
1723	2685	RAC45	NW	12
1780	2686	RAC45	NW	6
1297	2690	RAC43	NE	734
1338	2691	RAC43	NE	95
1418	2697	RAC32	SE	40
1361	2698	-	-	1
1302	2699	RAC43	NE	35
1387	2701	RAC43	NE	55
1371	2702	RAC43	NE	173
1370	2703	RAC43	NE	24
1522	2704	RAC43	NE	68
1339	2705	RAC43	NE	82
1336	2706	RAC44	NE	87
1368	2707	RAC43	NE	81
1326	2708	RAC43	NE	74
1398	2709	RAC43	NE	31
1580	2714	RAC43	NE	57
1679	2717	RAC43	NE	11
1396	2718	RAC32	SE	47
1164	2719	RAC32	SE	0
1373	2720	RAC43	NE	110
1165	2721	RAC32	SE	350
1189	2722	RAC32	SE	121

Meter Station Node Number	Plant Accounting Location Number	RAC	Quadrant	Ultimate (bcf)
1440	2723	RAC31	SE	44
1579	2726	RAC31	SE	53
1608	2728	RAC42	NE	125
1386	2732	RAC43	NE	13
1721	2734	RAC42	NE	14
1772	2738	RAC42	NE	23
2276	2750	RACBC	BC	373
1469	2752	RAC43	NE	23
1088	2758	-	-	90
1211	2800	RAC30	SE	64
5080	2833	RAC30	SE	40
2253	2881	RAC51	NW	75
1304	2888	RAC43	NE	25
1306	2889	RAC43	NE	6
2260	2901	RAC45	NW	102
1037	3008	RAC27	SW	1887
1402	3101	RAC10	SE	30
1219	3200	RAC10	SE	10
1431	3201	RAC10	SE	0
1433	3202	RAC10	SE	287
1390	3204	RAC10	SE	324
1346	3205	RAC10	SE	51
1426	3209	RAC10	SE	108
1473	3210	RAC10	SE	136
1533	3212	RAC10	SE	513
1423	3219	RAC10	SE	165
1318	3221	RAC10	SE	131
1381	3223	RAC10	SE	319
1212	3230	RAC10	SE	713
1220	3240	RAC10	SE	206
1263	3241	RAC10	SE	31
1237	3510	RAC10	SE	167
2221	3616	RAC60	NW	697
2246	3617	-	-	1
2282	3920	-	-	1
1797	3930	RAC42	NE	66
1794	3935	RAC15	SE	91
2284	3940	RAC63	NW	476
1801	3942	RAC45	NW	69
2288	3944	RAC45	NW	52
1796	3949	RAC27	SW	1141
1793	3951	RAC14	SE	17
2283	3954	-	-	1
2285	3958	-	-	1
1800	3959	RAC50	NW	68
2289	3961	RAC45	NW	112
1798	3966	RAC28	SE	64
1799	3968	RAC44	NE	13
1676	4136	RAC43	NE	63
1420	4143	-	-	1
1710	4148	RAC43	NE	7

Meter Station Node Number	Plant Accounting Location Number	RAC	Quadrant	Ultimate (bcf)
1697	4151	RAC43	NE	417
1774	4202	RAC20	SE	19
2218	4301	RAC60	NW	88
2213	4310	RAC60	NW	46
1340	4431	RAC31	SE	146
1388	4432	RAC31	SE	183
1027	4440	RAC31	SE	129
1312	4459	RAC31	SE	32
1717	4460	RAC14	SE	147
1505	4465	RAC31	SE	31
1616	4466	RAC31	SE	53
1779	4468	RAC31	SE	152
1342	4470	RAC31	SE	108
1537	4475	RAC31	SE	18
1706	4535	RAC44	NE	92
1407	4538	RAC43	NE	66
1215	4540	RAC32	SE	34
1299	4561	RAC32	SE	28
1293	4562	-	-	1
1300	4563	RAC32	SE	26
1391	4564	RAC32	SE	97
1635	4570	RAC31	SE	42
1614	4574	RAC31	SE	44
1563	4577	-	-	1
1560	4578	RAC32	SE	64
1365	4579	RAC15	SE	129
1182	4580	RAC31	SE	94
1273	4581	RAC32	SE	384
1272	4582	RAC32	SE	48
1401	4585	RAC31	SE	42
1538	4588	RAC32	SE	70
1561	4589	RAC32	SE	52
1439	4592	RAC32	SE	184
1570	4596	RAC31	SE	67
1775	4599	RAC14	SE	29
1525	4611	-	-	1
3601	4699	-	-	0
1693	4701	RAC25	SW	914
2244	4811	RAC51	NW	410
1699	5026	RAC10	SE	173
1287	5300	RAC15	SE	49
1224	5420	RAC14	SE	14
1218	5430	RAC14	SE	415
5401	5433	-	-	1
1313	5437	-	-	12
1593	5439	RAC14	SE	1
1610	5443	RAC14	SE	11
1405	5450	-	-	1
1296	5461	RAC14	SE	263
1315	5462	RAC14	SE	157
1314	5471	RAC14	SE	97

Meter Station Node Number	Plant Accounting Location Number	RAC	Quadrant	Ultimate (bcf)
1644	5472	RAC14	SE	124
1275	5481	RAC14	SE	15
1649	5485	RAC14	SE	261
1782	5487	RAC11	SE	132
1208	5510	RAC14	SE	441
1380	5540	RAC14	SE	11
1378	5541	RAC14	SE	253
1210	5561	RAC14	SE	152
2281	5600	RAC25	SW	1822
1789	5602	-	-	1
1788	5607	-	-	1
1480	6022	RAC15	SE	347
1773	6039	RAC42	NE	76
1496	6071	RAC28	SE	100
1659	6145	RAC28	SE	236
1591	6172	RAC28	SE	85
1769	6194	RAC43	NE	30
1759	6226	RAC45	NW	66
1715	6231	RAC42	NE	16
1672	6241	RAC45	NW	63
1724	6243	RAC45	NW	23
2254	6265	-	-	1
1411	6273	RAC24	SW	17
1419	6343	RAC15	SE	96
1499	6398	RAC25	SW	8533
1587	6403	RAC45	NW	71
1090	6405	RAC45	NW	418
1515	6409	-	-	1
1330	6412	RAC15	SE	509
1107	6441	RAC20	SE	136
1134	6443	RAC21	SW	29
1737	6444	RAC21	SW	530
1146	6461	RAC28	SE	340
1144	6462	RAC28	SE	158
1427	6463	RAC28	SE	179
1531	6466	-	-	1
1530	6468	RAC20	SE	77
1598	6471	-	-	1
1600	6473	RAC20	SE	159
1709	6490	RAC32	SE	101
1720	6520	RAC32	SE	109
1147	6521	RAC28	SE	193
1232	6522	RAC28	SE	35
1308	6523	RAC28	SE	490
1508	6526	RAC20	SE	187
1073	6531	RAC20	SE	1131
1567	6539	RAC28	SE	84
1329	6541	RAC28	SE	104
1393	6544	RAC28	SE	95
1475	6547	-	-	1
1399	6551	-	-	1

Meter Station Node Number	Plant Accounting Location Number	RAC	Quadrant	Ultimate (bcf)
1500	6553	RAC28	SE	332
1532	6557	-	-	1
1542	6560	-	-	0
1574	6567	RAC20	SE	159
1562	6568	RAC28	SE	14
1234	6570	RAC27	SW	126
1142	6571	RAC28	SE	405
1568	6576	RAC28	SE	85
1623	6577	RAC20	SE	276
1645	6578	RAC30	SE	21
1070	6591	RAC15	SE	343
1738	6716	RAC44	NE	58
1629	6719	-	-	1
1609	6721	RAC50	NW	28
1321	6724	RAC44	NE	194
1389	6726	RAC45	NW	20
1341	6727	RAC44	NE	215
1412	6728	RAC44	NE	132
1434	6729	RAC44	NE	68
1227	6730	RAC44	NE	218
1157	6731	RAC44	NE	453
1225	6732	RAC44	NE	55
1328	6733	-	-	1
1337	6734	RAC44	NE	97
1276	6735	RAC44	NE	103
1377	6736	RAC44	NE	97
1290	6738	RAC44	NE	89
1279	6739	RAC44	NE	27
1324	6740	RAC44	NE	33
1394	6742	RAC44	NE	39
1695	6743	RAC44	NE	220
1430	6746	RAC44	NE	55
1527	6752	RAC44	NE	92
1564	6756	RAC44	NE	71
1770	6757	RAC44	NE	56
1502	6759	RAC44	NE	46
1677	6766	RAC44	NE	73
1681	6776	RAC50	NW	74
1526	6779	RAC50	NW	70
1307	6800	RAC50	NW	535
1270	6802	RAC31	SE	185
1284	6803	RAC15	SE	101
1288	6805	RAC15	SE	1
1350	6806	RAC31	SE	49
1379	6807	RAC15	SE	154
1409	6808	RAC31	SE	596
1259	6810	RAC15	SE	79
1056	6811	RAC15	SE	119
1203	6812	RAC15	SE	72
1267	6813	RAC15	SE	98
1634	6816	RAC42	NE	17

Meter Station Node Number	Plant Accounting Location Number	RAC	Quadrant	Ultimate (bcf)
1624	6818	RAC42	NE	265
1684	6819	RAC42	NE	40
1461	6820	RAC15	SE	95
1466	6821	RAC15	SE	546
1734	6824	RAC42	NE	26
1711	6825	RAC42	NE	0
1733	6826	RAC42	NE	50
1691	6830	-	-	1
1777	6831	RAC42	NE	35
1718	6837	RAC41	NE	55
1783	6838	RAC41	NE	55
1158	6841	-	-	1
1589	6843	RAC50	NW	377
1194	6850	RAC45	NW	32
1362	6852	RAC44	NE	98
1375	6853	RAC45	NW	102
1620	6856	-	-	1
1576	6857	RAC50	NW	377
2099	6859	RAC26	SW	520
2077	6860	-	-	1
1636	6866	RAC50	NW	213
1190	6871	RAC20	SE	245
1753	6881	RAC45	NW	86
2081	6892	RAC21	SW	133
2080	6893	-	-	1
1686	6897	RAC21	SW	1714
1150	6901	RAC15	SE	233
1435	6905	RAC15	SE	175
1490	6907	RAC15	SE	62
1139	6931	RAC21	SW	525
1358	6932	-	-	1
1840	6933	RAC21	SW	204
1534	6935	RAC21	SW	721
1170	6949	-	-	4499
1622	6950	RAC20	SE	146
1352	6951	RAC20	SE	341
1539	6957	RAC20	SE	70
1606	6959	RAC20	SE	76
1115	6961	RAC24	SW	3827
1135	6971	RAC24	SW	7585
1372	6972	RAC21	SW	657
1437	6973	RAC24	SW	2142
1654	6976	-	-	34
1558	6980	RAC25	SW	1782
1166	6982	RAC21	SW	2225
1400	6984	RAC45	NW	100
1185	6985	RAC25	SW	1133
1367	6988	-	-	1
1663	6990	RAC51	NW	108
1572	6993	RAC51	NW	435
1573	6994	RAC50	NW	151

Meter Station Node Number	Plant Accounting Location Number	RAC	Quadrant	Ultimate (bcf)
2177	6995	RAC51	NW	269
1422	6999	-	-	1
1516	7002	RAC51	NW	81
1494	7005	RAC51	NW	172
1595	7007	RAC51	NW	70
1626	7008	-	-	1
1683	7018	-	-	1
1661	7020	RAC51	NW	1499
2228	7022	RAC51	NW	440
1754	7134	RAC27	SW	17
2237	7201	RAC51	NW	261
1264	7441	RAC27	SW	38
1243	7470	-	-	1
1261	7480	RAC27	SW	11
1335	7520	RAC27	SW	52
1316	7540	RAC21	SW	9
1689	7560	RAC42	NE	17
2264	7601	RACBC	BC	42
2251	7611	RAC62	NW	94
2145	7999	RAC64	NW	56
2086	8002	RAC64	NW	54
2085	8004	RAC64	NW	58
2138	8008	RAC64	NW	45
2098	8009	RAC64	NW	108
2093	8011	RAC64	NW	308
2114	8012	-	-	1
2064	8013	RAC64	NW	50
2066	8015	RAC64	NW	373
2068	8016	RAC64	NW	26
2082	8032	RAC55	NW	44
2121	8034	RAC55	NW	276
2063	8035	RAC60	NW	113
2065	8038	RAC60	NW	36
2054	8039	RAC60	NW	237
2047	8041	RAC60	NW	83
2097	8042	RAC54	NW	72
2053	8043	RAC64	NW	32
2060	8044	RAC64	NW	130
2072	8048	-	-	301
2083	8053	RAC54	NW	55
2087	8054	RAC54	NW	216
2148	8056	RAC60	NW	51
2140	8058	RAC55	NW	58
2184	8061	-	-	1
1479	8063	RAC53	NW	349
2139	8064	RAC55	NW	93
2144	8067	RAC55	NW	31
2192	8073	RAC60	NW	130
2201	8077	RAC64	NW	262
2133	8079	RAC60	NW	24
1647	8080	RAC42	NE	301

Meter Station Node Number	Plant Accounting Location Number	RAC	Quadrant	Ultimate (bcf)
2127	8084	RAC64	NW	363
2216	8088	RAC64	NW	59
2249	8092	RAC64	NW	58
2236	8096	RAC64	NW	883
1785	8097	RAC45	NW	94
2126	8101	RAC64	NW	56
1728	8115	RAC32	SE	7
2268	8297	RAC51	NW	516
2263	8375	RAC63	NW	1121
2050	8400	RAC61	NW	262
2057	8403	RAC61	NW	110
2055	8405	RAC61	NW	120
2110	8409	RAC60	NW	60
3009	8410	RAC61	NW	197
2059	8411	RAC60	NW	381
3008	8412	RAC61	NW	8
2166	8413	RAC61	NW	207
2193	8414	RAC61	NW	897
2250	8415	RAC60	NW	5
2175	8419	RAC55	NW	319
2084	8422	RAC54	NW	167
1784	8424	-	-	1
2235	8431	RAC61	NW	168
2256	8442	RAC45	NW	22
2259	8444	RACBC	BC	372
2208	8451	RAC55	NW	111
2219	8456	RAC60	NW	53
2210	8460	RAC60	NW	19
2214	8466	RAC45	NW	85
2261	8471	RAC45	NW	25
1383	8615	RAC32	SE	38
1231	8620	RAC32	SE	11
1334	8621	RAC32	SE	73
1265	8630	RAC32	SE	25
1392	8640	RAC32	SE	46
1266	8650	RAC32	SE	41
1382	8660	RAC32	SE	77
1752	8787	-	-	1
1739	8969	RAC27	SW	140
2120	9010	RAC26	SW	275
2136	9043	RAC51	NW	64
1452	9046	RAC53	NW	332
2207	9048	RAC54	NW	51
2248	9064	RAC54	NW	25
2129	9143	RAC26	SW	375
2088	9167	RAC26	SW	75
2173	9169	RAC26	SW	169
2122	9235	-	-	1
1776	9257	RAC47	NE	94
2104	9262	RAC26	SW	53
2209	9266	RAC26	SW	187

Meter Station Node Number	Plant Accounting Location Number	RAC	Quadrant	Ultimate (bcf)
2252	9268	RAC26	SW	1121
2265	9269	RAC26	SW	186
1214	9320	RAC27	SW	115
2070	9340	RAC51	NW	178
1569	9344	RAC53	NW	3327
2076	9349	RAC54	NW	224
1462	9355	RAC51	NW	625
2257	9357	-	-	1
2062	9360	-	-	1
2096	9361	RAC51	NW	87
1701	9365	RAC51	NW	89
2277	9393	RAC45	NW	295
5009	9411	-	-	193
5021	9423	RAC46	NE	52
2036	9432	RAC22	SW	1531
1792	9451	RAC20	SE	161
2150	9480	RAC26	SW	24
2037	9481	RAC27	SW	820
2040	9482	RAC26	SW	96
2151	9483	RAC26	SW	8
2211	9524	RAC51	NW	283
2229	9527	RAC51	NW	105
2089	9550	RAC51	NW	330
2168	9551	RAC51	NW	133
2049	9580	RAC26	SW	276
2071	9582	RAC26	SW	314
2111	9583	RAC26	SW	43
2172	9586	RAC26	SW	20
2046	9590	RAC26	SW	37
2112	9601	RAC26	SW	464
2035	9611	RAC51	NW	5413
2245	9620	-	-	1
2067	9630	-	-	1
2075	9631	RAC54	NW	113
2223	9638	RAC60	NW	81
2034	9651	RAC51	NW	83
2073	9652	-	-	1
2224	9665	RAC51	NW	30
2028	9672	RAC51	NW	368
2194	9674	RAC51	NW	50
2171	9682	RAC26	SW	70
2278	9769	RAC64	NW	136
2239	9772	RAC54	NW	51
2274	9775	-	-	1
1633	9781	RAC42	NE	132
1628	9788	RAC47	NE	39
2182	9791	RAC64	NW	159
2170	9792	RAC54	NW	67
1484	9798	RAC41	NE	81
2117	9802	RAC62	NW	231
1454	9808	RAC42	NE	101

Meter Station Node Number	Plant Accounting Location Number	RAC	Quadrant	Ultimate (bcf)
2124	9810	-	-	1
1577	9813	RAC47	NE	101
1446	9814	RAC47	NE	440
1491	9819	RAC43	NE	2
2119	9820	RAC54	NW	121
2118	9824	RAC54	NW	179
1460	9830	RAC41	NE	85
1459	9832	-	-	1
1514	9835	RAC41	NE	32
1730	9836	RAC41	NE	16
1524	9838	RAC42	NE	29
1458	9841	RAC20	SE	133
1517	9843	RAC41	NE	97
1485	9845	RAC47	NE	56
1482	9847	RAC47	NE	203
1489	9851	RAC53	NW	838
2128	9853	RAC60	NW	86
5004	9858	RAC46	NE	70
5005	9860	RAC46	NE	134
5012	9862	RAC46	NE	43
1487	9866	RAC45	NW	143
1492	9868	RAC43	NE	67
1535	9870	RAC41	NE	36
2137	9871	RAC62	NW	945
1550	9876	-	-	1
2143	9879	RAC54	NW	23
5003	9881	RAC46	NE	151
1547	9882	RAC10	SE	124
1548	9883	RAC10	SE	38
1549	9884	-	-	1
1551	9885	RAC10	SE	77
1555	9889	RAC10	SE	60
1556	9890	RAC10	SE	256
5025	9894	RAC46	NE	85
1557	9899	RAC10	SE	35
1540	9900	RAC20	SE	99
2135	9903	-	-	276
5027	9913	RAC46	NE	73
5022	9915	RAC46	NE	398
5026	9919	RAC46	NE	98
5082	9923	-	-	1
1590	9927	RAC47	NE	147
5028	9928	RAC46	NE	17
2174	9930	RAC54	NW	92
5081	9934	-	-	1
1625	9938	-	-	1
5083	9939	RAC46	NE	85
1627	9942	RAC47	NE	136
1651	9947	RAC28	SE	222
1748	9951	-	-	1
1708	9952	RAC46	NE	160

Meter Station Node Number	Plant Accounting Location Number	RAC	Quadrant	Ultimate (bcf)
1704	9956	RAC42	NE	124
1705	9958	RAC42	NE	166
1707	9959	RAC42	NE	36
1671	9963	RAC47	NE	68
1670	9964	RAC47	NE	30
1685	9967	RAC42	NE	54
1741	9968	RAC46	NE	193
1669	9969	RAC47	NE	60
1449	9971	RAC47	NE	433
1736	9973	RAC42	NE	166
1668	9974	-	-	1
1666	9979	RAC47	NE	99
1667	9983	RAC47	NE	228
1674	9985	RAC47	NE	29
1696	9987	RAC47	NE	89
1682	9990	RAC47	NE	71
1712	9992	RAC47	NE	33

ATCO-NGTL-022

Issue:

Depreciation

Reference:

Section 4.0, Appendix A, Depreciation Study, Pages III-142 to III-202

Preamble:

NGTL identified the following accounts for which unit of production depreciation is applied: meter station accounts 4611, 4630, 4631, 4670, 4671, 4672, and 4673, and pipeline accounts 4610, 4651 and 4652. Of all the accounts noted, only the pipeline account 4651 was shown in detail by specific lateral, vintage year and original costs.

Request:

Please provide data by account in the same format as shown on pages III-142 to III-202 for each account noted above, except 4651.

Response:

The requested data are being provided on a CD-ROM to ATCO and the Board. The data will also be made available to other interveners on request.

Placeholder for Attachment ATCO-NGTL-022

Provided in CD format only due to document size limitations

ATCO-NGTL-023(a)

Issue:

Depreciation

Reference:

Section 4.0, Appendix C, Depreciation Study Data

Preamble:

Depreciation Data Request.

Request:

Please provide a copy of the Company's December 31 Plant-in-Service statements for the years 1990 through 2002.

Response:

Please refer to Attachment ATCO-NGTL-023(a).

	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
MS Land	11,916	12,874	16,277	16,763	16,217	15,996	1,173	1,180	1,179	1,142	1,143	1,136	1,146
MS Landrights	1,065	1,036	1,025	1,006	972	897	872	837	676	594	582	527	488
MS Site	17,239	17,302	16,606	16,599	13,497	12,557	12,192	11,394	10,482	9,801	9,717	9,303	8,007
MS Fencing	0	0	0	0	0	0	0	0	0	0	0	0	0
MS Buildings	71,594	70,916	68,584	65,451	64,889	64,037	61,656	59,500	51,223	45,025	41,114	38,834	33,796
MS Piping	217,777	214,905	213,500	202,093	197,658	194,277	187,820	179,735	170,023	156,474	144,748	133,553	114,096
MS Instrumentation	60,670	57,284	54,539	51,212	44,024	38,463	35,475	34,662	37,447	39,998	38,608	39,243	36,841
MS Electrical	52,286	51,555	50,834	48,504	46,651	45,226	43,703	40,734	36,205	32,525	32,559	27,677	23,027
MS Automation	56,301	55,932	54,566	53,277	53,166	51,219	52,021	46,664	37,233	31,356	23,749	20,919	18,187
CS Land	0	0	0	0	0	0	2,101	1,904	1,850	1,179	785	417	347
CS Landrights	868	323	316	306	228	226	227	218	189	185	180	178	137
CS Site	46,741	46,149	46,080	45,485	44,424	43,477	43,156	41,249	36,827	35,324	31,902	29,960	22,382
CS Buildings	166,904	164,125	161,218	147,239	140,802	138,868	132,825	125,168	114,411	110,143	99,161	88,837	74,700
CS Compressor Unit	720,378	704,067	713,383	686,671	636,414	629,391	620,682	603,034	540,266	513,332	430,027	354,626	302,681
CS Piping and Valves	414,917	409,290	398,852	388,622	360,470	346,455	339,587	332,267	305,343	297,152	244,886	209,453	172,297
CS Instrumentation	28,778	28,401	28,349	27,364	22,867	19,771	17,697	16,470	15,384	14,793	13,938	12,551	11,256
CS Electric System	94,312	93,511	86,939	83,633	80,049	79,388	79,131	78,155	70,438	69,559	63,624	53,051	46,164
CS Automation	42,003	40,313	35,044	30,700	28,999	27,410	26,741	25,321	26,171	26,036	24,816	20,963	17,361
PL Land	0	0	0	0	0	0	3,342	3,359	2,914	2,726	2,243	1,588	1,538
PL Landrights	53,188	53,314	53,773	51,762	50,166	47,037	46,735	44,246	41,293	37,182	39,881	35,691	32,406
PL Pipe	4,569,424	4,464,258	4,391,866	4,249,530	3,990,236	3,780,532	3,607,622	3,515,519	2,985,986	2,537,440	2,314,800	2,080,366	1,789,247
PL Valve Assemblies	295,485	289,276	280,247	254,982	233,979	221,835	205,378	197,728	170,469	144,224	124,332	106,533	87,675
GP Land	0	0	0	0	0	0	13,569	13,686	13,689	14,227	14,309	13,120	9,305
GP Land Rights	1	1	1	1	1	1	1	1	0	0	6	6	7
GP Office Buildings Struct.	82,355	84,739	122,852	119,552	118,222	118,690	128,390	123,152	122,264	113,499	107,572	96,637	66,201
GP Furniture	27,151	28,157	24,877	29,827	29,797	30,477	31,011	33,342	34,885	31,843	31,713	27,236	20,638
GP Office Equipment	4,419	4,419	4,419	0	0	0	0	0	0	0	0	0	0
GP Tools and Work Equipment	34,094	34,927	32,960	33,266	31,757	30,576	29,751	31,220	30,188	28,371	25,235	22,163	19,362
GP Employee Housing	0	0	0	0	0	0	0	0	51	1,257	1,256	1,242	893
GP Aircraft	2,597	2,597	2,597	4,686	7,193	7,177	5,159	5,159	5,159	4,978	4,965	4,965	3,308
GP Leasehold Improvements	10,341	37,683	29,357	27,497	27,097	27,069	29,307	31,490	36,856	35,357	29,413	23,915	21,643
GP Transportation Equipment	28,431	25,966	25,705	28,106	23,959	26,315	22,022	26,934	27,219	25,780	25,608	25,952	23,417
GP Heavy Work Equipment	10,157	9,907	9,907	9,897	9,657	11,324	11,262	14,062	14,513	14,391	13,654	12,983	12,235
GP Artwork	0	0	0	0	0	0	0	0	-3	-3	30	30	14
GP Computer Equipment	189,366	217,687	246,995	175,709	162,511	144,283	140,097	162,705	124,251	94,441	79,756	63,314	52,088
GP Communication Equipment	22,557	22,480	20,478	12,668	7,638	3,829	0	0	0	0	0	0	0
AFUDC	128	128	128	227,937	215,760	195,435	190,055	185,382	167,816	153,326	139,313	122,621	102,217
Intangible Assets	6,678	6,678	6,678	6,672	6,672	6,738	6,738	7,408	7,408	7,408	7,408	7,408	7,342
Total GPIS	7,340,122	7,250,201	7,198,954	7,097,016	6,665,971	6,358,977	6,127,498	5,993,882	5,240,306	4,631,065	4,163,034	3,686,997	3,132,452

ATCO-NGTL-023(b)

Issue:

Depreciation

Reference:

Section 4.0, Appendix C, Depreciation Study Data

Preamble:

Depreciation Data Request.

Request:

Please provide a copy of the December 31 Depreciation Reserve schedules for the years 1990 through 2002

Response:

Please refer to Attachment ATCO-NGTL-023(b).

	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
MS Land	-72	-72	-72	-68	-64	-64	-64	0	0	0	0	0	0
MS Landrights	352	326	312	277	250	236	211	200	182	161	141	125	111
MS Site	3,516	3,789	3,256	3,831	3,578	3,464	3,176	2,995	2,755	2,574	2,307	2,097	1,888
MS Buildings	18,385	16,448	14,099	13,684	12,886	11,976	10,256	8,922	7,884	6,841	5,586	4,539	4,114
MS Piping	61,725	57,342	50,482	47,809	44,122	41,368	40,200	36,683	34,143	32,319	30,398	28,375	25,270
MS Instrumentation	3,062	1,707	1,116	786	-91	-229	-564	506	4,290	5,605	5,898	6,349	6,797
MS Electrical	12,228	11,011	10,089	9,540	8,532	7,746	6,538	5,663	5,151	4,253	3,256	2,786	2,725
MS Automation	6,743	5,342	3,748	3,283	2,207	1,906	2,433	1,844	3,336	2,968	2,457	2,342	2,563
CS Land	-473	-473	-473	-473	-472	-325	-3	0	0	0	0	0	0
CS Landrights	123	98	84	70	61	54	47	41	34	27	20	14	8
CS Site	8,641	5,903	3,111	2,204	1,220	27	-1,130	-1,634	-881	319	984	3,957	3,503
CS Buildings	52,809	43,526	34,291	30,089	26,453	22,302	18,411	15,397	13,237	13,622	11,391	12,342	10,379
CS Compressor Unit	231,242	204,852	173,725	154,506	136,164	115,107	97,683	79,405	72,878	74,543	64,438	65,317	57,026
CS Piping and Valves	131,554	112,662	93,236	82,394	75,754	65,143	55,808	47,770	42,916	41,342	34,547	31,614	26,483
CS Instrumentation	8,992	7,486	6,159	5,364	4,563	4,076	3,564	3,134	2,915	3,345	3,158	2,987	2,669
CS Electric System	36,794	31,648	26,707	24,032	20,926	17,769	14,774	12,768	11,394	11,856	9,734	8,230	6,929
CS Automation	9,250	6,863	4,380	4,182	3,418	2,616	1,890	1,423	3,062	4,453	4,416	4,262	3,723
PL Land	519	519	519	43	43	43	60	0	0	0	0	0	0
PL Landrights	22,263	20,897	19,557	17,713	16,170	15,038	13,594	12,409	11,251	9,995	8,638	7,456	6,430
PL Pipe	1,651,849	1,514,847	1,382,934	1,237,830	1,123,221	1,027,556	925,983	839,963	762,476	689,167	622,491	563,002	510,592
PL Valve Assemblies	80,133	70,735	64,390	56,305	49,857	44,367	37,030	32,418	29,702	26,618	23,287	20,286	17,818
GP Land	0	0	0	0	0	0	0	0	0	0	0	0	0
GP Land Rights	0	0	0	0	0	0	0	0	0	0	2	2	2
GP Office Buildings Struct.	3,432	3,566	27,649	26,026	23,653	21,642	32,979	29,868	31,842	28,508	25,080	21,183	10,031
GP Furniture	14,719	14,979	14,249	13,859	19,872	20,930	20,934	22,174	21,878	20,384	18,974	15,366	13,554
GP Office Equipment	5,298	5,298	5,298	5,829	0	0	0	0	0	0	0	0	0
Tools amd Work Equipment	17,177	15,637	14,113	14,010	12,678	13,405	12,760	14,222	14,664	13,242	12,175	11,103	9,999
GP Employee Housing	0	0	0	-763	-763	-763	-796	-796	-823	-83	-141	-195	-253
GP Aircraft	1,151	1,080	1,007	260	1,516	1,031	1,069	720	720	720	720	720	896
GP Leasehold Improvements	-148	25,066	24,277	21,160	19,784	18,474	19,702	20,915	22,806	19,580	16,251	10,063	6,315
GP Transportation Equipment	14,134	11,964	9,452	11,596	9,906	13,351	15,197	17,590	16,306	14,930	12,732	11,941	9,493
GP Heavy Work Equipment	7,786	7,814	7,814	7,820	7,598	9,605	7,631	10,001	9,540	8,964	7,689	7,345	6,605
GP Computer Equipment	59,343	69,892	82,516	50,987	50,361	56,117	53,226	98,113	81,081	67,832	52,269	30,738	19,467
GP Communication Equipment	4,039	2,547	1,126	602	241	63	0	0	0	0	0	0	0
AFUDC	13	9	4	59,306	52,317	46,388	43,798	39,498	36,606	34,046	30,305	27,480	24,456
Intangible Assets	4,647	4,346	4,046	3,697	3,378	1,677	1,486	1,947	1,738	1,491	1,231	952	985
Total Accumulated Depreciation	2,471,229	2,277,657	2,083,200	1,907,791	1,729,339	1,582,097	1,437,883	1,354,159	1,243,088	1,139,623	1,010,436	902,779	790,576

ATCO-NGTL-24 I(a) and (b)

Issue:

Depreciation

Reference:

Section 4.0, Appendix C, Depreciation Study Data

Preamble:

Depreciation Data Request.

Request:

Please provide in electronic format:

I. Plant-In-Service

(a) Plant-in-service surviving balances as of December 31, 2002 for each of the accounts analyzed.

(i) By Original In Service Year;
(ii) For Units of Production Investment Categories, By Location (Site) and Vintage

(b) A summary of adjustments made to eliminate any credit surviving in service year balances.

Response:

(a) Please refer to the response to CAPP-NGTL-001.

(b) While some adjustments were required to eliminate credits in service year balances, a listing of the adjustments was not maintained. Generally the adjustment made was to identify the credit transaction that caused the credit surviving balance and to move the credit transactions either one year forward or one year back to a year that had sufficient surviving balance to accommodate the amount of the credit transaction.

ATCO-NGTL-024 II(a) and (b)

Issue:

Depreciation

Reference:

Section 4.0, Appendix C, Depreciation Study Data

Preamble:

Depreciation Data Request.

Request:

II. Depreciation Reserve

(a) Accumulated depreciation account balances as at December 31, 2002.

(b) December 31, 2002 account balances for any other accumulated amortization accounts including those used for the amortization of previous accumulated depreciation surpluses or deficiencies.

Response:

(a) Please refer to the Depreciation Study, Pages III-7 and III-8. All accumulated depreciation account balances are listed as at December 31, 2002.

(b) There are no other accumulated depreciation balances.

ATCO-NGTL-025

Issue:

Depreciation

Reference:

Section 4.0, Appendix C, Depreciation Study Data

Preamble:

Continuing Property Records (CPR) Request.

Request:

Please provide a detailed electronic file of the Company's CPR containing a listing of the depletion and depreciable 12-31-2002 surviving investments (by vintage), broken out as below, along with applicable descriptions. Please show depreciable and depleted assets separately.

(a) Meter Receipt Stations (Each Station)
(b) Gathering Systems (Each System)
(c) Compressor Stations (Each Station)
(d) Delivery Stations (Each Station)
(e) Transmission Piping (By Route and Size)

Response:

(a) to (e)

Maintenance of a continuing property record is not a regulatory requirement of utilities in Alberta. The December 31, 2002 surviving investments for each depletable meter station and pipeline were provided in the data files made available to interveners. The surviving investments at the account level for all depreciable assets (including compressor stations, delivery stations and transmission pipes) were also in the data files made available to interveners (refer to the response to CAPP-NGTL-001). The data for the depletable assets are in the file called DEPLETE.BAL, at the plant accounting location level. The data for the depreciable assets are in the file called DEPRATE.BAL, at the utility account level.

ATCO-NGTL-026

Issue:

Depreciation

Reference:

Section 4.0, Appendix C, Depreciation Study Data

Preamble:

Depreciation Data Request.

Request:

Please provide the work papers and detailed information underlying the Units of Production estimates and calculations for each of the depletion asset groups.

Response:

Please refer to the response to ATCO-NGTL-022. Please also refer to the response to ATCO-NGTL-028.

ATCO-NGTL-027(a)

Issue:

Depreciation

Reference:

Section 4.0, Appendix C, Depreciation Study Data

Preamble:

Depreciation Data Request.

Request:

Please provide the detailed work papers underlying the net salvage estimates for each of the applicable property groups.

Response:

The detailed work papers to support the net salvage recommendations were provided in the depreciation study from pages III-54 through page III-74.

ATCO-NGTL-027(b)

Issue:

Depreciation

Reference:

Section 4.0, Appendix C, Depreciation Study Data

Preamble:

Depreciation Data Request.

Request:

Please provide a narrative explaining the criteria and/or assumptions used in selecting the net salvage factors for each property group's proposed depreciation rates.

Response:

The narrative explaining the criteria and/or assumption used in the development of the net salvage factors is presented in the depreciation study at page I-10, and described in detail at pages II-10 through II-13.

As indicated in the depreciation study, Gannett Fleming relied upon the statistical analysis of the retirement data. Any adjustments to the data were also discussed in the depreciation study at the above referenced pages. In making these adjustments, consideration was given to conversations with company representatives as summarized in the depreciation study and as documented in the interview notes provided in the response to ATCO-NGTL-012(b). Gannett Fleming also relied on its experience in the development of net salvage parameters for NGTL and other utilities.

Specifically, Account 4610 – Land Rights- Pipelines, Account 4611-Land Rights-Meter Stations, and Account 4612-Land Rights-Compression Stations were all assigned a net salvage percentage of 0%. While these accounts have experienced a minor amount of salvage activity, the statistical review was based on a limited amount of retirements. It is the experience of Gannett Fleming that, absent a significant indication otherwise, a 0% net salvage rate for these types of accounts is appropriate.

ATCO-NGTL-027(b)

As indicted at page II-11 and II-12 of the depreciation study, the net salvage percentages as selected for Account 4620-Compressor Station Buildings, Account 4621-Compressor Station-Site, and Account 4661- Compressor Units, were modified to recognize that the costs of the physical removal of a number of units that have been retired have not yet been incurred. These modifications were based on staff interviews and Gannett Fleming's judgment.

Account 4664-Compression-Electric Systems, Account 4665-Compression-Control System, Account 4670-Meter Station-Automation, Account 4671-Meter Station Instrumentation, and Account 4673-Meter Station Electrical, had all historically exhibited only minor amounts of either positive or negative salvage. This historic experience is consistent with the experience of Gannett Fleming that these types of accounts do not normally experience significant salvage amounts. As such these accounts were all assigned a net salvage percentage of 0%.

As discussed at page II-12 of the depreciation study, the statistical review presented for Account 4630-Meter Station Buildings was moderated to reflect the expectation that the pace of reuse of buildings will not continue into the future. This expectation was based on the staff interviews conducted by Gannett Fleming. The increase in the statistical indication of -4% to –15% reflects the expectation that the salvage levels witnessed prior to 2001 will be more common in the future. This moderation in the salvage percentages was based on the staff interviews and on the judgment of Gannett Fleming.

In the circumstance of Account 4631-Meter Station Sites, the statistical indications of a net salvage percentage of –64% were largely influenced by two instances of cost of removal in the years 2000 and 2002. In order to not over-react to these two specific instances of cost of removal, Gannett Fleming assigned a net salvage percentage of –50% to this account, with the intention of closely monitoring this account in the future.

Gannett Fleming generally relied on the statistical analysis for the net salvage recommendations for Accounts 4662-Compression Piping, Account 4663-Compression Instrumentation, Account 4821-General Plant-Buildings, and Account 4841- Vehicles. In the circumstances where any one year of salvage indications appeared to be out of scope to the remaining years, less emphasis was placed on the one specific indication of either positive or negative salvage.

In the circumstances of Account 4672-Meter Station Piping, Account 4850-Heavy Work Equipment, and for Pipe accounts, the net salvage percentage was developed primarily from the statistical analysis. In particular the 3 and 5 year rolling bands were reviewed in the analysis of these accounts, since these accounts tend to have spikes of retirement activity.

ATCO-NGTL-028

Issue:

Depreciation

Reference:

Section 4.0, Appendix C, Depreciation Study

Preamble:

Depreciation Data Request.

Request:

Please provide the basis and detailed work papers supporting the 2025 truncation year for the Company's transmission pipe.

Response:

The basis for the retirement analysis that led to the 2025 truncation date has already been provided. It is the Base Case described in the Supply Study (Appendix A of section 4.0 of NGTL's written evidence). Please refer to the response to CAPP-NGTL-005(a).

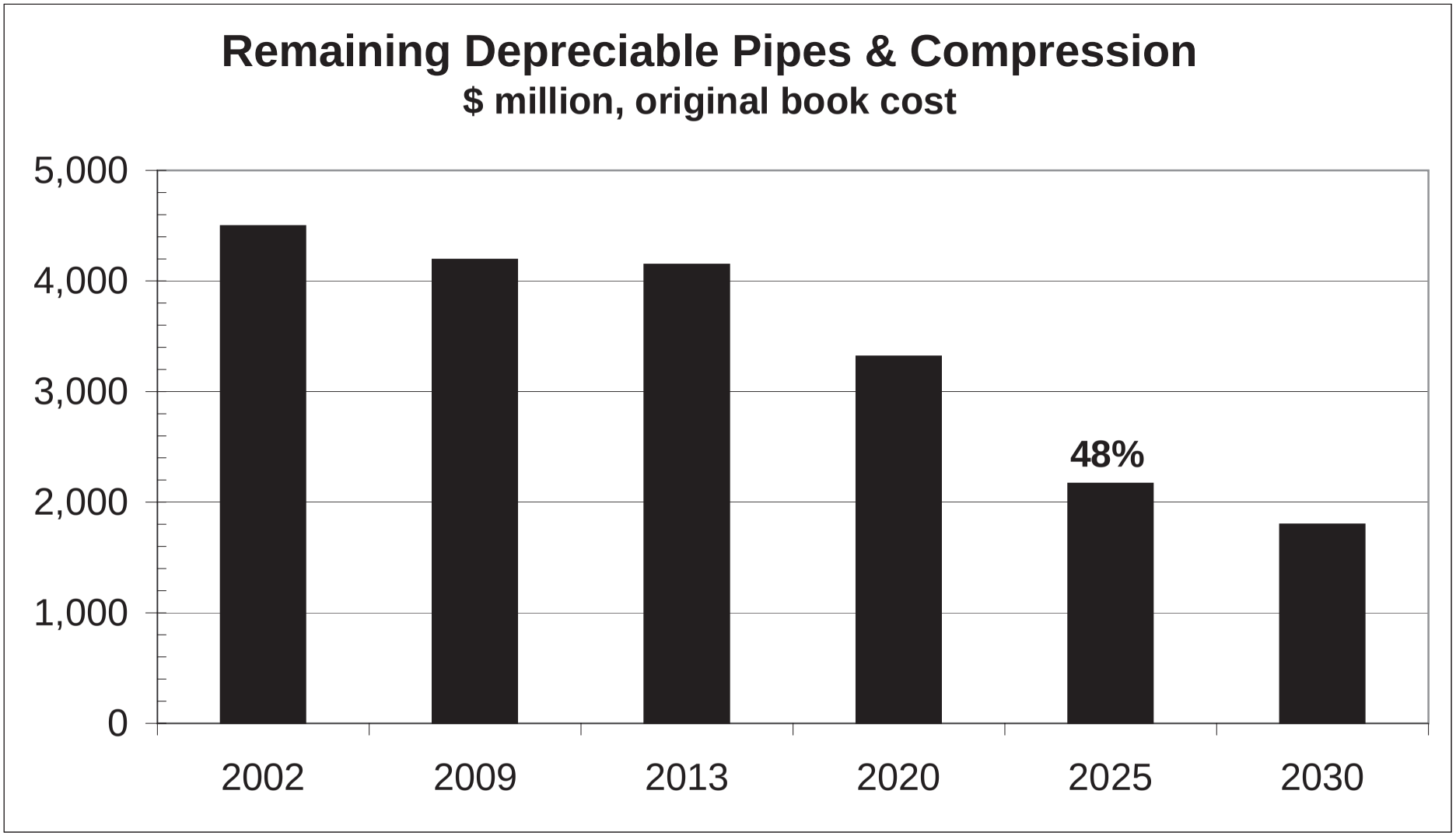
The output of NGTL's hydraulic simulation of the Base Case is the basis for the determination of the truncation date. The following information provides the following from the retirement analysis:

- Attachment 1, ATCO-NGTL-028 lists the calculations that were used to derive table 1 and figure 1 of the Retirement Analysis Report (Appendix B of Section 4.0).
- Attachment 2, ATCO-NGTL-028, lists retired depreciable pipes and compressor stations along with the year of retirement. This is the list from NGTL's hydraulic simulator.
- Attachment 3, ATCO-NGTL-028, lists the original book cost of all depreciable pipes and compressor stations at December 31, 2002.

Total est. orig. book cost (all depreciable pipes and compression): 4,495,099,346 Book costs in millions of $ as of December 31, 2002

Year of retirement	Estimated Original Book Cost at Dec. 31, 2002
2009	302,676,423
2013	46,124,201
2020	828,373,233
2025	1,151,437,635
2030	367,713,474
Total	2,696,324,966

Year analyzed	Retired	Remaining at end of period	Remaining as % of total at end of 2002
2002	0	4,495	100%
2009	303	4,192	93%
2013	46	4,146	92%
2020	828	3,318	74%
2025	1,151	2,166	48%
2030	368	1,799	40%
Total	2,696		


Remaining Depreciable Pipes & Compression
$ million, original book cost
5,000
4,000
3,000
2,000
1,000
0
48%
2002
2009
2013
2020
2025
2030

List of Retired Depreciable Pipes and Compressor Stations

Link Number	Year of retirement	Estimated Original Book Cost at Dec. 31, 2002	Partial Retirement of compressor station?
45	2020	9,995,131	yes
45	2025	9,602,921	yes
88	2025	5,236,891	
327	2020	29,042,462	
336	2020	25,143,365	
680	2030	2,408,365	
690	2020	16,833,009	yes
690	2025	15,248,520	yes
715	2030	492,056	
717	2030	815,832	
726	2025	3,186,174	
819	2013	1,503,949	yes
819	2013	1,503,949	yes
819	2013	1,503,949	yes
819	2020	1,503,949	yes
844	2009	20,260,202	
854	2030	89,634	
875	2009	32,223,260	
894	2030	416,102	
924	2020	243,788	
932	2020	408,556	
933	2020	298,943	
959	2020	328,943	
960	2020	70,072	
962	2020	55,844	
967	2025	1,759,194	
968	2025	355,202	
995	2020	28,266	
1154	2009	14,839,714	
1173	2025	291,407	
1211	2025	964,893	
1868	2013	17,279,328	
1924	2013	19,447,978	
2015	2025	560,511	
2029	2025	553,523	
2729	2030	3,164,713	
2815	2020	27,798,272	
2919	2025	24,876,003	
2920	2009	9,934,059	
2925	2030	23,561,237	
2929	2025	33,639,053	
2939	2020	22,470,013	
2944	2009	22,470,013	
2950	2020	33,198,886	
2955	2025	32,705,943	
2965	2025	21,595,873	
2973	2025	26,017,118	

List of Retired Depreciable Pipes and Compressor Stations

Link Number	Year of retirement	Estimated Original Book Cost at Dec. 31, 2002	Partial Retirement of compressor station?
3036	2009	19,630,158	
3144	2030	203	
3165	2013	4,663,348	
3165	2025	6,627,288	yes
3199	2025	1,281	
3200	2025	778	
3202	2025	5,774	
3203	2025	604	
3205	2025	2,136	
3206	2025	1,408	
3214	2025	1,619,752	
3216	2025	1,701,750	
3380	2020	15,149,178	
3455	2020	25,616	
3484	2020	9,183	
3487	2020	9,183	
3698	2020	2,878,153	
3875	2025	9,978,381	
4054	2025	5,456	
4063	2025	1,974	
4070	2025	2,243,300	
4075	2025	1,628	
4096	2020	1,574	
4111	2030	1,253	
4112	2030	2,826,799	
4113	2030	1,307	
4114	2030	1,560,406	
4115	2030	4,409	
4254	2020	102,421	
4255	2020	838,001	
4350	2020	725,010	
4351	2020	5,238	
4368	2020	45,100	
4370	2030	102,011	
4371	2020	1,348	
4373	2030	10,706	
4473	2030	13,653	
4477	2030	10,839	
4579	2009	9,934,059	
4580	2020	9,934,059	
4936	2025	87,628	
4937	2025	2,947,752	
4941	2025	1,949,413	
4967	2030	27,381	
4969	2030	13,690	
4974	2025	4,673,582	
4979	2030	56,507	

List of Retired Depreciable Pipes and Compressor Stations

Link Number	Year of retirement	Estimated Original Book Cost at Dec. 31, 2002	Partial Retirement of compressor station?
4980	2025	44,907	
5019	2030	25,150,255	
5021	2030	2,898,602	
5109	2020	1,246,152	
5112	2020	2,349,585	
5113	2020	6,478	
5126	2030	197,087	
5127	2030	4,148,505	
5128	2030	1,253	
5133	2030	1,307	
5134	2030	16,899	
5137	2030	11,914,785	
5138	2030	8,450	
5140	2030	3,306	
5154	2030	5,767,176	
5158	2030	3,498	
5159	2030	3,498	
5162	2030	2,211	
5166	2025	8,973,637	
5276	2030	3,106	
5277	2030	160	
5278	2030	4,732	
5279	2030	3,208	
5313	2030	446,095	
5319	2025	403,685	
5324	2030	12,470	
5325	2030	111,419	
5335	2030	11,298,056	
5370	2025	1,319,273	
5371	2025	432,073	
5372	2025	692,569	
5373	2025	2,053,995	
5561	2030	2,424,973	
5566	2030	3,071	
5567	2030	11,168	
5735	2030	4,350,086	
5898	2020	4,291	
5903	2020	12,733,155	
5909	2020	12,782,725	
5919	2020	8,113	
5922	2020	13,076	
5923	2020	8,113	
5929	2030	1,307	
5932	2030	2,478	
5935	2030	4,193	
5941	2030	1,634	
6273	2009	16,679,962	

List of Retired Depreciable Pipes and Compressor Stations

Link Number	Year of retirement	Estimated Original Book Cost at Dec. 31, 2002	Partial Retirement of compressor station?
6467	2025	9,336,966	
6593	2020	3,514,444	
6594	2020	1,842,026	
6615	2025	308,873	
6637	2025	17,572	
6714	2025	2,415	
6715	2025	1,545	
6716	2030	608	
6763	2025	14,142	
6781	2025	13,362	
6785	2025	2,319	
6876	2020	15,501	
6877	2030	14,200	
6879	2030	37,662	
6881	2030	354,572	
6963	2025	270,812	
6964	2025	215,003	
6995	2025	52,573	
7026	2025	5,719,086	
7028	2025	2,386,552	
7056	2025	1,411,311	
7122	2020	1,306	
7123	2020	640,669	
7135	2025	1,041,977	
7155	2025	748,500	
7157	2025	45,224	
7159	2025	2,550	
7170	2025	808	
7174	2009	24,876,003	
7314	2025	3,034	
7315	2025	1,601	
7323	2020	1,198	
7324	2020	803	
7325	2030	4,517	
7331	2025	1,609	
7451	2020	9,609	
7453	2020	13,192,274	
7456	2020	19,653	
7457	2020	20,229	
7483	2030	13,653	
7484	2030	1,264,656	
7485	2030	341,705	
7494	2030	12,465	
7506	2030	1,154	
7507	2030	1,532,254	
7535	2020	1,240	
7537	2020	859,066	

List of Retired Depreciable Pipes and Compressor Stations

Link Number	Year of retirement	Estimated Original Book Cost at Dec. 31, 2002	Partial Retirement of compressor station?
7546	2030	3,995	
7560	2020	4,581	
7574	2020	2,971	
7575	2020	2,228	
7576	2025	338	
7588	2020	2,507,797	
7594	2020	3,546	
7599	2020	417	
7604	2020	1,666	
7627	2020	463	
7632	2020	848	
7633	2030	754,209	
7634	2030	2,064,740	
7635	2025	10,059,030	
7636	2025	252,103	
7637	2025	173,118	
7638	2025	810,950	
7639	2025	882,520	
7640	2025	1,560,546	
7641	2025	35,011	
7642	2025	24,787	
7643	2025	115,645	
7644	2025	134,312	
7647	2025	797,757	
7648	2025	21,555	
7649	2025	95,422	
7650	2025	46,020	
7651	2025	311,009	
7652	2025	382,932	
7660	2020	890,915	
7663	2020	1,098,992	
7667	2020	7,923	
7682	2025	714	
7684	2020	1,028	
7685	2020	849	
7702	2030	1,055,783	
7726	2025	776	
7727	2025	173	
7728	2030	967	
7738	2025	39,553,413	
7757	2025	375,385	
7793	2030	423	
7795	2025	22,492	
7814	2025	2,863	
7816	2025	235,186	
7824	2025	2,272,850	
7825	2025	4,196,871	

List of Retired Depreciable Pipes and Compressor Stations

Link Number	Year of retirement	Estimated Original Book Cost at Dec. 31, 2002	Partial Retirement of compressor station?
7826	2030	31,262,560	
7831	2025	81,148	
7840	2025	4,131	
7841	2025	916,498	
7845	2025	113,175	
7857	2025	24,619,613	
7861	2025	1,180,812	
7884	2030	52,605	
7885	2030	4,692	
7892	2030	66,494	
7893	2025	1,421,871	
7896	2030	2,211	
7898	2030	3,707,316	
7899	2030	1,127,089	
7910	2025	6,834	
7911	2025	4,271	
7912	2025	2,291,360	
7913	2025	1,553,465	
7914	2025	3,106,929	
7915	2025	1,553,465	
7916	2025	503,323	
7917	2025	1,842,409	
7918	2025	503,323	
7930	2030	9,570,018	
7932	2030	68,007	
7933	2030	47,697	
7955	2025	0	
8021	2025	1,352	
8024	2025	10,797	
8025	2025	752	
8026	2025	35,289	
8034	2030	16,058,205	
8035	2030	39,197	
8036	2030	12,032,604	
8040	2030	240,858	
8041	2030	6,215	
8042	2030	976,161	
8043	2030	1,366	
8044	2030	13,610	
8060	2020	3,049,803	
8090	2025	5,519	
8093	2025	4,114	
8100	2020	2,542,628	
8101	2020	9,690	
8102	2020	1,574	
8103	2020	46,651	
8104	2020	7,296	

List of Retired Depreciable Pipes and Compressor Stations

Link Number	Year of retirement	Estimated Original Book Cost at Dec. 31, 2002	Partial Retirement of compressor station?
8115	2025	28,285,630	
8189	2030	3,786,184	
8190	2030	6,732,893	
8267	2030	9,499,573	
8284	2020	8,131	
8286	2020	30,592,985	
8293	2020	688,516	
8315	2025	73,928	
8316	2013	24,614	
8317	2025	527,875	
8318	2025	300,807	
8334	2025	12,712	
8356	2009	16,679,962	
8377	2020	49,391,756	
8392	2025	2,143	
8398	2025	174,697	
8442	2025	1,664	
8443	2025	1,031,181	
8444	2025	1,205,873	
8445	2025	1,088,912	
8480	2013	30,261	
8481	2020	888	
8550	2020	48,960,655	
8821	2025	18,119	
8822	2025	18,437	
8838	2025	31,824,876	
8925	2025	7,497,570	
9207	2025	1,722,278	
9211	2025	741	
9212	2025	576	
9213	2025	3,293	
9215	2025	1,098	
9217	2025	6,805	
9220	2025	988	
9221	2025	49,728	
9225	2030	149,473	
9268	2025	5,101,462	
9269	2025	14,986	
9270	2025	14,986	
9271	2025	9,382,323	
9273	2025	11,725	
9284	2020	6,202,654	
9285	2020	4,535,109	
9286	2020	3,463,194	
9287	2020	9,971	
9289	2020	2,491	
9290	2020	405,649	

List of Retired Depreciable Pipes and Compressor Stations

Link Number	Year of retirement	Estimated Original Book Cost at Dec. 31, 2002	Partial Retirement of compressor station?
9308	2020	8,839,680	
9309	2020	4,398,319	
9363	2025	30,119	
9380	2025	10,262	
9381	2025	7,847	
9390	2025	78,475	
9396	2030	129,237	
9403	2025	16,763,999	
9404	2025	6,037	
9638	2025	83,729	
9641	2025	8,506,804	
9771	2025	3,782,561	
9772	2025	15,716,536	
9823	2020	7,156,397	
9893	2020	19,264	
9896	2020	12,578	
9897	2020	12,578	
9903	2020	10,098,336	
9904	2020	3,414,194	
9908	2020	11,254	
9909	2020	9,930	
9911	2020	1,890,124	
9920	2020	11,992,012	
9921	2020	2,028,382	
9922	2020	3,447,340	
9923	2020	4,346,013	
9924	2020	5,206,483	
9925	2020	5,175,557	
9926	2020	3,662,003	
9927	2020	4,586,144	
9928	2020	3,194,474	
9932	2020	10,594	
9941	2020	1,520,166	
9946	2020	1,564,083	
9948	2020	15,377	
9961	2020	3,836,430	
9964	2020	5,800,553	
10056	2025	2,564,376	
10057	2025	13,623,190	
10177	2025	1,381,900	
10199	2030	21,170,874	
10213	2020	17,761	
10247	2020	244,262	
10384	2020	4,154,999	
10483	2030	2,171,795	
10484	2030	125,675	
10515	2020	4,374,984	

List of Retired Depreciable Pipes and Compressor Stations

Link Number	Year of retirement	Estimated Original Book Cost at Dec. 31, 2002	Partial Retirement of compressor station?
10517	2020	5,331	
10519	2020	1,430	
10520	2020	1,349,180	
10521	2020	17,592	
10522	2020	1,598	
10523	2020	10,384	
10528	2020	5,373,018	
10529	2020	3,347,789	
10531	2020	7,441,518	
10554	2020	5,088,356	
10567	2020	10,580	
10569	2020	19,770	
10570	2020	5,649	
10693	2030	84,845	
10712	2020	1,950	
10715	2020	1,976	
10731	2025	9,283,131	
10735	2025	8,516,031	
10739	2025	4,071,307	
10747	2030	77,023	
10748	2030	62,417	
10749	2030	136,087	
10750	2030	223,327	
10751	2030	77,981	
10752	2030	130,979	
10753	2030	1,291,114	
10754	2030	32,725	
10755	2030	472,834	
10756	2030	254,296	
10757	2030	131,618	
10769	2020	1,487,402	
10770	2020	556,801	
10771	2020	1,214,322	
10772	2020	1,986,040	
10773	2020	692,986	
10774	2020	1,168,217	
10775	2020	11,463,709	
10776	2020	4,499,800	
10777	2020	2,273,307	
10778	2020	1,161,834	
10779	2025	2,057,795	
10780	2025	770,292	
10781	2025	1,680,181	
10782	2025	2,834,112	
10783	2025	989,228	
10784	2025	1,662,104	
10785	2025	16,311,713	

List of Retired Depreciable Pipes and Compressor Stations

Link Number	Year of retirement	Estimated Original Book Cost at Dec. 31, 2002	Partial Retirement of compressor station?
10786	2025	6,420,440	
10787	2025	3,242,859	
10867	2025	10,273,310	
10874	2009	28,752,835	
10883	2020	5,505,751	
10884	2020	57,696	
10885	2020	2,038,047	
10925	2025	3,265,792	
10930	2020	40,766	
10977	2030	1,913	
11061	2025	10,433,935	
11066	2030	13,941	
11077	2025	16,092,310	
11143	2025	3,539,079	
11144	2025	1,560,072	
11160	2030	11,484	
11161	2030	31,743	
11162	2025	16,614	
11163	2025	1,296,381	
11164	2025	11,096	
11165	2025	49,934	
11168	2020	6,645	
11182	2013	3,469	
11183	2025	473	
11185	2025	2,281,933	
11198	2025	-856,681	
11203	2025	27,938,101	
11219	2025	79,910	
11223	2025	847,754	
11275	2025	9,923,753	
11393	2020	9,318,809	
11434	2009	12,924,960	
11472	2020	32,273,714	
11476	2030	19,020	
11483	2030	16,605	
11486	2030	1,348,325	
11491	2030	1,998,184	
11492	2030	14,794	
11493	2030	7,220,302	
11494	2030	9,113,875	
11495	2030	3,069,659	
11496	2030	4,032,295	
11507	2030	26,299	
11516	2030	43,324	
11517	2030	12,105	
11518	2030	4,237	
11679	2020	349,282	

List of Retired Depreciable Pipes and Compressor Stations

Link Number	Year of retirement	Estimated Original Book Cost at Dec. 31, 2002	Partial Retirement of compressor station?
11755	2030	8,098,597	
11894	2020	4,142	
12077	2025	23,847	
12079	2025	55,360	
12081	2025	7,699	
12082	2025	9,410	
12117	2025	2,743,546	
12118	2025	9,181,047	
12132	2020	24,005	
12133	2020	3,043	
12257	2025	262,077	
12307	2025	994,508	
12309	2025	1,406,659	
12352	2030	3,463	
12436	2020	2,008,962	
12437	2020	514,702	
12438	2020	2,874,744	
12439	2020	2,571,341	
12440	2020	1,849,675	
12452	2030	368,310	
12479	2030	7,624	
12495	2025	8,846,032	
12496	2025	3,095	
12498	2025	1,563	
12538	2025	7,376	
12539	2025	13,528	
12548	2030	91,151	
12549	2030	1,922,623	
12553	2025	19,225,510	
12557	2025	18,002,238	
12564	2025	102,363	
12570	2013	22,354	
12571	2013	11,568	
12572	2013	10,990	
12576	2013	11,153	
12597	2020	7,387,485	
12612	2025	2,669,441	
12613	2025	585,638	
12620	2025	358,217	
12621	2025	635,458	
12754	2030	31,448	
12755	2030	2,866,748	
12800	2025	25,790,603	
12801	2025	37,858,370	
12804	2025	281,765	
12845	2030	9,332,045	
12846	2030	1,413,158	

List of Retired Depreciable Pipes and Compressor Stations

Link Number	Year of retirement	Estimated Original Book Cost at Dec. 31, 2002	Partial Retirement of compressor station?
12847	2030	452,095	
12848	2030	8,688,605	
12849	2020	2,403	
12850	2020	1,924	
12980	2025	32,272,236	
13064	2020	232	
13098	2025	684,996	
13099	2025	2,407,114	
13135	2025	1,201,815	
13175	2030	1,905,303	
13176	2030	83,249	
13237	2025	643,845	
13238	2025	1,768,892	
13584	2025	6,018,860	
13604	2025	1,867	
13605	2025	393	
13618	2025	28,901	
13636	2025	2,892,964	
13637	2025	62,110	
13639	2030	1,917,980	
13641	2030	48,461	
13642	2030	4,519	
13643	2030	12,480,763	
13648	2030	12,882	
13651	2030	491,370	
13652	2030	221,948	
13653	2030	1,056	
13655	2030	1,320	
13656	2030	905,053	
13660	2030	18,951	
13661	2030	978	
13662	2030	855	
13664	2025	86,724	
13667	2030	1,693	
13668	2030	48,752	
13669	2030	8,849	
13670	2030	785	
13671	2030	14,184	
13672	2030	885	
13677	2020	1,701,611	
13678	2020	5,665	
13679	2020	12,719	
13680	2020	16,587	
13688	2030	189,006	
13689	2030	13,135	
13690	2030	535	
13692	2030	880	

List of Retired Depreciable Pipes and Compressor Stations

Link Number	Year of retirement	Estimated Original Book Cost at Dec. 31, 2002	Partial Retirement of compressor station?
13694	2020	15,579	
13695	2030	3,658	
13756	2020	99,504	
13758	2020	42,322	
13759	2020	9,031,519	
13766	2030	788	
13767	2030	1,024	
13768	2030	3,309	
13776	2020	40,766	
13777	2020	7,619	
13791	2020	55,637	
13792	2020	6,594	
13793	2020	15,043	
13794	2020	3,091	
13795	2020	14,671	
13806	2025	21,052	
13807	2025	52,756	
13808	2025	52,771	
13825	2030	2,278	
13835	2030	19,328,369	
13836	2020	18,570	
13853	2020	168,222	
13854	2020	10,765	
13855	2020	1,119	
13856	2020	1,359	
13857	2020	1,042	
13859	2020	8,612	
13860	2020	29,004	
13873	2030	12,380,282	
13876	2025	2,582,446	
13877	2025	3,028,166	
13878	2025	2,232,326	
13879	2025	5,280,357	
13880	2020	2,935,364	
13881	2020	6,977,927	
13882	2020	5,144,040	
13883	2020	12,167,742	
13888	2030	83,249	
13889	2030	194,673	
13890	2030	143,510	
13891	2030	339,460	
13918	2020	7,296,232	
13919	2020	13,573,253	
13935	2020	62,083	
13937	2020	6,674,884	
13941	2020	27,974	
13946	2020	27,974	

List of Retired Depreciable Pipes and Compressor Stations

Link Number	Year of retirement	Estimated Original Book Cost at Dec. 31, 2002	Partial Retirement of compressor station?
13947	2009	27,179,816	
13952	2025	274,126	
13998	2020	714,867	
14003	2025	53,687	
14077	2025	38,441	
14078	2025	40,512,253	
14079	2013	11,022	
14080	2020	34,813	
14082	2020	378,205	
14341	2025	41,208,114	
14342	2025	34,843	
14343	2025	30,011,098	
14345	2025	20,906	
14346	2013	10,990	
14347	2025	13,425,441	
14348	2025	1,904,009	
14349	2025	17,749,822	
14350	2013	12,124	
14351	2013	12,124	
14352	2013	61,030	
14355	2025	94,773	
14374	2025	3,970	
14375	2025	1,229	
14454	2020	5,646,548	
14455	2020	508,200	
14457	2020	1,057,507	
14458	2020	4,285,105	
14459	2020	2,146,224	
14460	2020	2,928,338	
14461	2020	2,500,562	
14462	2020	6,644,299	
14574	2025	3,977,077	
14575	2025	6,759,755	
14576	2025	5,991,827	
14577	2025	14,814,504	
14578	2025	932,282	
14579	2025	1,524,522	
14580	2025	4,618,906	
14581	2025	2,700,502	
14582	2020	2,345,140	
14583	2020	3,978,065	
14584	2020	3,524,382	
14585	2020	8,714,214	
14586	2020	551,258	
14587	2020	900,694	
14588	2020	2,722,097	
14589	2020	1,591,226	

List of Retired Depreciable Pipes and Compressor Stations

Link Number	Year of retirement	Estimated Original Book Cost at Dec. 31, 2002	Partial Retirement of compressor station?
14598	2030	234,910	
14599	2030	452,865	
14600	2030	411,265	
14601	2030	1,016,891	
14602	2030	58,861	
14603	2030	96,237	
14604	2030	316,841	
14605	2030	169,835	
14611	2020	26,370	
14612	2020	977,669	
14623	2020	11,495	
14625	2020	3,480,754	
14644	2030	180,274	
14677	2030	491,351	
14678	2030	561	
14772	2025	53,284	
14773	2025	10,995	
14982	2025	4,535,209	
17100	2020	15,106,757	
17101	2020	2,293,671	
17102	2020	1,435,333	
17133	2020	2,913,240	
17134	2020	695,828	
17135	2020	1,413,401	
17136	2020	3,245,783	
17137	2020	2,787,789	
17138	2020	16,786,474	
17147	2009	20,583,661	
17171	2025	34,382,503	
17177	2030	293,429	
17215	2025	2,991,688	
17216	2025	5,203	
17277	2030	1,640	
17431	2030	102,194	
17432	2030	87,149	
17433	2025	56,982	
17434	2025	28,641	
17460	2025	3,174	
17462	2025	3,007	
17474	2025	1,670	
17538	2025	4,094,499	
17539	2025	10,043	
17587	2025	842,514	
17588	2025	1,664	
17607	2025	32,897	
17656	2025	395,259	
17657	2025	1,005,092	

List of Retired Depreciable Pipes and Compressor Stations

Link Number	Year of retirement	Estimated Original Book Cost at Dec. 31, 2002	Partial Retirement of compressor station?
17661	2025	9,637,731	
17662	2025	17,524,005	
17663	2020	613,863	
17664	2020	425,756	
17669	2025	1,473,759	
17670	2025	18,920,895	
17686	2025	473,619	
17687	2030	396,463	
17688	2030	713	
17730	2020	38,464	
17778	2030	2,749,659	
17779	2030	2,548,587	
17781	2020	1,053,945	
17782	2020	888	
17783	2020	1,238	
17784	2020	1,469,660	
41829	2030	4,832,891	
41830	2030	4,697,154	
41833	2025	5,402,075	
41834	2025	8,188,529	
41858	2020	13,890,933	
41883	2030	1,093,923	
41884	2030	1,303,121	
41887	2025	16,684,832	
41888	2025	1,517,505	
41889	2025	1,681,943	
41907	2030	888	
41909	2030	888	
41951	2020	13,429,117	
41952	2020	10,991,211	
41960	2009	13,649,120	
42007	2009	12,058,637	
47697	2020	5,445	
47699	2030	1,217,503	
47700	2030	1,906	
49567	2025	2,830,876	

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
45	19,598,052
88	5,236,891
126	811,202
128	777,374
131	613,295
137	69,436
144	6,478,264
191	1,820,734
194	899,967
198	4,504,768
327	39,783,582
329	4,060,544
336	25,143,365
345	1,553,000
346	6,086,418
360	3,492,931
365	2,275,792
366	2,159
372	114,221
383	1,090,503
385	471,252
387	683,571
391	1,294,543
468	217,683
489	5,152
496	823,497
511	1,028,393
513	682,217
514	736,702
546	118,785
547	143,942
549	2,384,176
552	10,442,029
555	545,778
582	1,921,544
591	2,187,212
592	1,245,895
594	294,888
597	306,368
620	1,721,324
622	2,087
664	49,943
665	2,235,217
668	75,138
678	5,627,023
680	2,408,365
682	1,230,092
690	32,081,529
693	1,349,598
715	492,056

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
716	183,460
717	815,832
718	302,780
726	3,186,174
727	97,019
729	83,581
793	5,627,023
819	7,519,746
844	20,260,202
853	476,202
854	89,634
875	32,223,260
894	416,102
911	62,295,291
924	243,788
932	408,556
933	298,943
959	328,943
960	70,072
962	55,844
967	1,759,194
968	355,202
985	19,418,933
995	28,266
999	24,876,003
1020	13,201
1031	731,605
1033	524,450
1035	135,370
1056	553,742
1060	1,015
1154	14,839,714
1173	291,407
1211	964,893
1232	1,661,181
1251	115,626
1256	810,425
1258	19,530
1272	507,772
1281	1,040,621
1285	306,120
1287	926,217
1289	700,181
1296	3,037,771
1297	2,184,848
1305	197,873
1307	933,859
1309	112,039
1317	382,686
1319	590,611

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
1320	452,195
1457	7,706,703
1583	11,868,759
1632	7,004,511
1833	9,934,059
1852	361,418
1868	35,871,407
1893	10,972
1924	39,430,076
1959	787,598
2015	560,511
2029	553,523
2033	20,583,661
2087	91,193
2090	197,796
2092	90,861
2181	25,946,067
2267	21,813,891
2700	7,731,436
2729	3,164,713
2815	55,823,266
2913	20,583,661
2919	24,876,003
2920	9,934,059
2925	23,561,237
2929	33,639,053
2933	33,639,053
2939	22,470,013
2944	22,470,013
2950	33,198,886
2955	32,705,943
2962	22,743,958
2965	21,595,873
2973	26,017,118
3004	16,679,962
3036	38,022,187
3141	1,973
3142	242
3143	2,029
3144	203
3145	3,452
3146	370
3153	14,015
3165	11,290,636
3199	1,281
3200	778
3201	998
3202	5,774
3203	604
3205	2,136

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
3206	1,408
3214	1,619,752
3215	313,697
3216	1,701,750
3224	115,835
3238	212,618
3239	22,242
3240	219,868
3245	24,279
3248	4,053
3256	945,486
3257	142,523
3295	2,447,694
3297	81,955
3298	12,703
3299	439
3300	439
3322	351
3326	934
3327	335
3331	21,415
3332	13,658
3333	60,897
3335	4,044
3336	1,886
3340	12,057
3341	444,758
3343	40,244
3378	165,382
3380	15,149,178
3394	6,740
3396	1,548
3403	2,576
3455	25,616
3476	439,502
3477	439,502
3483	5,780
3484	9,183
3486	5,780
3487	9,183
3490	2,960,789
3538	67,592
3690	50,658
3694	133,229
3698	2,878,153
3799	7,004,511
3875	9,978,381
3885	234,125
3906	15,653
4054	5,456

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
4057	48,837
4058	4,658
4062	381,747
4063	1,974
4064	852
4066	887
4070	2,243,300
4075	1,628
4096	1,574
4111	1,253
4112	2,826,799
4113	1,307
4114	1,560,406
4115	4,409
4254	102,421
4255	838,001
4257	5,516
4261	104,733
4262	862,302
4264	1,436,424
4265	781,647
4313	348,810
4314	66,464
4316	10,534
4317	8,900
4319	29,850
4339	1,789
4343	16,996
4350	725,010
4351	5,238
4367	1,722,967
4368	45,100
4369	334,222
4370	102,011
4371	1,348
4372	5,373
4373	10,706
4375	2,709,617
4377	938
4378	449
4464	6,937,346
4467	2,314,416
4469	502,011
4470	629,508
4473	13,653
4477	10,839
4492	390,589
4493	931,996
4579	9,934,059
4580	9,934,059

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
4687	1,457,324
4689	332,100
4693	9,110
4746	11,868,759
4863	56,464
4901	102,245
4902	664,639
4903	87,540
4904	290,382
4908	1,472
4909	7,996
4910	778
4911	15,056
4912	6,996
4913	1,084
4914	1,006
4925	785,092
4927	774,093
4929	5,898
4932	659,209
4936	87,628
4937	2,947,752
4938	16,605
4939	576,318
4940	3,163
4941	1,949,413
4950	1,328
4951	3,748
4952	160,413
4953	24,012
4954	20,023
4955	66,944
4967	27,381
4969	13,690
4974	4,673,582
4978	42,181
4979	56,507
4980	44,907
4981	27,861
5019	25,150,255
5021	2,898,602
5038	19,989
5039	65,964
5040	32,532
5049	10,731
5059	11,526
5061	8,233
5062	12,185
5083	782,171
5087	1,030,264

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
5099	519,516
5109	1,246,152
5112	2,349,585
5113	6,478
5120	2,833
5126	197,087
5127	4,148,505
5128	1,253
5133	1,307
5134	16,899
5137	11,914,785
5138	8,450
5140	3,306
5154	5,767,176
5158	3,498
5159	3,498
5162	2,211
5163	11,124
5166	8,973,637
5227	162,054
5240	1,480,319
5241	2,172,177
5242	6,035,357
5260	301,768
5269	9,758
5270	9,260
5271	8,707
5274	620
5275	621
5276	3,106
5277	160
5278	4,732
5279	3,208
5290	8,707
5295	10,776
5296	2,155
5297	862
5298	6,465
5305	10,580
5311	9,144
5313	446,095
5319	403,685
5324	12,470
5325	111,419
5326	12,737
5334	637
5335	11,298,056
5362	738,345
5363	1,567,913
5364	449,528

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
5365	1,134,193
5366	410,997
5367	400,788
5369	226,904
5370	1,319,273
5371	432,073
5372	692,569
5373	2,053,995
5375	1,951,186
5376	3,327,203
5377	3,816,627
5378	1,696,679
5379	921,120
5380	2,173,870
5381	3,554,318
5382	1,710,206
5486	1,033,652
5487	38,033
5488	1,299,724
5489	5,130
5490	1,677
5520	1,943
5521	2,687,335
5546	9,213
5547	1,149
5548	1,651,137
5551	10,799
5553	427,089
5554	326,183
5559	7,238,017
5560	16,056
5561	2,424,973
5566	3,071
5567	11,168
5699	55,948
5725	29,642
5735	4,350,086
5736	2,826
5737	10,179
5741	1,772
5756	1,551
5769	717
5777	4,136
5846	4,123,090
5854	1,862,542
5878	2,025,436
5893	1,652
5894	3,761,062
5898	4,291
5903	12,733,155

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
5904	7,173,985
5909	12,782,725
5916	9,500
5917	2,891
5919	8,113
5920	826
5921	1,548
5922	13,076
5923	8,113
5927	9,224,565
5929	1,307
5930	3,383,014
5932	2,478
5935	4,193
5937	28,028
5941	1,634
6273	16,679,962
6467	9,336,966
6470	4,236,216
6477	6,092,406
6480	977,494
6481	443,114
6482	1,952,001
6486	156,431
6487	428,254
6490	128,637
6516	1,383,629
6524	378,628
6525	9,202,551
6536	11,270
6557	254,862
6558	2,125
6560	2,103,172
6562	522,685
6585	729,138
6593	3,514,444
6594	1,842,026
6614	1,295
6615	308,873
6636	3,726
6637	17,572
6659	710
6669	1,520,940
6679	336,350
6680	662,224
6681	13,426,899
6699	202,127
6714	2,415
6715	1,545
6716	608

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
6748	154,116
6751	11,699,875
6763	14,142
6773	961,449
6775	6,225
6776	41,748
6777	17,997
6778	1,497
6779	2,820
6781	13,362
6782	4,326
6784	90,397
6785	2,319
6786	321
6787	21,001
6849	54,989
6851	92,752
6858	1,382
6859	1,042,671
6861	579,027
6862	6,088
6875	2,840,498
6876	15,501
6877	14,200
6879	37,662
6881	354,572
6963	270,812
6964	215,003
6965	752,530
6966	895,329
6967	187,429
6978	33,266
6980	19,959
6981	62,096
6984	337,448
6995	52,573
7026	5,719,086
7028	2,386,552
7029	433,839
7032	4,168
7053	2,968
7054	2,656
7056	1,411,311
7060	138
7092	484,165
7122	1,306
7123	640,669
7135	1,041,977
7136	1,148,531
7140	1,097,927

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
7141	590
7155	748,500
7156	825,185
7157	45,224
7158	51,670
7159	2,550
7161	2,499
7162	4,582
7163	1,160
7164	4,729
7168	29,914
7170	808
7174	24,876,003
7312	2,081
7313	4,399
7314	3,034
7315	1,601
7323	1,198
7324	803
7325	4,517
7329	1,460
7331	1,609
7336	1,121
7451	9,609
7453	13,192,274
7456	19,653
7457	20,229
7483	13,653
7484	1,264,656
7485	341,705
7494	12,465
7506	1,154
7507	1,532,254
7508	2,002
7518	972,651
7529	3,401,866
7530	2,100,611
7531	8,893
7532	23,013
7535	1,240
7536	1,572
7537	859,066
7545	6,121
7546	3,995
7547	26,269
7551	2,637,084
7558	5,503
7560	4,581
7568	632
7573	3,145

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
7574	2,971
7575	2,228
7576	338
7586	505,444
7587	2,572,127
7588	2,507,797
7594	3,546
7595	3,519
7599	417
7600	627
7604	1,666
7612	5,343,053
7627	463
7628	1,181
7632	848
7633	754,209
7634	2,064,740
7635	10,059,030
7636	252,103
7637	173,118
7638	810,950
7639	882,520
7640	1,560,546
7641	35,011
7642	24,787
7643	115,645
7644	134,312
7645	40,178
7646	109,993
7647	797,757
7648	21,555
7649	95,422
7650	46,020
7651	311,009
7652	382,932
7658	3,542
7660	890,915
7661	3,639,124
7663	1,098,992
7667	7,923
7668	1,043,671
7679	19,955
7680	6,268
7682	714
7684	1,028
7685	849
7687	115,329
7702	1,055,783
7703	641,707
7704	1,156

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
7724	232
7725	232
7726	776
7727	173
7728	967
7731	16,388
7737	567,264
7738	39,553,413
7755	16,717
7756	18,815
7757	375,385
7758	1,732,431
7773	1,209
7774	16,960
7786	693
7787	2,720
7788	1,089
7789	771
7790	2,056
7791	927
7792	742
7793	423
7795	22,492
7802	643,444
7803	3,954
7804	1,966,706
7813	1,137
7814	2,863
7815	451
7816	235,186
7817	745,399
7824	2,272,850
7825	4,196,871
7826	31,262,560
7829	39,785
7831	81,148
7834	26,084
7835	488
7838	2,734
7839	2,767
7840	4,131
7841	916,498
7845	113,175
7846	287,575
7851	1,549
7852	1,546
7857	24,619,613
7858	33,572
7859	29,375
7860	28,536

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
7861	1,180,812
7884	52,605
7885	4,692
7891	25,923
7892	66,494
7893	1,421,871
7895	13,905
7896	2,211
7898	3,707,316
7899	1,127,089
7902	842,677
7903	254,557
7904	77,482
7905	535,417
7910	6,834
7911	4,271
7912	2,291,360
7913	1,553,465
7914	3,106,929
7915	1,553,465
7916	503,323
7917	1,842,409
7918	503,323
7919	2,392,715
7920	1,609,089
7921	3,190,824
7922	1,609,089
7923	521,345
7924	1,758,734
7925	658,117
7926	16,072
7927	14,542
7930	9,570,018
7932	68,007
7933	47,697
7946	1,797
7950	1,640
7955	0
7968	1,048
8005	3,268
8006	6,537
8007	8,866,688
8008	151
8012	16,516
8021	1,352
8022	289,132
8024	10,797
8025	752
8026	35,289
8032	15,056

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
8033	778
8034	16,058,205
8035	39,197
8036	12,032,604
8037	2,683,070
8038	36,777
8039	5,294,234
8040	240,858
8041	6,215
8042	976,161
8043	1,366
8044	13,610
8060	3,049,803
8090	5,519
8093	4,114
8095	404,018
8096	12,523
8099	2,633,867
8100	2,542,628
8101	9,690
8102	1,574
8103	46,651
8104	7,296
8105	6,490
8106	32,948
8115	28,285,630
8189	3,786,184
8190	6,732,893
8193	540,728
8194	929,539
8209	2,469,572
8211	2,756,493
8212	2,169,506
8213	1,400,787
8214	3,553,857
8215	1,724,334
8220	875,785
8221	1,112,459
8222	1,332,696
8223	1,316,261
8224	931,666
8225	1,197,454
8226	833,992
8228	2,658,349
8229	1,936,119
8240	1,423,737
8241	281,067
8246	525,471
8247	808,634
8251	16,436

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
8267	9,499,573
8274	1,315
8284	8,131
8286	30,592,985
8293	688,516
8296	8,869
8297	4,208,562
8299	15,312
8302	90,818
8304	17,982
8305	17,340
8306	14,840
8307	14,840
8315	73,928
8316	24,614
8317	527,875
8318	300,807
8324	5,370
8334	12,712
8336	2,183
8356	16,679,962
8357	1,490,478
8377	49,391,756
8379	26,538
8380	8,470
8381	24,811
8386	7,004,511
8388	222
8391	2,679
8392	2,143
8393	5,060
8395	3,630,195
8396	276,495
8398	174,697
8409	9,989
8421	2,207
8436	1,003
8437	1,242,219
8442	1,664
8443	1,031,181
8444	1,205,873
8445	1,088,912
8446	8,928
8447	387,386
8448	1,744
8449	717,724
8450	840,050
8480	30,261
8481	888
8493	1,631,069

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
8516	927,540
8517	5,210
8534	16,346
8539	6,881
8550	48,960,655
8551	515,780
8552	448,320
8711	1,058,490
8712	1,104,902
8736	5,590
8821	18,119
8822	18,437
8838	31,824,876
8844	675,890
8845	2,239,763
8893	13,855
8925	7,497,570
9007	39,652
9050	337,519
9107	1,828,644
9163	144,032
9164	74,957
9165	1,389,869
9201	132,085
9203	2,735
9205	2,735
9207	1,722,278
9208	3,548,775
9210	41,908
9211	741
9212	576
9213	3,293
9214	16,492
9215	1,098
9216	101,551
9217	6,805
9218	1,756
9219	1,355
9220	988
9221	49,728
9223	23,544
9224	3,459
9225	149,473
9226	4,523
9228	3,698
9229	6,453
9250	420,490
9259	356,273
9268	5,101,462
9269	14,986

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
9270	14,986
9271	9,382,323
9273	11,725
9284	6,202,654
9285	4,535,109
9286	3,463,194
9287	9,971
9289	2,491
9290	405,649
9292	4,554
9293	401,609
9294	9,288
9295	5,066
9308	8,839,680
9309	4,398,319
9349	470,918
9352	588,262
9353	470,918
9356	2,570,221
9363	30,119
9367	9,230
9380	10,262
9381	7,847
9388	5,296,148
9390	78,475
9395	118,595
9396	129,237
9399	588,262
9400	25,189
9403	16,763,999
9404	6,037
9440	17,681,361
9441	2,475,465
9442	5,501,772
9443	6,912,807
9444	1,308,583
9451	16,188,648
9459	2,827,084
9508	2,351
9529	965,249
9530	6,348,799
9613	750,152
9628	19,825
9629	4,010
9637	16,221
9638	83,729
9640	564,968
9641	8,506,804
9770	2,855
9771	3,782,561

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
9772	15,716,536
9822	223,320
9823	7,156,397
9837	704,593
9838	113,285
9868	2,670,088
9872	3,105,868
9893	19,264
9896	12,578
9897	12,578
9903	10,098,336
9904	3,414,194
9908	11,254
9909	9,930
9911	1,890,124
9916	8,750,432
9920	11,992,012
9921	2,028,382
9922	3,447,340
9923	4,346,013
9924	5,206,483
9925	5,175,557
9926	3,662,003
9927	4,586,144
9928	3,194,474
9932	10,594
9941	1,520,166
9946	1,564,083
9948	15,377
9961	3,836,430
9964	5,800,553
9986	8,119,340
10008	273,420
10042	657,594
10043	445,335
10044	2,525
10056	2,564,376
10057	13,623,190
10122	1,745,021
10177	1,381,900
10179	953,836
10199	21,170,874
10204	17,644
10205	7,982
10207	22,994,069
10208	83,473
10213	17,761
10229	3,226,289
10230	1,381,460
10247	244,262

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
10248	1,120
10251	8,525,903
10306	16,260,158
10366	110,063
10383	1,085,222
10384	4,154,999
10391	18,821
10402	16,939,206
10483	2,171,795
10484	125,675
10515	4,374,984
10517	5,331
10519	1,430
10520	1,349,180
10521	17,592
10522	1,598
10523	10,384
10524	2,477,604
10526	3,219,801
10527	3,345,957
10528	5,373,018
10529	3,347,789
10531	7,441,518
10552	1,564,961
10553	598,476
10554	5,088,356
10567	10,580
10568	6,348
10569	19,770
10570	5,649
10606	591,990
10607	5,115,163
10693	84,845
10711	9,385
10712	1,950
10713	1,013,421
10714	1,190,883
10715	1,976
10716	9,937
10720	3,811,989
10721	8,423,632
10722	4,289,652
10723	188,862
10725	696
10726	870
10727	1,218
10728	10,296
10731	9,283,131
10735	8,516,031
10739	4,071,307

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
10742	259,683
10743	1,999,984
10746	9,003
10747	77,023
10748	62,417
10749	136,087
10750	223,327
10751	77,981
10752	130,979
10753	1,291,114
10754	32,725
10755	472,834
10756	254,296
10757	131,618
10758	902,754
10759	338,047
10760	737,400
10761	1,206,694
10762	421,372
10763	707,611
10764	7,156,154
10765	61,064
10766	968,572
10767	522,168
10768	265,420
10769	1,487,402
10770	556,801
10771	1,214,322
10772	1,986,040
10773	692,986
10774	1,168,217
10775	11,463,709
10776	4,499,800
10777	2,273,307
10778	1,161,834
10779	2,057,795
10780	770,292
10781	1,680,181
10782	2,834,112
10783	989,228
10784	1,662,104
10785	16,311,713
10786	6,420,440
10787	3,242,859
10791	2,853,545
10812	45,203
10813	1,322,838
10815	633,700
10823	850
10837	5,873,453

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
10838	2,543,329
10867	10,273,310
10870	1,253,170
10874	28,752,835
10875	42,072
10876	42,072
10883	5,505,751
10884	57,696
10885	2,038,047
10901	1,276
10903	1,276
10925	3,265,792
10930	40,766
10977	1,913
10978	2,232
10979	4,442
10980	10,400
10984	143,101
10985	10,015
11008	2,592,482
11010	772,521
11061	10,433,935
11066	13,941
11071	35,927
11077	16,092,310
11100	3,830
11143	3,539,079
11144	1,560,072
11145	242,150
11160	11,484
11161	31,743
11162	16,614
11163	1,296,381
11164	11,096
11165	49,934
11166	19,955
11167	6,818
11168	6,645
11169	260,918
11170	2,720
11171	2,434
11172	77,007
11178	2,908,409
11179	3,753,071
11180	2,102,074
11181	2,716,864
11182	3,469
11183	473
11185	2,281,933
11198	-856,681

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
11203	27,938,101
11219	79,910
11222	608,868
11223	847,754
11275	9,923,753
11286	6,517,814
11287	2,242,274
11362	1,647
11371	715,385
11372	5,031
11373	3,048
11393	9,318,809
11409	15,706,314
11434	12,924,960
11441	35,122
11471	1,175,378
11472	32,273,714
11473	2,534
11474	158,823
11475	1,491
11476	19,020
11483	16,605
11485	187,697
11486	1,348,325
11487	1,011,684
11488	1,285,402
11489	432,791
11490	562,792
11491	1,998,184
11492	14,794
11493	7,220,302
11494	9,113,875
11495	3,069,659
11496	4,032,295
11503	898
11505	1,491
11506	763
11507	26,299
11511	898
11512	1,938
11516	43,324
11517	12,105
11518	4,237
11524	3,502,478
11585	655,967
11586	914,678
11606	6,587
11607	828,455
11608	9,617,821
11609	11,689

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
11615	19,459
11678	90,631
11679	349,282
11755	8,098,597
11756	951,038
11787	795,803
11802	1,779,480
11854	23,958
11891	9,815
11894	4,142
12016	3,629,436
12018	1,617
12022	16,846
12023	7,977
12024	8,086
12077	23,847
12079	55,360
12081	7,699
12082	9,410
12083	2,121
12086	1,514
12087	479
12088	2,885
12089	1,041
12095	1,988
12114	1,915,194
12115	16,334
12116	9,424
12117	2,743,546
12118	9,181,047
12119	537,601
12120	3,287
12121	1,915,995
12132	24,005
12133	3,043
12151	549,602
12152	315
12200	2,009,995
12243	5,394,037
12244	2,553,028
12245	11,027,400
12255	562,521
12256	3,223,549
12257	262,077
12259	140,520
12260	1,728,397
12261	436,858
12300	23,508
12301	5,359
12303	13,281

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
12307	994,508
12308	17,641
12309	1,406,659
12317	8,402,705
12318	10,716,111
12329	0
12352	3,463
12353	4,848
12395	8,153,017
12396	7,295
12412	1,408,727
12413	472,205
12414	556,187
12415	1,342,738
12416	271,568
12417	3,611,977
12418	9,358,457
12419	8,226,967
12420	7,520,913
12421	3,633,953
12423	1,701,179
12424	4,127,007
12427	1,030,625
12428	823,824
12434	1,246,761
12435	3,958,403
12436	2,008,962
12437	514,702
12438	2,874,744
12439	2,571,341
12440	1,849,675
12442	853,027
12443	261
12444	2,033,511
12447	4,961
12452	368,310
12458	1,069,499
12464	4,317
12468	10,679,773
12479	7,624
12480	7,752
12481	2,252,203
12482	618
12483	1,635
12484	1,876
12495	8,846,032
12496	3,095
12497	11,160
12498	1,563
12511	944

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
12512	1,283
12513	315
12514	393
12515	786
12538	7,376
12539	13,528
12548	91,151
12549	1,922,623
12553	19,225,510
12557	18,002,238
12564	102,363
12570	22,354
12571	11,568
12572	10,990
12576	11,153
12594	268,647
12595	2,740,291
12597	7,387,485
12602	2,983,340
12603	10,685,984
12605	208,207
12610	1,052,167
12611	158,111
12612	2,669,441
12613	585,638
12620	358,217
12621	635,458
12645	36,338
12646	18,161
12647	54,483
12657	742,393
12662	6,177
12663	6,177
12664	19,754
12666	61,457
12736	14,620,592
12754	31,448
12755	2,866,748
12756	2,236,111
12757	1,874,433
12800	25,790,603
12801	37,858,370
12804	281,765
12844	119,048
12845	9,332,045
12846	1,413,158
12847	452,095
12848	8,688,605
12849	2,403
12850	1,924

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
12869	156,803
12877	1,084,648
12980	32,272,236
13037	1,123,942
13061	1,184
13062	450,276
13064	232
13065	695
13070	702,205
13076	376,450
13077	792,146
13098	684,996
13099	2,407,114
13107	1,244,104
13108	75,926
13127	178,418
13128	533
13130	11,310
13133	374,864
13134	431,970
13135	1,201,815
13140	1,761,445
13141	485,862
13143	438,877
13149	499,174
13151	196,240
13175	1,905,303
13176	83,249
13195	4,218
13196	4,220
13197	4,218
13198	15,411
13200	641,878
13201	468,334
13222	605
13223	832,660
13225	945
13226	182,751
13237	643,845
13238	1,768,892
13297	1,252,535
13298	6,444
13371	21,844
13401	394
13402	2,043,603
13422	100,341
13423	560,002
13437	1,910,843
13438	9,870,579
13445	356,427

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
13446	448,375
13470	602
13471	979
13483	2,541,018
13484	5,773,570
13485	4,368,112
13506	73,750
13507	16,958
13526	17,058
13527	1,702,683
13569	900,821
13570	430,902
13583	6,347
13584	6,018,860
13585	2,471
13591	15,633
13594	22,540
13596	1,387,348
13597	1,479
13598	3,380
13599	4,005,337
13600	14,876
13601	14,290,774
13602	30,683
13604	1,867
13605	393
13606	202
13608	1,768
13610	10,675
13611	958
13612	1,628
13616	916,834
13618	28,901
13636	2,892,964
13637	62,110
13639	1,917,980
13640	14,387
13641	48,461
13642	4,519
13643	12,480,763
13644	818,348
13645	413,304
13646	924
13647	3,067
13648	12,882
13649	2,572
13650	1,710,402
13651	491,370
13652	221,948
13653	1,056

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
13654	10,122
13655	1,320
13656	905,053
13657	58,499
13658	923
13659	2,922
13660	18,951
13661	978
13662	855
13663	1,032
13664	86,724
13665	3,611
13666	6,189
13667	1,693
13668	48,752
13669	8,849
13670	785
13671	14,184
13672	885
13676	19,506
13677	1,701,611
13678	5,665
13679	12,719
13680	16,587
13682	394,367
13683	914
13684	2,433
13685	3,147
13686	71,180
13688	189,006
13689	13,135
13690	535
13692	880
13694	15,579
13695	3,658
13703	13,059
13704	26,102
13714	2,849
13715	3,663
13732	30,926
13756	99,504
13757	90,975
13758	42,322
13759	9,031,519
13761	17,137
13762	9,426
13763	17,137
13764	5,551,184
13766	788
13767	1,024

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
13768	3,309
13776	40,766
13777	7,619
13785	20,260,202
13790	41,908
13791	55,637
13792	6,594
13793	15,043
13794	3,091
13795	14,671
13799	1,701
13806	21,052
13807	52,756
13808	52,771
13811	4,145
13812	7,004
13813	195
13814	3,597
13815	5,205
13825	2,278
13835	19,328,369
13836	18,570
13838	368,010
13839	212,526
13852	22,167
13853	168,222
13854	10,765
13855	1,119
13856	1,359
13857	1,042
13859	8,612
13860	29,004
13861	124,054
13873	12,380,282
13874	60,663
13876	2,582,446
13877	3,028,166
13878	2,232,326
13879	5,280,357
13880	2,935,364
13881	6,977,927
13882	5,144,040
13883	12,167,742
13884	898,005
13885	1,052,997
13886	776,256
13887	1,887,899
13888	83,249
13889	194,673
13890	143,510

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
13891	339,460
13914	12,295
13915	18,081
13916	2,285,755
13918	7,296,232
13919	13,573,253
13929	109,448
13930	59,199
13934	13,649,120
13935	62,083
13936	28,220
13937	6,674,884
13938	1,053,903
13939	13,006
13940	469,943
13941	27,974
13942	8,898
13945	8,663
13946	27,974
13947	27,179,816
13950	27,564,188
13952	274,126
13995	2,070
13998	714,867
14003	53,687
14041	1,908,998
14077	38,441
14078	40,512,253
14079	11,022
14080	34,813
14082	378,205
14084	94,762
14091	463,891
14111	5,525
14124	96,008
14125	38,713
14126	13,162
14127	37,752
14129	13,555
14130	34,236
14308	1,156,445
14309	552,953
14313	1,469,044
14314	1,592,728
14340	29,975
14341	41,208,114
14342	34,843
14343	30,011,098
14344	12,841
14345	20,906

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
14346	10,990
14347	13,425,441
14348	1,904,009
14349	17,749,822
14350	12,124
14351	12,124
14352	61,030
14353	179,598
14354	92,332
14355	94,773
14373	4,038
14374	3,970
14375	1,229
14376	2,931
14377	732
14378	2,594
14379	2,401
14380	4,942
14440	871,089
14441	223,055
14442	1,092,068
14443	785,700
14444	2,398,962
14445	211,606
14446	7,360
14447	260,827
14448	1,090,228
14449	531,774
14450	725,899
14451	626,536
14452	1,664,783
14454	5,646,548
14455	508,200
14456	16,254
14457	1,057,507
14458	4,285,105
14459	2,146,224
14460	2,928,338
14461	2,500,562
14462	6,644,299
14574	3,977,077
14575	6,759,755
14576	5,991,827
14577	14,814,504
14578	932,282
14579	1,524,522
14580	4,618,906
14581	2,700,502
14582	2,345,140
14583	3,978,065

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
14584	3,524,382
14585	8,714,214
14586	551,258
14587	900,694
14588	2,722,097
14589	1,591,226
14590	1,393,850
14591	2,518,866
14592	2,281,146
14593	5,640,350
14594	347,806
14595	568,468
14596	1,754,728
14597	1,004,013
14598	234,910
14599	452,865
14600	411,265
14601	1,016,891
14602	58,861
14603	96,237
14604	316,841
14605	169,835
14611	26,370
14612	977,669
14613	2,052,370
14616	16,013,452
14617	240,769
14618	9,895
14620	5,457,574
14622	132,188
14623	11,495
14625	3,480,754
14642	9,462,577
14643	22,302
14644	180,274
14645	33,116
14646	1,235
14647	12,080
14648	52,967
14649	13,495
14650	33,124
14652	859
14667	489,313
14674	2,605
14675	4,484,965
14677	491,351
14678	561
14772	53,284
14773	10,995
14774	862

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
14968	2,125
14982	4,535,209
14983	507,499
16923	4,145,602
16924	365,142
16946	122,543
16947	797
16948	497,579
16949	2,634
17065	294,963
17066	136,903
17100	15,106,757
17101	2,293,671
17102	1,435,333
17110	240,126
17111	4,371,954
17112	663,797
17114	415,391
17115	42,321
17116	249,326
17117	168,364
17119	89,242
17120	597,096
17121	98,903
17122	17,480
17123	167,444
17128	17,680,373
17133	2,913,240
17134	695,828
17135	1,413,401
17136	3,245,783
17137	2,787,789
17138	16,786,474
17147	20,583,661
17153	3,259,580
17154	7,349
17168	17,486,314
17169	16,072,320
17170	351,215
17171	34,382,503
17177	293,429
17181	196,766
17182	781
17215	2,991,688
17216	5,203
17277	1,640
17295	5,019
17296	14,274,429
17298	13,989,874
17299	5,019

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
17317	2,731,945
17318	3,173,338
17363	3,482
17364	443
17394	12,102
17395	24,146
17406	1,837,260
17407	2,187
17412	2,955,075
17413	3,120,038
17414	1,233,117
17421	8,901,044
17422	7,942,073
17423	261,681
17424	1,281,848
17429	55,990
17430	993,390
17431	102,194
17432	87,149
17433	56,982
17434	28,641
17435	43,682
17443	2,635,235
17444	1,980,183
17460	3,174
17462	3,007
17469	687
17470	687
17471	687
17474	1,670
17475	1,253
17479	825
17482	14,186,408
17493	682,343
17494	4,376,419
17496	66,193
17498	2,236
17501	12,821
17508	599
17509	859
17510	1,068,753
17523	1,738,933
17524	2,312,003
17538	4,094,499
17539	10,043
17587	842,514
17588	1,664
17589	587,861
17590	1,159
17605	43,167

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
17606	945
17607	32,897
17608	5,171
17609	526
17612	1,340,934
17613	664
17623	8,101,087
17624	4,796,881
17625	74,142
17626	583,813
17627	28,727
17628	1,011,535
17629	50,571
17654	853,232
17655	219,259
17656	395,259
17657	1,005,092
17659	35,295
17660	330,906
17661	9,637,731
17662	17,524,005
17663	613,863
17664	425,756
17669	1,473,759
17670	18,920,895
17671	264,955
17672	512,699
17679	576,074
17680	765,849
17683	876,526
17684	2,921,558
17686	473,619
17687	396,463
17688	713
17709	34,665
17729	459,775
17730	38,464
17736	5,019
17775	1,001,484
17776	2,060,163
17778	2,749,659
17779	2,548,587
17781	1,053,945
17782	888
17783	1,238
17784	1,469,660
17798	13,527
17799	3,161,690
41767	19,400
41829	4,832,891

Estimated Orginal Book Cost of All Depreciable Pipe and Compressor Stations

Link Number	Estimated Original Book Cost at Dec. 31, 2002
41830	4,697,154
41833	5,402,075
41834	8,188,529
41858	13,890,933
41883	1,093,923
41884	1,303,121
41887	16,684,832
41888	1,517,505
41889	1,681,943
41907	888
41909	888
41951	13,429,117
41952	10,991,211
41960	13,649,120
41963	30,744
41964	6,149
41979	2,749,492
41980	31,676
41981	14,780,103
41983	15,838
41988	14,646,770
41993	8,140,753
42007	12,058,637
42078	699,815
47694	18,894,631
47695	22,997
47696	5,445
47697	5,445
47699	1,217,503
47700	1,906
49491	12,893,308
49567	2,830,876
49570	1,518,827

ATCO-NGTL-029

Issue:

Depreciation

Reference:

Section 4.0, Appendix C, Pages III-7 and III-8

Preamble:

Depreciation Study Results and Calculations Request.

Request:

Please provide the detailed data calculations supporting the composite remaining lives for each depreciable and depletable asset account as summarized on Column 7 of Pages III-7 and III-8 of the depreciation study volume.

Response:

The requested data are being provided on a CD-ROM to ATCO and the Board. The data will also be available to other interveners on request.

Placeholder for Attachment ATCO-NGTL-029

Provided in CD format only due to document size limitations

ATCO-NGTL-030

Issue:

Depreciation

Reference:

Section 4.0, Appendix C, Depreciation Study, Page l-5, 3rd Paragraph

Preamble:

Delivery meter stations are not dependent on the production of reserves in a specific area.

Request:

Please list all Intra-Alberta delivery points and provide a description, original cost, net book value, and the depletion or depreciation rate. Please also indicate if the costs of each meter are depleted or depreciated.

Response:

As indicated in table 4.3-1 on page 9 of Section 4.0 of NGTL's written evidence, all delivery stations are considered depreciable.

Attachment ATCO-NGTL-30 lists all intra-Alberta delivery stations that were in service at December 31, 2002, along with their estimated original book cost. NGTL uses asset pool accounting at the utility account level, e.g., 4611 Meter stations – Buildings. Therefore individual meter stations do not have their own depreciation rates and, consequently, a list of depreciation rates for delivery stations cannot be provided.

In the case of an intra-Alberta delivery meter station with no flow, a customer has the option of providing NGTL with a "Net Book Value Buyout" payment to keep the meter station in service (please refer to the response to ATCO-NGTL-14(c)). NGTL declines to provide estimates of such net book value buyouts for all intra-Alberta delivery stations as an answer to the above request as the net book value buyout for each specific intra-Alberta delivery meter station would be confidential under a contractual agreement between NGTL and the customer at that station.

Meter station node number	Meter station name	Estimated original book cost at Dec. 31, 2002
3050	SARATOGA SALES	31,089
3051	SIMONETTE SALES	338,429
3052	COLEMAN SALES	94,871
3055	GRANDE PRAIR SL	465,058
3058	LUNDBRECK-COWLE	12,061
3059	ALLISON CRK SLS	96,708
3060	CARROT CREEK SL	348,745
3061	PEMBINA SALES	734,268
3062	E. CALGARY B SL	424,778
3063	VIRGINIA HLS SL	278,722
3065	RAT CREEK SALES	330,463
3067	BIGSTONE SALES	207,819
3068	BEAVER HILL SLS	56,331
3069	WILSON CRK S SL	100,558
3071	CYNTHIA SALES	495,390
3072	PADDY CREEK SLS	163,774
3073	PRIDDIS SALES	750,480
3074	WATERTON SALES	171,803
3076	RAINBOW SALES	303,607
3077	FIRE CREEK SALE	150,097
3078	JUDY CREEK SALE	403,682
3080	LOUISE CREEK SL	938,427
3082	ELK RIVER S SLS	346,406
3083	RAINBOW LK SLS	526,715
3085	DEEP VLLY CR SL	132,005
3086	PINE CREEK SLS	91,571
3087	GOLD CREEK SLS	84,305
3088	VALHALLA SALES	102,347
3091	OUTLET CREEK SL	489,014
3092	MOOSEHORN R SLS	704,894
3093	HARMATTAN-LEDUC	59,791
3094	BRAZEAU N SALES	88,612
3095	SAKWATAMAU SALE	317,158
3097	CHICKADEE CK SL	351,637
3098	DUTCH CREEK SLS	173,842
3099	SOUSA CRK E SLS	1,097,515
3100	HEART RIVER SLS	50,199
3101	CAROLINE SALES	129,254
3103	VIRGO SALES	175,382
3105	CRANBERRY LK SL	869,657
3106	CARMON CREEK SL	31,134
3107	FERGUSON SALES	465,106
3109	CALDWELL SALES	254,260
3110	MARSH HD CR W S	330,340
3111	MINNOW LK S. SL	167,594
3112	FALHER SALES	623,766
3113	TWINLAKES CK SL	217,865
3114	WEMBLEY SALES	218,346
3115	USONA SALES	710,890
3117	GRIZZLY SALES	225,247
3118	GILBY N#2 SALES	186,799

Meter station node number	Meter station name	Estimated original book cost at Dec. 31, 2002
3119	DEADRICK CK SLS	216,884
3120	MILDRED LK SLS	1,359,286
3123	MILDRED LK #2 S	530,212
3124	DEEP VY CK S SL	131,366
3125	HUGGARD CREEK S	572,971
3300	OTAUWAU SALES	254,949
3301	SAULTEAUX SALES	39,710
3304	FORESTBURG SLS	134,741
3305	CHIGWELL N. SLS	51,366
3368	NOEL LAKE SALES	1,090,961
3405	RIM-WEST SALES	1,075,397
3406	REDWATER SALES	358,961
3410	VIKING SALES	341,074
3411	MONARCH N. B SL	1,219,832
3412	WAYNE N B SALES	84,896
3413	ATMORE B SALES	253,428
3414	HANNA S B SALES	61,265
3416	COUSINS A SALES	279,753
3418	COUSINS C SALES	279,753
3419	INLAND SALES	810,141
3421	WIMBORNE SALES	60,041
3422	THORHILD SALES	78,225
3423	BASHAW WEST SLS	78,114
3424	GRANDE CENTRE S	176,076
3425	WOOD RVR SALES	459,776
3427	WESTLOCK SALES	360,610
3429	ST. PAUL SALES	92,390
3430	FERINTOSH SALES	148,103
3437	HARMATTAN SALES	182,436
3438	REDWATER 'B' SL	297,203
3439	SHEERNESS SALES	407,399
3444	PINCHER CRK SLS	210,545
3446	BITTERN LAKE SL	638,968
3448	ROSS CREEK SLS	715,458
3449	FLEET SALES	162,800
3453	GREEN GLADE SLS	178,813
3454	PENHOLD N SALES	207,293
3456	ELK POINT SALES	273,613
3457	MITSUE SALES	209,830
3458	COUSINS B SALES	279,753
3460	LANDON LAKE SLS	214,640
3462	NIPISI SALES	209,830
3464	GREENCOURT W SL	349,168
3465	DEMMITT SALES	82,088
3466	JOFFRE SALES	854,579
3468	BLEAK LAKE SLS	173,015
3469	EVERGREEN SALES	89,944
3470	NOSEHILL CRK SL	217,804
3471	BLUE RIDGE E SL	265,644
3472	INNISFAIL SALES	332,257
3474	LLOYD CREEK SLS	424,998

Meter station node number	Meter station name	Estimated original book cost at Dec. 31, 2002
3476	LAC LA BICHE SL	254,192
3477	RICINUS S SALES	339,775
3478	ONETREE SALES	201,977
3479	NOSEHILL CRK N.	269,047
3481	SAWRIDGE SALES	381,541
3482	LONE PINE CK SL	155,895
3483	CRAMMOND SALES	494,007
3484	CARIBOU LAKE SL	200,498
3485	SHORNCLIFFE CRK	320,524
3486	WESTERDALE SLS	269,575
3488	ARDLEY SALES	289,105
3489	ATUSIS CREEK SL	1,418,226
3490	GAETZ LAKE SLS	35,439
3491	JOFFRE SLS #2	854,579
3492	JOFFRE SLS #3	854,579
3493	MEYER B SALES	384,857
3494	SILVER VLY SLS	198,142
3495	CAVALIER SALES	307,887
3496	CHIPEWYAN RIVER	848,809
3497	SUNDAY CREEK SO	345,544
3562	AMOCO SALES	23,119
3600	STORNHAM COULEE	881,608
3604	MARGUERITE L SL	524,672
3605	LEMING LAKE SLS	2,587,833
3606	LOSEMAN LAKE SL	674,919
3609	SARRAIL SALES	548,853
3610	RANFURLY SALES	952,185
3611	HERMIT LAKE SLS	588,571
3612	CONKLIN W SALES	593,956
3613	SHANTZ SALES	209,894
3615	HAYNES SALES	476,632
3616	GAS CITY SALES	1,091,362
3618	JENNER EAST SLS	110,421
3621	LOSEMAN LK SL#2	320,161
3622	CHEECHAM W. SLS	402,460
3623	FERINTOSH N. SL	111,742
3624	GODS LAKE SALES	363,773
3626	MIRAGE SALES	169,275
3632	EAST CALGARY SA	-
3634	CANOE LAKE SALE	511,473
3635	ROD LAKE SALES	-
3639	VEGREVILLE SALE	306,407
5007	HOUSE RIVER	778,599
5024	CROW LAKE SALES	778,599

ATCO-NGTL-031

Issue:

Depreciation

Reference:

Section 4.0, Appendix C, Pages III-7 and III-8

Preamble:

Depreciation Study Results and Calculations Request.

Request:

Please explain why the average remaining life of 24.5 years for the depletable assets of Account 4651-Pipe (Page III-8) is longer than the 22.5 years for depreciable assets given that the life of the assets are being truncated at a probable retirement year of 2025.

Response:

Please refer to the response to ATCO-NGTL-029.

The remaining life calculation of 22.5 years for the depreciable assets in Account 4651 is impacted by the introduction of a truncation date in the calculation of average remaining life. Depreciable assets are evaluated in terms of a service and remaining life in years. Use of a life span (truncation) date is not appropriate for depletable assets since such assets are dependent upon gas flow, rather than a life in years (Depreciation Study, page II-10). Because a truncation date was not used for depletable assets of Account 4651, the average remaining lives for the depletable assets within this group is different from the remaining life calculated for the depreciable assets.

ATCO-NGTL-032

Issue:

Depreciation

Reference:

Section 4.0, Appendix C, Pages III-148 and III-202

Preamble:

Depreciation Study Results and Calculations Request.

Request:

Please reconcile the annual accrual and accrued depreciation factors on Pages III-148 through III-202 to the development of the UOP annual accrual and accrued depletion factors on Pages III-226 through III-249. For, example see information underlying the 1994, annual accrual and accrued depreciation calculation for Lateral No. 09986 (page III-200) as compared to the annual accrual and accrued factors for (Meter Station 09987/Lateral 09986) on page III-248. Please explain, and provide an example, of the method used to compare the unit of production annual accrual and accrued depreciation factors for each Meter Station to the applicable composite Lateral depreciation factors.

Response:

The development of the annual accrual and accrued depletion factors is based on a calculation of annual and cumulative production to date as percentages of the ultimate available supply. As such, these factors do not include any adjustment for net salvage. However, when applying these percentages to the original cost, the original cost must be adjusted for net salvage.

The following provides the calculation for the specific example provided in this question:

- Lateral 9986 is dependent upon meter station 9987 as indicated at page III-225
- As indicated at page III-248, the annual rate of production for meter station 9987 is 0.0225 and the Accrued factor is 0.5730

ATCO-NGTL-032

- When the above annual and accrued factors are applied to the 1994 vintage for lateral 9986 (on page III-200) the following annual accrual and accrued depreciation calculations result:
    - o Annual accrual = (original cost X net salvage) X accrual factor
      = ($875,289.65 X 1.1) X 0.0225
      = $21,663.42
    - o Accrued depreciation = (original cost X net salvage) X accrued factor
      = ($875,289.65 X 1.1) X 0.5730
      =$551,695.07

The above calculation of the annual accrual and accrued depreciation can be made for all laterals and vintages.

ATCO-NGTL-033

Issue:

Depreciation

Reference:

Data CD/Depreciation Data File Format (02_fileformat)

Preamble:

Page 3 (under RetRate.dat) of the Word Document entitled “02-fileformat” includes a list of alpha characters "J" through "R" plus the “Bracket” that represent negative numerical values in the transaction amount of the investment amounts. In addition, the provided file(s) also contain numerous items with ALPHA characters "A" through "I" which is a secondary punch in the "12" zone instead of the "11" zone.

Request:

(a) Does this coding of the data represent something other than negative transactions?

(b) If yes, what does it represent?

(c) If no, why were the items coded differently?

Response:

(a) Yes.

(b) A secondary punch of A through I represents a positive value as follows:

“A” = 1
“B” = 2
“C” = 3
“D” = 4
“E” = 5
“F” = 6
“G” = 7
“H” = 8
“I” = 9

(c) Not applicable.

ATCO-NGTL-034

Issue:

Depreciation

Reference:

Data CD/Depreciation Data File Format (02_fileformat)

Preamble:

Within the RetRate.dat data file there is a significant quantity of negative gross addition, etc transactions.

Request:

Please provide an explanation as to why this level of negative transactions occurred.

Response:

There are two main causes for this level of negative transactions. The first is related to accounting process. When an asset first goes into service, it is put into an undistributed account category. Subsequently, the asset is unitized and the original entry into the undistributed account is reversed. This reversal appears as a negative transaction in the data separately and is offset with distributed additions.

The second reason is that a negative transaction may appear as a result of the reversal in January of prior year end accruals. This is possible when the invoice for which the accrual was made arrives after January.

ATCO-NGTL-035(a)

Issue:

Depreciation

Reference:

Data CD/Depreciation Data File Format (02_fileformat)

Preamble:

Depreciation Study Data Base Request.

Request:

Please provide a description legend that identifies each of the various plant accounts and sub-accounts included in the data base files.

Response:

Study	Account Description
01000	Account 4010 - intangible assets
82000	Account 4820 - leasehold improvements
82100	Account 4821 - office buildings
83100	Account 4831 - office furniture
83200	Account 4832 - office equipment
83400	Account 4834 - personal computers - software
83600	Account 4836 - personal computers - hardware
84100	Account 4841 - vehicles and trailers
84200	Account 4842 - aircraft
85000	Account 4850 - heavy work equipment
86000	Account 4860 - tools and work equipment
88000	Account 4880 - miscellaneous equipment
00000	Account 4600 land
61000	Account 4610 land rights
61100	Account 4611 ms - land rights
61200	Account 4612 compression facilities - land rights
62000	Account 4620 compression facilities - buildings

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62100	Account 4621	compression facilities - site
63000	Account 4630	ms - buildings
63100	Account 4631	ms - site
65000	Account 4650	mains
65100	Account 4651	mains - pipe
65200	Account 4652	mains - valves
66100	Account 4661	compression facilities - compression units
66200	Account 4662	compression facilities - piping
66300	Account 4663	compression facilities - instrumentation
66400	Account 4664	compression facilities - electrical system
66500	Account 4665	compression facilities - control system
67000	Account 4670	ms - automation
67100	Account 4671	ms - instrumentation
67200	Account 4672	ms - piping
67300	Account 4673	ms - electric system
ms000	combined meter station accounts	

ATCO-NGTL-035(b)

Issue:

Depreciation

Reference:

Data CD/Depreciation Data File Format (02_fileformat)

Preamble:

Depreciation Study Data Base Request.

Request:

Please provide a description legend that identifies each of the various individual location/site data (e.g. meter stations) included in the data base files.

Response:

Attachment ATCO-NGTL-035(b) contains the name associated with the plant accounting location number, as used in the DEPLETE.BAL and the PROD.DAT data files made available to interveners. (Please refer to the response to CAPP-NGTL-001).

Please note that some plant accounting location descriptions reflect historical situations. For example, even though the description for location number 0054 is Kakwa Sales Meter Station, that location number originally contained the asset records for both the Kakwa Sales and the Kakwa receipt meter stations. The sales station has been retired and only the Kakwa Receipt station asset records remain in that location, which explains why location 0054 was used in the unit of production calculations.

Plant Accounting Location Number	Plant Accounting Location Description
0054	KAKWA SALES METER STATION - 0054
0103	PRINCESS LATERAL NPS 8 - 0103
0104	ATLEE BUFFALO LATERAL NPS 6 - 0104
0106	ATLEE BUFFALO SOUTH LATERAL NPS 4 - 0106
0108	MAJESTIC LATERAL NPS 4 - 0108
0109	GRANDE PRAIRIE MAINLINE NPS 10 WEMBLEY SECTION - 0109
0113	HENDERSON CREEK LATERAL NPS 6 - 0113
0114	HENDERSON CREEK RECEIPT METER STATION - 0114
0120	HENDERSON CREEK LATERAL LOOP NPS 6 AND NPS 10 - 0120
0121	MANATOKEN LAKE RECEIPT METER STATION - 0121
0131	IRISH RECEIPT METER STATION - 0131
0143	PRINCESS RECEIPT METER STATION - 0143
0145	JENNER WEST RECEIPT METER STATION - 0145
0146	ATLEE BUFFALO SOUTH RECEIPT METER STATION - 0146
0153	ATLEE BUFFALO LATERAL LOOP NPS 10 - 0153
0154	TANGHE CREEK LATERAL NPS 12 - 0154
0155	TANGHE CREEK RECEIPT METER STATION - 0155
0157	TIDE LAKE SOUTH RECEIPT METER STATION - 0157
0158	TIDE LAKE NORTH RECEIPT METER STATION - 0158
0160	PRINCESS DENHART RECEIPT METER STATION - 0160
0168	TANGHE CREEK NO 2 RECEIPT METER STATION - 0168
0170	FOULWATER CREEK RECEIPT METER STATION - 0170
0173	ALBRIGHT LATERAL LOOP NPS 16 - 0173
0174	ALBRIGHT LATERAL EXTENSION NPS 16 - 0174
0178	ALBRIGHT LATERAL NPS 6 - 0178
0179	ALBRIGHT RECEIPT METER STATION - 0179
0181	HENDERSON CREEK LATERAL LOOP NO 2 NPS 10 - 0181
0184	MOOSE PORTAGE RECEIPT METER STATION - 0184
0186	ASSUMPTION NO 2 RECEIPT METER STATION - 0186
0187	LAFOND EAST METER STATION - 0187
0188	OBED RECEIPT METER STATION - 0188
0189	MULLIGAN CREEK LATERAL LOOP NPS 8 - 0189
0190	MULLIGAN CREEK SOUTH LATERAL NPS 4 - 0190
0191	MULLIGAN CREEK SOUTH RECEIPT METER STATION - 0191
0193	BOYLE WEST RECEIPT METER STATION AND LATERAL - 0193
0194	MOONSHINE LAKE LATERAL NPS 8 - 0194
0195	MOONSHINE LAKE RECEIPT METER STATION - 0195
0196	WELLING METER STATION - 0196
0197	FIGURE LAKE NO 2 RECEIPT METER STATION - 0197
0198	FIGURE LAKE WEST RECEIPT METER STATION - 0198
0199	FIGURE LAKE WEST LATERAL NPS 4 - 0199
0201	BINDLOSS SOUTH LATERAL NPS 8 - 0201
0203	SIBBALD LATERAL NPS 6 - 0203
0204	PROVOST SOUTH LATERAL NPS 8 - 0204
0205	SEDALIA NORTH LATERAL NPS 4 - 0205
0206	SEDALIA SOUTH LATERAL NPS 4 - 0206
0207	KESSLER LATERAL NPS 8 - 0207
0208	PROVOST WEST LATERAL NPS 6 - 0208
0210	BINDLOSS SOUTH RECEIPT METER STATION - 0210
0212	FLAT LAKE LATERAL NPS 12 (1969)- 0212
0213	UNITY LATERAL NPS 16 AND NPS 18 (1966) - 0213
0214	CRAIGEND LATERAL NPS 12 - 0214
0215	EAST LATERAL NPS RED DEER RIVER TRAM CROSSING - 0215
0216	CRAIGEND SOUTH LATERAL NPS 8 - 0216
0217	CRAIGEND EAST LATERAL NPS 6 - 0217

0218	BINDLOSS NORTH NO 3 RECEIPT METER STATION - 0218
0220	BINDLOSS NORTH NO 1 RECEIPT METER STATION - 0220
0221	FIGURE LAKE LATERAL NPS 6 - 0221
0223	LAVOY LATERAL NPS 6 - 0223
0224	RANFURLY LATERAL NPS 12 (1972)- 0224
0225	PLAIN LAKE LATERAL NPS 6 - 0225
0226	UKALTA LATERAL NPS 6 (1970) - 0226
0227	BELLIS LATERAL NPS 6 - 0227
0228	BELLIS EAST LATERAL NPS 6 - 0228
0229	KILLAM LATERAL NPS 6 - 0229
0233	HARDISTY RECEIPT METER STATION - 0233
0234	MURRAY LAKE NORTH RECEIPT METER STATION - 0234
0235	VILNA LATERAL NPS 6 - 0235
0236	VILNA RECEIPT METER STATION - 0236
0239	OPAL RECEIPT METER STATION - 0239
0241	BENTON RECEIPT METER STATION - 0241
0242	WILLINGDON RECEIPT METER STATION - 0242
0243	SIBBALD RECEIPT METER STATION - 0243
0244	JARROW RECEIPT METER STATION - 0244
0245	SEDALIA NORTH RECEIPT METER STATION - 0245
0246	SEDALIA SOUTH RECEIPT METER STATION - 0246
0247	PROVOST KESSLER RECEIPT METER STATION - 0247
0248	PROVOST WEST RECEIPT METER STATION - 0248
0249	PROVOST BROWNFIELD RECEIPT METER STATION - 0249
0251	OYEN NORTH RECEIPT METER STATION - 0251
0255	PLAIN LAKE RECEIPT METER STATION - 0255
0256	UKALTA RECEIPT METER STATION - 0256
0257	WARWICK RECEIPT METER STATION - 0257
0258	CRAIGEND SOUTH RECEIPT METER STATION - 0258
0259	OYEN SOUTHEAST RECEIPT METER STATION - 0259
0260	OYEN RECEIPT METER STATION - 0260
0261	OYEN EAST RECEIPT METER STATION - 0261
0262	KILLAM RECEIPT METER STATION - 0262
0263	LAVOY RECEIPT METER STATION - 0263
0264	JARROW SOUTH RECEIPT METER STATION - 0264
0265	SEDGEWICK RECEIPT METER STATION - 0265
0266	OYEN LATERAL NPS 4 - 0266
0267	BELLIS RECEIPT METER STATION - 0267
0270	PROVOST NORTH RECEIPT METER STATION AND LATERAL NPS 18 - 02
0271	FLAT LAKE RECEIPT METER STATION - 0271
0277	BINDLOSS WEST LATERAL NPS 4 - 0277
0278	BINDLOSS WEST RECEIPT METER STATION - 0278
0279	MONITOR SOUTH RECEIPT METER STATION - 0279
0280	HAMILTON LAKE & PROVOST SOUTH RECEIPT METER STATION - 0280
0282	WOLYN RECEIPT METER STATION - 0282
0283	JACKSON CREEK RECEIPT METER STATION - 0283
0284	JACKSON CREEK LATERAL NPS 6 - 0284
0285	STONEY CREEK LATERAL NPS 6 - 0285
0286	STONEY CREEK RECEIPT METER STATION - 0286
0287	STONEY CREEK WEST RECEIPT METER STATION - 0287
0289	MONITOR CREEK RECEIPT METER STATION - 0289
0300	MEDICINE HAT LATERAL NPS 8 - 0300
0301	MEDICINE HAT EAST LATERAL NPS 8 - 0301
0303	VALE LATERAL NPS 10 - 0303
0304	MEDICINE HAT LATERAL LOOP NO 2 NPS 12 - 0304
0305	IRVINE LATERAL NPS 8 (1974) - 0305
0307	REDCLIFF LATERAL NPS 6 - 0307
0308	BOWELL SOUTH LATERAL NPS 8 - 0308
0309	LONESOME LAKE RECEIPT METER STATION - 0309

0312	MEDICINE HAT EAST RECEIPT METER STATION - 0312
0313	MEDICINE HAT NORTHWEST RECEIPT METER STATION - 0313
0314	MEDICINE HAT NORTH ARCO RECEIPT METER STATION - 0314
0315	REDCLIFF RECEIPT METER STATION - 0315
0316	ETZIKOM LATERAL NPS 10 - 0316
0317	MONITOR CREEK WEST RECEIPT METER STATION - 0317
0318	LONG LAKE WEST RECEIPT METER STATION - 0318
0319	LONG LAKE WEST LATERAL NPS 4 - 0319
0320	MEDICINE HAT SOUTH NO 1 RECEIPT METER STATION - 0320
0321	TOPLAND RECEIPT METER STATION - 0321
0323	VALE RECEIPT METER STATION - 0323
0326	MONITOR CREEK WEST LATERAL NPS 6 - 0326
0327	IRVINE RECEIPT METER STATION - 0327
0335	MOUNTAIN LAKE RECEIPT METER STATION - 0335
0336	RAINIER SOUTH LATERAL LOOP NPS 6 - 0336
0338	RALSTON SOUTH RECEIPT METER STATION - 0338
0351	BOWMANTON SOUTH RECEIPT METER STATION - 0351
0352	BOWMANTON RECEIPT METER STATION - 0352
0372	CODESA RECEIPT METER STATION - 0372
0374	COPTON CREEK RECEIPT METER STATION - 0374
0379	LALBY CREEK RECEIPT METER STATION - 0379
0382	CALAIS RECEIPT METER STATION - 0382
0383	SEDALIA RECEIPT METER STATION - 0383
0385	KEPPLER CREEK RECEIPT METER STATION AND LATERAL - 0385
0388	STOWE CREEK RECEIPT METER STATION - 0388
0392	OWL LAKE SOUTH NO. 2 RECEIPT METER STATION - 0392
0393	ROXANNA LATERAL LOOP NPS 6 - 0393
0402	CESSFORD WEST LATERAL NPS 18 - 0402
0403	CESSFORD WARDLOW LATERAL NPS 8 - 0403
0404	CESSFORD BURFIELD LATERAL NPS 10 - 0404
0405	CESSFORD CAROLSIDE LATERAL NPS 8 - 0405
0406	CESSFORD EAST LATERAL NPS 8 - 0406
0407	STANMORE LATERAL NPS 10 - 0407
0408	NORTH LATERAL EXTENSION NPS 16 STAGE 1 BROOKS SECTION - 040
0409	STANMORE SOUTH LATERAL NPS 4 - 0409
0410	SULLIVAN LAKE LATERAL NPS 6 - 0410
0412	ENDIANG RECEIPT METER STATION - 0412
0413	BRUCE NORTH LATERAL NPS 4 - 0413
0414	HOLDEN LATERAL NPS 6 - 0414
0415	BRUCE LATERAL NPS 8 - 0415
0416	STROME HOLMBERG LATERAL NPS 6 - 0416
0417	CASTOR LATERAL NPS 8 - 0417
0418	GREGORY NORTHEAST LATERAL NPS 6 - 0418
0420	STROME HOLMBERG LATERAL LOOP NPS 8 - 0420
0421	DAYSLAND RECEIPT METER STATION - 0421
0424	WILDUNN CREEK EAST RECEIPT METER STATION - 0424
0425	BERRY CREEK SOUTH RECEIPT METER STATION - 0425
0426	BERRY CREEK SOUTH LATERAL NPS 8 - 0426
0427	SULLIVAN LAKE LATERAL EXTENSION NPS 6 - 0427
0428	BEZANSON RECEIPT METER STATION - 0428
0430	CALLUM CREEK RECEIPT METER STATION - 0430
0431	TANGENT LATERAL LOOP NPS 6 - 0431
0435	CESSFORD CAROLSIDE LATERAL LOOP NPS 6 - 0435
0437	RAINBOW LAKE RECEIPT METER STATION - 0437
0438	LONE BUTTE RECEIPT METER STATION - 0438
0439	LONE BUTTE LATERAL NPS 6 - 0439
0440	DOROTHY RECEIPT METER STATION - 0440
0442	CESSFORD NORTH RECEIPT METER STATION - 0442
0443	CESSFORD WARDLOW RECEIPT METER STATION - 0443

0444	CESSFORD BURFIELD AND WILDUNN CRK-BURFIELD RECEIPT METER STA
0445	CESSFORD CAROLSIDE RECEIPT METER STATION - 0445
0446	CESSFORD EAST RECEIPT METER STATION - 0446
0447	STANMORE RECEIPT METER STATION - 0447
0449	CESSFORD WEST GAGE RECEIPT METER STATION - 0449
0450	CESSFORD WEST RECEIPT METER STATION - 0450
0451	SUNNYNOOK RECEIPT METER STATION - 0451
0452	CESSFORD NORTHEAST RECEIPT METER STATION - 0452
0453	BERRY CREEK EAST RECEIPT METER STATION - 0453
0454	HOLDEN RECEIPT METER STATION - 0454
0455	BRUCE RECEIPT METER STATION - 0455
0456	WARWICK SOUTH RECEIPT METER STATION - 0456
0457	STROME HOLMBERG RECEIPT METER STATION - 0457
0458	SULLIVAN LAKE RECEIPT METER STATION - 0458
0459	STANMORE SOUTH RECEIPT METER STATION - 0459
0461	CASTOR RECEIPT METER STATION - 0461
0467	HUDSON WEST LATERAL NPS 3 - 0467
0470	DONATVILLE RECEIPT METER STATION - 0470
0471	DONATVILLE LATERAL NPS 6 - 0471
0473	LAKEVIEW LAKE NO 2 RECEIPT METER STATION
0474	OBED NORTH RECEIPT METER STATION - 0474
0501	ALDERSON LATERAL NPS 12 - 0501
0502	ENCHANT LATERAL NPS 4 - 0502
0503	RETLAW LATERAL NPS 6 - 0503
0504	VULCAN LATERAL NPS 12 - 0504
0505	TILLEY LATERAL NPS 6 - 0505
0507	RETLAW SOUTH LATERAL NPS 6 - 0507
0508	TRAVERS RECEIPT METER STATION - 0508
0509	TRAVERS LATERAL NPS 6 - 0509
0513	COUNTESS MAKEPEACE LATERAL LOOP NO 2 NPS 8 - 0513
0519	NARRAWAY RIVER RECEIPT METER STATION - 0519
0523	NARRAWAY EXTENSION NPS 16 (2001) - 0523
0525	Waterton Montana Lateral Loop NPS 20 (2002) Castle River Sec
0526	BIGKNIFE CREEK RECEIPT METER STATION - 0526
0527	MCGREGOR LAKE RECEIPT METER STATION - 0527
0529	OWL LAKE SOUTH NO 3 RECEIPT METER STATION - 0529
0530	COUNTESS SOUTH NO 2 RECEIPT METER STATION - 0530
0532	MILO RECEIPT METER STATION - 0532
0533	MILO LATERAL NPS 8 - 0533
0534	QUEENSTOWN LATERAL NPS 8 (1987) - 0534
0535	QUEENSTOWN RECEIPT METER STATION - 0535
0536	HAYS LATERAL NPS 10 - 0536
0537	HAYS RECEIPT METER STATION - 0537
0538	MILO LATERAL LOOP NPS 16 - 0538
0540	HALKIRK NORTH NO 2 RECEIPT METER STATION - 0540
0542	ENCHANT RECEIPT METER STATION - 0542
0543	RETLAW RECEIPT METER STATION - 0543
0544	VULCAN RECEIPT METER STATION - 0544
0545	TILLEY RECEIPT METER STATION - 0545
0546	WATERTON INTERCHANGE RECEIPT METER STATION - 0546
0547	BANTRY NORTHWEST RECEIPT METER STATION - 0547
0548	SCANDIA RECEIPT METER STATION - 0548
0549	NEWELL NORTH RECEIPT METER STATION - 0549
0551	ALDERSON RECEIPT METER STATION - 0551
0552	COUNTESS SOUTH RECEIPT METER STATION - 0552
0553	ALDERSON SOUTH RECEIPT METER STATION - 0553
0554	RAINIER RECEIPT METER STATION - 0554
0555	BANTRY RECEIPT METER STATION - 0555
0557	BANTRY NORTH RECEIPT METER STATION - 0557

0558	BANTRY SOUTH RECEIPT METER STATION - 0558
0559	BANTRY WEST RECEIPT METER STATION - 0559
0565	LEE LAKE RECEIPT METER STATION - 0565
0571	KEMP RIVER RECEIPT METER STATION - 0571
0574	CRANBERRY LAKE NO 2 RECEIPT METER STATION - 0574
0577	HAY RIVER SOUTH LATERAL LOOP NPS 4 (2002) - 0577
0578	HAIG RIVER EAST LOOP NPS 6 (2002) - 0578
0580	TAWADINA CREEK RECEIPT METER STATION - 0580
0581	REDCLIFF SOUTH NO2 RECEIPT METER STATION - 0581
0584	TILLEY SOUTH NO 2 RECEIPT METER STATION - 0584
0586	HUNT CREEK NO 2 RECEIPT METER STATION
0589	MARSH HEAD CREEK WEST RECEIPT METER STATION - 0589
0591	TORLEA EAST RECEIPT METER STATION - 0591
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0603	HUSSAR CHANCELLOR LATERAL NPS 6 - 0603
0604	WAYNE NORTH LATERAL NPS 6 - 0604
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0607	NEVIS SOUTH LATERAL NPS 8 - 0607
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0616	WAYNE DALUM LATERAL NPS 6 - 0616
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0645	CARSTAIRS AND CARSTAIRS NORTH RECEIPT METER STATION - 0645
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0657	WIMBORNE RECEIPT METER STATION - 0657
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0684	GREENCOURT RECEIPT METER STATION - 0684
0686	MARTEN HILLS RECEIPT METER STATION - 0686
0687	EQUITY RECEIPT METER STATION - 0687
0689	GARRINGTON RECEIPT METER STATION - 0689
0691	OLDS RECEIPT METER STATION - 0691
0693	LONE PINE CREEK RECEIPT METER STATION - 0693
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1028	CRAIGMYLE LATERAL LOOP NPS 6 - 1028
1030	PRINCESS EAST LATERAL NPS 6 - 1030
1031	PRINCESS WEST LATERAL NPS 6 - 1031
1032	TIDE LAKE LATERAL NPS 12 - 1032
1034	PATRICIA LATERAL NPS 4 - 1034
1035	PATRICIA LATERAL NPS 4 - 1035
1036	RALSTON LATERAL NPS 6 - 1036
1037	PRINCESS SOUTH LATERAL NPS 4 - 1037
1038	AECO B LATERAL NPS 4 - 1038
1039	LOUISIANA LAKE LATERAL NPS 6 - 1039
1043	RALSTON CROSSOVER LATERAL NPS 16 - 1043
1060	PICHE LAKE LATERAL NPS 6 - 1060
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1074	NIGHTINGALE RECEIPT METER STATION - 1074
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1086	VALHALLA EAST RECEIPT METER STATION - 1086
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1131	TIDE LAKE LATERAL NPS 4 - 1131
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1172	BOTHA WEST LATERAL NPS 6 - 1172
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1209	MOUNT VALLEY LATERAL NPS 16 - 1209
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1430	PRINCESS EAST RECEIPT METER STATION - 1430
1432	PATRICIA WEST RECEIPT METER STATION - 1432
1433	IDDESLEIGH SOUTH RECEIPT METER STATION - 1433
1434	PATRICIA RECEIPT METER STATION - 1434
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1470	CAVENDISH SOUTH RECEIPT METER STATION - 1470
1475	LOUISIANA LAKE RECEIPT METER STATION - 1475
1493	CHESTER CREEK RECEIPT METER STATION - 1493
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1498	CLYDE NORTH RECEIPT METER STATION - 1498
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1530	MAHASKA LATERAL NPS 4 (1997) - 1530
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1538	MCLEAN CREEK RECEIPT METER STATION - 1538
1544	MCLEAN CREEK LATERAL NPS 4 - 1544
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1558	DOWLING RECEIPT METER STATION - 1558
1565	ASSUMPTION RECEIPT METER STATION - 1565
1570	RALSTON RECEIPT METER STATION - 1570
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1573	BOOTIS HILLS RECEIPT METER STATION - 1573
1576	MCMILLAN LAKE RECEIPT METER STATION - 1576
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1579	TIDE LAKE B RECEIPT METER STATION - 1579

1580	TIDE LAKE EAST B RECEIPT METER STATION - 1580
1583	HEART RIVER LATERAL LOOP NPS 10 - 1583
1584	MUSREAU LATERAL NPS 10 - 1584
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1590	MUSREAU RECEIPT METER STATION - 1590
1597	ORLOFF LAKE SOUTH RECEIPT METER STATION - 1597
1600	DOE CREEK SOUTH LATERAL NPS 6 - 1600
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2002	EAST LATERAL LOOP NPS 20 (1975) - 2002
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2030	LANFINE LATERAL NPS 6 (1974) - 2030
2031	BENTON WEST LATERAL NPS 4 - 2031
2042	PROVOST MONITOR LATERAL NPS 6 - 2042
2050	HUDSON LATERAL LOOP NPS 8 - 2050
2051	HUDSON LATERAL NPS 6 AND NPS 8 - 2051
2053	COATES LAKE RECEIPT METER STATION - 2053
2054	COATES LAKE LATERAL NPS 8 - 2054
2060	CHINOOK CEREAL LATERAL NPS 8 - 2060
2092	JONES LAKE EAST RECEIPT METER STATION - 2092
2093	JONES LAKE EAST LATERAL NPS 4 - 2093
2096	HERMIT LAKE LATERAL NPS 12 - 2096
2097	HERMIT LAKE RECEIPT METER STATION - 2097
2099	GRANDE PRAIRIE MAINLINE LOOP NPS 16 WEMBLEY SECTION - 2099
2110	ACADIA VALLEY LATERAL NPS 6 (1978) - 2110
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2135	FLAT LAKE LATERAL EXTENSION LOOP NPS 12 GRASSLAND SECTION -
2140	HYLO LATERAL NPS 8 - 2140
2141	TWEEDIE LATERAL NPS 6 - 2141
2142	OSBORNE LAKE LATERAL NPS 6 - 2142
2143	OSBORNE LAKE RECEIPT METER STATION - 2143
2165	RICH LAKE LATERAL NPS 4 - 2165
2166	HELINA RECEIPT METER STATION - 2166
2167	HELINA LATERAL NPS 4 - 2167
2170	CRAIGEND NORTH LATERAL NPS 4 - 2170
2171	VENICE LATERAL NPS 4 - 2171
2172	VENICE RECEIPT METER STATION - 2172
2178	ESTRIDGE LAKE RECEIPT METER STATION - 2178
2180	CORNER LAKE NO 2 RECEIPT METER STATION - 2180
2185	PETE LAKE SOUTH RECEIPT METER STATION - 2185
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6973	RICINUS WEST RECEIPT METER STATION - 6973
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7030	MARLBORO LATERAL LOOP NPS 8 - 7030
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7470	GILBY EAST RECEIPT METER STATION AND LATERAL NPS 4 - 7470
7480	BENTLEY RECEIPT METER STATION - 7480
7520	THREE HILLS CREEK WEST RECEIPT METER STATION - 7520
7540	NETOOK RECEIPT METER STATION - 7540
7550	FERRYBANK NORTH RECEIPT METER STATION - 7550
7553	PIGEON LAKE RECEIPT METER STATION - 7553
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7601	SNOWFALL CREEK RECEIPT METER STATION - 7601
7610	FONTAS RIVER LATERAL NPS 6 - 7610
7611	FONTAS RIVER RECEIPT METER STATION - 7611
7999	HARO RIVER NORTH RECEIPT METER STATION - 7999
8000	HARO RIVER NORTH LATERAL NPS 4 - 8000
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8003	HAIG RIVER LATERAL NPS 4 - 8003
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8009	PADDLE PRAIRIE SOUTH RECEIPT METER STATION - 8009
8010	PADDLE PRAIRIE LATERAL NPS 10 - 8010
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8023	KEG RIVER LATERAL NPS 8 - 8023
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8029	HOTCHKISS LATERAL LOOP NPS 6 - 8029
8031	HINES CREEK LATERAL NPS 6 - 8031
8032	TANGENT RECEIPT METER STATION - 8032
8033	DUNVEGAN WEST LATERAL NPS 8 - 8033
8034	TANGENT B RECEIPT METER STATION - 8034
8035	CLEAR HILLS RECEIPT METER STATION - 8035
8038	HOTCHKISS EAST RECEIPT METER STATION - 8038
8039	HOTCHKISS NORTH B RECEIPT METER STATION - 8039
8041	HOTCHKISS RECEIPT METER STATION - 8041
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8043	KEG RIVER RECEIPT METER STATION - 8043
8044	ZAMA LAKE RECEIPT METER STATION - 8044
8047	HOTCHKISS NORTHEAST LATERAL NPS 8 - 8047
8048	HOTCHKISS NORTHEAST B RECEIPT METER STATION - 8048
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8053	JOSEPHINE EAST RECEIPT METER STATION - 8053
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9973	WADDELL CREEK WEST RECEIPT METER STATION - 9973
9974	KETTLE RIVER NORTH RECEIPT METER STATION - 9974
9975	KETTLE RIVER NORTH LATERAL NPS 16 (1991) - 9975
9976	KETTLE RIVER LATERAL LOOP NPS 10 AND NPS 16 (1991) - 9976
9979	CHEECHAM RECEIPT METER STATION - 9979
9980	CHEECHAM LATERAL NPS 10 AND NPS 12 - 9980
9981	ORKNEY HILL RECEIPT METER STATION - 9981
9982	COTTONWOOD CREEK LATERAL NPS 8 - 9982
9983	COTTONWOOD CREEK RECEIPT METER STATION - 9983
9985	SUNDAY CREEK RECEIPT METER STATION AND LATERAL NPS 4 - 9985
9986	SUNDAY CREEK SOUTH LATERAL NPS 4 - 9986
9987	SUNDAY CREEK SOUTH RECEIPT METER STATION - 9987
9990	KINOSIS RECEIPT METER STATION - 9990
9991	KINOSIS LATERAL NPS 8 (1992) - 9991
9992	CHRISTINA LAKE RECEIPT METER STATION - 9992
9993	SUNDAY CREEK SOUTH LATERAL LOOP NPS 4 - 9993

ATCO-NGTL-036(a) and (b)

Issue:

Least Cost Alternative

Reference:

Sub-Section 2.7; Section 8.0, Appendix F; Section 8.0, Appendix G

Preamble:

The EUB in Decision U96001 (pages 154-155) states "as a matter of policy, the Board is of the view that, in meeting requests for service from its shippers, NGTL should enter into contractual arrangements for transportation service on other pipelines when this option offers the least cost alternative to its shippers based on long-term owning and operating costs and when contractual risks of doing so are manageable". ATCO Pipelines wishes to understand NGTL's Least Cost Alternative Policy.

Request:

(a) Does NGTL have a Least Cost Alternative Policy? If so, please provide a copy, with a full explanation.

(b) If no Least Cost Alternative Policy is available, please provide NGTL's views on what constitutes a proper Least Cost Alternative Policy.

Response:

(a) and (b)

Please refer to the discussion in the Application of NGTL's TBO Policy in Section 2.7 and NGTL's Facility Acquisition Guidelines and Criteria in Section 8.0 Appendix F. Least Cost is a criterion used by NGTL in examining options for providing transportation service.

ATCO-NGTL-036(c) and (d)

Issue:

Least Cost Alternative

Reference:

Sub-Section 2.7; Section 8.0, Appendix F; Section 8.0, Appendix G

Preamble:

The EUB in Decision U96001 (pages 154-155) states "as a matter of policy, the Board is of the view that, in meeting requests for service from its shippers, NGTL should enter into contractual arrangements for transportation service on other pipelines when this option offers the least cost alternative to its shippers based on long-term owning and operating costs and when contractual risks of doing so are manageable". ATCO Pipelines wishes to understand NGTL's Least Cost Alternative Policy.

Request:

(c) Is NGTL's TBO Policy as described in Sub-Section 2.7, Pages 4 to 7, NGTL's equivalent to a Least Cost Alternative Policy? Please explain.

(d) If the response to (c) above is no, please explain how NGTL's TBO Policy relates to its Least Cost Alternative Policy.

Response:

(c) Please refer to the response to ATCO-NGTL-036(a).

(d) Not applicable.

ATCO-NGTL-036(e)

Issue:

Least Cost Alternative

Reference:

Sub-Section 2.7; Section 8.0, Appendix F; Section 8.0, Appendix G

Preamble:

The EUB in Decision U96001 (pages 154-155) states "as a matter of policy, the Board is of the view that, in meeting requests for service from its shippers, NGTL should enter into contractual arrangements for transportation service on other pipelines when this option offers the least cost alternative to its shippers based on long-term owning and operating costs and when contractual risks of doing so are manageable". ATCO Pipelines wishes to understand NGTL's Least Cost Alternative Policy.

Request:

Does NGTL believe it is appropriate in the interests of balanced competition for Alberta transmission pipelines to adhere to a standardized least cost alternative policy?

Response:

Please refer to the response to BR-NGTL-018(d).

ATCO-NGTL-036(f)

Issue:

Least Cost Alternative

Reference:

Sub-Section 2.7; Section 8.0, Appendix F; Section 8.0, Appendix G

Preamble:

The EUB in Decision U96001 (pages 154-155) states "as a matter of policy, the Board is of the view that, in meeting requests for service from its shippers, NGTL should enter into contractual arrangements for transportation service on other pipelines when this option offers the least cost alternative to its shippers based on long-term owning and operating costs and when contractual risks of doing so are manageable". ATCO Pipelines wishes to understand NGTL's Least Cost Alternative Policy.

Request:

Please provide NGTL's position with respect to the rate to be charged by one regulated utility to another for a TBO (i.e. should it be an opportunity cost, posted rates, etc.)

Response:

NGTL considers all terms and conditions of potential TBO arrangements with both regulated utilities and other parties. It is important for NGTL to understand the risks associated with any other-party pipelines' ability or desire to offer and deliver a particular TBO price.

NGTL's practice when evaluating TBO alternatives is to apply posted tolls to the required service, or in the absence of posted tolls, to obtain bids for the service.

NGTL believes that a regulated alternative service provider should have the option to bid at a level different from that of its posted tolls. NGTL would consider whether a non-standard bid would have any implications to NGTL's ability to provide service on a timely basis.

ATCO-NGTL-036(g)

Issue:

Least Cost Alternative

Reference:

Sub-Section 2.7; Section 8.0, Appendix F; Section 8.0, Appendix G

Preamble:

The EUB in Decision U96001 (pages 154-155) states "as a matter of policy, the Board is of the view that, in meeting requests for service from its shippers, NGTL should enter into contractual arrangements for transportation service on other pipelines when this option offers the least cost alternative to its shippers based on long-term owning and operating costs and when contractual risks of doing so are manageable". ATCO Pipelines wishes to understand NGTL's Least Cost Alternative Policy.

Request:

(g) Please provide NGTL's position on each of the issues raised in the transcript excerpt from the ATCO Pipelines 2003/04 GRA, Volume 14 Page 1664, Line 22 to Page 1667, Line 11:

(Ms. Hocking questions to Mr. Stringham)

"Q. That's fine, thank you.
Should TBO arrangements be permitted for both receipt and delivery services?
A. I think TBO is an option that can be used in both receipt and delivery, yes. The idea that we're looking at using -- again, only one option. There are other options out there, but using the potential of transportation by others would be to try and increase the liquidity and the flexibility of the, as transferred to, the NIT market or the intra-Alberta market. And in doing so, the more gas that can come into that market on an equal playing field and the more gas that can leave allows for that market to work in the most fluid and most liquid manner.

ATCO-NGTL-036(g)

Q. If TBO arrangements are made for receipt and/or delivery services, what cost accountability and rate design issues would need to be addressed on the ATCO and NGTL systems?

A. Again, that depends on which end of the -- or where you fall in the TBO spectrum of options that are out there. If it's just one receipt point that's going through another area, that can be a very small transportation by other contract that is used by ATCO right now anyway. If it's a larger one, I think one of the things that's important is that we see as in the Fort Saskatchewan case, there is almost an artificial competition over rate design, and if one party has a different rate design for delivery than another and they are not similar, don't have to be identical, then that can lead to competition over simply the rate design, a zero toll and a 5 cent toll. The customer would like to pay as least as possible, but you need to make sure that there is, as we have discussed here, commitment to the system associated with that.

An so transportation by others would have to also incorporate a look at what is the commitment made to the system by those customers that would be taking the contract under that capacity.

Q. What obstacles does CAPP see that work against TBO arrangements currently?

A. I think that one of the main obstacles that we have seen is that occasionally there is the thought on behalf of the pipeline that is granting the transportation by other that they would prefer to serve that customer themselves rather than provide just the capacity going forward and doing that.

I think that it is in the benefit of all of us, pipelines and producers and customers, to try to minimize the cost in the basin as much as possible to ensure that gas can be delivered for the least cost -- using the least-cost infrastructure. So that's one of the obstacles that I heard to transportation by others.

The other obstacle is sometimes pipelines believe by giving transportation by other, they would not be allowed to build a rate base; in other words, to put the constructed capital cost in themselves. And one of the objectives of a pipeline is to build rate base because they get return on rate base over time. So those are the two that I think I have heard as being potential obstacles, both of which, I think, can be overcome.

A. MR. MOORE: I think also, Ms. Hocking, as Mr. Stringham referred to, one of the other benefits of TBO is that it basically seeks to find the least cost Alternative, which is to the benefit of producers and the public interest in general in terms of ensuring that we don't overcapitalize the basin because overcapitalizing the basin is not basically in the interest of any of the parties in this room."

ATCO-NGTL-036(g)

Response:

NGTL agrees that in some cases entering into a TBO arrangement with another pipeline is an option for providing both receipt and delivery service for its customers where such arrangements ultimately satisfy NGTL's customers' requirements.

NGTL has addressed cost accountability and rate design issues in its 2004 Phase 2 GRA. ATCO rate design and cost accountability issues will be addressed in ATCO's Phase 2 GRA.

NGTL discusses the obstacles to pursuing TBO arrangements in its TBO Policy included in Section 2.7.2 of this Application.

ATCO-NGTL-037(a)

Issue:

Least Cost Alternative

Reference:

NGTL's TBO Policy; Sub-Section 2.7-2, Pages 4-7 of 13

Preamble:

ATCO Pipelines wishes to understand NGTL's decision process for building, purchasing, or contracting (TBO) for pipeline capacity.

Request:

Does NGTL agree that a proper Least Cost Alternative Policy must consider build, buy and TBO alternatives?

Response:

NGTL considers in its facilities design methodology build, buy, and TBO alternatives, as stated in the December 2002 Annual Plan under Section 2.9.5.4:

> "Many alternatives are identified when combinations of the facility configurations and optimization parameters are considered. This process requires NGTL to carefully evaluate a large number of alternative designs and to select those apporpriate for further study.
>
> Facilities that are most likely to meet future gas flows and minimize the long term cost of service are considered. As well, NGTL may consider when appropriate Transportation by Others (TBO) or purchase of existing other party facilities as an alternative to constructing facilities."

ATCO-NGTL-037(b) and (c)

Issue:

Least Cost Alternative

Reference:

NGTL's TBO Policy; Sub-Section 2.7-2, Pages 4-7 of 13

Preamble:

ATCO Pipelines wishes to understand NGTL's decision process for building, purchasing, or contracting (TBO) for pipeline capacity.

Request:

(b) Please confirm that NGTL's decision to purchase, build or TBO pipeline capacity is based on the following quantitative measures:

(1) The lowest long-term cumulative present value cost of service (CPVCOS) and;
(2) The lowest first year capital cost.

(c) Assuming all other considerations between two alternatives are equal, what is the relative weighting of the two factors in (b)? If the weighting varies with circumstances, please fully explain the reasons for the variance and how they are applied.

Response:

(b) The primary consideration is CPVCOS. However, NGTL does consider other factors. Lowest first year capital cost will only come into consideration (amongst other factors) when a CPVCOS comparison does not indicate a clear choice between alternatives.

(c) Please refer to the response to ATCO-NGTL-037(b).

ATCO-NGTL-037(d)

Issue:

Least Cost Alternative

Reference:

NGTL's TBO Policy; Sub-Section 2.7-2, Pages 4-7 of 13

Preamble:

ATCO Pipelines wishes to understand NGTL's decision process for building, purchasing, or contracting (TBO) for pipeline capacity.

Request:

At what percentage difference are these two quantitative factors considered "not equal based on financial analysis"? (page 5 of 13, lines 4 and 5)

Response:

This is a judgement determination. There are a variety of cost estimates that are fed into the financial model that is used to compare facility alternatives. These estimates usually include the capital cost of the facilities, fuel costs, operating and maintenance costs, municipal taxes, return on investment, and depreciation to name a few. Each of these cost estimates has a range of error. When a CPVCOS cost comparison between two alternatives yields a very close result, the bounds of error on the individual inputs are studied more closely to examine how they affect the results of the cost comparison.

ATCO-NGTL-037(e)

Issue:

Least Cost Alternative

Reference:

NGTL's TBO Policy; Sub-Section 2.7-2, Pages 4-7 of 13

Preamble:
ATCO Pipelines wishes to understand NGTL's decision process for building, purchasing, or contracting (TBO) for pipeline capacity.

Request:

What is the relevance of the lowest first year capital cost factor if it is included in the CPVCOS analysis?

Response:

CPVCOS is an independent analysis where the first year capital cost of each facility is an input to the CPVCOS financial model (amongst many other financial inputs). However, a first year capital cost comparison of two alternatives is not a part of a CPVCOS analysis. If a CPVCOS comparative analysis does not clearly indicate a least cost alternative, first year capital cost may then be considered more closely, amongst other considerations.

ATCO-NGTL-037(f)

Issue:

Least Cost Alternative

Reference:

NGTL's TBO Policy; Sub-Section 2.7-2, Pages 4-7 of 13

Preamble:

ATCO Pipelines wishes to understand NGTL's decision process for building, purchasing, or contracting (TBO) for pipeline capacity.

Request:

If Alternative A's CPVCOS value is $40 million and Alternative B's CPVCOS value is $35 million and the first year capital cost is $20 million for Alternative A and $25 million for Alternative B, which alternative would NGTL select and why, assuming all other considerations are equivalent between the alternatives?

Response:

In this example, assuming all considerations for other competing factors being equal, Alternative B would clearly be the preferable alternative, because it has the least cost CPVCOS.

ATCO-NGTL-037(g) and (h)

Issue:

Least Cost Alternative

Reference:

NGTL's TBO Policy; Sub-Section 2.7-2, Pages 4-7 of 13

Preamble:

ATCO Pipelines wishes to understand NGTL's decision process for building, purchasing, or contracting (TBO) for pipeline capacity.

Request:

(g) Please explain in detail:

(i) how each of the qualitative evaluation considerations enumerated from page 5 of 13, line 9 to page 7 of 13, line 12 could result in NGTL not accepting a TBO when it is the least cost alternative based on both of the quantitative factors noted in (b) above; and

(ii) is there a combination of those qualitative evaluation considerations that could cumulatively cause the quantitative factors to not prevail in the situation described in (i) above? If so, please provide a detailed description of those combinations.

(h) In responding to (g), please provide any quantitative weighting that NGTL attributes to each of the qualitative evaluation considerations.

Response:

(g) and (h)

NGTL does not agree with the description of the considerations described in the request as "qualitative". In addition to the least cost alternative and CPVCOS analysis, the

ATCO-NGTL-037(g) and (h)

determination of impact on overall system cost and assessment of incremental revenue involve quantitative analysis.

NGTL will consider each of the factors listed in its TBO Policy, and will consider whether the overall terms and conditions of a particular TBO arrangement meet its customers' requirements. If any one of the factors is of significant concern NGTL may not enter into the TBO arrangement.

NGTL would apply its TBO policy to each potential TBO arrangement and the relative weighting of factors may be different depending upon each arrangement's unique circumstances.

ATCO-NGTL-037(i)

Issue:

Least Cost Alternative

Reference:

NGTL's TBO Policy; Sub-Section 2.7-2, Pages 4-7 of 13

Preamble:

ATCO Pipelines wishes to understand NGTL's decision process for building, purchasing, or contracting (TBO) for pipeline capacity.

Request:

Please confirm that NGTL prepares CPVCOS scenarios in order to evaluate various quantitative and qualitative factors. If confirmed, please explain in detail NGTL's process. If not confirmed, please explain why not.

Response:

NGTL prepares CPVCOS scenarios in order to evaluate quantitative factors only. Qualitative factors will be considered in an overall facility alternative decision, but they are not a part of the CPVCOS analysis.

ATCO-NGTL-037(j)

Issue:

Least Cost Alternative

Reference:

NGTL's TBO Policy; Sub-Section 2.7-2, Pages 4-7 of 13

Preamble:

ATCO Pipelines wishes to understand NGTL's decision process for building, purchasing, or contracting (TBO) for pipeline capacity.

Request:

Does NGTL consider a single customer's request for a competitive physical facility alternative is a valid "…customers' over-all requirement for service." (see Sub-Section 2.7, Page 5, Lines 9-10)? Please explain.

Response:

Yes. It is one component that NGTL considers in determining the customer's overall requirement for service.

ATCO-NGTL-037(k)

Issue:

Least Cost Alternative

Reference:

NGTL's TBO Policy; Sub-Section 2.7-2, Pages 4-7 of 13

Preamble:

ATCO Pipelines wishes to understand NGTL's decision process for building, purchasing, or contracting (TBO) for pipeline capacity.

Request:

In evaluating TBO options, NGTL determines whether the TBO option will meet its customers' needs (Sub-Section 2.7.2(1) - first bullet). Does NGTL believe that a customer should have the choice to reject a TBO alternative that provides the least cost alternative?

Response:

NGTL will determine the appropriate means of providing service. A customer can then choose whether or not to contract for service on NGTL.

ATCO-NGTL-037(l)

Issue:

Least Cost Alternative

Reference:

NGTL's TBO Policy; Sub-Section 2.7-2, Pages 4-7 of 13

Preamble:

ATCO Pipelines wishes to understand NGTL's decision process for building, purchasing, or contracting (TBO) for pipeline capacity.

Request:

For each of the Foothills Zones 6 and 7, Simmons and the proposed Ventures TBO arrangements, did NGTL:

(i) request bids for the required service;
(ii) receive bids for the required service;
(iii) evaluate the TBO option using posted tolls or bids; and
(iv) if bids were not requested or used, please explain why.

Response:

Foothills Zone 6 and 7: Please see Section 2.7.1 of the Application for a description of the circumstances under which these TBO arrangements were undertaken. No other facilities had been constructed at the time that could provide the required service, and therefore no request for bids was issued. The TBO option was evaluated using NEB approved tolls.

Simmons: No other facilities other than the Simmons Pipeline had been constructed at that time that could provide the required service, therefore no request for bids was issued. NGTL negotiated the transportation service rates with Simmons.

Ventures TBO: NGTL issued a request for proposal (RFP) for Fort McMurray Transportation by Others (Section 8.0 Appendix A of the Application.) Ventures

provided the only bid in response to the RFP, and the TBO option was evaluated using the bid price and ultimately the parties negotiated the terms and conditions for service.

ATCO-NGTL-037(m)

Issue:

Least Cost Alternative

Reference:

NGTL's TBO Policy; Sub-Section 2.7-2, Pages 4-7 of 13

Preamble:

ATCO Pipelines wishes to understand NGTL's decision process for building, purchasing, or contracting (TBO) for pipeline capacity.

Request:

In evaluating TBO options, NGTL determines the cost of the TBO service option, either by applying posted tolls or requesting bids (Sub-Section 2.7.2(1) - second bullet). Does NGTL believe that a regulated alternative service provider should have the option to bid at a level different from that of its posted tolls? If not, why not?

Response:

Yes. Please refer to response to ATCO-NGTL-036(f).

ATCO-NGTL-038

Issue:

Least Cost Alternative

Reference:

Sub-Section 2.7, Page 6, Lines 15-19

Preamble:

NGTL states it "will consider entering into a TBO arrangement only where gas volumes transported cannot avoid the payment of the appropriate NGTL tolls that would otherwise be paid…".

Request:

(a) Please confirm that if NGTL pursues a third party Least Cost Alternative as opposed to constructing facilities itself, all customers will benefit from a lower cost of service. If not, please explain.

(b) Do any of the existing or proposed TBO arrangements included in the Application cause volumes transported to avoid paying incremental revenue to NGTL? Please provide a detailed explanation.

(c) Please confirm that for each existing and proposed TBO arrangement included in the Application, NGTL contracts with the other pipeline providing the TBO and that NGTL's shippers do not contract with the other pipeline for that service.

(d) Please confirm that with respect to the capacity and cost of each existing and proposed TBO arrangement included in the Application, shippers in the region where TBO is used contract with NGTL and pay the appropriate NGTL toll.

(e) Please provide each circumstance under which NGTL could enter into a TBO arrangement and gas volumes transported could avoid the payment of the appropriate NGTL tolls that would otherwise be payable if NGTL did not enter the TBO arrangement and built its own facilities. In providing this response, please identify any NGTL contracting practices that would not allow payment of an appropriate toll.

ATCO-NGTL-038

(f) Please provide any examples where an appropriate toll was not paid due to TBO arrangements. For each example, please quantify the loss of incremental revenue that occurred.

Response:

(a) Confirmed, provided that all other TBO criteria have been met.

(b) No.

(c) For each existing and proposed TBO arrangement included in the Application, NGTL has contracted with the other pipeline providing the TBO.

(d) All shippers that contract with NGTL pay the appropriate toll.

(e) NGTL does not know all cases where this may happen. NGTL believed that this was possible with a TBO arrangement with ATCO when NGTL was evaluating options to provide service into Fort Saskatchewan. NGTL was concerned that it would pay for TBO service on ATCO and that ATCO would fulfill the TBO commitment via its exchange service. The net effect being a loss of receipt revenue and an increase in costs to NGTL.

(f) Please refer to the response to BR-NGTL-017(c).

ATCO-NGTL-039

Issue:

Least Cost Alternative

Reference:

Sub-Section 2.7, Page 6, Line 22 to Page 7, Line 6

Preamble:

NGTL states it "will assess the risks of contracting with an other [sic] pipeline including customer accountability for estimation of throughput volumes and NGTL's ability to control TBO costs".

Request:

(a) Where only NGTL facility costs are involved in providing the customer with service, what measures does NGTL take to mitigate the risk of customer accountability for estimation of throughput volumes?

(b) Under the existing and proposed TBO arrangements included in the Application, what measures has NGTL taken or does NGTL propose to take to mitigate the risk of contracting with another pipeline, including customer accountability for estimation of throughput volumes and NGTL's ability to control TBO costs? For each measure taken, please provide a full explanation.

Response:

(a) The measures NGTL considers in the analysis of throughput underpinning Alberta System facilities is described in the Annual Plan in sections 2.9.1 through 2.9.4 provided in the response to ATCO-NGTL-010(a). Customer accountability is determined through the provisions of NGTL's Tariff.

(b) The TBO services identified in the Application are predominantly fixed costs, where there is no explicit regulatory oversight, or are based on published tolls that have been scrutinized by a regulator. In the case of Ventures, NGTL negotiated a fixed annual payment. In the case of Foothills the costs are scrutinized by the National Energy Board. Customer accountability is determined through the provisions of NGTL's tariff.

ATCO-NGTL-040

Issue:

Fort McMurray Area Delivery Service

Reference:

Figures 8.2-1 and 8.2-2.

Preamble:

In Figure 8.2-1, NGTL illustrates the general Fort McMurray region and in Figure 8.2-2, NGTL illustrates the specific market area in that region NGTL has considered in its development plans for additional delivery service.

Request:

(a) Please confirm that the arrows on the two figures indicate the physical flow of gas.

(b) Please confirm that the physical flow of gas as illustrated by the arrows represents a year-round flow (i.e. flow does not reverse at any time during the year). If gas on any pipeline flows in two directions, please identify by pipeline the number of instances (in days) in 2002, 2003 and 2004, respectively, when gas flows opposite to that indicated by each arrow.

(c) Please identify the prevailing direction of flow on other major trunk lines shown on Figure 8.2-1, including the Peerless Lake section north of the proposed Woodenhouse compressor.

Response:

(a) The arrows on the two figures indicate the forecast of physical flow direction of gas.

(b) Not confirmed. Figures 8.2-1 and 8.2-2 have been updated in Attachment 1 BR-NGTL-027(d) and Attachment 2 BR-NGTL-002(d). The updated figures show the forecast of flow direction for 2004 under maximum and average Fort McMurray demand conditions.

(c) Please see Attachment 1 BR-NGTL-027(d).

ATCO-NGTL-041

Issue:

Fort McMurray Area Delivery Service

Reference:

Table 8.4-1, Page 7 of 9; Figure 8.2-1 and Figure 8.2-2

Preamble:

ATCO Pipelines wishes to understand the existing infrastructure and capacity of NGTL's defined Fort McMurray area.

Request:

(a) Please revise Figure 8.2-1 to identify all NGTL receipt laterals and receipt points on a map in a larger readable scale. At a minimum, please include the lateral number, receipt point number and receipt point name.

(b) Please explain the physical flow of receipt gas downstream of each receipt point identified in (a).

(c) Please provide the forecast of reserves and expected annual production for each receipt point identified in (a).

(d) For the facilities shown in Figure 8.2-1, which does NGTL define to be mainline and lateral under each of the functional and physical definitions provided in Section 6.0, Appendix A, Pages 15 to 17?

Response:

(a) For a larger more readable map, please refer to the response to BR-NGTL-027(d).

NGTL does not have a numbered reference system for laterals, however, for receipt laterals the lateral name normally corresponds to the name of the meter station at the end of the lateral. For example, the lateral that connects the Thickwood Hills receipt meter station to the Liege Lateral north of the Buffalo interconnect is named the

ATCO-NGTL-041

"Thickwood Hills Lateral". Please see Attachment 1 ATCO-NGTL-41(a) for a copy of the map that is normally provided as Figure 2.3.2 in the NGTL Annual Plan, which specifies the names of the major laterals in the North and East Project Area.

The names and node numbers of all of the receipt meter stations shown in Figure 8.2-1 have been provided in Attachment 2 ATCO-NGTL-41(a).

(b) The flow direction of receipt gas downstream of each receipt point can be inferred from the arrows on the major lines illustrated in Attachment 1 BR-NGTL.27d.

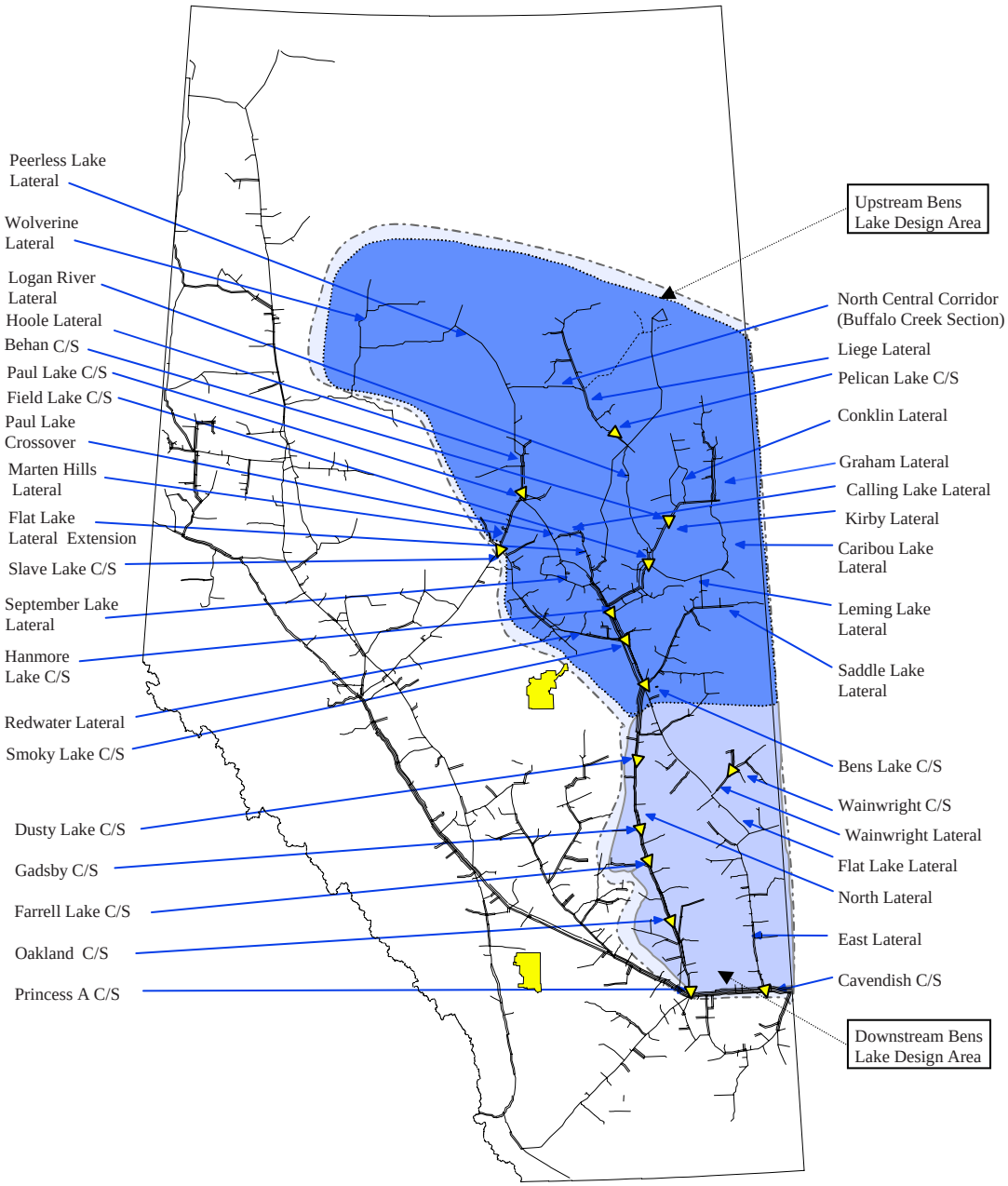
(c) NGTL has provided meter station level information for the entire Alberta System in electronic format to interested parties. Please refer to responses to CAPP-NGTL-001 and ATCO-NGTL-035(b).

(d) The facilities shown in Figure 8.2-1 of the Application, which NGTL defines to be mainline under the functional definition in Section 6.0 of the Application is provided in Attachment 1 ATCO-NGTL-41(d) The Functional Mainline.

The facilities shown in Figure 8.2-1 of the Application, which NGTL defines to be mainline under the physical definition in Section 6.0 of the Application is provided in Attachment 2 ATCO-NGTL-41(d) The Physical Size Mainline.

The mainline definitions used in Section 6.0 of the Application are used by NGTL only for Cost of Service Study purposes.

North and East Project Area

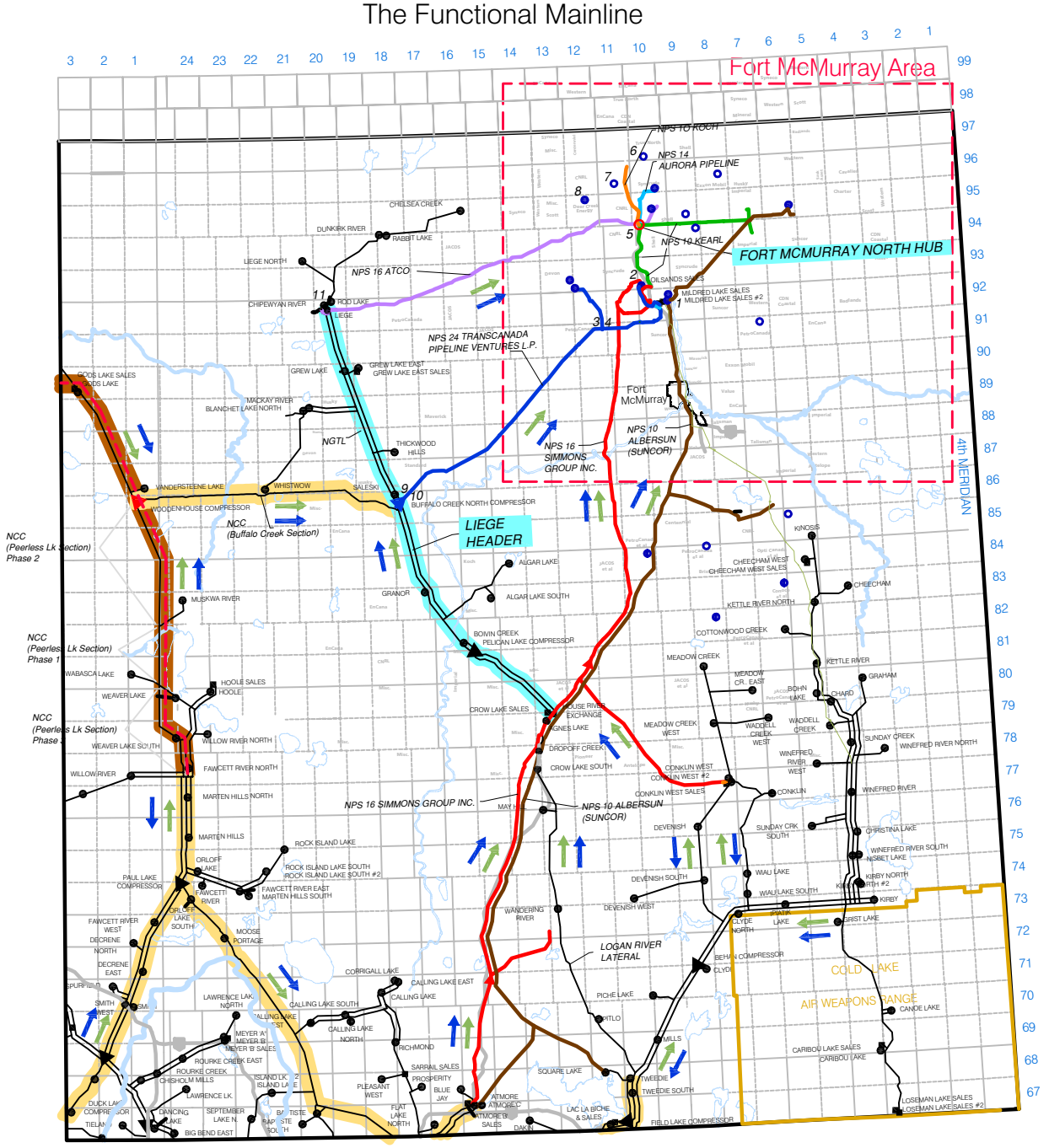


Node #	Receipt Station	Status
1760	DECRENE EAST	
1646	DECRENE NORTH	
1375	FAWCETT RIVER	
1389	FAWCETT RIVER E	
1620	FAWCETT RIVER W	Suspended 2002-03-01
1753	FAWCETT RVR N.	
2290	GODS LAKE	
1528	HOOLE	
1091	MARTEN HILLS	
1672	MARTEN HILLS N.	
1097	MARTEN HILLS S.	
1785	MUSKWA RIVER	
1814	ORLOFF LAKE	
1400	ROCK ISLAND LK	
1654	ROCK ISLAND LK S.	Suspended 2002-03-01
1820	ROCK ISLAND S2	
1521	SMITH	
1637	SMITH WEST	
1487	SPURFIELD	
1801	VANDERSTEENE LK	
1724	WABASCA	
1723	WEAVER LAKE	
1780	WEAVER LAKE S.	
1652	WILLOW RIVER	
1759	WILLOW RIVER N	
1789	AGNES LAKE	Suspended 2001-09-01
5026	ALGAR LAKE	
5081	ALGAR LAKE SOUTH	Suspended 1997-04-01
1648	BLANCHET LAKE N.	Suspended 1999-11-17
5012	BOIVIN CREEK	
1708	CHELSEA CREEK	
5023	CHIPEWYAN RIVER	Suspended 2001-09-01
5022	DUNKIRK RIVER	
5005	GRANOR	
5025	GREW LAKE	
5028	GREW LK EAST	
5003	LIEGE	
5083	LIEGE NORTH	
5021	MACKAY RIVER	
1741	RABBIT LAKE	
2715	ROD LAKE	

5004	SALESKI	
5027	THICKWOOD HILLS	
1787	WHISTWOW	
1297	ATMORE	
1488	ATMORE C	
1511	BLUE JAY	
1373	CALLING LAKE	
1522	CALLING LAKE E.	
1443	CALLING LAKE W.	
1676	CALLING LK N.	
1387	CALLING LK S.	
1697	CORRIGALL LAKE	
1302	FLAT LAKE NORTH	
1823	MOOSE PORTAGE	
1819	ORLOFF LAKE SOUTH	Suspended 2002-08-01
1710	PLEASANT WEST	
1304	PROSPERITY	
1306	RICHMOND	Suspended 2002-12-01
1398	BAPTISE	
1339	BAPTISE SOUTH	
1407	ISLAND LAKE	
1700	ISLAND LAKE #2	
1370	SEPTEMBER LAKE N.	
1225	BIG BEND EAST	
1324	LAWRENCE LAKE	
1434	CHISHOLM MILLS	
1738	DANCING LAKE	
1695	LAWRENCE LAKE N	
1362	MEYER A	
1363	MEYER B	
1706	ROURKE CRK EAST	
1412	TIELAND	
1515	ROURKE CREEK	Suspended 2002-04-01
1590	BOHN LAKE	
1485	CHARD	Suspended 2003-04-01
1666	CHEECHAM	
1712	CHRISTINA LAKE	
1667	COTTONWOOD CRK	
1482	GRAHAM	
1627	KETTLE RIVER	
1668	KETTLE RIVER NORTH	Suspended 2002-02-01
1682	KINOSIS	

1446	KIRBY	
1449	KIRBY NORTH	
1727	KIRBY NORTH #2	
1776	NISBET LAKE	
1674	SUNDAY CREEK	
1696	SUNDAY CREEK S.	
1669	WADDELL CREEK	
1577	WINEFRED RIVER	
1628	WINEFRED RVR N.	
1671	WINEFRED RVR S.	
1670	WINEFRED RVR W.	
1784	CHEECHAM WEST	Retired & Removed in 2001
1501	DAKIN	Suspended 1999-10-17
1343	TWEEDIE	
1256	TWEEDIE SOUTH	
1805	CANOE LAKE	
1692	CARIBOU LAKE	
1454	CLYDE	
1803	CLYDE NORTH	
1624	CONKLIN	
1634	CONKLIN WEST	
1711	CONKLIN WEST #2	
1773	CROW LAKE SOUTH	
1734	DEVENISH SOUTH	
1733	DEVENISH WEST	
1689	DROPOFF CREEK	
1647	GRIST LAKE	
1685	IPIATIK LAKE	
1721	LAC LA BICHE	
1633	MAY HILL	
1704	MEADOW CREEK	
1707	MEADOW CREEK E.	
1705	MEADOW CRK WEST	
1524	MILLS	
1714	PICHE LAKE	
1797	PITLO	
1581	SQUARE LAKE	
1736	WADDELL CREEK W	
1822	WANDERING RIVER	
1684	WIAU LAKE	
1777	WIAU LAKE SOUTH	
1732	DEVENISH	Retired & Removed in 2001

NORTH EAST ALBERTA OILSANDS REGION
The Functional Mainline



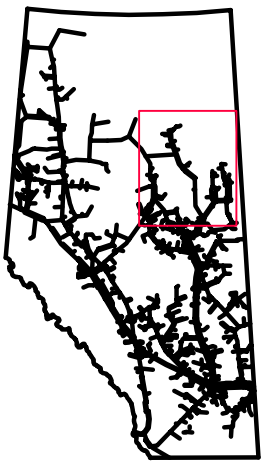
2004 Design Flow
2004 Average Forecast Flow
Existing Mainline
Proposed Mainline
Lateral

Contract Reference Number
1) Suncor
2) Syncrude Base Plant
3) Petro Canada
4) TC Energy
5) Syncrude Aurora
9) Ventures Mildred Lake
10) Ventures Mildred Lake No.2
11) ATCO
Refer to Table 8.4-1 and 8.4-2

Non Binding Requests Reference Number
6) KOCH/UTS
7) CNRL
8) Deer Creek
Refer to Table 8.4-3

Pipeline Operators
- ATCO PIPELINES
- SUNCOR ENERGY INC. (ALBERSUN PIPELINE)
- SIMMONS GROUP INC.
- TRANSCANADA PIPELINE VENTURES L.P.
- KEARL LAKE STEEP BANK
- SYNCRUDE
- KOCH
- EXISTING OILSANDS PLANT
- PROPOSED OILSANDS PLANT

NGTL Facilities
- PIPELINE
- PROPOSED PIPELINE
- RECEIPT STATION
- COMPRESSOR
- SALES STATION
- PROPOSED COMPRESSOR



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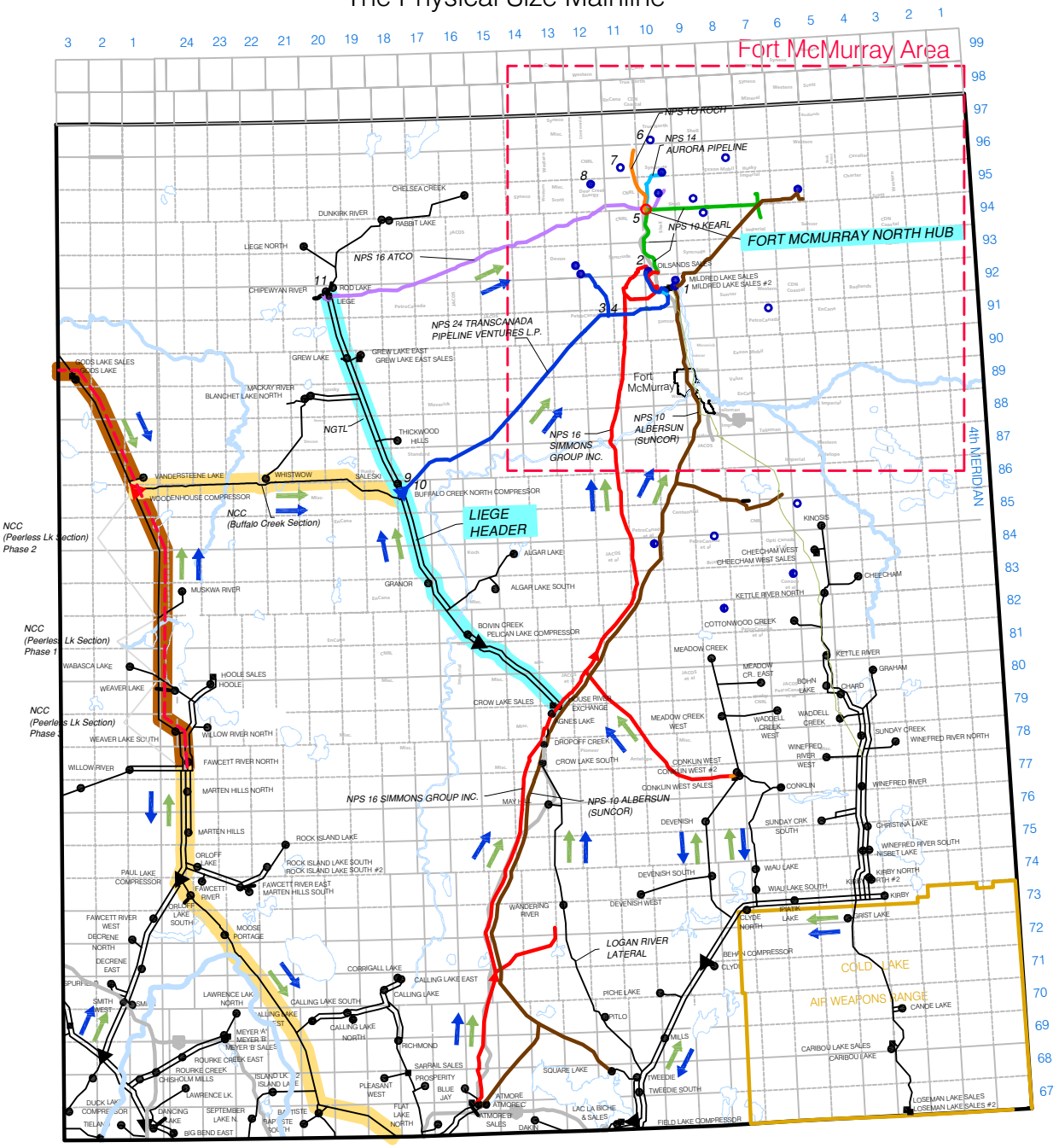
NORTH EAST ALBERTA OILSANDS REGION
The Physical Size Mainline



2004 Design Flow
2004 Average Forecast Flow
Existing Mainline
Proposed Mainline
Lateral

Contract Reference Number
1) Suncor
2) Syncrude Base Plant
3) Petro Canada
4) TC Energy
5) Syncrude Aurora
9) Ventures Mildred Lake
10) Ventures Mildred Lake No.2
11) ATCO
Refer to Table 8.4-1 and 8.4-2

Non Binding Requests Reference Number
6) KOCH/UTS
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8) Deer Creek
Refer to Table 8.4-3

Pipeline Operators
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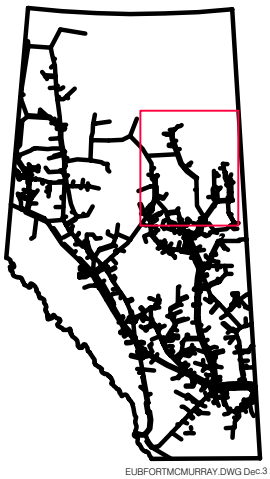
- KEARL LAKE STEEP BANK
- SYNCRUDE
- KOCH
- EXISTING OILSANDS PLANT
- PROPOSED OILSANDS PLANT

NGTL Facilities
- PIPELINE
- PROPOSED PIPELINE
- RECEIPT STATION
- COMPRESSOR
- SALES STATION
- PROPOSED COMPRESSOR



ATCO-NGTL-042

Issue:

Fort McMurray Area Delivery Service

Reference:

Sub-Section 8.2, Page 9 of 10, Lines 3 to 9

Preamble:

ATCO Pipelines requires clarification of Answer 10.

Request:

Please fully explain why Q. 10 was answered with "No" when the costs of the North Corridor Phase I are included in Section 3.4 of Capital Expenditures.

Response:

The North Central Corridor (Peerless Lake Section) Phase 1 is a new facility required onstream April 1, 2004. NGTL applied separately on October 8, 2003 to the Alberta Energy and Utilities Board (Board) for a permit to authorize the construction of the North Central Corridor (Peerless Lake Section) Phase 1 during the winter of 2003/04. The Board approved the permit application on October 15, 2003. The cost for the North Central Corridor (Peerless Lake Section) Phase 1 has been included in the 2004 rate base, as presented in Sub-section 3.4, Capital Expenditures.

ATCO-NGTL-043

Issue:

Fort McMurray Area Delivery Service

Reference:

Sub-Section 8.2, Page 8 of 10, Lines 8-12

Preamble:

ATCO Pipelines requires additional information on existing and proposed NGTL facility capacities.

Request:

(a) What is NGTL's existing transmission system capacity to transport gas volumes to Buffalo Creek?

(b) How much incremental capacity to Buffalo Creek does the North Central Corridor Phase 1 add?

Response:

(a) As stated in the Application – Sub-Section 8.3 Page 3 of 4, Lines 12 to 13:
NGTL would have the ability to transport approximately 13.260 $10^6 m^3/d$ (471 MMcf/d) of gas onto the Liege Header as of April 1, 2004. The stated capacity is without the proposed facilities and arrangements.

(b) As stated in the Application – Sub-Section 8.5 Page 2 of 5, Lines 5 to 6:
The Peerless Lake Section is an 18 km loop that will provide an incremental capability onto the Liege Header of approximately 1.160 $10^6 m^3/d$ (41MMcf/d).

ATCO-NGTL-044

Issue:

Fort McMurray Area Delivery Service

Reference:

Sub-Section 8.3, Page 3 of 4, Lines 4 -13

Preamble:

ATCO Pipelines requires additional information on existing and proposed NGTL facility capacities.

Request:

(a) Please identify the hydraulic capacity of each pipeline (24", 12" and 16") that flows gas onto the Liege Header.

(b) Please confirm that the only proposed facilities which increase NGTL's 471 MMcf/day transportation capacity are the southern portion of the Simmons line (to House River) and the North Central Corridor Phase 1.

Response:

(a) The winter 2004/05 capacity of the NPS 24 North Central Corridor (Buffalo Creek Section) is 6.930 $10^6 m^3/d$ (246 MMcf/d), the NPS 12 Logan River Lateral is 2.113 $10^6 m^3/d$ (75 MMcf/d), and the NPS 16 Simmons Pipeline is 5.860 $10^6 m^3/d$ (208 MMcf/d).

(b) Confirmed.

ATCO-NGTL-045

Issue:

Fort McMurray Area Delivery Service

Reference:

Sub-Section 8.3, Page 2 of 4, Lines 3-9

Preamble:

ATCO Pipelines requires clarification of NGTL terminology.

Request:

(a) Why does NGTL break out the infrastructure into the categories of onto and off of the Liege Header? Are both sets of infrastructure required to accomplish a common goal, that is, the transportation of gas volumes into the Fort McMurray area?

(b) Has NGTL used the "Header" concept or terminology elsewhere on the NGTL system to characterize infrastructure? If so, please identify where this concept was used.

Response:

(a) NGTL explained in the Application – Sub-Section 8.3, Page 2 of 4, Line 1 to 26 why it has used these categories. Both sets of infrastructure are required to provide firm transportation capacity for both receipt and delivery service.

(b) No, NGTL has used this concept to simplify the discussion of the pipeline system in the Fort McMurray area.

ATCO-NGTL-046

Issue:

Fort McMurray Area Delivery Service

Reference:

Sub-Section 8.2, Page 4 of 10, Lines 22-24

Preamble:

ATCO Pipelines requires additional information on Fort McMurray area demand requirements.

Request:

(a) Is the contract demand of 910 MMcf/d by November 2004 supported by signed contracts? Please identify the customers and respective contract volumes.

(b) Please explain further the terms "contract demand" and "forecast maximum day delivery" including their differences.

(c) Please provide the contact demands and actual peak day for the Fort McMurray area for each of the years 1998 to 2003.

Response:

(a) Yes. Please refer to Section 8, Sub-section 8.4, Page 2 of 9, Table 8.4-1 of the GRA. Reference the column "Nov 04/05".

(b) "Contract demand" refers to the Facilities Connection Service (FCS) contracts as described in NGTL's Gas Transportation Tariff. Contract demand is equivalent to contract volume, which is described in the Application Sub-section 8.4, Page 7 of 9, Lines 11-16.

"Forecast maximum day delivery" is described in the Application at Sub-section 8.4, Page 8 of 9, Lines 1-7.

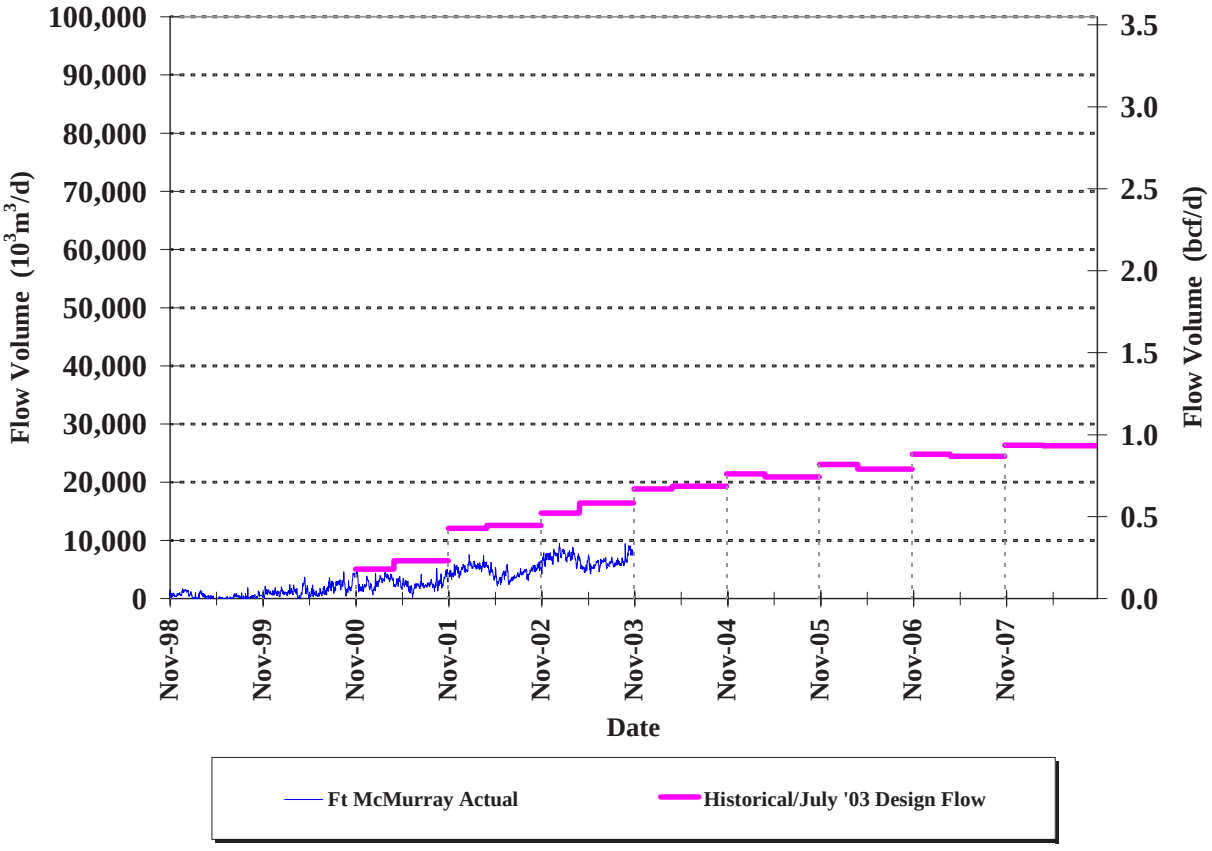
ATCO-NGTL-046

(c) As described in NGTL's December 2002 Annual Plan, Chapter 2, Table 2.6.2, maximum day delivery to Fort McMurray area serves as the basis for the design in this area.

Please find below a graph showing historical NGTL deliveries and the 2003 forecast of winter and summer maximum day delivery to the Fort McMurray area as presented in the upcoming Annual Plan filing this month.

Historical delivery flows are shown for the 1998/99 Gas Year through the 2002/03 Gas Year.

Forecast maximum day delivery volumes are shown for the 2003/04 Gas Year through to the 2007/08 Gas Year.



ATCO-NGTL-047

Issue:

Fort McMurray Area Delivery Service

Reference:

Sub-Section 8.2, Page 5 of 10, Lines 7-11

Preamble:

ATCO Pipelines requires additional information on NGTL's proposed Fort McMurray North Hub.

Request:

(a) Does NGTL have any facilities connected to the proposed North Hub? If so, please provide details of these facilities.

(b) Why is NGTL creating the North Hub at this location?

(c) Please confirm that this is the proceeding in which the issues relating to the Ventures Buffalo Creek North Compressor Station will be addressed. We reference the Board letter (November 22, 2002), ATCO Pipelines letter (October 11, 2002) and TransCanada Pipeline Ventures Limited Partnership (October 22, 2002) correspondence in this regard.

(d) Please confirm that this is the proceeding in which the issues relating to the Ventures Oilsands Pipeline Extension will be addressed. We reference the Board letter (July 16, 2003 from L. Lacasse), ATCO Pipelines letter (April 25, 2003) and TransCanada Pipeline Ventures Limited Partnership (May 9, 2003).

(e) Please confirm that NGTL will ensure that TransCanada Pipeline Ventures Limited Partnership will provide a witness at this proceeding regarding the above two projects.

ATCO-NGTL-047 **REVISED February 2, 2004**

Response:

(a) Currently NGTL has no facilities connected to the Fort McMurray North Hub.

(b) NGTL through discussions with numerous industry stakeholders including oil sands developers, CAPP, IGCAA and NGTL shippers determined the appropriate location to serve the future growth in the oil sands industry was at a location referred to as the North Hub. In addition, there are existing pipelines terminating at the hub location and NGTL received a number of non-binding requests for delivery service at the North Hub. Finally, NGTL has executed a firm contract in excess of 100 MMcf/d for delivery service at the North Hub.

(c) ~~Not confirmed. The Board will decide the scope of this proceeding.~~ The Board determined the scope of this proceeding in relation to these issues in its January 30, 2004 letter (Exhibit No. 002-15). Specifically, the Board stated:

> . . . matters between Ventures and third parties will not be part of the scope of this proceeding. To the extent that there are arrangements between any party and NGTL relating to the Ventures Buffalo Creek North Compressor Station and the Ventures Oilsands Pipeline Extension, this will form part of the scope of the proceeding . . .

Accordingly, NGTL confirms that the scope of this proceeding includes the consideration of any arrangements between NGTL and other parties that relate to Ventures' Buffalo Creek Compressor Station and Ventures' Oil Sands Pipeline Extension.

(d) Please refer to the response to ATCO-NGTL-047(c).

(e) Not confirmed.

ATCO-NGTL-048

Issue:

Fort McMurray Area Delivery Service

Reference:

Sub-Section 8.4, Table 8.4-1

Preamble:

Table 8.4-1 refers to contracted volumes serving the developer Syncrude. ATCO Pipelines wishes to understand the contracts underpinning the proposed Ventures TBO Arrangement.

Request:

(a) In recent applications by Ventures for the Buffalo Compressor Station and a pipeline extension, these facilities were identified as being fully underpinned by long-term service agreements between Ventures and Syncrude. Is any of the contract volume identified on Table 8.4-1 with respect to Syncrude the same contract volume that was used to underpin the Ventures' Applications? To the extent information from Ventures or Syncrude is required to answer this IR, please obtain such information from your affiliate or proposed shipper.

(b) If the answer to (a) above is yes, please describe the volumes that were contracted to Ventures and are now to be contracted to NGTL. Please also indicate how Syncrude was able to extricate itself from its long –term commitments to Ventures. To the extent information from Ventures or Syncrude is required to answer this IR, please obtain such information from your affiliate or proposed shipper.

(c) If the answer to (a) above is no, please confirm that the referenced Syncrude volumes are incremental to those that underpinned the Ventures' Applications. To the extent information from Ventures or Syncrude is required to answer this IR, please obtain such information from your affiliate or proposed shipper.

ATCO-NGTL-048

Response:

(a) to (c)

NGTL is not aware of the contractual arrangements between Ventures and Syncrude. Ventures and Syncrude have advised NGTL that these arrangements are confidential and will not provide NGTL with the information in response to this request.

NGTL has binding contracts with its customers that have requested service. These customers have satisfied NGTL's Tariff requirements and NGTL is prepared to provide them service under the NGTL Tariff.

ATCO-NGTL-049

Issue:

Fort McMurray Area Delivery Service

Reference:

Sub-Section 8.4, Page 6 of 9, Figure 8.4-2

Preamble:

ATCO Pipelines requires additional information on NGTL's forecasted Fort McMurray demand requirements and associated facilities.

Request:

Does NGTL consider an FCS contract volume to be a firm delivery requirement?

Response:

Yes, holders of FCS contracts are entitled to firm service.

ATCO-NGTL-050(a)

Issue:

Fort McMurray Area Delivery Service

Reference:

Sub-Section 8.5, Page 1 of 5, Figure 8.5-1

Preamble:

ATCO Pipelines requires additional information on the proposed facilities to provide delivery service to the Fort McMurray area.

Request:

For the proposed facilities in 2004-2008, please summarize the incremental transmission capacity each facility adds for delivery service to the Fort McMurray area.

Response:

The incremental transmission capacity added by the proposed facilities in 2004 to 2008 is shown in the tables below.

Incremental Capacity for Facilities on to the Liege Header

Proposed Facility or Arrangements	**Date Nov 1**	**Incremental Capacity $10^6 m^3/d$**	**Incremental Capacity MMcf/d**
Simmons Acquisition NCC (Peerless Section) Phase 1 North Lateral Compression	2004	9.08	322
NCC (Peerless Section) Phase 2 & 3 North Lateral Compression Yard Modifications	2005	1.63	58
Woodenhouse C/S Unit #1 North Lateral Compression Yard Modifications	2006	1.49	53
North Lateral Compression Yard Modifications	2007	1.72	61
North Lateral Compression Yard Modifications	2008	3.86	137

ATCO-NGTL-050(a)

Incremental Capacity for Facilities off of the Liege Header

Proposed Facility or Arrangements	**Date Nov 1**	**Incremental Capacity $10^6 m^3/d$**	**Incremental Capacity MMcf/d**
Simmons Acquisition Ventures TBO	2004	15.30	543
Ventures TBO	2005	1.69	60
Ventures TBO	2006	1.58	56
Ventures TBO Ventures Buffalo C/S Unit #2	2007	0.82	29
Ventures TBO Ventures Oil Sands Pipeline Loop Section #1	2008	1.97	70

ATCO-NGTL-050(b)

Issue:

Fort McMurray Area Delivery Service

Reference:

Sub-Section 8.5, Page 1 of 5, Figure 8.5-1

Preamble:

ATCO Pipelines requires additional information on the proposed facilities to provide delivery service to the Fort McMurray area.

Request:

The Oil Sands Pipeline Loop Section #1 and the Buffalo C/S Unit #2, appear to form part of the Ventures transmission system. Are these two facilities proposed to be NGTL assets? Please explain.

Response:

The Oil Sands Pipeline Loop Section #1 and the Buffalo C/S Unit #2 are a forecast of the next capacity expansion facilities on Ventures. NGTL is uncertain if the two facilities will be NGTL or Ventures assets. Under the terms of the Ventures TBO Agreement Ventures would, if requested by NGTL, construct the facilities and increase the Annual TBO Fee by an amount equivalent to the cost of service that would otherwise apply had NGTL constructed the facilities. Please refer to paragraph 7, page 7 of the Ventures TBO Agreement which was included in Appendix E of Section 8.0 of the Application. Alternatively, NGTL may seek to acquire Ventures' assets prior to the construction of these facilities in which case the two facilities would be NGTL facilities.

ATCO-NGTL-051

Issue:

Fort McMurray Area Delivery Service

Reference:

Sub-Section 8.4, Page 4 of 9

Preamble:

NGTL states that appropriate customer accountability exists for the incremental service NGTL is proposing in the Fort McMurray area.

Request:

(a) Is it NGTL's view that the customer accountability described in the reference is appropriate for current and future service to the Fort McMurray area?

(b) Is NGTL proposing that the changes to accountability approved by the Board in Decision 2003-51 are sufficient for the long term?

(c) If the response to (b) above is yes, please explain why.

(d) If the response to (b) above is no, please explain what accountability NGTL views as sufficient for the long term, and what process and timing NGTL proposes to ensure the customer accountability noted in this Application will be adjusted to reflect the long-term accountability.

Response:

(a) Yes.

(b) to (d)

NGTL believes its existing rate design is appropriate at this time as described in NGTL's Phase 2 2004 GRA.

ATCO-NGTL-052

Issue:

Fort McMurray Area Delivery Service

Reference:

Table 8.4-1, Page 7 of 9

Preamble:

ATCO Pipelines wishes to understand the infrastructure requirements to meet demand in the Fort McMurray area.

Request:

For each contracted developer on Table 8.4-1 on page 7 of 9, please identify the precise location of associated NGTL facilities, the maximum and normal operating pressure of the proposed meter stations and the size and length of pipelines to tie-in the meter stations.

Response:

Please refer the Map Reference Numbers to the map provided in the response to BR-NGTL-027(d).

NGTL Contracts off of Liege Header

Developer	Map Reference Number	Location	Associated NGTL Facilities	MAOP M/S (kPa)	Connecting Pipeline
Syncrude	5	North Hub	To be determined	N/A	To be determined
Sycrude	2	Along Path	Oil Sands M/S	9930	Ventures/Simmons
Syncrude	2	Along Path	Oil Sands M/S	9930	Ventures/Simmons
Suncor	1	Along Path	Mildred Lake M/S	9930	Ventures
Petro-Canada	3	Along Path	N/A	9930	Ventures
TransCanada Energy	4	Along Path	N/A	9930	Ventures

ATCO-NGTL-052

NGTL Non-binding Requests off of Liege Header

Developer	Map Reference Number	Location	Associated NGTL Facilities	MAOP M/S (kPa)	Connecting Pipeline
Koch/UTS	6	North Hub	To be determined	N/A	To be determined
CNRL	7	North Hub	To be determined	N/A	To be determined
Deer Creek Energy	8	North Hub	To be determined	N/A	To be determined
Suncor	1	Along Path	Mildred Lake M/S	9930	Ventures

ATCO-NGTL-053

Issue:

Fort McMurray Area Delivery Service

Reference:

Sub-Section 8.4 – Fort McMurray Forecast Maximum Day Delivery

Preamble:

In Subsection 8.4, Page 7 of 9, Lines 2-4, NGTL indicates it has contracts totaling [sic] 19.649 $10^6m^3/d$ (697 MMcf/d) and non-binding requests totaling [sic] 10.875 $10^6m^3/d$ (386 MMcf/d) for its markets in the Fort McMurray area.

In Figures 8.4-1 and 8.4-2, NGTL presents its Forecast Maximum Day Delivery Onto and Off Of The Liege Header.

Request:

(a) For each Developer and associated Contract Volume shown on Table 8.4-1 on Page 7 of 9, please provide the following:

(i) confirmation that the service is firm. If the service is not firm, identify the type of service and Contract Volumes associated with each type of service;
(ii) actions taken by NGTL to independently verify the Contract Volume requirement;
(iii) the term for each contract associated with the Contract Volume;
(iv) (the delivery point for each volume associated with the Contract Volume;
(v) for those projects that commence service prior to April 1, 2001, the average daily flow on a monthly basis for 2002 and 2003;
(vi) for those projects commencing service April 1, 2004, the forecast average daily flow;
(vii) all decontracting and termination rights, whether held by NGTL or the shipper;
(viii) confirmation that the category of "non-binding requests" totaling [sic] 10.875 $10^6m^3/d$ (386 MMcf/d) does not contractually commit the developers to NGTL service but is more in the nature of an expression of interest;
(ix) the customer contribution dollars, delivery pressure and any other unique delivery service requirements (e.g. plant upset volume requirements) for each contract and

ATCO-NGTL-053

(x) whether any of these volumes underpinned the original Ventures Oil Sands Pipeline.

(b) Is "Contract Volume" the same as "Contract Demand"? If not, please explain.

(c) For Figures 8.4-1 and 8.4-2, please confirm that the Forecast Maximum Day Delivery curve is not based on contracted volumes but on a combination of contracted volumes and non-binding requests for service.

(d) On Page 8 of 9, Lines 22-26, NGTL notes that as of April 1, 2004 existing contracts are 501 MMcf/d and forecast maximum day delivery is 416 MMcf/d, or some 83% of contract volumes. As of November 1, 2004, existing contracts are 551 MMcf/d and forecast maximum day delivery is 543 MMcf/d, or some 99% of contract volumes. Please explain why the forecast maximum day delivery is almost equal to existing contract volumes as of November 1, 2004 while it is significantly less than existing contract volumes as of April 1, 2004.

Response:

(a)

(i) Please refer to the response to ATCO-NGTL-049.

(ii) In addition to obtaining the gas demand for each customer from the Facility Connection Service (FCS) agreements, NGTL develops a forecast of the maximum day delivery to the area as identified in section 2.9.4.2 and section 3.4.3 of the Annual Plan.

(iii) The table below is a revised version of Table 8.4.1 that indicates the term associated with each contract.

(iv) The table below is a revised version of Table 8.4.1 that indicates the Delivery Point for each FCS contract.

NGTL Contracts and Requests for Service off of the Liege Header

Developer	Map Reference Number*	Date Request Received	Contract Volume ($10^6 m^3/d$)	Contract Volume MMcf/d	Delivery Point	Requested On-Stream Date	Term Years
Syncrude	**5**	24-Apr-02	3.100	110	Aurora Sales	01-Apr-04	10
Syncrude	**2**	24-Apr-02	4.000	142	Oil Sands Sales	01-Apr-04	10
Syncrude	**2**	10-Jan-01	7.000	248	Oil Sands Sales	01-Mar-02	10
Suncor	**1**	10-Jan-01	3.700	131	Mildred Lake	01-Oct-02	10
Petro-Canada	**3**	20-Dec-00	0.905	32	Ruth Lake Sales #1	01-Apr-02	*
TransCanada Energy	**4**	09-Mar-01	0.944	34	Ruth Lake Sales #3	01-Sept-03	20
Total Contracted			**19.649**	**697**			

* Conditional on NGTL acquiring the Ruth Lake Sales Meter Station or the use of the Ruth Lake Sales Meter Station

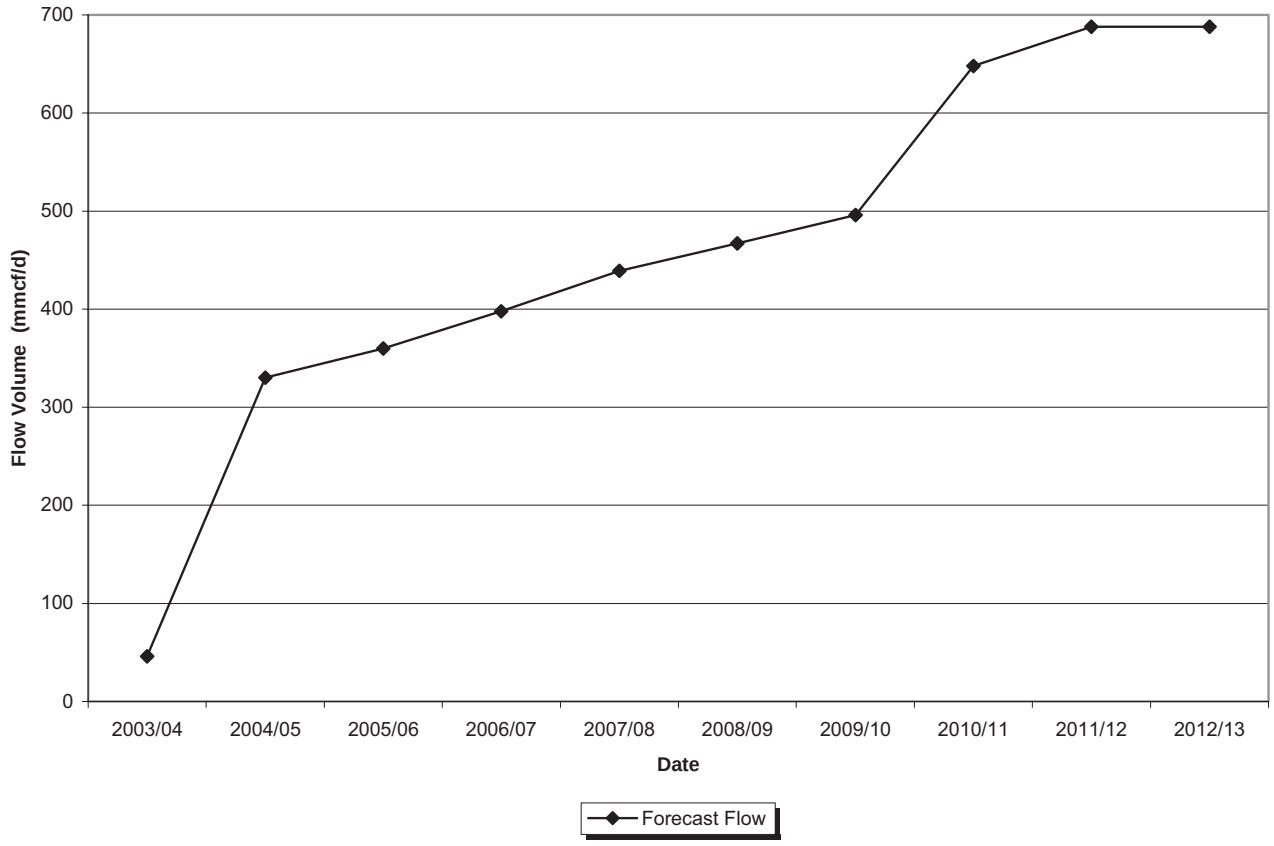
(v) It's NGTL's practice not to release flow data on a project specific basis. However, on an aggregate level, please find below a table which contains average daily delivery flow on a monthly basis for 2002 and 2003.

Average Daily Delivery Flow – MMcf/d

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
2002	147	161	166	143	107	121	110	138	142	156	175	202
2003	209	209	217	176	179	189	184	181	193	225	244	N/A

(vi) Please find in the graph below the forecast average daily flow for projects off the Liege Header.

NGTL Forecast average daily flow
Off Of The Liege Header



(vii) Please refer to the response to BR-NGTL-026(c).

(viii) Developers that are considering a multi-billion dollar project require comfort, well in advance of committing to spend their capital, that pipeline infrastructure to provide gas transportation will be available when and where the developer requires it. The non-binding requests, though not contractually

committing the developers, is a step in formal communication that allows the development of a transportation solution that addresses the customers needs.

(ix) Please refer to the response to ATCO-NGTL 53 (a) iii. The FCS contracts are standard tariff documents; please refer to the NGTL Tariff. The delivery pressures are equal to or less than the pressures specified in NGTL's TBO bid document that is contained in Section 8 Appendix A.

(x) Please refer to the response to ATCO-NGTL 48.

(b) Confirmed.

(c) Not confirmed. The Forecast Maximum Day Delivery off of the Liege Header was based only on contract volume until April 1, 2008. The non-binding request volume included in the off of the Liege Header forecast for April 1, 2008 was 0.24 $10^6 m^3/d$ (9 MMcf/d) and for November 1, 2008 was 1.7 $10^6 m^3/d$ (61 MMcf/d). The Forecast Maximum Day Delivery on to the Liege Header was based on a combination of contract and non-binding requests.

(d) At the time the forecast was developed NGTL had specific contracts in place for November 2004, as well as an expectation how much of the contracted volume customers would actually flow. As indicated in Sub-section 8.4, page 9 of 9, NGTL anticipates that these contracts will be essentially fully utilized by November 2004.

The facilities, to enable NGTL to meet the November 2004 requirements, must be in place by April 2004 because winter construction is required. During the summer of 2004 NGTL expects certain projects to progress through commissioning of their projects requiring start up gas for short durations, increasing to their full forecast level by approximately November 2004. As a result the comparison of forecast to contract levels increases from April 2004 to November 2004.

ATCO-NGTL-054

Issue:

Fort McMurray Area Delivery Service

Reference:

Table 8.4-1, Page 2 of 9 and Figure 8.4-1, Page 5 of 9

Preamble:

ATCO Pipelines wishes to understand NGTL's forecast demand.

Request:

For each of Suncor Firebag SAGD, Syncrude Base Plant, Syncrude Base Plant Increase and Syncrude Aurora (i.e. proposed North Hub), please provide the following:

(a) The forecast maximum day delivery at April 2004 (in MMcf/d);

(b) EAV volume commitments, forecast annual volumes and forecast EAV revenues by delivery point and in total for 2003 and 2004; and

(c) MAV volume commitments, forecast annual volumes and forecast MAV revenues by delivery point and in total for 2003 and 2004.

Response:

(a) The forecast maximum day deliveries for these projects for April 2004 are:

Suncor Firebag SAGD:	10 MMcf/d
Syncrude Base Plant:	290 MMcf/d
Syncrude Aurora:	50 MMcf/d

(b) There are no EAV commitments or EAV revenue forecasted for 2003. In 2004, the aggregate EAV commitment is 62.1 Bcf for the mainline extension for these facilities. NGTL forecasted that the EAV would be delivered so there would be sufficient

revenue generated from FT-A, FT-P and FT-R services. Therefore no FCS revenue associated with the EAV was forecasted.

(c) In 2003, the MAV is 3.2 Bcf and the forecasted annual volume is 65.5 Bcf. In 2004, the MAV is 10.0 Bcf and the forecasted annual volume is 109.2 Bcf. In both years, NGTL forecasted that the MAV would be delivered so there would be sufficient revenue generated from FT-A, FT-P and FT-R services. Therefore no FCS revenue associated with the MAV was forecasted.

ATCO-NGTL-055(a)

Issue:

Fort McMurray Area Delivery Service

Reference:

Sub-Section 8.5 – Fort McMurray Area Facility Build-Up

Preamble:

In Sub-section 8.5, Page 4 of 5, NGTL indicates that the acquisition of the Simmons pipeline system and the proposed new TBO arrangement with Ventures will provide capacity off of the Liege Header of up to 20.090 $10^6m^3/d$ (713 MMcf/d).

Request:

Please break out the incremental capacity of 20.090 $10^6m^3/d$ (713 MMcf/d) between that provided by the Simmons pipeline and that provided by the Ventures TBO arrangement.

Response:

The proposed acquisition of the Simmons pipeline will provide additional capacity off the Liege Header to NGTL of approximately 5.07 $10^6m^3/d$ (180 MMcf/d).

The proposed TBO arrangement with Ventures will provide total capacity off the Liege Header to NGTL of approximately 15.02 $10^6m^3/d$ (533 MMcf/d).

ATCO-NGTL-055(b)

Issue:

Fort McMurray Area Delivery Service

Reference:

Sub-Section 8.5 – Fort McMurray Area Facility Build-Up

Preamble:

In Sub-section 8.5, Page 4 of 5, NGTL indicates that the acquisition of the Simmons pipeline system and the proposed new TBO arrangement with Ventures will provide capacity off of the Liege Header of up to 20.090 $10^6 m^3/d$ (713 MMcf/d).

Request:

Did NGTL explore alternatives to maintain pressure at the interconnect point with Ventures at 1200 psig in order to provide the maximum 533 MMcf/d of capacity? If so, please describe the alternatives in detail. If not, why not?

Response:

No. All of NGTL's alternatives were optimized by maintaining the minimum delivery pressure at the North Hub and the maximum operating pressure of the Alberta System at the discharge of the Woodenhouse Compressor station, because this provided the least cost solution for all of the alternatives.

ATCO-NGTL-056 **REVISED February 2004**

Issue:

Fort McMurray Area Delivery Service

Reference:

Sub-Section 8.5, Page 1 of 5

Preamble:

ATCO Pipelines requires information on FT-A revenues for the Fort McMurray area.

Request:

(a) What is the aggregate FT-A revenue from serving the demand for delivery service in the Fort McMurray area for each of 2003 and 2004?

(b) Please provide a breakdown of the FT-A revenue for each of 2003 and 2004 by delivery location showing both volumes and revenue.

Response:

(a) and (b)

As per the February 2004 Update, ~~T~~the revised tables below set out the FT-A and FT-P revenues and volumes and the indirect FT-R revenue for 2003 and 2004 for the Fort McMurray delivery location.

ATCO-NGTL-056 **REVISED February 2004**

Estimated 2003 Revenue Generated From Fort McMurray Area

Station Name	Avg. Day Volume (mmcf/d)	Total Revenue ($'s Million)	FT-A Volume (mmcf/d)	FT-A Annual Revenue ($'s Million)	FT-P Volume (mmcf/d)	FT-P Annual Revenue ($'s Million)	Indirect FT-R Revenue ($'s Million)
Total	255.2	13.92	205.2	0.30	50.0	0.59	13.03

Forecast 2004 Revenue Generated From Fort McMurray Area

Station Name	Avg. Day Volume (mmcf/d)	Total Revenue ($'s Million)	FT-A Volume (mmcf/d)	FT-A Annual Revenue ($'s Million)	FT-P Volume (mmcf/d)	FT-P Annual Revenue ($'s Million)	Indirect FT-R Revenue ($'s Million)
Total	416.1	~~31.25~~29.41	~~346.1~~274.0	~~2.20~~1.72	~~70.0~~142.1	~~7.60~~10.40	~~21.44~~17.29

ATCO-NGTL-057

Issue:

Fort McMurray Area Delivery Service

Reference:

Sub-Section 8.7, Page 5 of 9, Lines 1-14

Preamble:

ATCO Pipelines wishes to understand the dealings between Simmons and NGTL.

Request:

For the period November 1, 2001 to October 31, 2003, did NGTL utilize any delivery capacity on the Simmons assets that are proposed to be acquired in this Application? If so, please provide the terms and volume of gas for this arrangement.

Response:

No.

ATCO-NGTL-058

Issue:

Fort McMurray Area Delivery Service

Reference:

Section 8.7, Page 5, Lines 10-14

Preamble:

ATCO Pipelines requires clarification of the phrase maximum day delivery demand.

Request:

Is the “maximum day delivery demand” the same as the “contract demand”? If not, please explain.

Response:

Please refer to the response to ATCO-NGTL-046(b).

ATCO-NGTL-059

Issue:

Fort McMurray Area Delivery Service

Reference:

Table 8.7-3

Preamble:

ATCO Pipelines wishes to understand the capacity of the Simmons assets.

Request:

Please provide the first year volumes by receipt points that make up the 498 10^6m^3 estimate.

Response:

As indicated in note 1 of Table 8.7-3, the 498 10^6m^3 represents the April 1 to December 31 portion (275 days) of the estimated Simmons receipt volumes for 2004. The forecast is derived from a projected decline of current receipt volumes which are based on confidential data provided by Simmons which NGTL is not at liberty to disclose.

ATCO-NGTL-060

Issue:

Fort McMurray Area Delivery Service

Reference:

Section 8.7, Pages 5-6

Preamble:

ATCO Pipelines requires additional information to understand the economics of purchase versus TBO for the Simmons asset.

Request:

(a) What is the equivalent $/mcf to transport gas from the House River Meter Station to Fort McMurray on Simmons based on the proposed purchase cost of $22.7 million? Please identify the capital value NGTL associates with this northern portion of the Simmons line and the O&M value used in determining the $/mcf. In addition, please identify the contract demand volume that will flow on this pipeline section.

(b) Prior to November 1, 2003, what was NGTL's TBO rate with Simmons?

Response:

(a) NGTL is an integrated system and cannot segregate costs or contract volumes to explicit portions of the pipeline system. In addition, the purchase price for the Simmons Pipeline was the value negotiated for the entire pipeline system and was not apportioned to any particular segment.

(b) NGTL's previous TBO contract with Simmons expired on October 31, 2001. The rates and charges under that contract consisted of a commodity rate ($4.08/$10^3 m^3$ for 2001) and a financial gas charge (usage rate of 0.1% multiplied by a gas reference price or 'RP'; 2001 average RP was $5.898/GJ) and a minimum annual volume commitment to 822, 710.0 $10^3 m^3$ per year. These rates and charges resulted in a unit cost of $4.81 per $10^3 m^3$ in 2001.

ATCO-NGTL-061

Issue:

Fort McMurray Area Delivery Service

Reference:

Sub-Section 8.8, Page 1 of 4, Lines 12 to 16

Preamble:

ATCO Pipelines wishes to understand the dealings between Ventures and NGTL.

Request:

Please provide the CPVCOS calculations of the build option including assumptions and inputs, along with the comparison to the purchase price required by Ventures.

Response:

Please refer to the response to BR-NGTL-030(a) for information about the purchase price offered by Ventures for the Oil Sands pipeline.

Please refer to the response to BR-NGTL-032(d) for the CPVCOS calculations of the build options, including assumptions and inputs.

ATCO-NGTL-062

Issue:

Fort McMurray Area Delivery Service

Reference:

Sub-Section 8.2, Page 9 of 10, Lines 1-12; Sub-Section 8.9, Page 1

Preamble:

ATCO Pipelines wishes to understand the status of arrangements for Kearl Lake capacity.

Request:

(a) What is the status of arrangements for the use of Kearl Lake capacity?

(b) When does NGTL expect to provide the Board with the details of these arrangements?

(c) Does NGTL intend to update the 2004 Revenue Requirement for these arrangements?

(d) Are additional facilities required to increase the capacity of the Kearl Lake Pipeline to 110 MMcf/d? If so, please identify these facilities.

Response:

(a) Please refer to the response to BR-NGTL-031(a).

(b) Should an arrangement be put in place, NGTL will seek Board approval, as necessary, for any new facilities or costs.

(c) Please refer to the response to ATCO-NGTL-062(b).

(d) No.

ATCO-NGTL-063

Issue:

Fort McMurray Area Delivery Service

Reference:

Table 8.10-1 and 8.10-2

Preamble:

ATCO Pipelines requires clarification of alternatives.

Request:

(a) Please explain why the Woodenhouse Compressor Station is not included in Case A.

(b) Please explain why the Woodenhouse Compressor Station is included in Case C.

(c) Please confirm that NGTL is requesting the Board approve $18.76 million for the Woodenhouse Compressor Station in this Application.

(d) Why is the Woodenhouse Compressor Station included in Case C given that NGTL is requesting Board approval of this expenditure?

(e) Please provide the detailed calculations including assumptions and inputs of the CPVCOS for Cases A, B and C that result in the CPVCOS Relative to Case A amounts in Table 8.10-1 and Table 8.10-2.

Response:

(a) The Woodenhouse Compressor Station was included in all the cases. In Case A and Case B Woodenhouse was not required for 2004 but was required in future years. In Case C Woodenhouse was required in 2004.

(b) Please refer to the response to ATCO-NGTL-063(a).

ATCO-NGTL-063

(c) The cost for the Woodenhouse Compressor Station has been included in the 2004 rate base, as presented in Sub-section 3.4, Capital Expenditures. NGTL will apply for approval to construct this facility in a separate application in early 2004.

(d) Please refer to the response to ATCO-NGTL-063(a).

(e) Please refer to the response to BR-NGTL-032(d).

ATCO-NGTL-064

Issue:

Fort McMurray Area Delivery Service

Reference:

Sub-Section 8.11 – Approval and Timing Issues

Preamble:

In Sub-Section 8.11, Page 1 of 2, NGTL requests a decision on the Simmons acquisition by March 1, 2004. NGTL also indicates that if the Simmons acquisition is delayed beyond March 1, 2004, NGTL will have to negotiate a short-term TBO with Simmons or alternatively its customers will have to contract directly with Simmons.

Request:

(a) With the Hearing on NGTL's Application now commencing March 16, 2004, is NGTL maintaining its request for Board approval of the Simmons transaction by March 1, 2004?

(b) Following issuance of the Board's Notice of Hearing making it clear a hearing would not be held prior to March 1, 2004, did NGTL initiate discussions with Simmons regarding an extension to existing TBO arrangements? If so, what was the outcome of such discussions? If not, why not?

Response:

(a) NGTL acknowledges that it is unlikely that the Board will be able to accommodate NGTL’s requested approval date of March 1, 2004. However NGTL and its customers will appreciate an expeditious handling of the Fort McMurray component of the NGTL Phase 1 GRA so that NGTL can provide its customers the applied for service as soon as possible.

(b) No. NGTL’s customers will need to make alternative interim service arrangements.

ATCO-NGTL-065

Issue:

Definition of Mainline and Lateral Facilities

Reference:

Sub-Section 8.12, Pages 1 and 2 of 2; Section 8, Appendix F and Section 8, Appendix G

Preamble:

ATCO Pipelines wishes to understand NGTL's investment guidelines.

Request:

(a) Please confirm that the EUB has not approved NGTL's Acquisition Guidelines or Guidelines for New Facilities.

(b) Does NGTL believe that investment guidelines (such as those referred to in (a) above) should be consistent among Alberta gas transmission pipelines? Please explain.

Response:

(a) **Acquisition Guidelines**

The Acquisition Guidelines were developed in response to Board directions in Decision U96001. NGTL filed the Acquisition Guidelines with the Board in January 1997 as part of an application to transfer licenses for the Bonnie Glen/ESEP System (Application No. 1005309) and subsequently filed amended Acquisition Guidelines on March 18, 1997.

The Board in its Decision 97-14, issued on October 31, 1997 stated that it "accepts NGTL's acquisition guidelines and criteria as set out in its letter of 18 March 1997."

ATCO-NGTL-065

Guidelines for New Facilities

Please refer to the response to BR-NGTL-38(b).

(b) No. NGTL believes pipelines should have individual investment guidelines that reflect the particular circumstances of each pipeline. However, such guidelines should not unduly advantage or disadvantage the competitive position of one pipeline relative to another.

ATCO-NGTL-066

Issue:

Definition of Mainline and Lateral Facilities

Reference:

Section 8, Appendix G (Guidelines for New Facilities); Section 10.6, page 1 of 5 and page 5 of 5

Preamble:

ATCO Pipelines wishes to understand NGTL's Guidelines for New Facilities.

Request:

(a) The Guiding Principles that precede the guidelines state "Guidelines would apply to the majority of situations". Please provide a list of situations when the Guidelines would not apply and explain why.

(b) On page 3 of 11 of Appendix G, Guidelines for New Facilities, NGTL sets out four criteria and states that "The determination of whether NGTL will construct the extension facility will depend on whether or not the majority of the criteria as described in the table above are met". Do any two of four criteria constitute a majority? Which criterion is/are a necessity? Please provide a detailed explanation.

(c) Is one customer with two or more meter stations considered "more than one customer" for purposes of the Guidelines? Please explain.

(d) Are multiple customers at the same meter station considered "more than one customer" for purposes of the Guidelines? Please explain.

(e) If there are multiple customers along a pipeline, but only one customer at the end of the pipeline, would the last segment of the pipeline serving the single customer still meet the "more than one customer" criteria for purposes of the Guidelines? Please explain.

ATCO-NGTL-066

Response:

(a) Please refer to the response to BR-NGTL-038(a).

(b) Please refer to the response to BR-NGTL-038(c).

(c) Yes, NGTL considers two meter stations to be two facilities.

(d) Yes, common sense suggests that NGTL building one meter station at a common plant serving many customers, and allowing the Common Stream Operator to allocate flows, is a more effective solution than each customer building their own plant and/or requesting their own service and NGTL building many metering stations.

(e) No. However, NGTL would consider the other criteria of the Guidelines to determine whether it was appropriate to provide service to this customer.

ATCO-NGTL-067

Issue:

Definition of Mainline and Lateral Facilities

Reference:

Sub-Section 10.6, Page 3, Line 11 to 20

Preamble:

NGTL states that its lateral and mainline definitions have resulted in only two mainline extensions since 2000 and causes parties to connect their gas to NGTL through other options, which "…discourages uneconomic expansion and increases the accountability of those who have required lateral facilities."

Request:

Please confirm that those same definitions were used by NGTL in its proposed Fort Saskatchewan extension and the Board found there was no cost advantage to building that extension (EUB Decision 2002-058, Section 6.4) and noted concerns regarding accountability for that extension (EUB Decision 2002-058, Section 8.4). If not confirmed, please explain.

Response:

NGTL applied the Guidelines for New Facilities in its Fort Saskatchewan Application. The Board denied the application for the reasons stated in Decision 2002-58. However, since NGTL made this application significant steps were taken to increase customer cost accountability for intra-Alberta delivery service. Refer to Decision 2003-051 and NGTL's 2004 Phase 2 Application.

ATCO-NGTL-068

Issue:

Definition of Mainline and Lateral Facilities

Reference:

Definition of Mainline and Lateral Facilities (Section 10.6)
Guidelines for New Facilities (Section 8.0, Appendix G) and
Cost of Service Study (Section 6.0, Appendix A)

Preamble:

NGTL has certain physical criteria for lateral and mainline definitions in its Guidelines for New Facilities. NGTL shows lateral and mainline distinctions in its cost of service study that are based on physical and functional criteria.

Request:

(a) The physical criteria for laterals used in the cost of service study are different than the physical criteria for laterals set out in the Guidelines for New Facilities. Please compare the criteria and fully explain the reasons for the differences.

(b) Given NGTL's adoption of certain physical criteria for Guidelines for New Facilities, please describe the features of the physical and functional criteria used for cost of service purposes that caused NGTL to reject those same criteria for use in the Guidelines.

(c) If NGTL used the physical definition of lateral as set out in Section 6.0, Appendix A, Pages 15-17 as the definition of lateral applicable to the Guidelines for New Facilities, please quantify the changes in investments that would have occurred since 2001, including all assumptions. If a quantitative response is not possible, please provide a directional response with a full explanation.

(d) If NGTL used the functional definition of lateral as set out Section 6.0, Appendix A, Pages 15-17 as the definition of lateral applicable to the Guidelines for New Facilities, please quantify the changes in investments that would have occurred since 2001, including all assumptions. If a quantitative response is not possible, please

provide a directional response with a full explanation.

(e) Please explain differences in investments (see (c) and (d) above) using:

(i) the lateral definition applicable to the Guidelines for New Facilities,
(ii) the physical definition in Section 6.0, Appendix A, Pages 15-17; and
(iii) the functional definition in Section 6.0, Appendix A, Pages 15-17.

(f) Is NGTL proposing to use the physical criteria it sets out in the Guidelines for New Facilities, and different physical criteria or functional criteria for cost of service and cost allocation purposes? Please explain.

Response:

(a) to (b) The mainline criteria used in the Guidelines for New Facilities are used to help determine what new extension facilities NGTL may construct. The mainline criteria in the Cost of Service study were used to provide a clearer definition of the costs associated with different functions (i.e. laterals and mainlines) of the Alberta System. A detailed description of the mainline criteria for new facilities and the Cost of Service study is contained in the Application in Section 8 Appendix G pages 2 to 3 and Section 6 Appendix A pages 15-17, respectively. NGTL did not reject the criteria of one definition for consideration in the other. It simply devised alternative definitions appropriate for each application.

(c) to (e) There would have been no change in investment.

(f) NGTL uses the mainline definition in the Guideline for New Facilities to help define new extensions NGTL may construct. NGTL does not allocate costs of service on the basis of a mainline/lateral definition. Please refer to the response to ATCO-NGTL-068(a).

ATCO-NGTL-069

Issue:

Definition of Mainline and Lateral Facilities

Reference:

Section 8.7

Preamble:

Mainline or lateral status for the proposed Simmons acquisition.

Request:

If the Board approves the Simmons acquisition, will NGTL make all or part of the proposed Simmons acquisition a mainline asset? Please explain.

Response:

NGTL uses a definition of mainline to help determine facilities it may build, purchase, or utilize via TBO arrangements. Once the service solution is approved by the Board there is no requirement to classify the facilities as mainline or lateral.